political targeting, that employee should be fired. It is that simple.

With that, Mr. Speaker, I urge the Members to support H.R. 709 to prevent targeting of the IRS, a commonsense piece of legislation.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 709, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

FAIR TREATMENT FOR ALL GIFTS ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1104) to amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1104

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 ''Fair Treatment for All Gifts Act''.

SEC. 2. DEDUCTION FROM GIFT TAX FOR GIFTS MADE TO CERTAIN EXEMPT ORGANIZATIONS.

(a) IN GENERAL.—Section 2522(a) of the Internal Revenue Code of 1986 is amended by striking the period at the end of paragraph (4) and inserting a semicolon and by inserting after paragraph (4) the following new paragraph:

''(5) an organization described in paragraph (4), (5), or (6) of section 501(c) and exempt from tax under section 501(a).''.

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to gifts made after the date of the enactment of this Act.

(c) NO INFERENCE.—Nothing in the amendments made by subsection (a) shall be construed to create any inference with respect to whether any transfer of property (whether made before, on, or after the date of the enactment of this Act) to an organization described in paragraph (4), (5), or (6) of section 501(c) of the Internal Revenue Code of 1986 is a transfer of property by gift for purposes of chapter 12 of such Code.

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 within which to revise and extend their remarks and include extraneous material on H.R. 1104, 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 such time as he may consume to the gentleman from Illinois (Mr. ROSKAM), the chairman of the Oversight Subcommittee and the author of this bill for the purpose of describing his bill.

Mr. ROSKAM. Mr. Speaker, I have a riddle for you:

What is it that brings together the American Civil Liberties Union, Americans for Prosperity, the Human Rights Campaign, and the Tea Party Patriots all under one tent? Mr. Speaker, it is the Fair Treatment for All Gifts Act, H.R. 1104.

Here is the point. This is why all these groups from a wide range of political perspectives have all come together. They have come together because the IRS has started sniffing around about the possibility of doing something that every one of those groups really finds jarring, and that is assessing a tax liability on gifts to nonprofit organizations.

Now, you would have thought that this would be pretty settled doctrine, that gifts to nonprofit organizations, those types of contributions, are not taxable events. Yet the Internal Revenue Service wrote a letter. It is this type of letter. It is the kind of letter that I described in an earlier bill. You get it, and it is very unsettling, Mr. Speaker. They just wrote some donor, and they said, Your gift tax return was assigned to me for examination. The IRS has received information that you donated cash to some organization, and it begins to lay out a theory as to why this should be a taxable event.

Mr. Speaker, this should not be a taxable event. Mr. Speaker, this should not be ambiguous. And, Mr. Speaker, the Internal Revenue Service should not be wasting its precious time, which it seems to have so little of; shouldn't be going after American donors to all kinds of groups—left, right, center, up, down, any which way—and giving them a hard time about the contributions that they are making.

One final point. We have got a system, Mr. Speaker, that depends on the generosity of Americans. The American public is an incredibly generous group. The American public is sacrificial in their giving in many ways, and the donations and the generosity of the American public is absolutely foundational for our civic life. So, Mr. Speaker, H.R. 1104 clarifies that, and it says donations to those tax-exempt organizations under 501(c)(4), (5), and (6) of the Tax Code are not taxable.

Mr. LEWIS. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, I rise in support of H.R. 1104. On this day, it is wise for the House to consider a bill to increase certainty for taxpayers. This bill brings clarity to what has historically been uncertain tax treatment for contributions to social welfare organizations, agricultural associations, labor unions, and trade associations.

With this bill, Mr. Speaker, amounts contributed to such organizations will not be subject to the gift tax.

Mr. Speaker, I urge all of my colleagues on both sides of the aisle to vote ''yes'' for H.R. 1104.

Mr. Speaker, I thank my colleagues, the chairman, the chairs of the subcommittee, and all of the members of the committee for supporting this piece of legislation and the other pieces.

I reserve the balance of my time.

