

year anniversary of the kidnapping of the girls of Nigeria, there were solemn acts of remembrance in Nigeria's capital.

In the Republic of the Congo, they tied red and purple ribbons around the capital. There was a solidarity protest near the Eiffel Tower in Paris and a gathering in London to call for the girls to be returned.

In my home city of New York, as the sun was setting, the Empire State Building was lit up brightly in purple and red, purple for violence against women and red for the girls of Chibok.

It seems like the very act that ripped them from the arms of their parents has somehow tied the rest of the world together, united us in our outrage, and armed us with hope.

Feelings are not enough. It is time for action. It is time for the governments of Africa to unite and to act. Already, the Governments of Chad, Nigeria, Niger, and Cameroon are holding Boko Haram accountable.

It is time for Western countries to unite because we will never, ever forget our girls. We could not forgive our failure to act.

BOKO HARAM

(Ms. WILSON of Florida asked and was given permission to address the House for 1 minute.)

Ms. WILSON of Florida. Mr. Speaker, I rise today to recognize the 1-year anniversary of the tragic kidnapping of 276 girls in Nigeria.

I welcome Patience and Saw to Washington, two of the girls who are with us all day. I thank all of the Members of Congress for taking part in this sad, sad anniversary. We are wearing red and purple today to note the horrible atrocity.

How much longer do we have to wait before the girls are returned to their families? How many more people must die before Boko Haram is defeated? How many more families must be separated? How many more women will be raped?

Mr. Speaker, Boko Haram must be stopped. We must do everything we can to help the Nigerian Government in bringing back our girls.

We must continue to march, continue to demonstrate, continue to protest, continue to pass legislation, and continue to tweet #bringbackourgirls and #followrepwilson until our girls are returned home.

PROVIDING FOR CONSIDERATION OF H.R. 622, STATE AND LOCAL SALES TAX DEDUCTION FAIRNESS ACT OF 2015; PROVIDING FOR CONSIDERATION OF H.R. 1105, DEATH TAX REPEAL ACT OF 2015; AND PROVIDING FOR CONSIDERATION OF H.R. 1195, BUREAU OF CONSUMER FINANCIAL PROTECTION ADVISORY BOARDS ACT

Mr. STIVERS. Mr. Speaker, by direction of the Committee on Rules, I call

up House Resolution 200 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 200

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 622) to amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in part A of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

SEC. 2. Upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 1105) to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in part B of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

SEC. 3. At any time after adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1195) to amend the Consumer Financial Protection Act of 2010 to establish advisory boards, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and amendments specified in this section and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Financial Services. After general debate the bill shall be considered for amendment under the five-minute rule. The amendment printed in part C of the report of the Committee on Rules accompanying this resolution shall be considered as adopted in the House and in the Committee of the Whole. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. No further amendment to the bill, as amended, shall be in order except those printed in part D of the report of the Committee on Rules. Each such further amendment may be offered only in the order printed in the report, may be offered only by a Member designated in the re-

port, shall be considered as read, shall be debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question in the House or in the Committee of the Whole. All points of order against such further amendments are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill, as amended, to the House with such further amendments as may have been adopted. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Ohio is recognized for 1 hour.

□ 1245

Mr. STIVERS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Colorado (Mr. POLIS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. STIVERS. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Ohio?

There was no objection.

Mr. STIVERS. Mr. Speaker, on Tuesday, the Rules Committee met and reported a rule for three important bills: H.R. 622, the State and Local Tax Deduction Fairness Act of 2015; H.R. 1105, the Death Tax Repeal Act of 2015; and H.R. 1195, the Bureau of Consumer Financial Protection Advisory Boards Act.

House Resolution 200 provides for a closed rule for consideration of H.R. 622 and H.R. 1105, and a structured rule for the consideration of H.R. 1195.

The resolution provides 1 hour of debate equally divided between the chair and ranking minority member of the Committee on Ways and Means for H.R. 622 and H.R. 1105, and 1 hour of debate equally divided between the chair and ranking minority member of the Committee on Financial Services for H.R. 1195.

The resolution also provides for consideration of the two amendments offered by the gentlewoman from New Hampshire (Ms. KUSTER) on H.R. 1195 and provides a motion to recommit for each bill.

Mr. Speaker, I rise today to support the resolution and the underlying legislation. Each of these bills is important to providing fairness and certainty for our Nation's Tax Code, ensuring our Nation's small businesses and family farms are able to pass on to the next generation and ensuring our Nation's community banks, credit unions, and small businesses are able to work with Federal regulators and have their voices heard.

Today is April 15. It is tax day. Millions of Americans are filing their taxes today. They go through this annual process, and many Americans are frustrated today because sometimes the Tax Code is frustrating.

Unfortunately, many Americans are also frustrated by the fact that millions of Americans have to wait until the last minute to find out what the Tax Code will be because so many provisions in our Tax Code are temporary.

Last year, the so-called tax extender package, which was a batch of tax provisions, was retroactively applied for the entire year of 2014, but it didn't get signed into law until December 19. That is less than 2 calendar weeks from the end of the year.

Mr. Speaker, we are determined to provide a little more certainty and a little more fairness in our Tax Code for the future, and that is what these bills are about today. We are moving forward with important legislation that permanently extends a couple of sections in the Tax Code.

H.R. 622 is a very straightforward proposal. In our Tax Code today, American taxpayers have the option to deduct their State taxes. They can deduct their income taxes. Of course, that provision is permanent. It is in law permanently.

But if they want to deduct their sales taxes, that is an annual provision that has been—it was part of the tax extender package last year, which wasn't even renewed until December 19. This is an issue of fairness.

