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No. 63

House of Representatives

The House met at 10 a.m. and was called to order by the Speaker pro tempore (Mr. WEBER of Texas).

DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC.

April 18, 2018.

I hereby appoint the Honorable RANDY K. WEBER, Sr., to act as Speaker pro tempore on this day

PAUL D. RYAN,
Speaker of the House of Representatives.

MORNING-HOUR DEBATE

The SPEAKER pro tempore. Pursuant to the order of the House of January 8, 2018, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning-hour debate.

The Chair will alternate recognition between the parties. All time shall be equally allocated between the parties, and in no event shall debate continue beyond 11:50 a.m. Each Member, other than the majority and minority leaders and the minority whip, shall be limited to 5 minutes.

CUBA'S SCAM TRANSITION

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Florida (Ms. ROS-LEHTINEN) for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, today, many around the world might herald what they call a transition of power in my native homeland of Cuba, but that couldn't be further from the truth.

This sham transition is more smoke and mirrors—another ploy out of the Castro playbook. The reality is that Raul Castro will continue to maintain

his grip on power. The reality is that the Cuban people will be no closer to freedom today than they were yesterday—no closer to democracy today than they were yesterday.

The reality is that the murderous regime in Cuba will continue to oppress and will continue to abuse the people of Cuba.

We are not fooled, Mr. Speaker, and U.S. law dictates that we do not recognize this so-called transition government or any successor government until certain conditions are met, conditions such as: all political prisoners be released; until free, fair, and transparent elections monitored by international observers are held; and until the Cuban people's human rights are respected.

Until then, and only then, Mr. Speaker, we must continue to oppose this farce orchestrated by Castro and, instead, we must stand with the people of Cuba in their fight for freedom, democracy, and human rights.

CHANGES TO SNAP IN THE NEW FARM BILL

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Texas (Ms. EDDIE BERNICE JOHNSON) for 5 minutes.

Ms. EDDIE BERNICE JOHNSON of Texas. Mr. Speaker, a major responsibility of the farm bill is intended to address the growing issue of food insecurity in America. As a matter of fact, roughly one out of every six individuals in Dallas County will go to sleep each night not knowing where their next meal will come from.

Hunger is not just a major issue within any one district, but it is one that affects Americans in virtually every district in every part of the country. It is an important issue. It is one on which Congress needs to focus.

Sadly, the farm bill introduced last week will hurt far more Americans

than it will help. The proposed changes for the Supplemental Nutrition Assistance Program within the farm bill are downright draconian. SNAP was intended to help the poor so they can find meaningful work on a full stomach. The new proposed work requirements would starve individuals who are unable to find sustainable employment due to economic, medical, or family-related issues.

Organizations such as Feeding America and the Food Research & Action Center have come out opposing these changes because they would lead to an increase in hungry Americans and is counterproductive to solving America's hunger problem. It is much harder to climb out of poverty and onto a path of independence when you must devote much of your energy in wondering where your next meal may come from.

Instead of throwing people off SNAP, Congress should be focused on giving greater access to nutritional meals so that these individuals are able to go on living their lives and trying to find employment that will get them out of poverty and into the middle class.

SNAP was intended to assist the working poor to ensure they are able to put food on the table for their children. These changes would throw many children off the program and subsequently deny access for them to get food from school breakfast and lunch programs. The cuts in SNAP benefits for these students would force them to face the challenges of hunger in addition to the rigors of school.

Countless studies show that students retain more information when their focus is on school in front of them and not on the fear that they will go to bed hungry.

Making certain that the next generation of Americans have every opportunity to grow up with a healthy diet and learn on a full stomach is not just an investment in the fight against hunger; it is also an investment in this country's future.

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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Mr. Speaker, I speak not just for African Americans. The majority of the ones who are utilizing this program are non-African American, and the majority are Anglo Americans. So Congress should be working together to strengthen the program so that it fulfills its original goal: ensuring that all Americans, regardless of ethnic origin or status, have the dignity of a day's work and a day's worth of food.

Mr. Speaker, many districts' voices have been muted through the intentional gerrymandering so that they don't have to address the poorest people.

Mr. Speaker, it is time for us to address all of the American people.

HAPPY SESQUICENTENNIAL TO RENO, NEVADA

The SPEAKER pro tempore. The Chair recognizes the gentleman from Nevada (Mr. AMODEI) for 5 minutes.

Mr. AMODEI. Mr. Speaker, I rise today with birthday wishes for the premier municipality in the Nation—not the Big Apple, not the Windy City, not the City by the Bay, or the Big Easy.

I am talking about the Biggest Little City in the World, Reno, Nevada. Reno turns 150, celebrating its sesquicentennial.

Congratulations to you Mayor Hillary Schieve and the city council.

Happy birthday, Reno, Nevada.

CONGRATULATING MONSIGNOR GEORGE FARLAND

The SPEAKER pro tempore. The Chair recognizes the gentleman from Massachusetts (Mr. NEAL) for 5 minutes.

Mr. NEAL. Mr. Speaker, I come to the floor of the House this morning to pay tribute to a close friend of mine, Monsignor George Farland, who is celebrating the 50th anniversary of his ordination as a Catholic priest.

On May 4, 1968, Monsignor Farland received his ministerial orders at Cathedral of St. Michael the Archangel in my hometown of Springfield, Massachusetts. I know because I was the CYO basketball coach at Sacred Heart upon his arrival.

For the next half century, he has been a source of inspiration and comfort to his faithful parishioners at Sacred Heart Church in Springfield. Every Sunday, he provides a strong spiritual message, frequently laced with a special grace and a sense of irony and good humor, but always a powerful message. We have watched and witnessed as he has rebuilt and sustained a vibrant parish in the life of its members.

Sacred Heart Church was built by immigrants, and to this day, it welcomes immigrants, as he frequently says in the opening phrases of his powerful homilies: "No matter what your status or station in life, you are welcome in this church."

He has found time to serve as a police chaplain for the Springfield Police De-

partment and also a hospital chaplain in the Sisters of Providence Health System in Mercy Medical Center. He has surely reinvigorated the life of the church, and is a son of Hungry Hill, a graduate of Cathedral High School and Saint Anselm College.

His spiritual leadership in western Massachusetts has become, in fact, legendary. He has a well-deserved reputation for compassion, humility, and kindness. Again, the welcoming message of his inclusivity continues to deeply resonate with those who worship at Sacred Heart Church.

He leads his parishioners up and down that middle aisle, oftentimes in joy and happiness or in grief of the funeral, but he always does it with a special tolerance and grace.

Mr. Speaker, on behalf of the United States, I want to congratulate Monsignor George Farland for reaching this important milestone in his life, thank him for his decades of thoughtful ministry, and acknowledge the remarkable contributions he has made to the people of all walks of faith in the Diocese of Springfield in western Massachusetts.

RAW DEAL VERSUS BETTER DEAL

The SPEAKER pro tempore. The Chair recognizes the gentleman from New York (Mr. JEFFRIES) for 5 minutes.

Mr. JEFFRIES. Mr. Speaker, in this country, our democratic republic, we have a brilliant system of government of the people, by the people, and for the people.

It is a system that consists of two predominant parties with a contrast of ideas. And nowhere in this country is that contrast more prominent than here in the House of Representatives where we have got a vision of the country on the Democratic side of the aisle that wants to move America forward, while the folks on the other side of the aisle want to turn back the clock.

We want to bring people together. They are tearing us apart. We believe in an economy that works for everybody. They are all about an economy for the wealthy and the well-off. They have a raw deal. We have a better deal.

They want to take away healthcare for more than 20 million Americans, impose a draconian age tax on people between 50 and 64, and take away existing protections for preexisting conditions. We want to strengthen the Affordable Care Act and dramatically lower the cost of prescription drugs for every American. Raw deal versus better deal.

They have a fake infrastructure plan that would do nothing to fix our Nation's crumbling bridges, roads, and tunnels. We have a real infrastructure plan that would invest \$1 trillion and create 16 million good-paying jobs. Raw deal versus better deal.

They support a budget that would cut more than \$2 trillion from Social Security, Medicare, and Medicaid. We support a budget that would strengthen

Social Security, Medicare, and Medicaid for working families, middle class folks, and senior citizens all across this country.

They recklessly jammed a tax scam down the throats of the American people where 83 percent of the benefits go to the wealthiest 1 percent of this country—tax cuts for millionaires, billionaires, corporations, and big donors to subsidize the lifestyles of the rich and shameless. Raw deal.

We support tax cuts for working families and middle class folks that are made permanent and that meaningfully put money back into the pockets of everyday Americans. That is a better deal.

□ 1015

They are all about chaos, crisis, confusion, and special interests.

We are about the people's interests: better jobs, better wages, and a better future for the American people. We believe the American people deserve a better deal.

SYRIAN CIVIL WAR

The SPEAKER pro tempore. The Chair recognizes the gentleman from Maryland (Mr. BROWN) for 5 minutes.

Mr. BROWN of Maryland. Mr. Speaker, there is a civil war in Syria and a humanitarian crisis that the United States simply cannot and should not ignore.

Today there are some 2,000 U.S. soldiers and marines on the ground in Syria who have spent the past several years engaged in the fight to defeat ISIS. That fight has been largely successful, yet troops remain in Syria to prevent a resurgence of ISIS. U.S. forces are engaged in hostilities against ISIS, not in the Syrian civil war.

Congress was informed in 2015 that our forces are in Syria pursuant to the AUMF enacted in 2001, in response to the attacks on 9/11.

Although U.S. ground forces aren't engaged in the Syrian civil war, our forces have engaged Syrian forces and its regime. Last year, a U.S. Navy F-18 shot down a Syrian war plane in the collective self-defense of our coalition partners. The use of force in self-defense is unquestionably authorized, however risky that may be in potentially drawing the U.S. into armed conflict with Syria or into the Syrian civil war.

In the fall of 2016, U.S. forces mistakenly and unintentionally killed Syrian troops in an air strike that was intended for ISIS fighters. Last year, the Syrian regime launched an aerial bombing with sarin, causing the deaths of nearly 100 civilians.

In response to Assad carrying out these war crimes, the United States military, at the direction of President Trump, fired 59 cruise missiles against a Syrian air base. It was the air base from which the aircraft were launched to drop nerve gas on innocent women, children, men, and civilians.

But that didn't stop Assad. Just 11 days ago, less than 10 days after President Trump instructed military leaders to withdraw U.S. troops from Syria as soon as possible, Assad again launched a chemical attack on more than 500 people.

In response, and without meaningful discussion with Congress, President Trump, once again, ordered air strikes against Syrian targets associated with the Syrian chemical weapons program.

Mr. Speaker, notwithstanding the U.S. presence on the ground and our air engagements in Syria since 2015, this Congress has never openly and formally debated the question of authorization for the use of military force in Syria.

It is time for us to do our job. Assad is a barbaric, genocidal dictator. The use of chemical weapons is heinous, and the use of conventional weapons against civilians, which he is also guilty of doing, is equally heinous.

Syria is a humanitarian disaster. 400,000 Syrians, most of whom are innocent civilians, are dead. These facts are not disputed. For more than 70 years, the United States has been an anchor of international security, and I believe we cannot look away when a dictator brazenly and repeatedly violates international law.

The debate that is long overdue in Congress should not be limited to if, when, and how the United States should respond to the next chemical attack. Congress abdicated that responsibility in 2013 and in 2017, and I fear we are on course to do so again this year.

Deliberations over how and when to retaliate against the next chemical weapons attack must be part of the larger debate that we must have about our country's goals, policies, and strategy in Syria and whether another solitary military strike would be effective.

We should recognize that another military response will be hollow if not accompanied by a more robust, whole-of-government approach. We need to agree on a strategy that will permanently deter Assad from using chemical weapons, send a message to Moscow and Tehran, and push Assad to the negotiation table to achieve a lasting political solution to the civil war and humanitarian crisis.

Will this approach require greater support of the secular opposition in Syria? Will we have to work with our NATO allies to intervene more purposefully to contain Assad? These are the things—the issues—that every Member of Congress must grapple with as we weigh the use of military force. The President cannot act unilaterally.

I believe our ideals and principles, as well as our national security, are at stake in Syria, along with our leadership of an international system where we seek to ensure that weapons of mass destruction are never used.

I believe our democracy is stronger when the President acts with the support of Congress.

Mr. Speaker, let's debate and vote on the authorization to use military force in Syria now.

ENSURING U.S. MARITIME JOBS

The SPEAKER pro tempore. The Chair recognizes the gentleman from Washington (Mr. LARSEN) for 5 minutes.

Mr. LARSEN of Washington. Mr. Speaker, today I rise to express my continued support of American maritime jobs through enforcement of the Jones Act.

The Merchant Marine Act of 1920, more commonly known as the Jones Act, was named for its primary sponsor at the time, Senator Wesley Jones, of my home State, Washington State.

The Jones Act exists for good reason. It sustains and protects a strong domestic maritime and shipbuilding industry. It creates jobs for U.S. mariners, many of whom are veterans. It underpins U.S. maritime defense policy and is essential to preserving national security interests at home and abroad. The Jones Act requires the use of American-owned and -operated vessels to move all waterborne cargo between points in the U.S.

I have long maintained that the Jones Act ensures that domestic industries can remain vibrant contributors in the global shipping industry.

At its core, the Jones Act is a critical labor standard that helps put U.S. seafarers to work and maintains important workplace rights. In Washington State, approximately 60 percent of the State's ferries employees working on vessels are Jones Act compliant.

In 2012, I called on the then-administration to protect American jobs by adhering to the Jones Act in response to rising gas prices and the proposed release of oil from the Strategic Petroleum Reserve.

Last year, I spoke up to support the Jones Act fleet in its heroic response to the natural disaster that hit Puerto Rico and the U.S. Virgin Islands.

As a member of the Coast Guard and Maritime Transportation Subcommittee, I am committed to working with my colleagues to uphold the longstanding tenets of the Jones Act to safeguard the important role maritime industries play in our economy.

The Jones Act exists for good reason. We should use it to good effect.

EXTENDING CONDOLENCES AND SYMPATHY TO THE BUSH FAMILY

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. AL GREEN) for 5 minutes.

Mr. AL GREEN of Texas. Mr. Speaker, once again, I rise to speak from the well of the House of Representatives.

Today, Mr. Speaker, I would call to our attention the fact that there is a time when we should put all politics aside. This is such an occasion, Mr. Speaker.

I rise today to extend my condolences and sympathies to the Bush family. I rise today, Mr. Speaker, because I want the world to know that I have great respect for the family.

Politics aside, Mr. Speaker, Ms. Barbara Bush, the First Lady—not currently, but in my world, once a First Lady, always a First Lady. I rise because this First Lady demonstrated something that this country can be proud of.

She was a person who has left a legacy of respectability as it relates to being a First Lady of the United States of America. She respected herself. She had standards. She had principles. She had boundaries. There were certain things that she wouldn't do and would not allow to be done while she was in the White House. Respectability: she respected others which engendered respect for her.

I rise because she will be missed. I rise because she has left this legacy of respectability.

I also rise because, as a neophyte newly elected to Congress, I received an indication that her husband wanted to speak to me. I went over to speak to him. I had no idea as to why he would ask for an opportunity to visit with me, but I did visit with him. I thought it would be a 5-minute meeting. It went much longer than 5 minutes.

He obviously was in one party and I in another. We did not know each other, but we spoke at length. The thing that I remember as we were bringing our meeting to closure, I remember his calling to my attention that one of my greatest challenges in Congress would be to develop an agenda for myself.

There are many people who will have agendas for you. The great challenge in Congress is to develop your own agenda. So on my agenda, I want my record to show that I stood in the well of the Congress of the United States of America to thank the First Lady, Ms. Barbara Bush, for her service to her family, to her country, and indeed to the world.

GOP'S WAR ON THE POOR

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Wisconsin (Ms. MOORE) for 5 minutes.

Ms. MOORE. Mr. Speaker, I rise today to proudly represent all of the welfare queens in the United States of America, all those women who get up every day and struggle as mothers, often caretakers for elderly parents, who are juggling two and three minimum wage jobs, \$7.25-an-hour jobs a day, and then being told that they are welfare cheats because they need food stamps, SNAP, Supplemental Nutrition Assistance Program, in order to meet the basic food needs of their children.

I rise, Mr. Speaker, to decry you, Mr. Speaker, agenda and the agenda of the majority party to beat up on these poor, hard-working people because they are poor, people who find themselves in the predicament of having more month than money and need just a little bit of assistance to meet those basic nutritional needs.

We are sick and tired of people exag-gerating and claiming that people are

gaming the system to the tune of \$65,000, \$70,000 a year, and that they don't want to work. People want to work, but they are constantly in competition with foreign workers who earn \$3 a day. We are in a postindustrial economy, and often people cannot find work and cannot find enough work to meet their needs.

Often people find work, but those jobs do not provide them, Mr. Speaker, with healthcare. But they are being told that they need to provide a urine specimen and have a drug test to get healthcare simply because they don't have an employer that is able to provide them or willing to provide them with healthcare.

Although the claims, Mr. Speaker, have been refuted time and again with facts and research that poor people have dignity, poor people love their children, but poor people are just not getting a fair shot despite all of this.