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

Are you getting a theme here, Mr. Speaker? So what has happened here is individuals were giving donations to tax-exempt organizations, nonprofit organizations. As they should have, they did not expect to have to pay taxes on those donations. The Internal Revenue Service sent these letters to these donors, to these particular organizations, obviously stirring up a lot of confusion and threatening them with a big tax bill.

This makes it really clear. These organizations are tax-exempt organizations, and therefore you don't owe gift taxes for a donation to these organizations. It is crystal clear. It is made even more clear in this bill because, Mr. Speaker, it is very important for the operation of our society that that space that occurs between ourselves and our government is full, is vibrant, and is alive.

We call that space civil society. It is where we live our lives. The deeply woven fabric of civil society are all these various groups, nonprofit groups, all kinds of groups, advocating for something—advocating for the environment, advocating for the economy, advocating for the disabled, advocating for this cause, advocating for that cause, advocating for this person, and advocating for that person. It is how we lead our lives. It is how we integrate with one another. It is how we have a community.

So, Mr. Speaker, the last thing we want to do is have the IRS parachute itself in and divide itself and make people think that they can't participate in civil society. Civil society is so core to who we are as Americans and so core to our ability to live our freedoms and to help others. That is what is so important about this.

So when people are hit with an intimidating letter from the Internal Revenue Service and are being told that by participating in civil society, by participating in civil dialogue, and by exercising their free speech rights they are going to get hit with this huge, massive tax bill that they didn't expect, that is harassment. That is targeting. That is not going to happen once this bill passes. That is one other mistake that was made that is being rectified because of Mr. ROSKAM's diligence.

Mr. Speaker, I want to congratulate all the members of the committee who on a bipartisan basis saw that this was wrong and on a bipartisan basis agreed with this solution. That is why I am just so pleased that we are bringing these bills to the floor. JOHN LEWIS, SANDY LEVIN, PETER ROSKAM, and PAUL RYAN are arm in arm agreeing on this. We are standing up for citizens, we are standing up for taxpayers, we are putting the taxpayer in charge of the IRS, not the other way around, and we are standing up for our free speech rights for our civil society. That is why on this tax day, April 15, we are bringing these bills to the floor and passing these bills on a bipartisan, unanimous basis because this is the signal we want to send to Americans on tax day that we are not going to take this anymore, and we are going to reassert our rights.

With that, Mr. Speaker, I yield the balance of my time to the gentleman from Illinois (Mr. ROSKAM) for closing on his bill.

Mr. ROSKAM. Thank you, Chairman.

Mr. Speaker, I want to make one other point to echo something Chairman RYAN said as it relates to civil society, and it is an important thing to think about.

There is the Federal Government here, and there is the individual here. The only thing that sort of comes in between as a buffer—there are a couple of things. One is family. I think that is a very important buffer. The other buffer is civil society. It is a restraining influence, the capability of individual, family, and civil society to push back.

So we are on the floor today, and we have been interacting with JOHN LEWIS, our friend from Georgia, who has a reputation that is unbelievable, and it is an honor and a privilege to serve with him. Why? Because of the work that he did in the civil rights movement. It is an inspiration.

But can you imagine what it would have been like if a bureaucrat at the time had said, Well, I am just going to send one of these kind of letters to the donors of the NAACP or any of these organizations? Can you imagine what happens?

Here is my second point. A letter like this? What does it do? It has a chilling effect, doesn't it? All of a sudden you have donors who say, I don't know, I don't know. This is going to be a taxable event. Well, maybe I am not going to give. Or I am going to end up on some list, I don't know. Or I am going to find my name in the paper in this way, and I don't want my name in the paper. Whatever it happens to be. But the impact and the damage, Mr. Speaker, is the same. It has a chilling effect, doesn't it?

Here is the final point. The IRS backed off really fast on this once we asked about it. This wasn't a situation where they doubled down, they said, Oh, no, no, no, the statute that you all passed absolutely gives us this authority. They backed off, and they said, No, we are not going to do that anymore. That tells you something too, doesn't it? It tells you that the ground upon which they thought they were operating was pretty soft ground.