Some States, like Ohio, where I happen to reside, have an income tax. Other States have a sales tax in its place. For the States that have sales taxes, having this uncertainty is patently unfair, and it pits one State against another. It advantages States that have an income tax and disadvantages States that have a sales tax.

States like Texas and Florida, where millions of Americans live, do not have an income tax, and Arizona, they have a sales tax. So we should treat these two tax systems the same. We should be fair and say, if the income tax deduction is permanent, the sales tax deduction is permanent as well.

Certainly, I know the gentleman from Colorado brought up some good points yesterday in the Rules Committee meeting. While you could move to make the income tax deduction temporary, and that would also provide certainty, I think, until we can do tax reform, we should make these provisions permanent because of Congress' inability to, in a timely way, provide certainty to the American public.

In tax reform we can have the discussion about deductible as an overall concept, and I think that is a fair debate to have. But if we are not going to renew it until December 19, 12 months into the year, that does not create a fair and certain system for our taxpayers.

We want to ensure that taxpayers across the country are treated equally

and fairly by our Tax Code. This underlying legislation would permanently extend the sales tax deduction, just like the income tax deduction is permanently in law.

H.R. 1105 is a proposal to repeal the death tax. The death tax conflicts with the American Dream, and it is inherently unfair.

The death tax hurts family businesses, family farmers, and ranchers. In fact, according to the Joint Economic Committee, the death tax hurts economic growth and activity by discouraging savings and small business growth. It represents a tiny fraction of Federal revenue, but its impact on families is enormous.

The death tax violates the basic premise of the American Dream that if American individuals work hard and provide for their families, that they will get to keep some of that money.

Many Americans spend their entire life working hard to build a nest egg for their families, and yet, through the Federal Tax Code, the Federal Government can take up to 40 percent of certain estates just because somebody was unfortunate enough to die.

In my district, which covers parts of rural Ohio, this is often a problem for small family businesses and family farms. As the price of land continues to go up and the price of farm equipment, it is a capital-intensive business, and unfortunately, when you have the power to tax something, you have the power to destroy it.

When these assets trigger the tax in the death tax, what many times happens is part of the family farm or part of the family business has to be sold and liquidated, taken away from the family, just to pay the tax collector.

In fact, the death tax is one of the reasons that some family businesses have been lost from one generation to the next. I don't think it is fair at all for family businesses to have to pay that type of price.

Family businesses and farms should be able to pass on what they have worked so hard for and what has already been taxed to the next generation, instead of giving 40 percent back to the government.

The death tax represents double and sometimes triple taxation, and it further penalizes people from saving and investing in their family or their business and their family farm. I am glad we have an opportunity to move forward on this proposal and repeal the onerous death tax.

Finally, Mr. Speaker, H.R. 1195 would create a small business advisory council for the CFPB and codify two other councils that the CFPB did create on their own.

These councils can advise and consult the CFPB in the exercise of its functions under the Federal consumer financial laws and provide information on emerging practices in the consumer financial products and services industry.

H.R. 1195 provides for a small business council to advise the CFPB re-

garding small business concerns. It is important that the CFPB receive this input from people who are close to the action, who know what is going on in consumer finance, and it is critical for small businesses and community-based financial institutions to have that kind of input and dialogue with the CFPB.

Small business is the engine of our economy, and we need to ensure its viability in the future by making sure that our Federal regulators are well-informed of the issues affecting small business as they move forward with important regulations.

I look forward to debating these bills with our House colleagues, and I urge support for the rule and the underlying legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. POLIS. Mr. Speaker, I yield myself such time as I may consume.

The rule here today provides for consideration of three bills, all of which I oppose in their current form. I want to talk about each of those.

We also have, under this rule, a closed process. This resolution contains the 19th and 20th closed rules of this Congress.

Instead of having an open debate about taxes here on tax day, we see nothing more than recycled partisan measures and attacks on consumer protections that are disguised and under the guise of a small business advisory board, which had historically been a bipartisan effort.

While discussing tax legislation on tax day may not seem the most exciting piece of legislative news to our constituents, I hope they are watching today, Mr. Speaker. This rule and this bill we are bringing under it really demonstrate the gulf that exists between our two parties when we talk about things like middle class economics.

This is a \$296 billion tax cut. So if we have \$296 billion in taxes cut, who are we going to cut taxes for?

This bill affects 100 families in Colorado. With the same amount of money, \$296 billion, we could cut taxes for every American adult by \$1,000.

That \$1,000 would mean a lot to middle class families, Mr. Speaker. It might help pay for your kids' college tuition. It might help pay for a family vacation.

But instead of directing money there, we are directing it to the very wealthiest Americans, namely, those who die with more than a \$10 million estate for a married couple. I think we see a stark contrast on priorities.

While I disagree with the policies and tactics that are under consideration, I think it is important to talk about what a Democratic majority would do here on tax day. We would certainly not be about to consider a bill that applies to literally zero percent of taxpayers, Mr. Speaker.

Let me clarify, because that may seem strange to some people that this applies to zero percent of taxpayers.

But the bill we are considering with regard to the inheritance tax on estates over \$10 million would apply to 0.15 percent of taxpayers. That can be rounded down to zero.

It doesn't even apply to those taxpayers. It applies to them after they are dead. So it applies to zero living Americans.

Mind you, we won't have a debate about the broken immigration policies that impact over 11 million immigrant workers who would grow the tax base.

We won't have discussions on reducing taxes for the middle class, but we are having policies that affect a few thousand dead people, a few thousand rich dead people, I might add.