Republicans continue to perpetuate this propaganda and these talking points that impose even more obstacles on people who are poor. They continue to promote policies that are humiliating, like the ration or harvest boxes or peeing in a cup and eliminating basic rights of Americans because they are financially poor in the richest country on the planet. We are sick and tired, Mr. Speaker, of being sick and tired.

□ 1030

And why do we think this is happening, Mr. Speaker? We think this is happening, Mr. Speaker, because you yourself, Mr. Speaker, declared that we are going to pay for the \$1.5 trillion tax cut that we just gave to the wealthiest Americans, corporations, shareholders, all over this planet, we are going to pay for them by cutting Medicaid. We are going to pay for them, Mr. Speaker, by cutting Medicare. We are going to pay for them by cutting Social Security. We are going to pay for them by cutting food stamps, thus the need to vilify people who are poor.

Mr. Speaker, how about if we really want to help people escape poverty and reduce dependency on the safety net, how about trying to raise the minimum wage so that people who are having trouble putting food on the table will actually earn enough money to be able to afford to pay for basic food needs?

If we really want to help people escape poverty, why don't we recognize that basic healthcare is a human right? And we should be trying to fortify the Affordable Care Act as opposed to 60, 70 attempts to repeal it.

Mr. Speaker, I urge Americans to wake up.

PEACE CORPS VOLUNTEERS— ANGELS ABROAD

The SPEAKER pro tempore. The Chair recognizes the gentleman from Texas (Mr. POE) for 5 minutes.

Mr. POE of Texas. Mr. Speaker, America's Peace Corps volunteers are

our angels abroad. They represent the very best we have in America, but right now, we are not doing enough to protect them.

One volunteer, Jennifer Mamola, her life was forever changed after an accident while she was serving in Uganda. Early one morning, Jennifer was walking with two friends to a bus stop. Out of nowhere, a drunk driver rammed into them; one volunteer was killed and Jennifer's legs were broken.

When she returned home to America, still bedridden and loaded on pain medication, she faced an uphill battle to get treatment because of bureaucracy. After months of fighting the system, she was finally approved for disability, but her nightmare didn't end there. Her case was regularly reopened, and she struggled to get the surgeries she needed and was not always approved. Still traumatized by her experience in Uganda, she reached out for mental health treatment, only to be ignored.

I have heard too many stories like Jennifer's, volunteers eager to make a difference in the world, return home to America, seem to be abandoned by an organization they gave so much for.

Others tell of their struggle to receive quality medical care and protection while they are overseas. A brave volunteer opened up to me about the daily sexual harassment she experienced while serving in a country overseas. During broad daylight, men would grope and threaten her as she walked home from school.

One afternoon at the market, the cashier threatened to break into her house in the middle of the night, come into her bedroom, and sexually assault her. When she reported this to the Peace Corps, they assured her that the men were "simply joking."

The harassment went on for months and months. Finally, she made the decision to return to the United States. She could no longer bear the harassment, and she was threatened and afraid.

Peace Corps recorded her reason for leaving as "difficulty adapting to the culture." Are you kidding me? A culture of sexual assault in a foreign country? This meant she was not awarded the certificate of service or letter from the President of the United States that she earned.

Sexual assault and harassment should never be excused as "joking." It should never be brushed off as a cultural norm. Peace Corps has fostered this belief for too long.

Between 2010 and 2014, there were over 900 reported cases of sexual assault and rape by Peace Corps volunteers overseas. This is unacceptable. Our volunteers deserve protection. They deserve basic protections from bad guys who seek to harm them. They deserve quality medical care, both in country and when they get back to the United States.

Now, the Peace Corps has made some changes, but as a former judge, I can

tell you that it is our duty to do everything within our power to protect our angels abroad and do more.

Peace Corps volunteers are the face of our country in places where America's shining beacon of hope and liberty may not always shine so bright. They promote goodwill, a better understanding of the United States. They do so much for people overseas. This helps to secure an enduring partnership for our Nation. They change lives every day in the local communities that they serve. Their service to this country should not turn into a nightmare that interrupts or even ends their lives.

We must remember that these Peace Corps volunteers, many times, operate alone in remote areas of the world, doing the best they can to help other people.

Simple changes would greatly improve the safety and security of our Peace Corps ambassadors abroad. That is why the bill Representative JOE KENNEDY of Massachusetts and I have introduced—the bipartisan Sam Farr Peace Corps Enhancement Act—is so important.

We must not continue to send our volunteers into remote areas of the globe without adequate protections against harm. They must have access to a qualified medical doctor and an effective healthcare system to take care of them when they come back to the United States.

There are some things that we can do and this bill will help. It is time to stand up and take action for our volunteers. They are some of the best that America has, representing America and the Peace Corps, and it is our responsibility to take care of them.

And that is just the way it is, Mr. Speaker.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until noon today.

Accordingly (at 10 o'clock and 36 minutes a.m.), the House stood in recess.

□ 1200

AFTER RECESS

The recess having expired, the House was called to order by the Speaker at noon.

PRAYER

The Chaplain, the Reverend Patrick J. Conroy, offered the following prayer: Lord God of mercy, we give You thanks for giving us another day.

Our Nation is singular and powerful by the very fact that Congress begins its workday with prayer, setting an example for all students and workers and people of this great land. It has done so from the very beginnings of Congress itself.

By seeking Your presence and wisdom in moments of prayer each day, we humbly lay before You our limitations and our hopes. We display our openness to Your creative light to guide us in the decisions that must be made to stay the course of government of Your free people.

Hear the prayers of this people's House and call each Member to moral integrity and charitable bipartisan political effort that the course of government might roll forward toward advancements of the common good of our Nation.

May all that is done this day be for Your greater honor and glory.

Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

PLEDGE OF ALLEGIANCE

The SPEAKER. Will the gentlewoman from North Carolina (Ms. FOXX) come forward and lead the House in the Pledge of Allegiance.

Ms. FOXX led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

ANNOUNCEMENT BY THE SPEAKER

The SPEAKER. The Chair will entertain up to 15 requests for 1-minute speeches on each side of the aisle.

MEDICAL DEBT TAX RELIEF

(Mr. SAM JOHNSON of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SAM JOHNSON of Texas. Mr. Speaker, medical debt can be financially crippling, and folks who have been fortunate enough to receive debt forgiveness should not face surprise taxes from the IRS on that debt.

Unfortunately, the current Tax Code is not clear on this issue. Therefore, it is possible for a taxpayer to have their medical debt canceled, but then be required to pay taxes on that forgiven debt as if it were income.

That is plain wrong. To ensure medical debt forgiveness is not a taxable event, last week, I introduced the Medical Debt Tax Relief Act.

I thank Congressman JOHN LARSON for joining me in this effort, and I urge our colleagues to join us both in support of this commonsense legislation.

HONORING THE LIFE OF KATHLEEN DALEY

(Mr. TAKANO asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. TAKANO. Mr. Speaker, I rise today to honor the life of Kathleen Daley, a lifelong Riverside resident and a dedicated member of our community who passed away last week.

For more than a decade, I had the privilege of serving with Kathleen on the Riverside Community College District Board of Trustees. And though she was a conservative Republican, and I a progressive Democrat, never did our ideologies keep us from finding common ground when it came to serving our students.

She taught me what it means to work with people who have a different way of seeing things. Her deep understanding of budgeting was vital to lifting the college out of severe financial hardship. Through her service to the college, as well as to many local nonprofit organizations, Kathleen's commitment to our community improved the lives of people across the Inland Empire region.

My condolences go to Kathleen Daley's family and friends.

HONORING THE MEMORY OF BARBARA BUSH

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

Ms. FOXX. Mr. Speaker, I rise today, like so many others, to honor the memory of Barbara Bush.

She has already been noted in the history books for her place as one of the only two women to be the wife of one President and the mother of another. But for millions of Americans, Barbara Bush's legacy is deeply personal.

As First Lady, she drew attention to the issue of family literacy in a way that resonated with the American public. In her own straightforward and down-to-earth way, she worked to remove the shame and stigma of illiteracy for adults. She knew and believed that children are the future, but she recognized that if a child's parents didn't have basic reading and writing skills, the whole family's future is at risk.

As the House continues to focus on workforce development and closing the skills gap, it is fitting to recognize the voice Barbara Bush gave to that basic cornerstone of all education: the power of reading. She embraced lifelong learning, and the best way to honor her legacy is to do the same.

As chair of the Committee on Education and the Workforce, it is a privilege to honor her memory and her contributions to the work we continue to do every day.

ROSWELL PARK COMPREHENSIVE CANCER CENTER

(Mr. HIGGINS of New York asked and was given permission to address the House for 1 minute.)

Mr. HIGGINS of New York. Mr. Speaker, 120 years ago, Dr. Roswell Park founded the first cancer center in America in Buffalo, New York. For the last century, Roswell Park Comprehensive Cancer Center has been a leader in furthering our understanding of cancer and pioneering new patient treatments.

Roswell Park gave the world the first preclinical chemotherapy program, the prostate-specific antigen test, and it is collaborating today with Cuba on a promising new lung cancer vaccine. Herceptin, for metastatic breast cancer, was clinically trialed and tested at Roswell, and new immunotherapy clinical trials are occurring there today.

In addition to promising new treatments, Roswell is home to the compassionate cancer experts for those afflicted with cancer and for those who love the afflicted.

Today, we are urging the National Institutes of Health to renew Roswell Park's well-deserved designation as one of just 49 national cancer centers in the Nation.

New lifesaving and life-quality treatments are within reach at Roswell Park Comprehensive Cancer Center.

IMMIGRATION REFORM, TEXAS STYLE

(Mr. SMITH of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SMITH of Texas. Mr. Speaker, a recent poll of Texas voters shows that they want to reduce and reform legal immigration and save jobs for Americans.

The Pulse Opinion Research survey found that 63 percent of Texans favor less immigration than the current annual level of 1 million. Notably, 56 percent support cutting the number of green cards by at least half. Only 14 percent of the voters questioned want to increase immigration.

The poll also determined that Texas voters, by a 2-1 margin, want to end chain migration and only admit spouses and minor children of immigrants. Also, respondents strongly support workforce verification to prevent illegal immigrants from taking jobs away from citizens.

Congress should listen to Texans' views on immigration policy. With a 2,000-mile common border with Mexico, Texas continues to bear the burden of our current misguided immigration system.

REMEMBERING FIRST LADY BARBARA BUSH

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

Ms. PELOSI. Mr. Speaker, last night was a sad day for America. Today, our Nation mourns the passing of a beloved American; a bold advocate for family, for literacy; and a devoted wife, mother, and grandmother, First Lady Barbara Bush.

Mrs. Bush has brought dignity, civility, and spirit to everything she did. Her strength—of character, of her principles, of her faith—are a great gift to our Nation.

Barbara Bush was a woman of exceptional grace, with an unmatched spirit—again, that spirit—and talent and skill for bringing people together. She was not only respected, but adored by so many across our Nation.

Barbara Bush leaves a living legacy in the Barbara Bush Foundation for Family Literacy and the deep spirit of volunteerism she championed on behalf of children and families. All who knew Mrs. Bush saw her immense love and pride in her family. She was a beloved matriarch for her family and a matriarch for America, and she always put family first.

We hope that it is a comfort to President Bush—73 years of marriage, wow—former President George Herbert Walker Bush, that our thoughts and prayers are with you and your children, including President George W. Bush. She was the only woman in America, apart from Abigail Adams, who was the wife and mother of a President.

Our prayers are with her grandchildren, her great-grandchildren, whom she loved, and the entire Bush family.

We want them to know that so many share in their grief, pray for them at this sad time, and are grateful to them for sharing Barbara Bush with the Nation.

TITLE X AND PLANNED PARENTHOOD

(Mr. BANKS of Indiana asked and was given permission to address the House for 1 minute.)

Mr. BANKS of Indiana. Mr. Speaker, I rise today in strong support of changes to title X family planning funds.

Currently, abortion providers like Planned Parenthood are eligible to receive these title X funds, but abortion is not family planning; it is family ending. It ends the lives of innocent children. It is an affront to the very definition of family.

Title X is Planned Parenthood's second largest funding stream, providing around \$80 million a year. America's largest abortion provider, which ends over 321,000 lives each year, should never receive a single dime of taxpayer dollars.

I strongly support efforts to turn off the title X funding stream for Planned Parenthood, and urge the Department of Health and Human Services to issue new regulations for the title X program that will stop funding for programs that include abortion.

Mr. Speaker, there are much better and life-affirming options than allowing Planned Parenthood access to taxpayer dollars.

HAWAII DISASTER

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

Ms. GABBARD. Mr. Speaker, over the last several days, the people of Hawaii have faced extreme and severe weather, heavily impacting the communities of Waimanalo, east Oahu, and most heavily, the island of Kauai.

Far too many people are living and struggling in chaos as a result of record-breaking rain, flooding, and landslides that have completely devastated communities, homes, and businesses. It has led to hundreds of people being evacuated.

Many people are still struggling without water and electricity. They are stranded, separated from their children and family members on different parts of the island, and relying on airlifts from the Hawaii National Guard for basic supplies. Time and again, our Kauai community has come together, proven to be strong and resilient, mobilized to support and take care of each other.

I want to say a big thank you to Mayor Carvalho, the Hawaii National Guard, the Coast Guard, our first responders, organizations like the Red Cross, churches, schools, and members of our community who have stood up and taken action, leaders like: Joel Guy and Ryan Sebring; Doug Phillips, who was running boats; Laird Hamilton, who was running water rescue; Hanalei and the Takeshiros, who were running their Zodiac up and down the Wainiha River; Malama Kawai, Mocu Chandler, Laura Richards, and so many more.

I am looking forward to being on Kauai tomorrow to offer my support to those who are helping provide relief to those most affected as our delegation stands ready to help Kauai recover from this disaster.

RECOGNIZING EARTH DAY AND BOWMAN'S HILL WILDFLOWER PRESERVE

(Mr. FITZPATRICK asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. FITZPATRICK. Mr. Speaker, this Sunday, April 22, is Earth Day, and I am proud to recognize the significant event and to reiterate my strong support for the environmental stewardship and conservation in our communities.

From my days as a Boy Scout, I learned the true beauty of nature and the value it brings to our community, and I still live by the Scouting mantra: Leave the campsite cleaner than you found it.

I would like to take this opportunity to recognize Bowman's Hill Wildflower Preserve, which held its annual symposium last month. This event awards the Land Ethics Award for usage of native plants and an eco-friendly design

to create a sustainable habitat for wildlife and for public education.

This year's winner was the Wilma Quinlan Nature Preserve Committee in New Britain Borough. I would like to recognize the Wilma Quinlan Nature Preserve Committee for their dedication to land conservation, and congratulate them on receiving this award.

I would also like to thank and recognize Bowman's Hill Wildflower Preserve's education coordinator, Kelly Joslin, for her role in organizing this important event.

□ 1215

TAX DAY

(Mr. CICILLINE asked and was given permission to address the House for 1 minute.)

Mr. CICILLINE. Mr. Speaker, yesterday was tax day; and this year, millions of working men and women filed their taxes knowing that Republicans want them to bear the costs so corporate special interests and the wealthiest Americans can get a gigantic tax cut.

Even worse, the new Republican tax law will raise the deficit by more than \$2 trillion, meaning Medicare and Social Security are now on the chopping block according to Republican leaders.

This is not what we were elected to do. Working Americans deserve a better deal. Working families deserve a real and permanent tax cut, not the scam that they got.

It has been decades since we have asked the wealthiest Americans to pay their fair share. No secretary, no janitor, and no mid-level employee should have to pay a higher tax rate than the CEO of their company. It is long past time to fix this broken system and pass the Buffett rule.

Mr. Speaker, we should be promoting policies that give families the tools not just to get by, but to get ahead, instead of further rigging the system to benefit the billionaires, millionaires, and America's biggest corporations.

It is time for real tax reform and to undo the tax scam that is going to hurt so many in our country.

RECOGNIZING AND CELEBRATING DR. DABNEY N. MONTGOMERY

(Mr. ESPAILLAT asked and was given permission to address the House for 1 minute.)

Mr. ESPAILLAT. Mr. Speaker, I rise today to recognize Dr. Dabney N. Montgomery.

Dr. Montgomery's selfless service and his courage have made him an institution in Harlem. In the face of segregationist attitudes and racial animus, Dr. Montgomery joined the U.S. Army Air Corps as a member of the prestigious Tuskegee Airmen fighting in World War II. He walked in lockstep with Dr. Martin Luther King in the march from Selma to Montgomery during the civil

rights movement. Dr. Montgomery influenced communities far and wide, but we are so fortunate that in Harlem he worked to make the community a better place for all of us.

In 2007, Dr. Montgomery's lifetime of service and commitment to civil rights and the principles of equality were honored when he received the Congressional Gold Medal, one of the highest civilian awards in the United States.

Now, in 2018, I am so proud that we will soon unveil the Tuskegee Airman Dabney N. Montgomery Place on the northwest corner of West 136th Street to preserve and commemorate his legacy.

Mr. Speaker, I am grateful to share this with you and this body. I am hopeful that his memory will continue to live with us.

REMEMBERING THE HONORABLE LOUISE McINTOSH SLAUGHTER

(Mr. POLIS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. POLIS. Mr. Speaker, today I rise in memory of my colleague, Louise McIntosh Slaughter.