So let me just conclude by saying this. Today, the nature of this debate, the intensity that you have heard from both sides of the aisle, the Members are reflecting not ourselves and just our world view, Mr. Speaker, but we are reflecting what we are hearing at home, and we are reflecting the desire of the American public who want to have confidence in these institutions. They want to know that the tax-collecting body of the United States that is the Internal Revenue Service is just going to collect the taxes and is not going to mess with them and is not going to put them through all kinds of paces and manipulate them and make their lives miserable and actually abuse power. That is all they want. Isn't that a very real expectation? It is not asking too much.

So my suspicion is that the debate today—and it is my hope that the other body will pick up these bills and move forward on them, recognize the bipartisan nature of them and recognize the timeliness and the ripeness of them. These need to be fixed. These problems need to be fixed now. There is an urgency to them. But this is not a false claim that this work is completed. In fact, this is going to be a work in process, because it is our responsibility to get an Internal Revenue Service that moves away from the disposition and the attitude of impunity—which is saturated up until now—back to where it should be. I think we can do it. I am confident with the bipartisan support in this House we can reflect back and say April 15 of this year, this was a good day.

Mr. LEWIS. Mr. Speaker, before I yield the balance of my time back, it has been an honor and a pleasure to work with the chairman, the chairman of the subcommittee, and all of the Members on the other side. We did come together in a bipartisan fashion.

In a real sense, we all live in the same house—the American house—and we must continue to look out for this house, not just this building, but the more than 300 million people in our country. That is the right thing to do. That is the fair thing to do. That is the just thing to do.

Mr. Speaker, I yield back the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I can't top that, so I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1104, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

□ 1515

CONTRACTING AND TAX ACCOUNTABILITY ACT OF 2015

Mr. CHAFFETZ. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1562) to prohibit the awarding of a contract or grant in excess of the simplified acquisition threshold unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that the contractor or grantee has no seriously delinquent tax debts, and for other purposes.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1562

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 ''Contracting and Tax Accountability Act of 2015''.

SEC. 2. GOVERNMENTAL POLICY.

It is the policy of the United States Government that no Government contracts or grants should be awarded to individuals or companies with seriously delinquent Federal tax debts.

SEC. 3. DISCLOSURE AND EVALUATION OF CONTRACT OFFERS FROM DELINQUENT FEDERAL DEBTORS.

(a) IN GENERAL.—The head of any executive agency that issues an invitation for bids or a request for proposals for a contract in an amount greater than the simplified acquisition threshold shall require each person that submits a bid or proposal to submit with the bid or proposal a form—

(1) certifying that the person does not have a seriously delinquent tax debt; and

(2) authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether the person has a seriously delinquent tax debt.

(b) IMPACT ON RESPONSIBILITY DETERMINATION.—The head of any executive agency, in evaluating any offer received in response to a solicitation issued by the agency for bids or proposals for a contract, shall consider a certification that the offeror has a seriously delinquent tax debt to be definitive proof that the offeror is not a responsible source as defined in section 113 of title 41, United States Code.

(c) DEBARMENT.—

(1) REQUIREMENT.—Except as provided in paragraph (2), the head of an executive agency shall initiate a suspension or debarment proceeding against a person after receiving an offer for a contract from such person if—

(A) such offer contains a certification (as required under subsection (a)(1)) that such person has a seriously delinquent tax debt; or

(B) the head of the agency receives information from the Secretary of the Treasury (as authorized under subsection (a)(2)) demonstrating that such a certification submitted by such person is false.

(2) WAIVER.—The head of an executive agency may waive paragraph (1) with respect to a person based upon a written finding of urgent and compelling circumstances significantly affecting the interests of the United States. If the head of an executive agency waives paragraph (1) for a person, the head of the agency shall submit to Congress, within 30 days after the waiver is made, a report containing the rationale for the waiver and relevant information supporting the waiver decision.

(d) RELEASE OF INFORMATION.—The Secretary of the Treasury, in consultation with