If there were a Democratic majority on tax day, we would be working to provide tax relief to middle class families, rather than offering a bill that would gut one agency whose sole purpose is to protect middle class consumers and delivering a tax break to rich, dead families.

We have another bill under this rule, ostensibly about a small business advisory board. This is a worthwhile effort to provide a small business advisory input to the Consumer Financial Protection Bureau.

Unfortunately, it is a minimal cost, \$9 million, but the Republicans are offering a way of paying for it that guts the Consumer Financial Protection Bureau. They are effectively cutting off your arm to remove a splinter in your pinky.

Well, look. If the majority was consistent when they say the deficit matters and we must pay for legislation—but we are dealt with two bills that are mutually exclusive.

On the one hand, they are handing out \$269 billion in deficit spending through providing tax cuts to 1,000 Americans who are already dead. And on the other hand, they are saying this \$9 million dollars, somehow we have to figure out a way of paying for, and they are effectively gutting the financial protection agency to do it.

That is because this \$9 million is apparently a step too far, even though they are offering two bills, one that adds \$269 billion to the deficit, and the other adds \$42 billion to the deficit, which I will talk about in a minute.

In this year alone, the House Ways and Means Committee has given Congress nine tax expenditure bills, at a cost of \$317 billion, all unfunded; \$317 billion in tax expenditure spending, not even including this \$269 billion that they are looking at doing today.

□ 1300

And what bothers me most about this rule today is where we say to ourselves: Look, we will spend \$269 billion for a tax expenditure for dead rich people, \$42 billion on a tax reform that will ultimately make tax reform harder, but we can't spend \$9 million on a bill to help small business.

I am sure that we all have a lot of ideas on both sides of the aisle about

how we can spend money. If we have \$269 billion in tax expenditures to use, why don't we direct that to a tax cut for small businesses or to reducing the corporate tax rate, which is one of the highest in the world, or reducing the middle class tax rate? But instead, it is being directed entirely to approximately 100 dead people in Colorado, rather than allowing businesses to keep more of their money so they can reinvest in their infrastructure and create jobs, this precious tax break we are giving to 100 dead people in the State of Colorado.

We should be talking about tax reform today. We should be talking about how to reduce taxes for the middle class. Instead, we are having a closed debate about another set of bills that will likely not pass the Senate, and if they got to the President's desk, he would veto.

I urge my colleagues to reject this rule. The repeal of the estate tax is very hard to explain to our constituents. That is because it is \$269 billion that benefits almost no one—less than 100 people in the State of Colorado.

Now, when my friends call this the "death tax" or somehow say this will help small business, let's keep in mind, you don't even pay inheritance tax on the first \$5 million of your estate, \$10 million for a married couple. So you can die with a \$5 million small business, a \$10 million small business for a couple, and your heirs pay zero tax on that—zero tax.

What we are saying now is that the very limited number of families that might have estates of \$50 million or \$60 million, instead of paying tax on that, should pay zero tax on that and just have the costs of that added to the deficit.

There are a lot of ideas about spending \$269 billion. We could say, oh, we could spend it on schools or science and research. Or even, if we limit ourselves to what we want to do with taxes, why aren't we lowering taxes on business? Why aren't we talking about reducing the marginal rate? Why aren't we talking about reducing all the tax brackets across the board? Why aren't we talking about a tax refund to middle class families? Instead, we are spending \$269 billion on a few hundred dead rich people. From a tax policy standpoint, that has got to be one of the least productive ways to attempt to cut taxes.

You want to cut taxes on small businesses? No argument here. Give it to them while they are living.

I was a small-businessman before I got here. I would have loved to have been able to keep more of my own money to be able to invest in the growth of my small business rather than receive a tax break when I am already dead. This makes no sense in the world.

Look, we would all love to get rid of every tax, wouldn't we—estate tax, business tax, income tax—but we all agree that government needs so much money to function.

We have a House budget. The House budget that this body agreed to stipulates a certain amount of tax breaks. It is up to our body to decide how to deliver those tax breaks.

I honestly think that almost every businessowner would rather see lower rates while they are alive so they could grow their companies faster, creating growth and employing people, rather than a tax break after they are dead.

Proponents of this bill tell stories about how many businesses or farms are harmed every year by the estate tax. Well, how many of those same farms and businesses are harmed by the hard-earned money that they are forced to turn over to the government every year? Why aren't we saying: Give less of your hard-earned income to the government every year?

But no, the Republican tax-and-spend approach continues to oppress small businesses with higher and higher taxes, oppress the middle class with higher and higher taxes, while they are only concerned with delivering a tax break to dead rich people. I simply disagree that this is an efficient way to use our Tax Code to spur economic growth.

Chairman RYAN knows full well that I am enthusiastic about having a discussion about our Tax Code: how to cut taxes for business, reduce the burden on small businesses, simplify and streamline the Tax Code by reducing tax expenditures, and bringing down tax rates to ensure that the capital expenditures by businesses and reinvesting in businesses are determined by businessowners rather than by lobbyists here in Washington.

These bills are a step in the wrong direction, away from tax reform, and are detrimental to the American middle class and to American small businesses.

I reserve the balance of my time.

Mr. STIVERS. Mr. Speaker, I yield myself such time as I may consume because I have three quick points in response before I yield to the gentleman from Tennessee.

First, with regard to the death tax, it is important to remember whose money it is in the first place. This money has already been taxed, and it is being taken. Some small businesses, like the gentleman's from Colorado, grow to be big businesses, and we are for that in America, and that is great. But just because somebody has the misfortune to die doesn't mean the government should take up to 40 percent of their assets.