For my entire time of service in the House of Representatives, she was my ranking member of the Rules Committee. I sat just a couple of seats down from somebody who truly was inspirational and a fearless advocate for progressive values and a woman who, despite her advancing years, always remained ahead of the curve and future oriented.

Louise had an internal energy, an internal fire that is rare in this body and, frankly, rare across our country. She long stood for an inclusive vision of America. She embraced LGBTQ families before it was popular. She always stood for women's rights despite opposition on both sides of the aisle.

I already miss and continue to miss somebody who, to me, was a friend and a mentor in this institution. I express my sincere condolences to the family of Louise McIntosh Slaughter.

TAX DAY

(Mr. HOYER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. HOYER. Mr. Speaker, when Americans pay their taxes, as millions did yesterday, they expect, rightfully, that their tax dollars will be used to benefit the many, not just the few; however, that has not been this Republican Congress' approach.

The tax law Republicans enacted does little to help the middle class working families and gives 83 percent to approximately 10 million people, of the benefits, and to 300 million people 17 percent.

According to the independent, non-partisan Tax Policy Center, the Republican tax law will give the richest

Americans an average tax cut of \$33,000, while those who are struggling the most will get maybe \$40.

Their tax law is also a breathtaking exercise in its fiscal irresponsibility, handing our children and our grandchildren a \$1.8 trillion bill they will have to pay.

Thanks to the Republican tax law, the CBO now projects a \$1 trillion debt every year for the next 10 years. Somebody is going to have to pay that bill, and it is our children and our grandchildren.

Mr. Speaker, the American taxpayers deserve a system that is fair and promotes fiscal sustainability. The new Republican tax law does the opposite.

PROVIDING FOR CONSIDERATION OF H.R. 5444, TAXPAYER FIRST ACT, AND PROVIDING FOR CONSIDERATION OF H.R. 5445, 21ST CENTURY IRS ACT

Mr. NEWHOUSE. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 831 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 831

Resolved, That upon adoption of this resolution it shall be in order to consider in the House any bill specified in section 2 of this resolution. All points of order against consideration of each such bill are waived. The respective amendments in the nature of a substitute recommended by the Committee on Ways and Means now printed in each such bill shall be considered as adopted. Each such bill, as amended, shall be considered as read. All points of order against provisions in each such bill, as amended, are waived. The previous question shall be considered as ordered on each such 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. The bills referred to in the first section of this resolution are as follows:

(a) The bill (H.R. 5444) to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes.

(b) The bill (H.R. 5445) to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, and for other purposes.

SEC. 3. (a) In the engrossment of H.R. 5444, the Clerk shall—

(1) await the disposition of H.R. 2901, H.R. 5437, H.R. 5438, H.R. 5439, H.R. 5440, H.R. 5443, H.R. 5445, and H.R. 5446;

(2) add the respective texts of all the bills specified in paragraph (1), as passed by the House, as new matter at the end of H.R. 5444;

(3) conform the title of H.R. 5444 to reflect the addition to the engrossment of the text of all the bills specified in paragraph (1) that have passed the House;

(4) assign appropriate designations to provisions within the engrossment; and

(5) conform cross-references and provisions for short titles within the engrossment.

(b) Upon the addition to the engrossment of H.R. 5444 of the text of the bills specified

in subsection (a)(1) that have passed the House, such bills shall be laid on the table.

The SPEAKER pro tempore (Mr. HARPER). The gentleman from Washington is recognized for 1 hour.

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

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

There was no objection.

Mr. NEWHOUSE. Mr. Speaker, on Monday, the Rules Committee met and reported a rule, House Resolution 831, providing for consideration of two important pieces of legislation: H.R. 5444, the Taxpayer First Act; and H.R. 5445, the 21st Century IRS Act.

The rule provides for consideration of these measures under a closed rule. Both of these pieces of legislation were introduced with bipartisan cosponsors, and both were passed out of the Ways and Means Committee with unanimous support on both sides of the aisle.

Mr. Speaker, yesterday was not only tax day, but it was also the last time the American people had to file their taxes under an outdated and antiquated system. Thanks to the Tax Cuts and Jobs Act signed into law by President Trump, Americans have much to look forward to: a simplified tax system, lower rates, a doubled child tax credit to help everyday families, a doubling of the standard deduction, and the freedom to buy the healthcare plan that is right for their families rather than be forced to buy government-mandated health insurance.

As these reforms continue to be implemented, and Americans across the country have begun to see their paychecks grow and small businesses begin to move forward with less regulatory burden, a bipartisan effort in the U.S. House of Representatives to modernize and reform the Internal Revenue Service has arisen. The goal is to redesign the IRS into a modern, 21st century agency focused on the "taxpayers first" service—reining in IRS abuses, protecting American taxpayers from fraud, and fairly and efficiently resolving disputes within the agency.

H.R. 5444, the Taxpayer First Act, demonstrates a bipartisan, comprehensive effort to modernize and improve the Internal Revenue Service. This legislation makes numerous changes to reorganize the agency in an attempt to focus its efforts on customer service. It creates an independent appeals process to improve dispute resolutions and requires the IRS to submit to Congress a comprehensive plan to improve its customer service strategy. It requires the

agency to maintain the IRS Free File Program, equipping low- and middle-income Americans with free individual tax preparation and electronic filing services.

This legislation also requires the IRS to improve efficiency, enhance cybersecurity, and better meet the needs of taxpayers. By ensuring the agency sends notice to the actual taxpayer before contacting friends, neighbors, or clients when conducting an audit, we can ensure Americans receive fair notice and treatment.

Mr. Speaker, the mission statement of the IRS is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all. Unfortunately, in far too many cases, the IRS fails to provide the quality customer service they claim to strive for.

The nonpartisan Government Accountability Office reported in 2015 that the IRS had no strategy in place to define what quality and customer service should look like, nor did the agency have any plans to develop one. This is unacceptable, so I am pleased that the Taxpayer First Act requires the IRS to work to fulfill their mission statement.

The 21st Century IRS Act similarly seeks to modernize the IRS by specifically focusing on improving cybersecurity and taxpayer identity protection as well as reforming the information technology systems within the agency. The IRS relies heavily on an aging, antiquated IT infrastructure to administer the tax system. This infrastructure, some of which dates back to the 1960s, is unreliable and is not keeping up.

As we just saw yesterday, Mr. Speaker, the web page for paying tax bills using personal bank accounts crashed, leading to Treasury Secretary Mnuchin having to provide Americans with an extra day to file their returns. We must bring the IRS's infrastructure into the 21st century in order to prevent negative impacts on taxpayers seeking to comply with their tax responsibilities as we witnessed yesterday.

□ 1230

Unfortunately, these potential threats can include much more serious threats as well, including potential cyber attacks and fraud schemes that seek to exploit stolen taxpayer information.

The 21st Century IRS Act requires the Secretary of the Treasury to work collaboratively with the public and private sectors to protect taxpayers from identity theft tax refund fraud. This legislation also requires the Secretary to submit a written report to Congress describing how the IRS can utilize new payment platforms to increase the number of tax refunds paid by electronic funds transfers, thereby streamlining the final leg of the filing process for taxpayers.

It provides for further recommendations regarding methods to prevent

identity theft and refund fraud and requires that State, local, or Federal agencies conduct on-site reviews every 3 years of all contractors or other agents receiving Federal returns and return information.

These reforms are common sense and will prevent frustrating, prolonged interactions with the IRS that could be much more easily and seamlessly resolved online.

Mr. Speaker, this is a straightforward and bipartisan rule, allowing for consideration of two bills that will require the Internal Revenue Service to put customer service needs of the American taxpayer first, and to reform, modernize, and improve the agency's infrastructure.

The IRS must prioritize cybersecurity and taxpayer identity theft protections. The underlying bills in this rule will do just that, and I encourage my colleagues to support the rule and the underlying legislation to continue our historic efforts to reform our Nation's tax system.

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

Mr. POLIS. Mr. Speaker, I thank the gentleman for yielding me the customary 30 minutes, and I yield myself such time as I may consume.

Mr. Speaker, I rise in opposition to the rule for H.R. 5444 and H.R. 5445. I support the underlying bills, but the problem is these rules don't allow any amendments.

We suggest an open process. I offered three amendments myself to these bills. My colleague Mr. SHERMAN offered an amendment to improve the bill. Unfortunately, we have been denied a vote, and instead this body is having a debate on, frankly, issues, just like yesterday, there doesn't even need to be that much debate on. I would think these bills, like the one yesterday, could have been put on something called the suspension calendar, which means they are not too controversial.

Usually the reason we do a rule is we allow amendments. That is why we do that, and yet all the amendments that were offered were rejected. So we are kind of drawing out the time it takes to pass these bipartisan bills instead of spending the time on issues that the American public want us to address.

Members on both sides of the aisle, myself included, are clamoring for debate around what is called an AUMF, an authorized use of military force, bill to address the authority of the President with regard to Syria, with regard to ISIS and other operations.

We are now 4 months into 2018. The House still has not considered a bill to protect our Dreamers, our young aspiring Americans.

So inaction, inaction, inaction. And even where we are moving forward with a bipartisan bill, we are shutting out ideas from Republicans and Democrats that could actually make the bill better.

I, as I mentioned, offered a couple of those to this bill, and the majority

blocked those amendments on a party-line vote. One of my amendments would have provided clarity to consumers and the IRS around providing a window for immunity on filings for use of cryptocurrency, a bipartisan bill with Mr. SCHWEIKERT. Another amendment would have provided tax relief for kombucha manufacturers, a bipartisan bill with Mr. TIPTON. Another would have eased tax burdens on small businesses in States that have legalized marijuana.

All three have bipartisan support. The Rules Committee could have granted the necessary waivers, as they do on many amendments when they choose to, and allowed them.

Mr. SHERMAN's amendment was actually germane to the underlying bill. There wouldn't have needed to be any additional waivers that were granted. We simply could have advanced it to the floor to debate.

So, again, these bills are largely non-controversial. What is controversial is why won't the Republican leadership allow Democrats and Republicans to amend and improve these bills? And two, why we are willing away our time on bills that we could have done Monday on a suspension voice vote instead of really working on a bipartisan Authorization for Use of Military Force or the other prescient issues our country faces?

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

Mr. NEWHOUSE. Mr. Speaker, I, too, sit on the Rules Committee, and what we witnessed Monday was an amazing thing, coming together in a bipartisan fashion on some very important bills to bring reform to the Internal Revenue Service.

And I might respond to the gentleman's comments.

It was a very open process through the Ways and Means Committee. It was, as far as I recall, at least a 3-year process, working bipartisanly, very cooperatively, in a comprehensive fashion in order to get the work done that was brought together and culminated with the work that we see here today.

So, as far as an open process, I don't know what could have been more open. It was one that we can be proud of, one that we should see more of in this institution, frankly, and I am very proud that we are able to be here today, following a long history of using the closed rule process when we are considering these kinds of bills as it pertains to revenue.

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

Mr. POLIS. Mr. Speaker, I yield 3½ minutes to the gentleman from California (Mr. SHERMAN), whose amendment was rejected in a party-line vote by the Rules Committee and not even allowed to be debated for a moment on the floor of the House.

Mr. SHERMAN. Mr. Speaker, vote against this rule for three reasons:

First, it is a closed rule. You should always vote against a closed rule.

But second, it is the embodiment of a pernicious tradition of always having closed rules on tax bills. That is outrageous. Why would we not apply that to everything that Congress deals with?

We are told: Well, if we don't have a closed rule, we have to have an open rule; we don't want an open rule on a tax bill.

You could have a structured rule. You could have germane amendments.

What does a closed rule on every tax bill mean? It means that over 400 of us can never offer an amendment about taxation, and it also means that, if an amendment is hotly debated in the Ways and Means Committee and prevails or is defeated by one vote, then the entire House cannot chime in on that issue. The second reason to vote against this rule is to break this iron-clad tradition of closed rules on tax bills.

There is a third reason, and that is, my amendment to strike section 202 was not allowed. I am an old CPA. I headed the second largest tax agency in this country. I am very interested in easing the burden on taxpayers. This bill generally does that. But section 202 is designed—doesn't actually do this, but it pushes in the direction of locking in the free file system. That is a contract that the IRS has with TurboTax and H&R Block that is supposed to allow everyone with an income of under \$66,000 to file for free. But with TurboTax, you have to have an income under \$33,000; with H&R Block, you have to be under 50.

I, personally, resent that.

The Free File Program isn't free even if you don't have to pay for the software because you have got to gather your 1099, your INT, your 1099-DIV, and your W-2, and you have to correctly interpret that and enter it into the system.

There is a better system. It is called the pre-prepared tax system. It is being used in Denmark, Sweden, Spain, Belgium, Japan, Chile, and the United Kingdom, not to mention Norway and Finland. The IRS would send you the return. It is already filled out. They already have all the information from your 1099s and your W-2s. You could just hit "yes" or you could make changes there on the screen, or you could throw away the IRS' version, go get TurboTax, go to H&R Block, and fill out your own return the way you do it now.

This provision, section 202, pushes the IRS against going to the pre-prepared return system, a better system, a system that was explored in 1998 by a Republican Congress, and the IRS was told to develop that system by 2008. The IRS never did.

So there should be an amendment to strike section 202 and push the IRS toward a pre-prepared return system where you could literally be done with your tax return in 1 minute and not have to keep track of all these pieces of paper and try to interpret them.

There is a solution because this bill will pass. This bill should pass. All the other provisions are pretty good.

You can cosponsor the Tax Filing Simplification Act. By doing that, you would override section 202, tell the IRS that they have to go to a pre-prepared return system.

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

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

Mr. SHERMAN. We would catch up with Spain and Norway and Denmark and Japan and really have a tax system where you don't have to keep track of all the little pieces of paper that the IRS already has, and you wouldn't have to interpret them and figure out where to put them in the complicated software when the IRS already knows how to do that.

I realize that TurboTax and H&R Block might lose some money, but this is a chance for taxpayers around the country to have an easy system.

If you can't vote against the rule—and I wouldn't vote against the bill—cosponsor the Tax Filing Simplification Act.

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

The Ways and Means Committee put out a discussion draft on March 26 entitled, "The Taxpayer First Act." The committee provided 2 weeks to collect input from Members, stakeholder groups, and the public. I would say to my good friends across the aisle that there were a number of substantive comments received, and my understanding is the committee considered them prior to introducing this bill that we have today.

So I would say let's honor that work. Let's move forward with this important piece of legislation, and I urge support of the rule.

Mr. SHERMAN. Will the gentleman yield?

Mr. NEWHOUSE. I yield to the gentleman from California.

Mr. SHERMAN. Mr. Speaker, I will point out, like every committee, you can always send a letter to any committee I serve on or the Ways and Means Committee. But to take away from Members their right to come to the floor and offer an amendment and get a vote is to relegate us to the same position as all 320 million Americans, all of whom can send a letter to the Ways and Means Committee.

I will also point out that the act I talked about, the Tax Filing Simplification Act, was referred to the Ways and Means Committee, has a number of cosponsors, and has never received a hearing or half a hearing or any discussion.

So to say that the Ways and Means Committee will accept our letters and, therefore, we should have closed rules on tax bills, apply that to every other issue we have—every committee in this House will accept a letter from any other Member, let alone any con-

stituent—means we really want closed rules on everything.

Mr. NEWHOUSE. Reclaiming my time, the bipartisan effort in this bill is reflected in a very, very good way, and I urge respecting that process, respecting the comprehensive, collaborative work that was done on this bill, and I urge support of the rule.

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

Mr. POLIS. Mr. Speaker, yesterday, on tax day, the White House made an announcement about President Trump's taxes, but it wasn't the announcement that Americans were waiting for.

Instead of releasing his returns, President Trump was actually just requesting an extension to file his 2017 income tax return, which still would not be made public if or when he files it. It is a good reminder that President Trump has broken with decades of tradition when, as a Presidential candidate, he did not disclose his tax returns.

Mr. Speaker, if we defeat the previous question, I will offer an amendment to bring up Representative ESHOO's bill, H.R. 305, the Presidential Tax Transparency Act, which would require Presidential nominees to disclose their last 3 years of tax returns.

To discuss our proposal, I yield 4½ minutes to the distinguished gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, yesterday was tax day. Today is tax day. I call upon House Republicans to allow review of the President's tax returns. Now it is tax day again, so I want to reiterate and give my colleagues a vote for transparency.

It was reported yesterday that the President filed for an extension on his returns, but while every President going back to Richard Nixon released his tax returns to the American people in the name of transparency and accountability, this President continues to keep his own finances shrouded in secrecy.

He was told to disinvest at the very beginning of his administration by the Office of Government Ethics, Mr. Shaub. The President has not.

□ 1245

Since February of 2017, I have been calling on the chairman of the Committee on Ways and Means, of which I am a member, to request the President's tax returns, which they have the power to do under section 6103 of the Tax Code. I called up resolutions, but 18 times the committee and the House have voted against seeing the President's tax returns—just seeing them.

Today, I renew my call for this Congress to act to review the President's tax returns and out his conflicts and self-enrichment while in office.

Why did President Trump support giving the wealthy and big corporations a giant tax cut in the tax scam just passed in the Congress in December?

Why is he letting lobbyists for Wall Street and Big Oil write their own rules?

Candidate Trump promoted himself as a successful businessman who would run the government like he ran his businesses. Well, let's take a look at the business.

