

bankrupt because they had to pay Uncle Sam or sell the business. They worked 20 years to pay off that loan.

My constituent, a woman who is widowed, was forced back to the bank for the third time, paying death tax for her grandfather, her father, and now her and her husband, just to keep the family farm they have worked generations on. These are the people who are punished by this tax.

It is not the government's money and work. It is yours. This is all about that issue. At the end of the day, unless we want to keep attacking the American Dream and insisting that Uncle Sam swoop in and take your nest egg, it is time to restore the American Dream and to end the death tax once and for all.

Madam Speaker, I urge my colleagues to defeat this motion to recommit.

I yield back the balance of my time.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

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

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

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to the order of the House of today, further proceedings on this question will be postponed.

STATE AND LOCAL SALES TAX DEDUCTION FAIRNESS ACT OF 2015

Mr. BRADY of Texas. Madam Speaker, pursuant to House Resolution 200, I call up 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, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 200, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, modified by the amendment printed in part A of House Report 114-74 is adopted, and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 622

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 "State and Local Sales Tax Deduction Fairness Act of 2015".

SEC. 2. PERMANENT EXTENSION OF DEDUCTION OF STATE AND LOCAL GENERAL SALES TAXES.

(a) IN GENERAL.—Section 164(b)(5) of the Internal Revenue Code of 1986 is amended by striking subparagraph (I).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 3. BUDGETARY EFFECTS.

The budgetary effects of this Act shall not be entered on either PAYGO scoreboard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

The SPEAKER pro tempore. The gentleman from Texas (Mr. BRADY) and the gentleman from Illinois (Mr. DANNY K. DAVIS) each will control 30 minutes.

The Chair recognizes the gentleman from Texas.

□ 1045

GENERAL LEAVE

Mr. BRADY of Texas. Madam 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 materials on H.R. 622, the State and Local Sales Tax Deduction Fairness Act of 2015.

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

There was no objection.

Mr. BRADY of Texas. Madam Speaker, I yield myself such time as I may consume.

I want to thank my colleagues, JIM MCDERMOTT and MARSHA BLACKBURN, for joining me in leading the fight to make this middle class tax provision permanent.

This provision is about tax fairness and equal treatment. If taxpayers in income tax States can deduct their State and local income taxes, so should residents of sales tax States. That, in America, is just fair.

This provision helps hard-working taxpayers keep a little more of what they earn, which is even more important to families, given their stagnant paychecks over the past number of years. More than 10 million American taxpayers in nine States depend on this commonsense deduction, and the dollars that stay in the local community help grow their community rather than grow Washington's economy.

A permanent State and local sales tax deduction provides certainty to American families, makes Federal budget scorekeeping more honest, and removes the asterisk from this temporary provision so the progrowth tax reform can advance.

It is certainly important to Texas. Since it has been restored, my neighbors have saved more than \$10 billion, which buys a lot of school clothes, gas for your car, and helps with rising college costs.

To be sure, this provision isn't reserved just for sales tax States. It allows all American taxpayers to choose whether they deduct their State and local income taxes or their State and local sales taxes, whichever is greater. That is fair. That is equal treatment.

Let's be honest. Extending this provision temporarily year after year, which is exactly what has been done since 2004, that won't cost any more than making it permanent today and cre-

ating that certainty and fairness for taxpayers.

I want to urge my colleagues to join me in supporting middle class families by making this provision permanent.

Madam Speaker, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Madam Speaker, I yield myself such time as I may consume.

The State and local sales tax deduction is an important tax provision for Americans living in States without a State income tax who cannot take advantage of the State and local income tax deduction.

Although I support this deduction as an important alternative for taxpayers in States without income taxes, H.R. 622 is fiscally irresponsible, given that it permanently extends this deduction without any offsets.

Frankly, I am quite surprised that the Republican leadership is advancing this bill that would add \$42 billion to the deficit. Just last year, then-Chairman Dave Camp proposed eliminating the State and local sales tax deduction in the Republican tax reform draft. At that time, current Chairman RYAN said he approved of eliminating the sales tax provision before us.

Further, just last month, the Republican leadership presented a budget that requires offsetting the cost of any tax extenders that are made permanent with other revenue measures. Indeed, the GOP budget principle is in line with the Republican tax reform draft last year, which adopted a fiscally responsible approach.

I am at a loss to understand why the Republican leadership is adding \$42 billion to our deficit to permanently extend a provision it thinks should be repealed. This bill coupled with the next bill under consideration would add over \$300 billion to our deficit, almost half of the amount the Republican budget said we must cut from domestic discretionary spending.

The Republican budget said that we had to cut \$759 billion over the next 10 years in domestic discretionary spending in the name of fiscal prudence but can throw \$300 billion to the wind for a provision that they have proposed eliminating in tax reform.

We need to provide certainty to taxpayers in affected States that the sales tax deduction will be available to them this year, and then we need to focus on comprehensive reform. This bill moves us farther away from tax reform, not closer.

In addition to being fiscally irresponsible, this bill coupled with the next one under consideration reflect misplaced priorities for this House; rather than pushing a piecemeal, deficit-inflating agenda, we should be helping hard-working American families by raising the minimum wage, ensuring equal pay for equal work, making college more affordable by increasing the Pell grants and improving student loans, helping low-income families afford quality child care, encouraging