Second, with regard to the CFPB, this bill was bipartisan, and I hope that we can get it back to a bipartisan bill because the input from small businesses and credit unions and community banks is something that both sides of the aisle agree on. The disagreement is on the pay-for.

Unfortunately, the gentleman from Colorado and his side of the aisle, when they were in charge, when they passed the Dodd-Frank bill, did not subject

the CFPB to the appropriations process. Therefore, anytime we make any change that requires money, it requires an offset.

So this offset simply says, beginning in 2020, it reduces the cap of the amount that the CFPB can take from the Federal Reserve as an exact offset. It was done by the CBO, was what the chairman of the Financial Services Committee said to us, and they did it as an exact offset for exactly the \$700,000 a year it allegedly, according to the CBO, will take to run these three advisory committees. It doesn't apply any cap until the year 2020. It does apply a cap exactly offset by the amount that it will have cost to run these committees for the budget window, and that starts in the year 2020.

I am really disappointed that we didn't find a bipartisan offset. I know that the chairman of our Financial Services Committee did say in the Rules Committee that he talked to the minority whip's office when he did the offset. Obviously folks on the other side of the aisle are upset about that. I am really sorry about it because I do want to acknowledge that it started as a bipartisan bill that passed our Financial Services Committee, which I happen to sit on, on an overwhelmingly bipartisan basis. In fact, I believe it was unanimous.

So my last point to the gentleman from Colorado is, on comprehensive tax reform, we completely agree. America needs comprehensive tax reform, and nothing in these underlying bills would preclude us from doing comprehensive tax reform.

But it is important that the American people know that we want to end the death tax. They know that we want to create a situation where there are permanent deductions that are the same for income tax States and sales tax States, and they will be treated fairly. Both those bills are about fairness. And of course the CFPB advisory committee bill is about input and making sure there is a real dialogue with small business before the CFPB creates regulation.

Mr. Speaker, I yield 3 minutes to the gentleman from Tennessee (Mr. DUNCAN).

Mr. DUNCAN of Tennessee. I want to thank the gentleman from Ohio for yielding me this time.

Mr. Speaker, I rise in strong support of the combined rule, bringing all three of these very important bills to the floor today. However, I rise to speak primarily about H.R. 622, the State and Local Sales Tax Deduction Fairness Act, which is so vitally important to the people of my home State of Tennessee.

Some people refer to today as tax day, the day on which individual income tax returns are due to the Federal Government. But actually, Mr. Speaker, for most Americans, every day is tax day, counting sales taxes, gas taxes, property taxes, all of the taxes that people pay directly, and

then all of the hidden indirect taxes we pay on everything in the cost of goods, taxes that are passed on to the consumer in the form of higher prices because, to stay in businesses, businesses have to pass their taxes on to the consumer in the form of higher prices.

We are an overtaxed nation, Mr. Speaker. Most taxpayers will pay more in taxes of all types this year than on food, clothing, and housing combined. Per person, the Federal Government collected a near record amount in revenues over the past 12 months: \$3.3 trillion just to the Federal Government, and another \$1.5 trillion, or perhaps even more, to State and local governments.

Despite what some people say, Washington does not have a revenue problem; it has a spending problem—and higher taxes won't solve it. Tennessee is a prime example of that. It is an example for the Nation, leading the way, because it is a low-tax State.

The State and Local Sales Tax Deduction Fairness Act is especially important to my State because it will help Tennessee families make ends meet by keeping more money in the pockets of hard-working individuals. This deduction is a matter of fairness for Tennesseans to ensure that they are treated the same way the Federal Government treats those in States with State income taxes.

The State and local sales tax deduction allows residents in States with no State income tax, such as Tennessee, to deduct their State and local sales tax payments from their Federal income tax. This puts Tennessee on equal footing with taxpayers in other States who can deduct their State income taxes from their Federal tax obligation.

This is a matter of fairness, Mr. Speaker. As the gentleman from Ohio just said, Tennesseans shouldn't pay a larger share of taxes than other taxpayers simply because we pay sales tax and we rely on sales tax instead of income tax. Making this deduction permanent will provide certainty to Tennesseans who itemize their taxes and allow them to plan their family budgets.

People all over the country, Mr. Speaker, are moving from the high-tax States to the low-tax States. Tennessee benefits from this. Jobs are being created. Our State's economy is one of the strongest in the Nation because we keep our taxes low. This is an example the Nation should follow and certainly not one that the Nation should penalize in any way.

I urge support for this legislation.

Mr. POLIS. Mr. Speaker, before further yielding, I yield myself such time as I may consume to address some of the points of my colleague, the gentleman from Ohio.

He asked, Whose money is it? I think if you ask any small-businessperson, any person whom we are talking about here—people that are worth over \$10 million—and you say, “Look, would

you rather pay higher taxes while you are alive or after you are dead?” I would bet almost everybody would rather hold on to more of their money. Whose money is it? Let them keep more of their own while they are alive and pay it after they are dead. I certainly would. I would much rather pay the government after I am dead than while I am alive, if we have to pay them at all.

Number two, he said, Why can't we come up with this pay-for? Well, look, this body, at its very best, just came together around a package over \$100 billion for SGR.

This is \$9 million. It is not that hard to pay for \$9 million for the U.S. Government. We probably spent \$9 million of U.S. Government time just having this debate right here, keeping the lights on and C-SPAN flowing and the Chamber going. For goodness' sake, \$9 million—it is easy.

If you allowed this to come up under an open rule, Mr. Speaker, plenty of Members could have offered \$9 million pay-fors. Take it out of almost any account; it is such a relatively small amount of money. You could take it from almost any government agency you want, and I am sure you can find \$9 million to agree on to fund this rather than a backdoor attempt to gut the Consumer Financial Protection Bureau.