In Azerbaijan, he did business with the likely money launderer for Iran's Revolutionary Guard. This is a fact. In the Republic of Georgia, his partner was being investigated for bank fraud and money laundering. In Indonesia, his development partner was deeply involved in "dirty politics." In Brazil, there were criminal investigations into his deals. The FBI is reportedly looking into his Vancouver hotel where one of the Trumps worked with a Malaysian family that admitted to financial fraud. And in New York, Donald, Jr., and Ivanka were investigated for financial crimes in their dealings with the Trump hotel in SoHo.

When he became the President, he did not divest himself from his business. Since then, there is no question that Mr. Trump has profited from the taxpayers and from their government positions, as have the members of his Cabinet. The examples of self-dealing and quid pro quos are too myriad to recount. Here are just a few.

January 23, 2017, Saudi Arabia held a party at the Trump hotel after renting rooms for lobbyists for 5 months.

I know this is unpleasant to listen to, but we have a right.

And I return you to April of 2014, when the Speaker of this House presently was the head of the Ways and Means Committee and dictated to us how they had a right, as a legislative branch of government, to go into the backgrounds, if not the tax returns, of Lois Lerner, who was being investigated at that time, and nothing happened to her, of course, but we argued the point on 6103. And he said, very specifically: This is our duty to oversee the executive branch of government.

Well, what is good for the goose is good for the gander. It is, period, and that is what he said.

So Saudi Arabia, on January 23, 2017, held a party at the Trump hotel.

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

Mr. POLIS. Mr. Speaker, I yield an additional 30 seconds to the gentleman from New Jersey.

Mr. PASCRELL. February 28, Trump, who owns 12 golf courses, rolled back a rule limiting water pollution by golf courses.

April 4, the State Department ran an online ad for Mar-a-Lago. Isn't that nice?

September 19, reports reveal that the Pentagon spent more than \$130,000 a month to rent at the Trump Tower, more than twice as much as the other tenants.

I have got a whole list of these, Mr. Speaker. I won't bore you, but I will tell you this: We are going to enter them into the RECORD. This is not the

America I know, and this is not the America you know. We have a right to put sunlight on the disinfection. That is our job. This is a checks-and-balance system, Mr. Speaker, and we need—not to take advantage of it, but we need to follow the rules. There are no personalities here.

The SPEAKER pro tempore. Members are reminded to refrain from engaging in personalities toward the President of the United States.

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

Mr. Speaker, I include in the RECORD the many groups that are supporting H.R. 5444, the Taxpayer First Act, as well as the group supporting H.R. 5445, the 21st Century IRS Act.

For the Taxpayer First Act, the Americans for Tax Reform, the Coalition for Effective and Efficient Tax Administration, the National Foreign Trade Council, and the App Association support the Taxpayer First Act.

As far as the 21st Century Act, H.R. 5445, Citizens Against Government Waste, the Electronic Transactions Association, the MarketPlace Lending Association, the National Taxpayers Union, the Taxpayers Protection Alliance, FreedomWorks, the Institute for Policy Innovation, 60 Plus Association, the Institute for Liberty, the Council for Citizens Against Government Waste, Less Government, and the Small Business & Entrepreneurship Council all join us in supporting not only the underlying rule, but the underlying legislation, as I would urge my colleagues to do.

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

Mr. POLIS. Mr. Speaker, I yield 4 minutes to the gentlewoman from California (Ms. ESHOO), our final speaker.

Ms. ESHOO. Mr. Speaker, I thank the gentleman, my good friend, for yielding.

Mr. Speaker, I rise today in opposition to the rule, and I want to urge my colleagues on both sides of the aisle to defeat the previous question so the House can vote on my bipartisan—I want to emphasize that, bipartisan—legislation entitled, the "Presidential Tax Transparency Act." This bill codifies the longstanding bipartisan tradition of Presidents and Presidential nominees disclosing their tax return information to the American people.

Now, as was said previously, yesterday was tax day, and it is an important reminder that, as millions of Americans fulfill their duty to file their income tax returns, the President of the United States of America still refuses to release his tax returns to the American people.

I think holding the highest office in the land demands transparency, yet the President refuses to honor what promotes trust with the American people.

And as I said, both Republican and Democratic Presidential candidates, going back to Richard Nixon, all voluntarily put their tax returns out to the

American people. Why? To establish trust that they were transparent and that the American people could see whether there were any potential conflicts of interest and many other things, because tax returns are highly instructive. As I said, that has gone on for decades.

I wrote this legislation because, in 2016—and I wrote it in 2016—there were two candidates, one from each party, who refused to put out their tax returns, and I did not think that that was honoring the American people. Now, by refusing to make his tax returns public, the President implies he is hiding important information from the American people.

So what this legislation does—and, again, I want to reiterate, it is bipartisan—it places into law disclosure by requiring the current President and all Presidential nominees of both parties to release their tax returns because, again, in a democracy, truth and transparency should be the gold standard. Presidents and Presidential candidates should be held to the highest standard of transparency to ensure that the interests of the American people are met.

Now, tax returns contain vital information: whether the candidate has actually paid taxes, what they own, how much they have borrowed, who they have borrowed from, whether they have made charitable donations, and what tax loopholes have they taken advantage of and exactly what they are, if they have. They are also highly instructive as to any conflicts of interest.

The current President has 564 financial positions in companies located in the United States and around the world, according to the Federal Election Commission, making him more susceptible to conflicts of interest than any President in our history. Only a full release of his tax returns will provide the public with clear information as to his potential conflicts of interest and his potential entanglements with foreign governments and foreign businesses.

This legislation, again, is bipartisan because transparency and good governance are not partisan issues.

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

Mr. POLIS. Mr. Speaker, I yield an additional 30 seconds to the gentlewoman from California.

Ms. ESHOO. Mr. Speaker, according to a recent poll, 67 percent of Americans believe the President should release his tax returns just as all of his predecessors since Richard Nixon have done.

During the campaign, the President even promised he would do so before falsely claiming that he couldn't release his tax returns because of an audit. There is no such thing.

Yesterday's editorial board of the Washington Post wrote: "The President is setting a precedent—that Presidents can promise one thing, do another, and end up dismissing essential

standards of disclosure. Congress should not accept this erosion of good-government practice.”

So, Mr. Speaker, I couldn't agree more. And, again, I urge my colleagues on both sides of the aisle: Your constituents will reward you for this because this is about transparency, about our democracy, about transparency being the gold standard.

Mr. POLIS. Mr. Speaker, I ask is the gentleman prepared to close?

Mr. NEWHOUSE. Yes.

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

Mr. Speaker, we have an opportunity here to defeat the previous question and call up a bill to increase transparency with regard to the President. We also have an opportunity to reject a rule that excludes good ideas, where Members of Congress, in good faith, offered amendments to improve the bill and they were denied.

Of course, the two underlying bills are fine bills. What is broken is the process, a process that doesn't allow a meaningful floor debate on improvements to a bill and a process that doesn't allow any floor time for an Authorization for Use of Military Force or addressing the needs of our Dreamers. Unfortunately, these bills are brought to the floor under a closed rule.

I urge my colleagues to defeat the previous question and the rule.

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

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

Mr. Speaker, I am delighted my colleagues on both sides of the aisle have come together to work on the important issues covered in both of these underlying bills. This rule provides for consideration of H.R. 5444, the Taxpayer First Act, as well as H.R. 5445, the 21st Century IRS Act.

The IRS currently lacks a comprehensive customer service strategy, nor does it have any system in place to measure metrics and benchmarks for success within customer service. Additionally, the IRS has not undergone organizational restructuring in the last 20 years.

H.R. 5444 requires the agency to develop a comprehensive strategy for customer service and to submit such plan to Congress no later than 1 year after the enactment of this legislation. It provides for the equitable treatment of every American taxpayer, including ensuring proper notice when the IRS seeks further information from an individual.

Mr. Speaker, the IRS spends \$2.4 billion, annually, on information technology, technology that, in some cases, dates back, I understand, to the 1960s. The agency struggles with undertaking and completing large IT modernization efforts to update its legacy systems, which, therefore, can put American taxpayers in a frustrating or even dangerous position.

With the rise of tax refund fraud, a modern IT system must be enacted to

ensure taxpayers can successfully comply with their tax requirements. H.R. 5445 modernizes and improves the ease and efficiency of the taxpayer experience when filing taxes, retrieving information, resolving issues, and making payments.

This legislation includes a number of provisions to strengthen the IRS' ability to proactively combat identity theft, tax refund fraud, and ensures IRS accountability for secure online taxpayer processes.

In light of the historic tax reform legislation initiated by this representative body, the people's House, and signed into law by the President, President Trump, just last year, it is vital the Internal Revenue Service undertake its own important reforms.

□ 1300

No one enjoys receiving an envelope stamped "Internal Revenue Service." Far too often, taxpayers find the IRS to be inaccessible, intimidating, and unaccountable. American taxpayers deserve a robust and efficient agency with important oversight protections and modernized systems to keep their private information protected.

Mr. Speaker, I am proud to speak in favor of this bipartisan rule, and I urge my colleagues to support House Resolution 831, and both of the underlying bipartisan bills.

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

AN AMENDMENT TO H. RES. 831 OFFERED BY
MR. POLIS

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. 305) to amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the President, 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 shall not exceed one hour equally divided among and controlled by the respective chairs and ranking minority members of the Committees on Ways and Means and Oversight and Government Reform. 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. 305.

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. NEWHOUSE. Mr. Speaker, 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 9 of rule XX, the Chair will reduce to 5 minutes the minimum time for any electronic vote on the question of adoption of the resolution.

The vote was taken by electronic device, and there were—yeas 226, nays 189, not voting 14, as follows:

[Roll No. 143]

YEAS—226

| | | |
|---------------|-----------------|--------------------|
| Abraham | Goodlatte | Mullin |
| Aderholt | Gosar | Newhouse |
| Allen | Gowdy | Noem |
| Amash | Granger | Norman |
| Amodei | Graves (GA) | Nunes |
| Arrington | Graves (LA) | Olson |
| Babin | Graves (MO) | Palazzo |
| Bacon | Griffith | Palmer |
| Banks (IN) | Grothman | Paulsen |
| Barr | Guthrie | Pearce |
| Barton | Handel | Perry |
| Bergman | Harper | Pittenger |
| Biggs | Harris | Poe (TX) |
| Bilirakis | Hartzler | Poliquin |
| Bishop (MI) | Hensarling | Posey |
| Bishop (UT) | Herrera Beutler | Ratcliffe |
| Blackburn | Hice, Jody B. | Reed |
| Blum | Higgins (LA) | Reichert |
| Bost | Hill | Renacci |
| Brady (TX) | Holding | Rice (SC) |
| Brat | Hollingsworth | Roby |
| Brooks (IN) | Hudson | Roe (TN) |
| Buchanan | Huizenga | Rogers (AL) |
| Buck | Hultgren | Rogers (KY) |
| Bucshon | Hunter | Rohrabacher |
| Budd | Hurd | Rokita |
| Burgess | Issa | Rooney, Francis J. |
| Byrne | Jenkins (KS) | Rooney, Thomas J. |
| Calvert | Jenkins (WV) | Ros-Lehtinen |
| Carter (GA) | Johnson (LA) | Roskam |
| Carter (TX) | Johnson (OH) | Ross |
| Chabot | Johnson, Sam | Rothfus |
| Cheney | Jordan | Rouzer |
| Coffman | Joyce (OH) | Shimkus |
| Cole | Katko | Shuster |
| Collins (GA) | Kelly (MS) | Sinema |
| Collins (NY) | Kelly (PA) | Smith (MO) |
| Comer | King (IA) | Smith (NE) |
| Conaway | King (NY) | Smith (NJ) |
| Cook | Kinzinger | Smith (TX) |
| Costello (PA) | Knight | Smucker |
| Cramer | Kustoff (TN) | Stefanik |
| Crawford | Labrador | Stewart |
| Culberson | LaHood | Stivers |
| Curbelo (FL) | LaMalfa | Taylor |
| Curtis | Lamborn | Tenney |
| Davidson | Lance | Thompson (PA) |
| Davis, Rodney | Latta | Thornberry |
| Denham | Lewis (MN) | Tipton |
| Dent | LoBiondo | Trott |
| DeSantis | Long | Turner |
| DesJarlais | Loudermilk | Upton |
| Diaz-Balart | Love | Valadao |
| Donovan | Lucas | Wagner |
| Duffy | Luetkemeyer | Walberg |
| Duncan (SC) | MacArthur | Walden |
| Duncan (TN) | Marchant | Walker |
| Dunn | Marino | Walorski |
| Emmer | Marshall | Walters, Mimi |
| Estes (KS) | Massie | Weber (TX) |
| Faso | Mast | Webster (FL) |
| Ferguson | McCarthy | Wenstrup |
| Fitzpatrick | McClintock | Westerman |
| Fleischmann | McHenry | Williams |
| Flores | McKinley | Wilson (SC) |
| Fortenberry | McMorris | Wittman |
| Fox | Rodgers | Womack |
| Frelinghuysen | McSally | Woodall |
| Gaetz | Meadows | Yoder |
| Gallagher | Meehan | Yoho |
| Garrett | Messer | Young (AK) |
| Gianforte | Mitchell | Young (IA) |
| Gibbs | Moolenaar | Zeldin |
| Gohmert | Mooney (WV) | |

Woodall
Yoder

NAYS—189

| | |
|-------------------|---------------------|
| Adams | Gomez |
| Aguilar | Gonzalez (TX) |
| Barragan | Gottheimer |
| Bass | Green, Al |
| Beatty | Green, Gene |
| Bera | Grijalva |
| Beyer | Gutiérrez |
| Bishop (GA) | Hanabusa |
| Blunt Rochester | Hastings |
| Bonamici | Heck |
| Boyle, Brendan F. | Higgins (NY) |
| Brady (PA) | Himes |
| Brown (MD) | Hoyer |
| Brownley (CA) | Huffman |
| Bustos | Jackson Lee |
| Butterfield | Jayapal |
| Capuano | Jeffries |
| Carbajal | Johnson (GA) |
| Cárdenas | Johnson, E. B. |
| Carson (IN) | Jones |
| Cartwright | Kaptur |
| Castor (FL) | Kelly (IL) |
| Castro (TX) | Kennedy |
| Chu, Judy | Khanna |
| Cicilline | Kihuen |
| Clark (MA) | Kildeer |
| Clarke (NY) | Kilmer |
| Clay | Kind |
| Cleaver | Krishnamoorthi |
| Clyburn | Kuster (NH) |
| Cohen | Lamb |
| Connolly | Langevin |
| Cooper | Larsen (WA) |
| Correa | Larson (CT) |
| Costa | Lawrence |
| Courtney | Lawson (FL) |
| Crist | Lee |
| Crowley | Levin |
| Cuellar | Lewis (GA) |
| Cummings | Lieu, Ted |
| Davis (CA) | Lipinski |
| Davis, Danny | Loeb sack |
| DeFazio | Lofgren |
| DeGette | Lowenthal |
| DeBene | Lowe y |
| Demings | Lujan Grisham, M. |
| DeSaulnier | Lujan, Ben Ray |
| Dingell | Maloney, Deutch |
| Doggett | Maloney, Carolyn B. |
| Doyle, Michael F. | Maloney, Sean |
| Ellison | Matsui |
| Engel | McCollum |
| Eshool | McEachin |
| Espallat | McGovern |
| Esty (CT) | McNerney |
| Evans | Meeks |
| Foster | Meng |
| Frankel (FL) | Moulton |
| Fudge | Murphy (FL) |
| Gabard | Nadler |
| Gallego | Napolitano |
| Garamendi | Neal |
| | Nolan |

NOT VOTING—14

| | |
|-------------|----------|
| Barletta | Comstock |
| Black | Delaney |
| Blumenauer | DeLauro |
| Bridenstine | Keating |
| Brooks (AL) | McCaul |

□ 1325

Mr. SCHRADER, Mses. DELBENE, FUDGE, Messrs. BROWN of Maryland, THOMPSON of Mississippi, Ms. MCCOLLUM, Mr. SUOZZI, Mrs. CAROLYN B. MALONEY of New York, and Mr. CRIST changed their vote from “yea” to “nay.”

So the previous question was ordered. The result of the vote was announced as above recorded.

The SPEAKER pro tempore (Mr. POE of Texas). The question is on the resolution.

