

EXTENSIONS OF REMARKS

RECOGNIZING THE COMMISSIONING OF THE USS "LITTLE ROCK"

HON. TOM REED

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Friday, December 22, 2017

Mr. REED. Mr. Speaker, I rise to today to recognize the commissioning of the newest combat ship to be added to the United States Navy, the USS *Little Rock* (LCS-9).

This three hundred and eighty-nine foot littoral combat ship is named in honor of the previous USS *Little Rock*, which began service in 1944 and was taken out of service in 1976, subsequently being converted into a floating museum.

This commissioning ceremony in Buffalo, New York, is the first time in the history of the United States Navy that a ship has been commissioned next to its namesake. It serves as a moment to remember the proud history of the United States Navy as well as the brave men and women who have served, and continue to serve our country at sea.

I ask my colleagues to join me in recognizing the commissioning of the USS *Little Rock* and wishing success and safety to all of her future crew members as they serve and protect our great nation and advance the cause of liberty around the world.

MOTION TO CONCUR IN THE SENATE AMENDMENT WITH AN AMENDMENT TO H.R. 1370—FURTHER CONTINUING RESOLUTION FOR FY2018 AND H.R. 4667—MAKING FURTHER SUPPLEMENTAL APPROPRIATIONS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2018, FOR DISASTER ASSISTANCE FOR HURRICANES HARVEY, IRMA, AND MARIA, AND CALENDAR YEAR 2017 WILDFIRES

HON. BETTY McCOLLUM

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

Friday, December 22, 2017

Ms. McCOLLUM. Mr. Speaker, it is no secret that the Republican majority has utterly failed to govern responsibly and has neglected the needs of the American people. The federal government's fiscal year started three months ago, and since then House Republicans have accomplished nothing except to pass their deficit busting tax-scam for big corporations and billionaires. In the meantime, they have held hostage a full year of funding for our government and failed to extend critical healthcare programs like the Children's Health Insurance Program (CHIP). So here we are debating H.R. 1370, a third continuing resolution that attempts to paper over the failures of this Re-

publican Congress. Mr. Speaker, this is simply intolerable to my constituents.

H.R. 1370 contains billions in defense "anomalies" that are not subject to the discretionary spending caps and have not had a single hearing in the House Appropriations Subcommittee on Defense. Democrats have been ready for months to strike a bipartisan agreement to raise the caps for defense and non-defense spending with parity. Bypassing the defense cap with new spending in H.R. 1370 is unacceptable.

H.R. 1370 fails to include a bipartisan reauthorization of the Children's Health Insurance Program, continuing the uncertainty and fear that 9 million children and their families who depend on the program face. The funding provided for CHIP in this bill would only fund the program through March, 2018, and would be offset with cuts to other critical healthcare programs like the Prevention and Public Health Fund. Every American should be offended that Republicans have spent their time passing tax cuts for the rich while the medical needs of children are cast aside.

H.R. 1370 also temporarily extends surveillance authorities under the Foreign Intelligence Surveillance Act, including FISA Section 702. In 2012, I did not vote to extend these authorities when they were reauthorized out of a concern for how the privacy of the American people would be impacted. Since 2012, there has been no effort to address my concerns, so I cannot support an extension of FISA in the current form.

Finally, while I am glad to see that a serious conversation has begun on separate legislation that would provide additional emergency disaster relief for areas impacted by this year's hurricane season (H.R. 4667), I am deeply concerned that the bill fails to fix a Medicaid funding shortfall in Puerto Rico and the U.S. Virgin Islands. If this is not addressed early in the next session of Congress, thousands of Americans will be at risk of losing access to critical healthcare programs in 2018. The federal government has a responsibility to provide the same standard of federal assistance to the American citizens living in Puerto Rico and the U.S. Virgin Islands as it does to states. As we debate this today, the Senate has already indicated they will not take up H.R. 4667 due to these same concerns.

Mr. Speaker, Republicans need to stop lurching from crisis to crisis. These problems require bipartisan solutions, and we know from history that the only way appropriations bills are enacted into law is when Republicans and Democrats reach an agreement on funding levels. So I urge my Republican colleagues to put forward appropriate funding levels for all twelve appropriations bills and finally work with Democrats to meet the challenges our nation faces.

APPLICABILITY OF THE FEDERAL EXCISE TAX ON AIR TRANSPORTATION TO AIRCRAFT MANAGEMENT SERVICES COMPANIES

HON. JAMES B. RENACCI

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Friday, December 22, 2017

Mr. RENACCI. Mr. Speaker, as a member of the Ways and Means Committee, I rise today to speak on the Congressional intent behind the exemption for aircraft management services (AMS) companies from the federal excise tax (FET) on air transportation included in Section 13822 of H.R. 1. This provision is based on H.R. 896, sponsored by Congressman TIBERI and co-sponsored by myself.

AMS companies are paid to manage and maintain fleets of private aircraft, a service that is non-commercial. The FET on air transportation, on the other hand, is considered an airline ticket tax which commercial airline customers pay when they purchase a commercial airline ticket. Congress is exempting AMS companies from the FET on air transportation because fees paid for the maintenance and management of private aircraft are not analogous to the purchase of a commercial airline ticket. Likewise, Federal Aviation Regulation (FAR) Part 91 recognizes that AMS companies provide non-commercial aircraft operations and thus are generally only subject to federal fuel taxes, and not the FET on air transportation.

We included Sec. 13822 in H.R. 1 because the IRS has pursued a number of AMS companies for collection of the FET on air transportation. The result has been inconsistent outcomes, creating winners and losers among similarly situated AMS companies. To clarify the law, which has become quite muddled in this area, H.R. 1 seeks to set the record straight regarding the applicability of the FET on air transportation to AMS companies.

In conjunction with prior legislation, H.R. 1 makes clear that the FET on air transportation is not applicable to payments for the management of aircraft that are wholly-owned, fractionally owned, or that belong to a fractional program. As such, with the enactment of H.R. 1, the IRS should cease its efforts to collect the FET on air transportation from AMS companies.

The IRS should not infer that Congress believes the FET on air transportation did apply to management fees paid to AMS companies prior to enactment of H.R. 1. On the contrary, Congress is finally clarifying an area of law that has become muddled, resulted in inconsistent enforcement, and created winners and losers among similarly situated AMS companies.

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