Finally, the gentleman from Ohio said nothing in here precludes tax reform. Of course he is right; nothing precludes tax reform. We are just moving further and further away from tax reform by making permanent special interest tax cuts that we all agree are part of the discussion for tax reform to eliminate in order to bring down taxes. So it is moving further and further away. It doesn't preclude it. It makes it harder.

Mr. Speaker, yesterday was Equal Pay Day. If we defeat the previous question, we will offer an amendment to the rule that would allow the House to consider H.R. 1619, the Paycheck Fairness Act, introduced by Representative DELAURO, which I am proud to cosponsor.

I yield 3½ minutes to the gentleman from Connecticut (Ms. DELAURO) to discuss our proposal.

Ms. DELAURO. I thank the gentleman.

Mr. Speaker, I rise to ask Members to defeat the previous question so that the gentleman from Colorado (Mr. POLIS) can offer an amendment for the House to immediately consider the Paycheck Fairness Act.

Yesterday we marked yet another Equal Pay Day. What is Equal Pay Day? That means that it took 104 days for the average woman's earnings to catch up with what the average man made last year—104 days. That is exactly 104 days too long.

It has been 52 years since the Equal Pay Act became law, and a woman still makes only 78 cents, on average, for every dollar earned by a man.

□ 1315

That is almost \$10,000 a year or almost half a million dollars over the course of the average career. The gap has barely changed in over a decade. Even in nursing, a profession that is more than 90 percent female, a study last month showed that men earned \$5,100 more per year on average than women, when you control for education, experience, and other factors.

Clearly, we must do more to close the gender pay gap. That is why, 3 weeks ago, I reintroduced the Paycheck Fairness Act. My bill would finish the job started by the Equal Pay Act. It would end pay secrecy across the board.

It would require employers to prove that pay disparities are not based on gender. Passing the bill would give real teeth to a very simple principle: men and women in the same job deserve the same pay.

The Paycheck Fairness Act enjoys bipartisan support. It has passed the House twice already and came just two votes shy of passing in the Senate. President Obama has called on us to pass it.

More crucially still, the American people know the importance of paycheck fairness. In October, a Gallup poll asked Americans to identify the top issue facing women in the workplace. Equal pay was, by far, the most common response among men as well as women.

All across the country today, working families are in trouble. Wages are stagnant. The single biggest issue that we face today in our economy is that men and women are in jobs that do not pay them enough money to live on.

Many are struggling—struggling—to feed their children and to heat their homes. It is time that we look at equal pay because equal pay is a crucial part of the solution to this problem.

Women are half of the workforce. Two-thirds of us are breadwinners for our families. Lower pay for women means less gas in the car; less food on the table; less money in the college fund; and, yes, less spending to support our economy.

President Obama and the Department of Labor have shown the way by taking action to protect women who work for Federal contractors. It is high time that we in the Congress acted to extend real, enforceable pay equity protection for all women.

Equal pay for equal work is the right thing to do; it is the smart thing to do, and it is the popular thing to do. It is time to make it a reality for all Americans.

For those of us who are in the Congress, we all come to this institution from different parts of the country. We come from different skill sets, different educational backgrounds, and different philosophies, yet we are in the same job, and men and women in this institution get paid the same amount of money. That ought to be extended to every woman in this Nation.

That is why we should defeat the previous question here so that we can in-

troduce the paycheck fairness bill. I thank the gentleman.

Mr. STIVERS. Mr. Speaker, before yielding to the gentleman from Texas, I don't think we are going to solve necessarily the philosophical disagreement we have on the death tax because, clearly, we think death is bad enough, it shouldn't be a taxable event; and the gentleman from Colorado thinks it is a preferable tax.

On the other one, I would just ask the gentleman from Colorado, Mr. Speaker, whether he thinks that having a temporary deduction for sales tax States like Texas—the gentleman from Texas is about to speak—is fair when we have a permanent deduction for income taxes for States like Ohio.

Mr. POLIS. Will the gentleman yield?

Mr. STIVERS. I yield to the gentleman from Colorado.

Mr. POLIS. As we talked about yesterday in the committee, it seems like the answer that would move us toward tax reform would mean making the deduction of income tax temporary rather than make them both permanent, moving us away from reform.

Mr. STIVERS. Thank you, Mr. Speaker, to the gentleman from Colorado.

It appears to me it doesn't matter which we choose. We need to equalize the treatment, and neither one takes us further away from tax reform because, in tax reform, we are going to have the entire debate.

Whatever we do, we just need to move to a system that is fair, and I don't think it is fair today to States like Texas that we are not going to let you know whether you can deduct your sales tax until December 19. It just does not make sense.

Mr. Speaker, I would like to yield 3 minutes to the gentleman from Texas (Mr. THORNBERRY).

Mr. THORNBERRY. Mr. Speaker, I appreciate the gentleman from Ohio yielding. I rise in support of the rule and the underlying legislation.

Mr. Speaker, I think the gentleman from Ohio makes a great point. It is not right to have some States given preference versus other States when their States have different methods of taxation.

I want to focus my remarks primarily on the death tax. I want to first commend the gentleman from Texas (Mr. BRADY), who is the sponsor of the underlying legislation.

I have had a bill to deal with the death tax and supported doing away with it completely since I have been in Congress. I want to express appreciation for the 79 Members who have co-sponsored my bill in this Congress, which is substantially similar to the bill we will vote on tomorrow.

Mr. Speaker, the reason this issue is so important is because the death tax has a huge effect on farmers, ranchers, and small businesses of all kinds, including those in my district. It is one of the issues I have heard the most about.