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

RECORDED VOTE

Mr. POLIS. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—aye s 239, noes 177, not voting 13, as follows:

[Roll No. 144]

AYES—239

| | | |
|---------------|-----------------|--------------------|
| Abraham | Graves (LA) | Palmer |
| Aderholt | Graves (MO) | Paulsen |
| Allen | Griffith | Pearce |
| Amodei | Grothman | Perry |
| Arrington | Guthrie | Peters |
| Babin | Handel | Pittenger |
| Bacon | Harper | Poe (TX) |
| Banks (IN) | Harris | Poliquin |
| Barr | Hartzler | Posey |
| Barton | Hensarling | Ratcliffe |
| Bergman | Herrera Beutler | Reed |
| Biggs | Hice, Jody B. | Reichert |
| Bilirakis | Higgins (LA) | Renacci |
| Bishop (MI) | Hill | Rice (SC) |
| Bishop (UT) | Holding | Roby |
| Blackburn | Hollingsworth | Roe (TN) |
| Blum | Hudson | Rogers (AL) |
| Bost | Huizenga | Rogers (KY) |
| Brady (TX) | Hultgren | Rohrabacher |
| Brat | Hunter | Rokita |
| Brooks (IN) | Hurd | Rooney, Francis J. |
| Buchanan | Issa | Rooney, Thomas J. |
| Buck | Jenkins (KS) | Ros-Lehtinen |
| Bucshon | Jenkins (WV) | Rosen |
| Budd | Johnson (LA) | Roskam |
| Burgess | Johnson (OH) | Ross |
| Byrne | Johnson, Sam | Rothfus |
| Calvert | Jones | Rouzer |
| Carter (GA) | Jordan | Royce (CA) |
| Carter (TX) | Joyce (OH) | Russell |
| Chabot | Katko | Rutherford |
| Cheney | Kelly (MS) | Sanford |
| Coffman | Kelly (PA) | Schneider |
| Cole | King (IA) | Schweikert |
| Collins (GA) | King (NY) | Scott, Austin |
| Collins (NY) | Kinzinger | Sensenbrenner |
| Comer | Knight | Sessions |
| Conaway | Kustoff (TN) | Shimkus |
| Cook | Labrador | Shuster |
| Costello (PA) | LaHood | Sinema |
| Cramer | LaMalfa | Smith (MO) |
| Crawford | Lamborn | Smith (NE) |
| Culberson | Lance | Smith (NJ) |
| Curbelo (FL) | Latta | Smith (TX) |
| Curtis | Lawson (FL) | Smucker |
| Davidson | Lewis (MN) | Stefanik |
| Davis, Rodney | LoBiondo | Stewart |
| Denham | Long | Stivers |
| Dent | Loudermilk | Suo zzi |
| DeSantis | Love | Taylor |
| DesJarlais | Lucas | Tenney |
| Diaz-Balart | Luetkemeyer | Thompson (PA) |
| Donovan | MacArthur | Thornberry |
| Duffy | Marchant | Tipton |
| Duncan (SC) | Marino | Trott |
| Duncan (TN) | Marshall | Turner |
| Dunn | Massie | Upton |
| Emmer | Mast | Valadao |
| Estes (KS) | McCarthy | Wagner |
| Faso | McCaul | Walberg |
| Ferguson | McClintock | Walden |
| Fitzpatrick | McHenry | Walker |
| Fleischmann | McKinley | Walorski |
| Flores | McMorris | Walters, Mimi |
| Fortenberry | Rodgers | Weber (TX) |
| Fox | McSally | Webster (FL) |
| Frelinghuysen | Meadows | Wenstrup |
| Gaetz | Meehan | Westerman |
| Gallagher | Messer | Williams |
| Garrett | Mitchell | Wilson (SC) |
| Gianforte | Mitchell | Wittman |
| Gibbs | Moolenaar | Womack |
| Gohmert | Mooney (WV) | Woodall |
| | | Yoder |
| | | Yoho |
| | | Young (AK) |
| | | Young (IA) |
| | | Zeldin |

NOES—177

Table listing names of members of the House of Representatives, including Adams, Aguilar, Amash, Barragan, Bass, Beatty, Bera, Beyer, Bishop (GA), Blunt Rochester, Bonamici, Boyle, Brendan F., Brady (PA), Brown (MD), Brownley (CA), Bustos, Butterfield, Capuano, Cardenas, Carson (IN), Cartwright, Castor (FL), Castro (TX), Chu, Judy, Cicilline, Clark (MA), Clarke (NY), Clay, Cleaver, Clyburn, Cohen, Connolly, Cooper, Correa, Costa, Courtney, Crowley, Cuellar, Cummings, Davis (CA), Davis, Danny, DeFazio, DeGette, DelBene, Demings, DeSaulnier, Deutch, Dingell, Doggett, Doyle, Michael F., Ellison, Engel, Eshoo, Espaillat, Esty (CT), Evans, Foster, Frankel (FL), Fudge, Gabbard, Gallego, Garamendi, Gomez, Gonzalez (TX), Green, Al, Green, Gene, Grijalva, Gutierrez, Hanabusa, Hastings, Heck, Higgins (NY), Himes, Hoyer, Huffman, Jackson Lee, Jayapal, Jeffries, Johnson (GA), Johnson, E. B., Kaptur, Kelly (IL), Kennedy, Khanna, Kihuen, Kildee, Kilmer, Kind, Krishnamoorthi, Kuster (NH), Langevin, Larsen (WA), Larson (CT), Lawrence, Lee, Levin, Lewis (GA), Lieu, Ted, Lipinski, Loebsock, Lofgren, Lowenthal, Lowey, Lujan Grisham, M., Lujan, Ben Ray, Maloney, Maloney, Carolyn B., Maloney, Sean, Massie, Matsui, McCollum, McEachin, McGovern, McNERNEY, Meeks, Meng, Moore, Moulton, Nadler, Napolitano, Neal, Norcross, O'Rourke, Pallone, Panetta, Pascrell, Payne, Pelosi, Perlmutter, Peterson, Pingree, Pocan, Polis, Price (NC), Quigley, Raskin, Rice (NY), Richmond, Roybal-Allard, Ruiz, Ruppertsberger, Rush, Ryan (OH), Sanchez, Sarbanes, Schakowsky, Schiff, Schrader, Scott (VA), Serrano, Sewell (AL), Shea-Porter, Sherman, Sires, Smith (WA), Soto, Speier, Swalwell (CA), Takano, Thompson (CA), Thompson (MS), Titus, Tonko, Torres, Tsongas, Vargas, Veasey, Vela, Velazquez, Visclosky, Walz, Wasserman, Schultz, Waters, Maxine, Watson Coleman, Welch, Wilson (FL), Yarmuth.

NOT VOTING—13

Table listing names of members who did not vote: Barletta, Black, Blumenauer, Bridenstine, Brooks (AL), Comstock, Delaney, DeLauro, Keating, Nolan, Scalise, Scott, David, Simpson.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1332

Mr. CUMMINGS changed his vote from "aye" to "no."

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. SCALISE. Mr. Speaker, I was unavoidably detained. Had I been present, I would have voted "yea" on rollcall No. 143 and "yea" on rollcall No. 144.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following commu-

nication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK, HOUSE OF REPRESENTATIVES, Washington, DC, April 18, 2018.

Hon. PAUL D. RYAN, The Speaker, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 18, 2018, at 10:55 a.m.:

That the Senate passed S. 1281. Appointments: Migratory Bird Conservation Commission. With best wishes, I am, Sincerely,

KAREN L. HAAS.

TAXPAYER FIRST ACT

Mr. BRADY of Texas. Mr. Speaker, pursuant to House Resolution 831, I call up the bill (H.R. 5444) to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 831, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is adopted, and the bill, as amended, is considered read.

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

H.R. 5444

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

SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the "Taxpayer First Act".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—INDEPENDENT APPEALS PROCESS

Sec. 101. Establishment of Internal Revenue Service Independent Office of Appeals.

TITLE II—IMPROVED SERVICE

Sec. 201. Comprehensive customer service strategy.

Sec. 202. IRS Free File Program.

Sec. 203. Low-income exception for payments otherwise required in connection with a submission of an offer-in-compromise.

TITLE III—SENSIBLE ENFORCEMENT

Sec. 301. Internal Revenue Service seizure requirements with respect to structuring transactions.

Sec. 302. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.

Sec. 303. Clarification of equitable relief from joint liability.

Sec. 304. Modification of procedures for issuance of third-party summons.

Sec. 305. Establishment of income threshold for referral to private debt collection.

Sec. 306. Reform of notice of contact of third parties.

Sec. 307. Modification of authority to issue designated summons.

Sec. 308. Limitation on access of non-Internal Revenue Service employees to returns and return information.

TITLE IV—ORGANIZATIONAL MODERNIZATION

Sec. 401. Modification of title of Commissioner of Internal Revenue and related officials.

Sec. 402. Office of the National Taxpayer Advocate.

Sec. 403. Elimination of IRS Oversight Board.

Sec. 404. Modernization of Internal Revenue Service organizational structure.

TITLE V—TAX COURT

Sec. 501. Disqualification of judge or magistrate judge of the Tax Court.

Sec. 502. Opinions and judgments.

Sec. 503. Title of special trial judge changed to magistrate judge of the Tax Court.

Sec. 504. Repeal of deadwood related to Board of Tax Appeals.

TITLE I—INDEPENDENT APPEALS PROCESS

SEC. 101. ESTABLISHMENT OF INTERNAL REVENUE SERVICE INDEPENDENT OFFICE OF APPEALS.

(a) IN GENERAL.—Section 7803 is amended by adding at the end the following new subsection: "(e) INDEPENDENT OFFICE OF APPEALS.—

"(1) ESTABLISHMENT.—There is established in the Internal Revenue Service an office to be known as the 'Internal Revenue Service Independent Office of Appeals'.

"(2) CHIEF OF APPEALS.—

"(A) IN GENERAL.—The Internal Revenue Service Independent Office of Appeals shall be under the supervision and direction of an official to be known as the 'Chief of Appeals'. The Chief of Appeals shall report directly to the Administrator of the Internal Revenue Service and shall be entitled to compensation at the same rate as the highest rate of basic pay established for the Senior Executive Service under section 5382 of title 5, United States Code.

"(B) APPOINTMENT.—The Chief of Appeals shall be appointed by the Administrator of the Internal Revenue Service without regard to the provisions of title 5, United States Code, relating to appointments in the competitive service or the Senior Executive Service.

"(C) QUALIFICATIONS.—An individual appointed under subparagraph (B) shall have experience and expertise in—

"(i) administration of, and compliance with, Federal tax laws,

"(ii) a broad range of compliance cases, and

"(iii) management of large service organizations.

"(3) PURPOSES AND DUTIES OF OFFICE.—It shall be the function of the Internal Revenue Service Independent Office of Appeals to resolve Federal tax controversies without litigation on a basis which—

"(A) is fair and impartial to both the Government and the taxpayer,

"(B) promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and

"(C) enhances public confidence in the integrity and efficiency of the Internal Revenue Service.

"(4) RIGHT OF APPEAL.—The resolution process described in paragraph (3) shall be generally available to all taxpayers.

"(5) LIMITATION ON DESIGNATION OF CASES AS NOT ELIGIBLE FOR REFERRAL TO INDEPENDENT OFFICE OF APPEALS.—

"(A) IN GENERAL.—If any taxpayer which is in receipt of notice of deficiency authorized

under section 6212 requests referral to the Internal Revenue Service Independent Office of Appeals and such request is denied, the Administrator of the Internal Revenue Service shall provide such taxpayer a written notice which—

“(i) provides a detailed description of the facts involved, the basis for the decision to deny the request, and a detailed explanation of how the basis of such decision applies to such facts, and

“(ii) describes the procedures proscribed under subparagraph (C) for protesting the decision to deny the request.

“(B) REPORT TO CONGRESS.—The Administrator of the Internal Revenue Service shall submit a written report to Congress on an annual basis which includes the number of requests described in subparagraph (A) which were denied and the reasons (described by category) that such requests were denied.

“(C) PROCEDURES FOR PROTESTING DENIAL OF REQUEST.—The Administrator of the Internal Revenue Service shall prescribe procedures for protesting to the Administrator of the Internal Revenue Service (personally and not through any delegate) a denial of a request described in subparagraph (A).

“(D) NOT APPLICABLE TO FRIVOLOUS POSITIONS.—This paragraph shall not apply to a request for referral to the Internal Revenue Service Independent Office of Appeals which is denied on the basis that the issue involved is a frivolous position (within the meaning of section 6702(c)).

“(6) STAFF.—

“(A) IN GENERAL.—All personnel in the Internal Revenue Service Independent Office of Appeals shall report to the Chief of Appeals.

“(B) ACCESS TO STAFF OF OFFICE OF THE CHIEF COUNSEL.—The Chief of Appeals shall have authority to obtain legal assistance and advice from the staff of the Office of the Chief Counsel. The Chief Counsel shall ensure that such assistance and advice is provided by staff of the Office of the Chief Counsel who were not involved in the case with respect to which such assistance and advice is sought and who are not involved in preparing such case for litigation.

“(7) ACCESS TO CASE FILES.—

“(A) IN GENERAL.—In the case of any specified taxpayer with respect to which a conference with the Internal Revenue Service Independent Office of Appeals has been scheduled, the Chief of Appeals shall ensure that such taxpayer is provided access to the nonprivileged portions of the case file on record regarding the disputed issues (other than documents provided by the taxpayer to the Internal Revenue Service) not later than 10 days before the date of such conference.

“(B) TAXPAYER ELECTION TO EXPEDITE CONFERENCE.—If the taxpayer so elects, subparagraph (A) shall be applied by substituting ‘the date of such conference’ for ‘10 days before the date of such conference’.

“(C) SPECIFIED TAXPAYER.—For purposes of this paragraph—

“(i) IN GENERAL.—The term ‘specified taxpayer’ means—

“(I) in the case of any taxpayer who is a natural person, a taxpayer whose adjusted gross income does not exceed \$400,000, and

“(II) in the case of any other taxpayer, a taxpayer whose gross receipts do not exceed \$5,000,000.

“(ii) AGGREGATION RULE.—Rules similar to the rules of section 448(c)(2) shall apply for purposes of clause (i)(II).”

(b) CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking “Internal Revenue Service Office of Appeals” and inserting “Internal Revenue Service Independent Office of Appeals”:

(A) Section 6015(c)(4)(B)(ii)(I).

(B) Section 6320(b)(1).

(C) Subsections (b)(1) and (d)(3) of section 6330.

(D) Section 6603(d)(3)(B).

(E) Section 6621(c)(2)(A)(i).

(F) Section 7122(e)(2).

(G) Subsections (a), (b)(1), (b)(2), and (c)(1) of section 7123.

(H) Subsections (c)(7)(B)(i), and (g)(2)(A) of section 7430.

(I) Section 7522(b)(3).

(J) Section 7612(c)(2)(A).

(2) Section 7430(c)(2) is amended by striking “Internal Revenue Service Office of Appeals” each place it appears and inserting “Internal Revenue Service Independent Office of Appeals”.

(3) The heading of section 6330(d)(3) is amended by inserting “INDEPENDENT” after “IRS”.

(c) OTHER REFERENCES.—Any reference in any provision of law, or regulation or other guidance, to the Internal Revenue Service Office of Appeals shall be treated as a reference to the Internal Revenue Service Independent Office of Appeals.

(d) SAVINGS PROVISIONS.—Rules similar to the rules of paragraphs (2) through (6) of section 1001(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall apply for purposes of this section (and the amendments made by this section).

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall take effect on the date of the enactment of this Act.

(2) ACCESS TO CASE FILES.—Section 7803(e)(7) of the Internal Revenue Code of 1986, as added by subsection (a), shall apply to conferences occurring after the date which is 1 year after the date of the enactment of this Act.

TITLE II—IMPROVED SERVICE

SEC. 201. COMPREHENSIVE CUSTOMER SERVICE STRATEGY.

(a) IN GENERAL.—Not later than the date which is 1 year after the date of the enactment of this Act, the Secretary of the Treasury, after consultation with the National Taxpayer Advocate, shall submit to Congress a written comprehensive customer service strategy for the Internal Revenue Service. Such strategy shall include—

(1) a plan to provide assistance to taxpayers that is secure, designed to meet reasonable taxpayer expectations, and adopts appropriate best practices of customer service provided in the private sector, including online services, telephone call back services, and training of employees providing customer services,

(2) a thorough assessment of the services that the Internal Revenue Service can co-locate with other Federal services or offer as self-service options,

(3) proposals to improve Internal Revenue Service customer service in the short term (the current and following fiscal year), medium term (approximately 3 to 5 fiscal years), and long term (approximately 10 fiscal years),

(4) a plan to update guidance and training materials for customer service employees of the Internal Revenue Service, including the Internal Revenue Manual, to reflect such strategy, and

(5) identified metrics and benchmarks for quantitatively measuring the progress of the Internal Revenue Service in implementing such strategy.

(b) UPDATED GUIDANCE AND TRAINING MATERIALS.—Not later than 2 years after the date of the enactment of this Act, the Secretary of the Treasury shall make available the updated guidance and training materials described in subsection (a)(4) (including the Internal Revenue Manual). Such updated guidance and training materials (including the Internal Revenue Manual) shall be written in a manner so as to be easily understood by customer service employees of the Internal Revenue Service and shall provide clear instructions.

SEC. 202. IRS FREE FILE PROGRAM.

(a) IN GENERAL.—

(1) The Secretary of the Treasury, or the Secretary's delegate, shall continue to operate the

IRS Free File Program as established by the Internal Revenue Service and published in the Federal Register on November 4, 2002 (67 Fed. Reg. 67247), including any subsequent agreements and governing rules established pursuant thereto.

(2) The IRS Free File Program shall continue to provide free commercial-type online individual income tax preparation and electronic filing services to the lowest 70 percent of taxpayers by adjusted gross income. The number of taxpayers eligible to receive such services each year shall be calculated by the Internal Revenue Service annually based on prior year aggregate taxpayer adjusted gross income data.

(3) In addition to the services described in paragraph (2), and in the same manner, the IRS Free File Program shall continue to make available to all taxpayers (without regard to income) a basic, online electronic fillable forms utility.

(4) The IRS Free File Program shall continue to work cooperatively with the private sector to provide the free individual income tax preparation and the electronic filing services described in paragraphs (2) and (3).

(5) The IRS Free File Program shall work cooperatively with State government agencies to enhance and expand the use of the program to provide needed benefits to the taxpayer while reducing the cost of processing returns.

(b) INNOVATIONS.—The Secretary of the Treasury, or the Secretary's delegate, shall work with the private sector through the IRS Free File Program to identify and implement, consistent with applicable law, innovative new program features to improve and simplify the taxpayer's experience with completing and filing individual income tax returns through voluntary compliance.

SEC. 203. LOW-INCOME EXCEPTION FOR PAYMENTS OTHERWISE REQUIRED IN CONNECTION WITH A SUBMISSION OF AN OFFER-IN-COMPROMISE.

(a) IN GENERAL.—Section 7122(c) is amended by adding at the end the following new paragraph:

“(3) EXCEPTION FOR LOW-INCOME TAXPAYERS.—Paragraph (1), and any user fee otherwise required in connection with the submission of an offer-in-compromise, shall not apply to any offer-in-compromise with respect to a taxpayer who is an individual with adjusted gross income, as determined for the most recent taxable year for which such information is available, which does not exceed 250 percent of the applicable poverty level (as determined by the Secretary).”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to offers-in-compromise submitted after the date of the enactment of this Act.

TITLE III—SENSIBLE ENFORCEMENT

SEC. 301. INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.

Section 5317(c)(2) of title 31, United States Code, is amended—

(1) by striking “Any property” and inserting the following:

“(A) IN GENERAL.—Any property”; and

(2) by adding at the end the following:

“(B) INTERNAL REVENUE SERVICE SEIZURE REQUIREMENTS WITH RESPECT TO STRUCTURING TRANSACTIONS.—

“(i) PROPERTY DERIVED FROM AN ILLEGAL SOURCE.—Property may only be seized by the Internal Revenue Service pursuant to subparagraph (A) by reason of a claimed violation of section 5324 if the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.

“(ii) NOTICE.—Not later than 30 days after property is seized by the Internal Revenue Service pursuant to subparagraph (A), the Internal Revenue Service shall—

“(I) make a good faith effort to find all persons with an ownership interest in such property; and

“(II) provide each such person with a notice of the seizure and of the person’s rights under clause (iv).

“(iii) **EXTENSION OF NOTICE UNDER CERTAIN CIRCUMSTANCES.**—The Internal Revenue Service may apply to a court of competent jurisdiction for one 30-day extension of the notice requirement under clause (ii) if the Internal Revenue Service can establish probable cause of an imminent threat to national security or personal safety necessitating such extension.

“(iv) **POST-SEIZURE HEARING.**—If a person with a property interest in property seized pursuant to subparagraph (A) by the Internal Revenue Service requests a hearing by a court of competent jurisdiction within 30 days after the date on which notice is provided under subclause (ii), such property shall be returned unless the court holds an adversarial hearing and finds within 30 days of such request (or such longer period as the court may provide, but only on request of an interested party) that there is probable cause to believe that there is a violation of section 5324 involving such property and probable cause to believe that the property to be seized was derived from an illegal source or the funds were structured for the purpose of concealing the violation of a criminal law or regulation other than section 5324.”.

SEC. 302. EXCLUSION OF INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

(a) **IN GENERAL.**—Part III of subchapter B of chapter 1 is amended by inserting before section 140 the following new section:

“SEC. 139G. INTEREST RECEIVED IN ACTION TO RECOVER PROPERTY SEIZED BY THE INTERNAL REVENUE SERVICE BASED ON STRUCTURING TRANSACTION.

“Gross income shall not include any interest received from the Federal Government in connection with an action to recover property seized by the Internal Revenue Service pursuant to section 5317(c)(2) of title 31, United States Code, by reason of a claimed violation of section 5324 of such title.”.

(b) **CLERICAL AMENDMENT.**—The table of sections for part III of subchapter B of chapter 1 is amended by inserting before the item relating to section 140 the following new item:

“Sec. 139G. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to interest received on or after the date of the enactment of this Act.

SEC. 303. CLARIFICATION OF EQUITABLE RELIEF FROM JOINT LIABILITY.

(a) **IN GENERAL.**—Section 6015 is amended—

(1) in subsection (e), by adding at the end the following new paragraph:

“(7) **STANDARD AND SCOPE OF REVIEW.**—Any review of a determination made under this section shall be reviewed de novo by the Tax Court and shall be based upon—

“(A) the administrative record established at the time of the determination, and

“(B) any additional newly discovered or previously unavailable evidence.”, and

(2) by amending subsection (f) to read as follows:

“(f) **EQUITABLE RELIEF.**—

“(1) **IN GENERAL.**—Under procedures prescribed by the Secretary, if—

“(A) taking into account all the facts and circumstances, it is inequitable to hold the individual liable for any unpaid tax or any deficiency (or any portion of either), and

“(B) relief is not available to such individual under subsection (b) or (c),

the Secretary may relieve such individual of such liability.

“(2) **LIMITATION.**—A request for equitable relief under this subsection may be made with respect to any portion of any liability that—

“(A) has not been paid, provided that such request is made before the expiration of the applicable period of limitation under section 6502, or

“(B) has been paid, provided that such request is made during the period in which the individual could submit a timely claim for refund or credit of such payment.”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to petitions or requests filed or pending on or after the date of the enactment of this Act.

SEC. 304. MODIFICATION OF PROCEDURES FOR ISSUANCE OF THIRD-PARTY SUMMONS.

(a) **IN GENERAL.**—Section 7609(f) is amended by adding at the end the following flush sentence:

“The Secretary shall not issue any summons described in the preceding sentence unless the information sought to be obtained is narrowly tailored to information that pertains to the failure (or potential failure) of the person or group or class of persons referred to in paragraph (2) to comply with one or more provisions of the internal revenue law which have been identified for purposes of such paragraph.”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to summonses served after the date of the enactment of this Act.

SEC. 305. ESTABLISHMENT OF INCOME THRESHOLD FOR REFERRAL TO PRIVATE DEBT COLLECTION.

(a) **IN GENERAL.**—Section 6306(d)(3) is amended by striking “or” at the end of subparagraph (C), by adding “or” at the end of subparagraph (D), and by inserting after subparagraph (D) the following new subparagraph:

“(E) in the case of a tax receivable which is identified by the Secretary (or the Secretary’s delegate) during the period beginning on the date which is 180 days after the date of the enactment of this Act and ending on December 31, 2019, a taxpayer who is an individual with adjusted gross income, as determined for the most recent taxable year for which such information is available, which does not exceed 250 percent of the applicable poverty level (as determined by the Secretary),”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to tax receivables identified by the Secretary (or the Secretary’s delegate) after the date which is 180 days after the date of the enactment of this Act.

SEC. 306. REFORM OF NOTICE OF CONTACT OF THIRD PARTIES.

(a) **IN GENERAL.**—Section 7602(c)(1) is amended to read as follows:

“(1) **GENERAL NOTICE.**—An officer or employee of the Internal Revenue Service may not contact any person other than the taxpayer with respect to the determination or collection of the tax liability of such taxpayer unless such contact occurs during a period (not greater than 1 year) which is specified in a notice which—

“(A) informs the taxpayer that contacts with persons other than the taxpayer are intended to be made during such period, and

“(B) except as otherwise provided by the Secretary, is provided to the taxpayer not later than 45 days before the beginning of such period.

Nothing in the preceding sentence shall prevent the issuance of notices to the same taxpayer with respect to the same tax liability with periods specified therein that, in the aggregate, exceed 1 year. A notice shall not be issued under this paragraph unless there is an intent at the time such notice is issued to contact persons other than the taxpayer during the period specified in such notice. The preceding sentence shall not prevent the issuance of a notice if the requirement of such sentence is met on the basis of the assumption that the information sought to be obtained by such contact will not be obtained by other means before such contact.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to notices provided, and contacts of persons made, after the date which is 45 days after the date of the enactment of this Act.

SEC. 307. MODIFICATION OF AUTHORITY TO ISSUE DESIGNATED SUMMONS.

(a) **IN GENERAL.**—Clause (i) of section 6503(j)(2)(A) is amended to read as follows:

“(i) the issuance of such summons is preceded by a review and written approval of such issuance by the Administrator of the relevant operating division of the Internal Revenue Service and the Chief Counsel which—

“(I) states facts clearly establishing that the Secretary has made reasonable requests for the information that is the subject of the summons, and

“(II) is attached to such summons.”.

(b) **ESTABLISHMENT THAT REASONABLE REQUESTS FOR INFORMATION WERE MADE.**—Subsection (j) of section 6503 is amended by adding at the end the following new paragraph:

“(4) **ESTABLISHMENT THAT REASONABLE REQUESTS FOR INFORMATION WERE MADE.**—In any court proceeding described in paragraph (3), the Secretary shall establish that reasonable requests were made for the information that is the subject of the summons.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to summonses issued after the date of the enactment of this Act.

SEC. 308. LIMITATION ON ACCESS OF NON-INTERNAL REVENUE SERVICE EMPLOYEES TO RETURNS AND RETURN INFORMATION.

(a) **IN GENERAL.**—Section 7602 is amended by adding at the end the following new subsection:

“(f) **LIMITATION ON ACCESS OF PERSONS OTHER THAN INTERNAL REVENUE SERVICE OFFICERS AND EMPLOYEES.**—The Secretary shall not, under the authority of section 6103(n), provide any books, papers, records, or other data obtained pursuant to this section to any person authorized under section 6103(n), except when such person requires such information for the sole purpose of providing expert evaluation and assistance to the Internal Revenue Service. No person other than an officer or employee of the Internal Revenue Service or the Office of Chief Counsel may, on behalf of the Secretary, question a witness under oath whose testimony was obtained pursuant to this section.”.

(b) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), the amendment made by this section shall take effect on the date of the enactment of this Act.

(2) **APPLICATION TO CONTRACTS IN EFFECT.**—The amendment made by this section shall apply to any contract in effect under section 6103(n) of the Internal Revenue Code of 1986, pursuant to temporary Treasury Regulation section 301.7602-1T proposed in Internal Revenue Bulletin 2014-28, Treasury Regulation section 301.7602-1(b)(3), or any similar or successor regulation, that is in effect on the date of the enactment of this Act.

TITLE IV—ORGANIZATIONAL MODERNIZATION

SEC. 401. MODIFICATION OF TITLE OF COMMISSIONER OF INTERNAL REVENUE AND RELATED OFFICIALS.

(a) **IN GENERAL.**—Section 7803(a)(1)(A) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(b) **CONFORMING AMENDMENTS RELATED TO SECTION 7803.**—

(1) Subsections (a)(1)(B), (a)(1)(C), (b)(3), (c)(1)(B)(i), and (c)(1)(B)(ii) of section 7803 are each amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(2) Section 7803(b)(2)(A) is amended by striking “Commissioner’s” and inserting “Administrator’s”.

(3) Subsections (a)(1)(D), (a)(1)(E), (a)(2), (a)(3), (a)(4), (b)(2)(A), (b)(2)(D), (b)(3),

(c)(2)(B)(iii), (c)(2)(C)(iv), and (c)(3) of section 7803, as amended by the preceding paragraphs of this subsection, are amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(4) The heading of section 7803 is amended by striking “**commissioner of internal revenue**” and inserting “**administrator of the internal revenue service**”.

(5) The heading of section 7803(a) is amended by striking “COMMISSIONER OF INTERNAL REVENUE” and inserting “ADMINISTRATOR OF THE INTERNAL REVENUE SERVICE”.

(6) The heading of section 7803(c)(3) is amended by striking “COMMISSIONER” and inserting “ADMINISTRATOR”.

(7) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7803 and inserting the following new item:

“Sec. 7803. Administrator of the Internal Revenue Service; other officials.”.

(c) OTHER CONFORMING AMENDMENTS TO THE INTERNAL REVENUE CODE OF 1986.—

(1) Section 6307(c) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(2) Section 6673(a)(2)(B) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(3) Section 6707(c) is amended by striking “Commissioner” and inserting “Administrator”.

(4) Section 6707A(d) is amended—

(A) in paragraph (1), by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”, and

(B) in paragraph (3), by striking “Commissioner” each place it appears and inserting “Administrator”.

(5)(A) Subsections (a) and (g) of section 7345 are each amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(B) Section 7345(g) is amended—

(i) by striking “Deputy Commissioner for Services and Enforcement” and inserting “Deputy Administrator for Services and Enforcement”, and

(ii) by striking “Commissioner of an operating division” and inserting “Administrator of an operating division”.

(C) Subsections (c)(1), (d) and (e)(1) of section 7345 are each amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(6) Section 7435(e) is amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(7) Section 7409(a)(2)(B) is amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(8) Section 7608(c) is amended—

(A) in paragraph (1), by striking “the Commissioner of Internal Revenue (or, if designated by the Commissioner, the Deputy Commissioner or an Assistant Commissioner of Internal Revenue)” and inserting “the Administrator of the Internal Revenue Service (or, if designated by the Administrator, the Deputy Administrator or an Assistant Administrator of the Internal Revenue Service)”, and

(B) in paragraph (2) by striking “Commissioner” and inserting “Administrator”.

(9) Section 7611(b)(3)(C) is amended by striking “regional commissioner” and inserting “regional administrator”.

(10) Section 7701(a)(13) is amended to read as follows:

“(13) ADMINISTRATOR.—The term ‘Administrator’, except where the context clearly indicates otherwise, means the Administrator of the Internal Revenue Service.”.

(11)(A) Section 7804(a) is amended by striking “Commissioner of Internal Revenue” and insert-

ing “Administrator of the Internal Revenue Service”.

(B) Subsections (a), (b)(1), and (b)(2) of section 7804(a), as amended by subparagraph (A), are each amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(12) Section 7811(c)(1) is amended by striking “the Commissioner of Internal Revenue, or the Deputy Commissioner of Internal Revenue” and inserting “the Administrator of the Internal Revenue Service, or the Deputy Commissioner of the Internal Revenue Service”.

(d) AMENDMENTS TO SECTION 8D OF THE INSPECTOR GENERAL ACT OF 1978.—

(1) Subsections (g)(2), (k)(1)(C), (l)(1), and (l)(2)(A) of section 8D of the Inspector General Act of 1978 are each amended by striking “Commissioner of Internal Revenue” and inserting “Administrator of the Internal Revenue Service”.

(2) Section 8D(1)(2)(B) of such Act is amended by striking “Commissioner” each place it appears therein and inserting “Administrator”.

(e) OTHER REFERENCES.—Any reference in any provision of law, or regulation or other guidance, to the Commissioner of Internal Revenue, or to any Deputy or Assistant Commissioner of Internal Revenue, or to a Commissioner of any division or region of the Internal Revenue Service, shall be treated as a reference to the Administrator of the Internal Revenue Service, or to the appropriate Deputy or Assistant Administrator of the Internal Revenue Service, or to the appropriate Administrator of such division or region, respectively.

(f) CONTINUITY.—In the case of any individual appointed by the President, by and with the advice and consent of the Senate, as Commissioner of Internal Revenue under section 7803(a)(1)(A) of the Internal Revenue Code of 1986, and serving in such position immediately before the date of the enactment of this Act, the amendments made by this section shall be construed as changing the title of such individual and shall not be construed to—

(1) require the reappointment of such individual under such section, or

(2) alter the remaining term of such person under section 7803(a)(1)(B).

SEC. 402. OFFICE OF THE NATIONAL TAXPAYER ADVOCATE.

(a) TAXPAYER ADVOCATE DIRECTIVES.—

(1) IN GENERAL.—Section 7803(c) is amended by adding at the end the following new paragraph:

“(5) TAXPAYER ADVOCATE DIRECTIVES.—In the case of any Taxpayer Advocate Directive issued by the National Taxpayer Advocate pursuant to a delegation of authority from the Administrator of the Internal Revenue Service—

“(A) the Administrator or a Deputy Administrator shall modify, rescind, or ensure compliance with such directive not later than 90 days after the issuance of such directive, and

“(B) in the case of any directive which is modified or rescinded by a Deputy Administrator, the National Taxpayer Advocate may (not later than 90 days after such modification or rescission) appeal to the Administrator and the Administrator shall (not later than 90 days after such appeal is made) ensure compliance with such directive as issued by the National Taxpayer Advocate or provide the National Taxpayer Advocate with a detailed description of the reasons for any modification or rescission made or upheld by the Administrator pursuant to such appeal.”.

(2) REPORT TO CERTAIN COMMITTEES OF CONGRESS REGARDING DIRECTIVES.—Section 7803(c)(2)(B)(ii) is amended by redesignating subclauses (VIII) through (XI) as subclauses (IX) through (XII), respectively, and by inserting after subclause (VII) the following new subclause:

“(VIII) identify any Taxpayer Advocate Directive which was not honored by the Internal Revenue Service in a timely manner, as specified under paragraph (5);”.

(b) NATIONAL TAXPAYER ADVOCATE ANNUAL REPORTS TO CONGRESS.—

(1) INCLUSION OF MOST SERIOUS TAXPAYER PROBLEMS.—Section 7803(c)(2)(B)(ii)(III) is amended by striking “at least 20” and inserting “the 10”.