It hangs like a cloud over business growth and job creation. Now, what we often hear is: Well, the thresholds are so high that it really doesn't affect anybody but the very rich.

I just want to make two points. Number one is we see continual efforts to increase taxes on estates. Even the President's budget request this year had a different method of increasing taxes. It makes it very difficult for any farmer, rancher, or small-businessowner to plan because you never know what the government is going to do next.

Secondly, Mr. Speaker, it is wrong to levy a tax on what someone tries to leave to their children after they have already paid taxes on it when they earn it and then have the government come and want them to pay taxes on it again.

It is wrong for an estate of \$100, and it is just as wrong for an estate of \$100 million. We pay taxes when we earn it the first time. We should not have the government come in after death when we are trying to leave it to our heirs, our children, and then take another bite out of it.

There are too many farms, ranches, and small businesses who have had to sell just in order to pay the tax. If there is one thing we want people to do in this country, it is to work hard, to save, and to leave something for our kids so that they can have a better life.

The death tax punishes you for doing that. That is why it is so fundamentally wrong, regardless of whether you are leaving a farm, a ranch, a small business, or a lifetime of savings.

It is time to get rid of it completely so it does not hang over us in this country. I support the rule and the underlying legislation. I hope my colleagues will as well.

Mr. POLIS. Mr. Speaker, I would like to yield 3 minutes to the gentlewoman from Texas (Ms. JACKSON LEE).

Ms. JACKSON LEE. Let me thank the gentleman from Colorado for his very lucid explanation of where we are today.

Let me say that I hope my colleagues will join me in eliminating sequester. We can put that on the floor today that would in actuality provide more funding for education, for military pay, and for the infrastructure. We need to be doing serious work here.

Let me join my colleague, Congresswoman DELAURO, in opposing the rule and the previous question in order to be able to assure that we pass pay equity. Today, in 2015, whether we have the death tax or the sales tax, we have women who are making 75 cents on a dollar and cannot make ends meet. We are having women who are not in the body of this august House and Senate working every day and getting 75 cents on the dollar. It is time for pay equity now.

Let's hear the voices raised up to be able to support the working women of America who over almost a century ago—not yet—were fighting for the

right to vote. We have gained the right to vote, but we are still in an unequal economic circumstance. I want my colleagues to be as energetic about providing for pay equity.

Now, Mr. Speaker, let me say something that is sort of bifurcated. I will say to you that, on the death tax, there is an equity in that. There is an equity in that because the ability to build that estate has been through the gracious laws and hard work of the people, a combination that you are in the capitalistic system that is here in America and, therefore, the death tax is simply the transfer tax that goes on the basis of all of this money that you have made to be able to help run this government.

I don't really think that that is offensive at all because there are many tax breaks that have come to the individuals with these huge estates through their lifetime: capital gains tax; many different taxes that they have; R&D taxes, research tax that gives them a benefit. It is not like we are taking money. It is an investment in America.

Let me also add that I do come from Texas, and I do think equalizing of taxes is very important. I really do. What I would like to say to my friends is let us have a comprehensive tax reform. Let's get rid of sequester. Let's pass pay equity. Let's address the tax problems of people who make \$50,000 a year, and that does impact those who pay sales tax. That is a reasonable approach.

Let's look at everybody in the circle of life, if you will, and make sure that, when we leave this floor tomorrow, we have addressed the concerns of all. Let us look closely at the death tax and the fact that they are not being punished; it is a transfer based upon the bounty of wealth that has been gained over the years and invested because of a capitalistic system that allows that wealth to grow.

I don't think anybody can challenge that when you have become a Rockefeller.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. POLIS. Mr. Speaker, I yield the gentleman an additional 30 seconds.

Ms. JACKSON LEE. The Rockefellers were most notorious, positively, for giving money back because they realized that they had gained money through the system here in the United States, their hard work—I am not denying that—but, in the overall system that we have, allowed their money to grow.

I would just make the argument that we can do well together in doing a comprehensive system. I certainly will not ignore the fact that the equalizing of taxes through the sales tax deduction is an important step, but I would like to take many steps.

I would like my colleagues to join me in relieving the sequester but also not voting for the previous question so that pay equity can come to the floor. Vote for the women.

Mr. STIVERS. Mr. Speaker, I yield 3 minutes to the gentleman from Louisiana (Mr. SCALISE), our whip.

Mr. SCALISE. Mr. Speaker, I thank the gentleman from Ohio for yielding. I rise in strong support of the rule and especially in strong support of the underlying legislation to repeal the death tax in the United States of America.

Mr. Speaker, if you look at what the death tax is, this is an attack on family-owned businesses. You are talking about people who have built up, as part of the American Dream, built up businesses that are creating jobs across this country.

These people, by the way, paid taxes all along the way as they were building up that business. The business has already been taxed multiple times in some cases by the Federal Government; yet because of the death tax, when the businessowner dies, the first thing the Federal Government does is Uncle Sam shows up not to issue condolences to the grieving family, but to send them a massive tax bill that, in many cases, Mr. Speaker—in many cases—threatens the very existence of that business.

What we hear from small-businessowners all across the country and family-owned businesses is that, in many cases, when their loved ones die, while they are trying to figure out how to grieve and how to take care of the family from there, in many cases, they have to spend those first few weeks figuring out how or even if they can keep the family-owned business.

In many cases, we see people having to sell their family-owned business that they wanted to pass on to the next generation just to pay the death tax.

This is morally wrong, Mr. Speaker, that the Federal Government taxes people on their death after they have already paid taxes building up their businesses, wanting to pass on the American Dream.