(2) COORDINATION WITH TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—Section 7803(c)(2) is amended by adding at the end the following new subparagraph:

“(E) COORDINATION WITH TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—Before beginning any research or study, the National Taxpayer Advocate shall coordinate with the Treasury Inspector General for Tax Administration to ensure that the National Taxpayer Advocate does not duplicate any action that the Treasury Inspector General for Tax Administration has already undertaken or has a plan to undertake.”.

(3) STATISTICAL SUPPORT.—

(A) IN GENERAL.—Section 6108 is amended by adding at the end the following new subsection:

“(d) STATISTICAL SUPPORT FOR NATIONAL TAXPAYER ADVOCATE.—The Secretary shall, upon request of the National Taxpayer Advocate, provide the National Taxpayer Advocate with statistical support in connection with the preparation by the National Taxpayer Advocate of the annual report described in section 7803(c)(2)(B)(ii). Such statistical support shall include statistical studies, compilations, and the review of information provided by the National Taxpayer Advocate for statistical validity and sound statistical methodology.”.

(B) DISCLOSURE OF REVIEW.—Section 7803(c)(2)(B)(ii), as amended by subsection (a), is amended by redesignating subclause (XII) as subclause (XIII) and by inserting after subclause (XI) the following new subclause:

“(XII) with respect to any statistical information included in such report, include a statement of whether such statistical information was reviewed or provided by the Secretary under section 6108(d) and, if so, whether the Secretary determined such information to be statistically valid and based on sound statistical methodology.”.

(C) CONFORMING AMENDMENT.—Section 7803(c)(2)(B)(iii) is amended by adding at the end the following: “The preceding sentence shall not apply with respect to statistical information provided to the Secretary for review, or received from the Secretary, under section 6108(d).”.

(c) SALARY OF NATIONAL TAXPAYER ADVOCATE.—Section 7803(c)(1)(B)(i) is amended by striking “, or, if the Secretary of the Treasury so determines, at a rate fixed under section 9503 of such title”.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall take effect on the date of the enactment of this Act.

(2) SALARY OF NATIONAL TAXPAYER ADVOCATE.—The amendment made by subsection (c) shall apply to compensation paid to individuals appointed as the National Taxpayer Advocate after the date of the enactment of this Act.

SEC. 403. ELIMINATION OF IRS OVERSIGHT BOARD.

(a) IN GENERAL.—Subchapter A of chapter 80 is amended by striking section 7802 (and by striking the item relating to such section in the table of sections of such subchapter).

(b) CONFORMING AMENDMENTS.—

(1) Section 4946(c) is amended by adding “or” at the end of paragraph (5), by striking “, or” at the end of paragraph (6) and inserting a period, and by striking paragraph (7).

(2) Section 6103(h) is amended by striking paragraph (6).

(3) Section 7803(a) is amended by striking paragraph (4).

(4) Section 7803(c)(1)(B)(ii) is amended by striking “and the Oversight Board”.

(5) Section 7803(c)(2)(B)(iii) is amended by striking “the Oversight Board.”.

(6) Section 8D of the Inspector General Act of 1978 is amended—

(A) in subsections (g)(2) and (h), by striking “the Internal Revenue Service Oversight Board and”,

(B) in subsection (l)(1), by striking “or the Internal Revenue Service Oversight Board”, and

(C) in subsection (l)(2), by striking “and the Internal Revenue Service Oversight Board”.

SEC. 404. MODERNIZATION OF INTERNAL REVENUE SERVICE ORGANIZATIONAL STRUCTURE.

(a) IN GENERAL.—Not later than September 30, 2020, the Administrator of the Internal Revenue Service shall submit to Congress a comprehensive written plan to redesign the organization of the Internal Revenue Service. Such plan shall—

(1) ensure the successful implementation of the priorities specified by Congress in this Act,

(2) prioritize taxpayer services to ensure that all taxpayers easily and readily receive the assistance that they need,

(3) streamline the structure of the agency including minimizing the duplication of services and responsibilities within the agency,

(4) best position the Internal Revenue Service to combat cybersecurity and other threats to the Internal Revenue Service, and

(5) address whether the Criminal Investigation Division of the Internal Revenue Service should report directly to the Administrator.

(b) REPEAL OF RESTRICTION ON ORGANIZATIONAL STRUCTURE OF INTERNAL REVENUE SERVICE.—Paragraph (3) of section 1001(a) of the Internal Revenue Service Restructuring and Reform Act of 1998 shall cease to apply beginning 1 year after the date on which the Administrator of the Internal Revenue Service submits to Congress the plan described in subsection (a).

TITLE V—TAX COURT

SEC. 501. DISQUALIFICATION OF JUDGE OR MAGISTRATE JUDGE OF THE TAX COURT.

(a) IN GENERAL.—Part II of subchapter C of chapter 76 is amended by adding at the end the following new section:

“**SEC. 7467. DISQUALIFICATION OF JUDGE OR MAGISTRATE JUDGE OF THE TAX COURT.**

“Section 455 of title 28, United States Code, shall apply to judges and magistrate judges of the Tax Court and to proceedings of the Tax Court.”.

(b) CLERICAL AMENDMENT.—The table of sections for such part is amended by adding at the end the following new item:

“Sec. 7467. Disqualification of judge or magistrate judge of the Tax Court.”.

SEC. 502. OPINIONS AND JUDGMENTS.

(a) IN GENERAL.—Section 7459 is amended by striking all the precedes subsection (c) and inserting the following:

“(a) REQUIREMENT.—An opinion upon any proceeding instituted before the Tax Court and a judgment thereon shall be made as quickly as practicable. The judgment shall be made by a judge in accordance with the opinion of the Tax Court, and such judgment so made shall, when entered, be the judgment of the Tax Court.

“(b) INCLUSION OF FINDINGS OF FACT IN OPINION.—It shall be the duty of the Tax Court and of each division to include in its opinion or memorandum opinion upon any proceeding, its findings of fact. The Tax Court shall issue in writing all of its findings of fact, opinions, and memorandum opinions. Subject to such conditions as the Tax Court may by rule provide, the requirements of this subsection and of section 7460 are met if findings of fact or opinion are stated orally and recorded in the transcript of the proceedings.”.

(b) CONFORMING AMENDMENTS TO SECTION 7459.—

(1) Subsections (c), (d), (e), and (f) of section 7459 are each amended by striking “decision” each place it appears and inserting “judgment”.

(2) The headings of subsections (c), (d), and (e) of section 7459 are each amended by striking “DECISION” and inserting “JUDGMENT”.

(3) The item relating to section 7459 in the table of sections for part II of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7459. Opinions and judgments.”.

(c) OTHER CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking “decision” and inserting “judgment”:

(A) Section 1313(a)(1).

(B) Section 6213(a).

(C) Section 6214(d).

(D) Section 6225(a)(2).

(E) Section 6226(g).

(F) Section 6228(a)(6).

(G) Subsections (a)(3)(B) and (c)(1)(A)(ii) of section 6230.

(H) Section 6247(d).

(I) Section 6252(e).

(J) Section 6404(h)(2)(C).

(K) Section 6503(a)(1).

(L) Section 6673(a)(1)(C).

(M) Subsections (c), (f), and (g) of section 6861.

(N) Section 6863(b)(3)(C).

(O) Section 7428(a).

(P) Section 7428(c)(1)(C)(i).

(Q) Section 7430(f)(3).

(R) Section 7436(c)(2).

(S) Section 7461(b)(2).

(T) Subsections (a)(4), (b), and (d) of section 7463.

(U) Subsections (a)(2)(B) and (b)(4) of section 7476.

(V) Section 7477(a).

(W) Section 7478(a)(2).

(X) Subsections (a)(2) and (c) of section 7479.

(2) The following provisions are each amended by striking “decision” each place it appears and inserting “judgment”:

(A) Subsections (a) and (b)(3) of section 6215.

(B) Section 6226(h).

(C) Section 6247(e).

(D) Subsections (d) and (e) of section 6861.

(E) Section 6863(b)(2).

(F) Section 7422.

(G) Subsections (a) and (b) of section 7460.

(H) Subsections (a), (b), (c), and (d) of section 7463.

(I) Section 7482.

(J) Section 7483.

(K) Section 7485(b).

(L) Section 7481.

(3) Sections 7422 and 7482 are each amended by striking “decisions” each place it appears and inserting “judgments”.

(4) Section 7430(f)(1) is amended by striking “decision or” both places it appears.

(5) Subsections (a) and (b) of section 7460 are each amended by striking “report” each place it appears and inserting “opinion”.

(6) Section 7461(a) is amended—

(A) by striking “reports” and inserting “opinions”, and

(B) by striking “report” and inserting “opinion”.

(7) Section 7462 is amended by striking “reports” each place it appears and inserting “opinions”.

(8) Section 7487(1) is amended by striking “decisions” and inserting “judgments”.

(9) The headings of sections 6214(b), 7463(b), 7481(a), 7481(b), 7481(d), and 7485(b) are each amended by striking “DECISIONS” and inserting “JUDGMENTS”.

(10) The headings of sections 6226(h), 6247(e), 6861(c), 6861(d), 7443A(c), 7481(a)(2), and 7481(a)(3) are each amended by striking “DECISION” and inserting “JUDGMENT”.

(11) The headings of sections 6863(b)(2), 6863(b)(3), 7430(f)(3), and 7482(a)(2)(B) are each amended by striking “DECISION” and inserting “JUDGMENT”.

(12) The heading of section 7436(c)(2) is amended by striking “DECISIONS” and inserting “JUDGMENT”.

(13) The heading of section 7460(a) is amended by striking “REPORTS” and inserting “OPINIONS”.

(14) The heading of section 7462 is amended by striking “reports” and inserting “opinions”.

(15) The heading of subchapter D of chapter 76 is amended by striking “Decisions” and inserting “Judgments”.

(16) The heading of section 7481 is amended by striking “decision” and inserting “judgment”.

(17) The item relating to section 7462 in the table of sections for part II of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7462. Publication of opinions.”.

(18) The item relating to subchapter D in the table of subchapters for chapter 76 is amended to read as follows:

“SUBCHAPTER D.—COURT REVIEW OF TAX COURT JUDGMENTS”.

(19) The item relating to section 7481 in the table of sections for part III of subchapter D of chapter 76 is amended to read as follows:

“Sec. 7481. Date when Tax Court judgment becomes final.”.

(d) CONTINUING EFFECT OF LEGAL DOCUMENTS.—All orders, decisions, reports, rules, permits, agreements, grants, contracts, certificates, licenses, registrations, privileges, and other administrative actions, in connection with the Tax Court, which are in effect at the time this section takes effect, or were final before the effective date of this section and are to become effective on or after the effective date of this section, shall continue in effect according to their terms until modified, terminated, superseded, set aside, or revoked in accordance with law by the Tax Court.

SEC. 503. TITLE OF SPECIAL TRIAL JUDGE CHANGED TO MAGISTRATE JUDGE OF THE TAX COURT.

(a) IN GENERAL.—Section 7443A is amended—

(1) by striking “special trial judges” in subsections (a) and (e) and inserting “magistrate judges of the Tax Court”,

(2) by striking “special trial judges of the court” in subsection (b) and inserting “magistrate judges of the Tax Court”, and

(3) by striking “special trial judge” in subsections (c) and (d) and inserting “magistrate judge of the Tax Court”.

(b) CONFORMING AMENDMENTS.—

(1) The heading of section 7443A is amended by striking “special trial judges” and inserting “magistrate judges of the tax court”.

(2) The heading of section 7443A(b) is amended by striking “SPECIAL TRIAL JUDGES” and inserting “MAGISTRATE JUDGES OF THE TAX COURT”.

(3) The item relating to section 7443A in the table of sections for part I of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7443A. Magistrate judges of the Tax Court.”.

(4) The heading of section 7448 is amended by striking “special trial judges” and inserting “magistrate judges of the tax court”.

(5) Section 7448 is amended—

(A) by striking “special trial judge’s” each place it appears in subsections (a)(6), (c)(1), (d), and (m)(1) and inserting “magistrate judge of the Tax Court’s”, and

(B) by striking “special trial judge” each place it appears other than in subsection (n) and inserting “magistrate judge of the Tax Court”.

(6) Section 7448(m) is amended—

(A) by striking “special trial judge which are allowable” and inserting “magistrate judge of the Tax Court which are allowable”, and

(B) by striking “special trial judge of the Tax Court” both places it appears and inserting “magistrate judge of the Tax Court”.

(7) The heading of section 7448(b)(2) is amended by striking “SPECIAL TRIAL JUDGES” and inserting “MAGISTRATE JUDGES OF THE TAX COURT”.

(8) The item relating to section 7448 in the table of sections for part 1 of subchapter C of chapter 76 is amended to read as follows:

“Sec. 7448. Annuities to surviving spouses and dependent children of judges and magistrate judges of the Tax Court.”.

(9) Section 7456(a) is amended—

(A) by striking “special trial judge” each place it appears and inserting “magistrate judge”, and

(B) by striking “(or by the clerk” and inserting “of the Tax Court (or by the clerk”.

(10) Section 7466(a) is amended by striking “special trial judge” and inserting “magistrate judge”.

(11) Section 7470A is amended by striking “special trial judges” both places it appears in subsections (a) and (b) and inserting “magistrate judges”.

(12) Section 7471(a)(2)(A) is amended by striking “special trial judges” and inserting “magistrate judges”.

(13) Section 7471(c) is amended—

(A) by striking “SPECIAL TRIAL JUDGES” in the heading and inserting “MAGISTRATE JUDGES OF THE TAX COURT”, and

(B) by striking “special trial judges” and inserting “magistrate judges”.

SEC. 504. REPEAL OF DEADWOOD RELATED TO BOARD OF TAX APPEALS.

(a) Section 7459 is amended by striking subsection (f) and redesignating subsection (g) as subsection (f).

(b) Section 7447(a)(3) is amended to read as follows:

“(3) In any determination of length of service as judge or as a judge of the Tax Court of the United States there shall be included all periods (whether or not consecutive) during which an individual served as judge.”.

The SPEAKER pro tempore. The bill, as amended, shall be debatable for 1 hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentleman from Texas (Mr. BRADY) and the gentleman from Georgia (Mr. LEWIS) each will control 30 minutes.

The Chair recognizes the gentleman from Texas.

GENERAL LEAVE

Mr. BRADY of Texas. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks and include any extraneous material on H.R. 5444, currently under consideration.

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

There was no objection.

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

Mr. Speaker, today we are taking the biggest and boldest steps in 20 years, to redesign the IRS with a singular focus, taxpayer service.

This bill will redesign the IRS for the first time in two decades. It refocuses the agency to live up to its mission of putting taxpayers first. Finally, it will rein in its enforcement powers to prevent future abuse.

There are two important pieces of legislation being considered before the House today, H.R. 5444, the Taxpayer First Act; and H.R. 5445, the 21st Cen-

tury IRS Act. These bipartisan bills, the product of 2 years of work by the Committee on Ways and Means, will make the IRS a truly taxpayer-first agency in a number of different ways.

First off, this bill puts an emphasis on customer service. We are requiring the IRS to submit to Congress plans to restructure the agency to improve efficiency, enhance cybersecurity, and better serve taxpayers. This will guarantee that the IRS is living up to its “quality service” motto, while holding the agency accountable if it fails to meet these standards.

In addition, our legislation encourages the IRS to adopt commonsense customer service features commonly seen in the private sector, such as a call-back option.

Secondly, we are overhauling the IRS’ enforcement tools so families and small businesses can’t have property seized without fair notice and due process. Over and over again, we have heard stories from across the country of absolutely tragic abuses of power by the IRS.

For example, we heard from Andrew Clyde, who served three combat tours in Iraq. Then he came home and opened a successful small business in Georgia, only to have the IRS unfairly seize \$950,000 from him. Our legislation prevents outrageous enforcement abuses like this to protect American taxpayers from unfair seizures.

Thirdly, the Taxpayer First Act reminds the IRS they are not just an enforcement agency, they are also our tax administrator. That is why this bill changes the title of the IRS chief from Commissioner to, more accurately, Administrator.

Additionally, and this is important, Mr. Speaker, we are shifting the burden of proof back onto the IRS when examining taxpayers. This legislation establishes an Independent Office of Appeals within the agency to ensure that taxpayers receive a fair and impartial review of disputes they may have with the IRS.

It shouldn’t take a Freedom of Information Act request to see what evidence the IRS is bringing against you. This legislation will require that the IRS provide you with your own case file prior to any review of your dispute with the agency. It puts taxpayers on a level playing field, which is where they deserve to be.

In the 21st Century IRS Act, we are revamping the IRS’ nearly ancient technology and better positioning the agency to proactively combat cyber threats.

Right now, IRS technology is so outdated that some systems date to the 1960s, and fax machines are still used for some official communications. This bill modernizes the IRS and ensures the agency is accountable for the billions of dollars in IT that it spends each year.

Lastly, the 21st Century IRS Act enhances the agency’s ability to combat identity theft tax refund fraud by

strengthening the IRS’ partnership with States and with cybersecurity experts.

□ 1345

This bill requires the IRS to practically partner with States in the private sector that effectively combat identify thieves trying to steal our refund.