Part of the American Dream is not just to own a home or to create good jobs for people, but to be able to pass that on to your kids so that they can experience and live that same dream as well and continue to grow and create jobs.

What we see so many times because of this death tax is that many businessowners spend so much of their time and their resources trying to figure out how to shield their business from the death tax.

A lot of people aren't paying this tax. They are paying a lot of accountants and attorneys to figure out how to avoid the death tax so they can pass it on to their kids. That is money—millions and billions of dollars—that they could be spending growing their business, growing jobs, and creating more opportunities for other people not only to have that first job, but to then go out and create their own small business.

But, lo and behold, if they are too successful, Mr. Speaker, and they grow that business big enough and they have kids they want to pass it on to, eventu-

ally, they are going to die, and the one constant they know is that their kids will have to face that same decision of whether or not to sell the family business just to pay the Federal Government over their death.

This is morally wrong. It is time we repeal this death tax and preserve the American Dream for those family-owned businesses all across this country.

□ 1330

Mr. POLIS. Mr. Speaker, I yield myself the balance of my time.

I have a hard time understanding why the Republicans, of all the parties, support H.R. 622, which incentivizes States and Governors to increase their taxes. This is a State and local tax extender. It is a step away from tax reform. It adds billions to our deficit.

Do my Republican colleagues realize that this bill and its sister policy deducting State and local income tax simply subsidizes high-tax States? That is what this does.

You are saying to Governors, Raise taxes as much as you want, Ohio Governor. Raise taxes as much as you want, Colorado Governor. Don't worry, the Federal Government will bail you out. We are going to have a Federal bailout for your own high taxes.

That is what this bill does, and you cannot dispute that. They are saying, Oh, it treats it the same. Oh, well, let's give this same bailout to Texas that we give to Ohio. Okay, let's bail out Texas for their high taxes and Ohio for their high taxes—brilliant, brilliant.

It seems like it is at odds with everything the Republican Party pretends to stand for while, here in this body, they are actually advocating to bail out States with high taxes.

For me, in some ways, that is actually the most troubling bill we are considering under this rule not because it is the worst policy of the three—that great distinction is owned by directing an enormous tax break to dead people rather than living people—but because the underlying policy of deducting State and local taxes can be defensible.

This signals that the majority has no interest in comprehensive tax reform. It moves us further away from tax reform by enshrining one of the tax loopholes that incentivizes States to raise taxes permanently in the Tax Code rather than including it as part of a package that brings down tax rates for American businesses and American individuals.

Here on tax day, why aren't we debating tax reform and reducing our tax rates? I am sure to say that there has been someone here on the House floor saying those exact words since 1986, the last time this body took on tax reform, but instead, the House Ways and Means Committee has given us these "extender" bills that all the ones passed this year have moved us \$317 billion away from tax reform, away from cutting rates for American families and businesses.

Each billion that is put in the Tax Code represents an additional billion-dollar hurdle to ever getting a bipartisan tax reform deal done.

Now, look, I understand tax reform will be hard. No one agrees on what the final product should look like, even though the President and Chairman RYAN and others have indicated their support for the concept, but it should be and needs to be the goal of this Congress.

We can simplify the Tax Code and bring down tax rates. We can streamline the code. We can make sure that businesses invest wherever their productivity is most enhanced rather than optimize their expenditures to fit the Tax Code that lobbyists have inserted here in Washington, D.C. We can champion small businesses and middle class taxpayers rather than dead rich people and States with high sales taxes.

These discussions about tax extender policy move the baseline further and further away and make tax reform harder and harder to ever get done. Again, it is not adding any certainty to taxpayers.

If you listen to the majority, the folks who understand how these numbers add up at the end of the day, they know they can't take tax extenders that cost tens of billions of dollars completely "off the table." You can't shield that money and still lower rates in the way that they are promising. The numbers just don't work.

If extenders like this are "still on the table," why are we even calling this permanent? We are just further confusing people and injecting uncertainty. Republicans are telling Governors: go ahead and raise your sales taxes; we will bail you out.

At the same time, they are saying it is not off the table that some day we might cut that for tax reform, but they are moving further and further away from tax reform.

This bailout of high-tax States is simply a step away from tax reform and a step towards encouraging Governors to raise their sales tax by letting them know that the Federal Government is here to bail them out.

We will debate this bill today, not pay for it, make it harder to get to tax reform, send a message to Republican States like Texas that it is okay to raise your sales tax, but my hope is, hopefully, this is our last one.

Maybe we can begin a serious discussion that Chairman Camp started with his outline on tax reform that Chairman RYAN has paid lip service to, and I hope that we will work on a bipartisan proposal that we can begin without haste.

Finally, I want to address the Bureau of Consumer Financial Protection Advisory Boards Act. Again, Republicans took a bipartisan bill to add a small business advisory board to the Consumer Financial Protection Bureau. It came back costing \$9 million—not billion, not trillion—\$9 million.

Rather than allowing Members of both sides to come up with a way of

paying for it, rather than cutting some bloated line of Federal bureaucracy that both sides could have agreed on to pay for \$9 million, they are handcuffing the entire agency with effectively a policy rider pay-for that effectively restricts the Consumer Financial Protection Bureau in its entirety rather than extending their arm to come up with a bipartisan pay-for. It should be easy to find a bipartisan pay-for for \$9 million.

These concepts represent a stark difference between our parties: Democrats wanting to cut taxes for middle class and businesses, Republicans wanting to cut taxes for rich dead people and incentivize States to raise their sales tax.

These rules allow for consideration of a tax bill that only serves the needs of a few thousand Americans rather than cutting taxes for the middle class. It allows the consideration of a bill that moves us further away from tax reform by bailing out States like Texas. After a self-executing amendment, this rule would drastically cut the Consumer Financial Protection Bureau.

We should be having a conversation of comprehensive tax reform. We should be talking about how we can make the Tax Code work better for the middle class and small businesses and bring down rates. We should streamline our Tax Code and make our businesses more competitive.

I hope my colleagues oppose this rule and the underlying bill.

Mr. Speaker, yesterday was Equal Pay Day. If you defeat the previous question, I will offer an amendment to the rule that will allow the House to consider H.R. 16, the Paycheck Fairness Act.

In one of the wealthiest countries in the world, it is unacceptable that women are paid significantly less than men for filling the exact same role. It is long past time that Congress acted to close the wage gap. This bill would do exactly that.

I join Representative DELAURO in advocating we finally enable women, support America's children and families, and end the crippling drag created by the gender pay gap on our Nation's economic prosperity.

Mr. Speaker, I ask unanimous consent to insert the text of the amendment in the RECORD, along with extraneous material, immediately prior to the vote on the previous question.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Colorado?

There was no objection.

Mr. POLIS. Mr. Speaker, I urge my colleagues to vote "no" and defeat the previous question.

I urge a "no" vote on the rule and the underlying bills. Instead of talking about providing a tax cut for dead Americans, we talk about providing a tax cut for living Americans. Instead of bailing out States and encouraging them to raise their taxes even more, we give them an incentive to reduce their taxes and, at the same time, reduce the Federal tax rate.

Yes, we can—si, se puede. Si, se puede. Si, se puede.

I urge my colleagues to vote "no" on the underlying rule and bill.

I yield back the balance of my time.

Mr. STIVERS. Mr. Speaker, I yield myself the balance of my time.

These bills today are about fairness. While I certainly agree with the gentleman from Colorado about the incentive in the deductibility of sales tax, it is really important that we put sales tax States and income tax States on a level playing field.

Because Congress last year and the President did not enact these tax extenders until December 19, it is important to create a permanent system that creates certainty that does not prevent anything from being considered in comprehensive tax reform. In fact, our side of the aisle has proposed comprehensive tax reform last year and continues to work to enact comprehensive tax reform that simplifies the Tax Code and lowers the rates.

On the death tax, we just have a fundamental disagreement. We think that repealing the death tax is fair. Small businesses and family farms should not be forced to be sold to pay the tax collector.

With regard to the CFPB, I think getting input from small businesses, credit unions, and small banks will ensure that financial regulations passed by the CFPB are thoughtful and understand what the impact will be on the overall economy.

It is unfortunate that the pay-for has become comprehensive. The pay-for is a simple offset that ensures that the CFPB doesn't spend more money than it costs to operate the CFPB, minus the small \$700,000 a year cost for these three advisory councils.

It is too bad that that became partisan, but I understand from the Financial Services Committee that that effort was worked with the minority whip, and it is too bad that it became partisan.

The differences between the parties are clear. Republicans are for fairness in the Tax Code and ensuring we give input from our small businesses and Main Street before big Washington regulators crush small businesses with oppressive regulation.

Mr. Speaker, I urge my colleagues to support the rule and the underlying bills.

The material previously referred to by Mr. POLIS is as follows:

AN AMENDMENT TO H. RES. 200 OFFERED BY
MR. POLIS OF COLORADO

At the end of the resolution, add the following new sections:

SEC. 4. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1619) to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes. General debate shall be confined to the bill and shall

not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 5. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 1619.

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the Democratic minority to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives (VI, 308-311), describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

The Republican majority may say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: "Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

In Deschler's Procedure in the U.S. House of Representatives, the subchapter titled

"Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: "Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. STIVERS. I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. POLIS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

TAXPAYER BILL OF RIGHTS ACT OF 2015

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1058) to amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1058

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Bill of Rights Act of 2015".

SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FAMILIAR WITH AND ACT IN ACCORD WITH CERTAIN TAXPAYER RIGHTS.

(a) IN GENERAL.—Section 7803(a) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) EXECUTION OF DUTIES IN ACCORD WITH TAXPAYER RIGHTS.—In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

"(A) the right to be informed,

"(B) the right to quality service,

"(C) the right to pay no more than the correct amount of tax,

"(D) the right to challenge the position of the Internal Revenue Service and be heard,

"(E) the right to appeal a decision of the Internal Revenue Service in an independent forum,

"(F) the right to finality,

"(G) the right to privacy,

"(H) the right to confidentiality,

"(I) the right to retain representation, and

"(J) the right to a fair and just tax system.".

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.R. 1058, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Wisconsin?

There was no objection.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today is tax day. We are bringing to the floor today a number of bills aimed at one thing, recognizing the fact that the IRS works for the taxpayer, not the other way around. It is their job in the Internal Revenue Service to make paying your taxes as easy as possible.

This marks the day that most Americans are sending their taxes in; but just ask any of these Americans who probably went to the mailbox today if it is getting any easier, ask them if the IRS is making it easier for them to fill out their forms to do their civic duty. They will tell you that it is clearly not how the IRS is working today.

We have learned a lot. We have conducted rigorous oversight, led by Mr. ROSKAM here, into the Internal Revenue Service, into how they operate. We have learned all too well that bureaucracies don't always do what is efficient; they do what is convenient—at least what is convenient for them.

What we are doing is telling the IRS that they are going to have to clean up their act. We are saying that we think most of these bills are common sense, and we are saying that it is pretty much simple, like don't target people because of their political beliefs, don't tax donations to tax-exempt groups, don't send taxpayer information to