I want to thank Oversight Subcommittee Chairman LYNN JENKINS and Oversight Subcommittee Ranking Member JOHN LEWIS for their tireless work on this important bill.

With the new Tax Code, it is time for a redesign of our tax agency. This bipartisan legislation truly refocuses the IRS to make it a taxpayer-first agency.

Finally, Mr. Speaker, before I turn over the floor, I would like to recognize a good friend and trusted policy adviser, and by every measure, one of the very best to ever serve the Ways and Means Committee in the House, Mr. David Stewart.

David began his congressional journey in 2000, when he came to intern for Ways and Means Committee member, Congressman Phil English. Over his career as a staffer, David became a trusted voice on policy for Speaker John Boehner, for Speaker PAUL RYAN, and, 2½ years ago, for me, when he joined the Ways and Means Committee as staff director.

This past year, with David’s steady leadership and immutable resolve, we were able to pass the first tax reform in a generation, which has boosted our economy and helped so many American families. David’s focus has always been on making lives better for all Americans, and I stand here to today to tell him: Job well done.

David is a selfless public servant. He sacrificed so much time away from his family—his wife, Betsy, and his daughters, Grace and Poppy—and yet he has served his nation so well.

To say David works hard is an understatement. Once, when he was asked how many hours he worked per week, David replied, simply, with, “A lot.” This also shows David’s wit and his wry sense of humor that has always made busy days brighter.

His dedication to mastering intricate policy is unmatched, and I know, Mr. Speaker, I speak for all members and staff of the Ways and Means Committee when I say: Thank you, David, for your service to the House and the Committee on Ways and Means. You will be greatly missed around here, my friend.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON FINANCIAL SERVICES,

Washington, DC, April 12, 2018.

Hon. KEVIN BRADY,
Chairman, Committee on Ways and Means,
Washington, DC.

DEAR CHAIRMAN BRADY: I am writing to you regarding H.R. 5444, the “Taxpayer First Act”. There are certain provisions in the legislation which fall within the Rule X jurisdiction of the Committee on Financial Services.

In the interest of permitting your committee to proceed expeditiously to floor consideration of this important bill, I am willing to waive this committee's right to sequential referral. I do so with the understanding that by waiving consideration of the bill the Committee on Financial Services does not waive any future jurisdictional claim over the subject matters contained in the bill which fall within its Rule X jurisdiction. I request that you urge the Speaker to name members of this committee to any conference committee which is named to consider such provisions.

Please place this letter into the committee report on H.R. 5444 and into the Congressional Record during consideration of the measure on the House floor. Thank you for the cooperative spirit in which you have worked regarding this matter and others between our respective committees.

Sincerely,

JEB HENSARLING,
Chairman.

HOUSE OF REPRESENTATIVES,
COMMITTEE ON WAYS AND MEANS,
Washington, DC, April 13, 2018.

Hon. JEB HENSARLING,
Chairman, Committee on Financial Services,
Washington, DC.

DEAR CHAIRMAN HENSARLING: Thank you for your letter concerning H.R. 5444, the "Taxpayer First Act" on which the Financial Services Committee was granted an additional referral.

I am most appreciative of your decision to waive formal consideration of H.R. 5444 so that it may proceed expeditiously to the House floor. I acknowledge that although you waived formal consideration of the bill, the Financial Services Committee is in no way waiving its jurisdiction over the subject matter contained in those provisions of the bill that fall within your Rule X jurisdiction. I would support your effort to seek appointment of an appropriate number of conferees on any House-Senate conference involving this legislation.

I will include a copy of our letters in the Congressional Record during consideration of this legislation on the House floor.

Sincerely,

KEVIN BRADY,
Chairman.

Mr. BRADY of Texas. Mr. Speaker, I yield the balance of my time to the gentlewoman from Kansas (Ms. JENKINS), and I ask unanimous consent that she may control that time.

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

There was no objection.

Ms. JENKINS of Kansas. Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I want to thank Chairman BRADY for all of his great and good work and for all of his help.

Mr. Speaker, I rise in strong support of H.R. 5444. I am proud to join the gentlewoman from Kansas (Ms. JENKINS) in introducing the Taxpayer First Act.

I would like to begin by thanking the chairwoman for her good and great work on this bill. It was a wonderful opportunity and a great pleasure to work with Ms. JENKINS.

I would also like to thank our friend and colleague, the gentleman from Florida (Mr. BUCHANAN), for his deter-

mination to work together on behalf of the taxpayers.

Finally, I would like to recognize our staff—Karen McAfee, Peg McGlinch, Machalagh Carr, Rachel Kaldahl, Liz Navin, Lindsay Steward, Meinan Gogo, Adam York, and Jamila Thompson—for all of their hard, good, and great work, and we will never forget you.

Mr. Speaker, the process and the product should inspire each and every Member of this body. For over a year, the Ways and Means Oversight Subcommittee hosted hearings and roundtables. We listened and asked questions. We asked Democratic and Republican Members to provide feedback. We reached out to taxpayers and advocates. We negotiated. We took our time, and, Mr. Speaker, I believe that we did it right. Together, we developed a bill that improves the independent appeals process and taxpayer services.

Last month, the gentlewoman from Kansas (Ms. JENKINS) and I released a discussion draft of a bill that would strengthen the IRS and improve taxpayers' services. We reviewed the comments and tried to include fixes where there was agreement. The process was transparent and inclusive, and the product is strong and timely.

H.R. 5444 also makes commonsense updates to the structure of the IRS and the Tax Code. In particular, I am very proud of our work to improve IRS enforcement. For example, we were able to address a shocking issue that the National Taxpayer Advocate raised in her 2017 annual report to Congress.

It is hard to believe that the private debt collection program costs three times more than it collects. This flawed program targets and abuses thousands of low-income taxpayers by enrolling them in installment agreements that they simply cannot afford. That is not right. That is not fair. By removing low-income taxpayers from the private debt collection program, H.R. 5444 puts us on the right path.

Unfortunately, the IRS experienced serious system problems yesterday. I am glad that the IRS acted quickly and extended the tax filing deadline. These problems showed us that we need to have an honest talk with ourselves about the work ahead.

We all know that Congress cut the agency's budget by almost \$1 billion since 2010. This reduction harmed both taxpayer services and tax administration. I have said time and time again that you cannot get blood from a turnip. I look forward to working with our colleagues to ensure that the agency has the tools and resources it needs.

It is also important that taxpayers, especially those who are of low income, disabled, and senior citizens, receive fair, quality, and timely help and support.

Through it all, Mr. Speaker, our subcommittee did good work, necessary work. From the beginning, we committed to bipartisanship, and we refused to abandon our course. Mr. Speaker, I am proud of our product and

process. At every crossroad, we remembered the lessons from the past and chose to put the taxpayers first.

Again, I urge all of our colleagues to support this bill. I hope that we will continue to work together and improve the taxpayers' experience.

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

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today marks a significant step forward for the American taxpayer as we take up the bipartisan Taxpayer First Act.

The goal of this bill is simple: move the Internal Revenue Service toward being a truly customer service-focused agency, placing a renewed focus on treating taxpayers with respect and dignity.

Mr. Speaker, I want to thank the Ways and Means Oversight Subcommittee Ranking Member, JOHN LEWIS, for cosponsoring this legislation with me.

Together, the subcommittee held 13 formal committee events over the past 3 years, looking at many aspects of how the IRS functions and where improvements are clearly needed. It is in all of our interests for taxpayers to know that the IRS is treating them fairly and with respect.

As a CPA, Members might have heard me talk before about my concerns with the interactions between the IRS and taxpayers. Not only have I heard these concerns while practicing in the private sector, but in my congressional office as well.

In handling constituent services requests through my office, I have found many instances of just outright lack of common sense in administering our Tax Code. As we looked at what changes needed to be made, we focused on the relationship between taxpayers and the government. That means a customer service experience akin to what Americans expect from the private sector, with online services, callback options, and improved support on the phone. To make sure taxpayers receive a fair and impartial review of disputes, we established the Independent Office of Appeals.

This commitment to fair and impartial treatment is the bedrock of the faith Americans place in the IRS.

The vast majority of tax revenues come into the Treasury voluntarily. According to the National Taxpayer Advocate, only 2 percent of all tax revenue collected comes from IRS enforcement actions. A service-oriented, taxpayer-first IRS is key to supporting voluntary compliance.

Our bill also makes permanent the IRS Free File Program, which is not only a win for the taxpayer, but saves the IRS time as well. This commonsense provision is one of the many included in this legislation that has strong bipartisan support and furthers the IRS mission to promote electronic filing.

This bill also includes important taxpayer protections to ensure that the IRS enforcement powers are fair and transparent. For example, this bill includes safeguards to ensure that individuals and small businesses are protected from improper seizures by the IRS.

Lastly, the bill tasks the IRS to develop and submit to Congress a comprehensive plan to restructure the agency, ensuring that it is best positioned to meet the needs of taxpayers today and into the future.

In short, this is the reform I promised my constituents in Kansas and the reforms that all Americans deserve.

Mr. Speaker, I would also like to note that we have received a score from the Congressional Budget Office, which I include in the RECORD.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, April 16, 2018.
Hon. KEVIN BRADY,
Chairman, Committee on Ways and Means,
House of Representatives, Washington, DC.
DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 5444, the Taxpayer First Act.
If you wish further details on this estimate, we will be pleased to provide them.
Sincerely,

KEITH HALL,
Director.

Enclosure.
H.R. 5444—TAXPAYER FIRST ACT
As reported by the House Committee on Ways and Means on April 13, 2018

SUMMARY
H.R. 5444 would make a number of changes to the management and oversight of the Internal Revenue Service (IRS). The bill would:
Aim to improve customer service and the taxpayer appeals assistance process;
Restrict certain IRS enforcement activities;
Modify the agency's organization; and

Change the operations of the U.S. Tax Court.

The staff of the Joint Committee on Taxation (JCT) estimates that enacting the bill would reduce revenues by \$102 million over the 2019–2028 period, and CBO estimates that enacting H.R. 5444 would decrease direct spending by \$51 million over the same period. On net, H.R. 5444 would increase deficits by \$52 million over the period. CBO has not completed an estimate of the bill's costs that are subject to annual appropriation.

Because enacting the bill would affect direct spending and revenues, pay-as-you-go procedures apply.

CBO and JCT estimate that enacting H.R. 5444 would not increase net direct spending or significantly affect on-budget deficits in any of the four consecutive 10-year periods beginning in 2029.

JCT has reviewed H.R. 5444 and determined that it contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA).

ESTIMATED COST TO THE FEDERAL GOVERNMENT

The estimated budgetary effect of H.R. 5444 is shown in the following table. The costs of the legislation fall within budget function 800 (general government).

| | By fiscal year, in millions of dollars— | | | | | | | | | | | | |
|--|---|------|------|------|------|------|------|------|------|------|------|-----------|-----------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2019–2023 | 2019–2028 |
| DECREASES IN REVENUES | | | | | | | | | | | | | |
| Estimated Revenues | 0 | -32 | -57 | -12 | -1 | * | * | * | * | * | * | -101 | -102 |
| DECREASES IN DIRECT SPENDING ^a | | | | | | | | | | | | | |
| Estimated Budget Authority | 0 | -16 | -29 | -6 | * | * | * | * | * | * | * | -51 | -51 |
| Estimated Outlays | 0 | -16 | -29 | -6 | * | * | * | * | * | * | * | -51 | -51 |
| NET INCREASE IN THE DEFICIT FROM CHANGES IN DIRECT SPENDING AND REVENUES | | | | | | | | | | | | | |
| Effect on the Deficit | 0 | 16 | 29 | 6 | * | * | * | * | * | * | * | 51 | 52 |

Components may not sum to totals because of rounding; * = between -\$500,000 and zero.
^aCBO expects that implementing the bill would increase spending for the Internal Revenue Service (IRS) that is subject to appropriation. CBO has not completed an estimate of those costs. In 2018, the Congress appropriated \$11.1 billion for IRS operations.

BASIS OF ESTIMATE

For purposes of this estimate, CBO assumes that H.R. 5444 will be enacted by the end of fiscal year 2018.

REVENUES

Under current law, the IRS is authorized to use private debt collection companies to locate and contact taxpayers who owe federal taxes and to arrange for the payment of those amounts. The bill would prohibit the use of private collection companies when the affected taxpayer's adjusted gross income is at or below 250 percent of the poverty level (as determined by the Secretary of the Treasury). The provision would take effect six months after the enactment of the legislation and end in December 2019. JCT estimates that the change would reduce revenues by \$102 million over the 2019–2028 period. The provision also would affect direct spending, as discussed under the heading, "Direct Spending."

JCT estimates that other provisions in the bill would reduce revenues by an insignificant amount in each year.

DIRECT SPENDING

The bill's prohibition on using private debt collectors in certain cases would reduce direct spending. Under current law, the IRS enters into contracts with private companies to collect delinquent tax liabilities owed to the federal government. Under those contracts, the IRS may allow those businesses to retain up to 25 percent of the amounts they collect. Another 25 percent of the amounts collected is available to the IRS to

spend on enforcement activities. CBO estimates that repealing the private debt collection authority and allowing the current contracts to expire would reduce direct spending by \$51 million over the 2019–2028 period, or 50 percent of the estimated reduction in revenues stemming from this provision.

Other provisions in the bill would have an insignificant effect on direct spending.

PAY-AS-YOU-GO CONSIDERATIONS

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting direct spending or revenues. The net changes in outlays and revenues that are subject to those pay-as-you-go procedures are shown in the following table.

CBO ESTIMATE OF PAY-AS-YOU-GO EFFECTS FOR H.R. 5444, THE TAXPAYER FIRST ACT, AS ORDERED REPORTED BY THE HOUSE COMMITTEE ON WAYS AND MEANS ON APRIL 11, 2018

| | By fiscal year, in millions of dollars— | | | | | | | | | | | | |
|--------------------------------------|---|------|------|------|------|------|------|------|------|------|------|-----------|-----------|
| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2018–2023 | 2018–2029 |
| NET INCREASE IN THE DEFICIT | | | | | | | | | | | | | |
| Statutory Pay-As-You-Go Impact | 0 | 16 | 29 | 6 | * | * | * | * | * | * | * | 51 | 52 |
| Memorandum: | | | | | | | | | | | | | |
| Decreases in Outlays | 0 | -16 | -29 | -6 | * | * | * | * | * | * | * | -51 | -51 |
| Decreases in Revenues | 0 | -32 | -57 | -12 | -1 | * | * | * | * | * | * | -101 | -102 |

INCREASE IN LONG-TERM DIRECT SPENDING AND DEFICITS

CBO and JCT estimate that enacting H.R. 5444 would not increase net direct spending or significantly affect on-budget deficits in any of the four consecutive 10-year periods beginning in 2029.

MANDATES

JCT has reviewed H.R. 5444 and determined that it contains no intergovernmental or private-sector mandates as defined in UMRA.

ESTIMATE PREPARED BY

Federal Costs: Janet Holtzblatt and Matthew Pickford.

ESTIMATE REVIEWED BY

Kim P. Cawley, Chief, Natural and Physical Resources Cost Estimates Unit.

H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.

Theresa Gullo, Assistant Director for Budget Analysis.

John McClelland, Assistant Director for Tax Analysis.

Ms. JENKINS of Kansas. Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield 3 minutes to the gentlewoman

from California (Ms. ESHOO), my good friend.

Ms. ESHOO. Mr. Speaker, I thank our beloved JOHN LEWIS for yielding time to me.

Mr. Speaker, I rise today in strong support of H.R. 5444, the Taxpayer First Act. This is bipartisan legislation, and it was unanimously reported out by the Committee on Ways and Means on April 13. It includes a number of important provisions that will modernize, as the Members have been saying, and improve how the IRS administers the Federal Tax Code.

The legislation also makes permanent a popular IRS program that has helped prepare 50 million free returns and e-filings over the last 15 years, saving taxpayers more than \$1.5 billion—yes, with a B—in tax compliance costs. That program is the Free File Program. It is an effective partnership between the IRS and the tax preparation community that provides free individual tax preparation and e-filing services to taxpayers with incomes in the bottom 70 percent.

I have been a strong supporter of stand-alone legislation on this issue over several Congresses, and I am really pleased to see that it is included in H.R. 5444.

The Free File Program is also a product of the decentralized system of private taxpayers that we have in place for the American public to file their taxes each year. Consumers have a choice when it comes to whom they choose to prepare their taxes, and choice is a product of competition and the primary ingredient for innovation.

Some have argued that this should be a centralized system, requiring all taxpayers to file their tax returns using one system housed under one roof. But just yesterday, we saw the IRS electronic filing system and e-services crash, and they remained out of service for most of the day. I think taxpayers are better served when they have a decentralized tax ecosystem that can continue to run smoothly in the face of large and unexpected shocks to the system.

We live every day with the increasing threat of data breaches and cyber attacks that threaten the financial stability of more and more Americans, and it is even a greater argument against housing our tax infrastructure under one roof. Imagine the target this could create for the world's most dangerous cybercriminals.

So I am proud to support this bipartisan legislation, because I think it is an excellent example of what both sides of the aisle, Republicans and Democrats, can do when we work together for the good of the American people.

Mr. Speaker, I urge all of my colleagues to vote "aye" on H.R. 5444.

□ 1400

Ms. JENKINS of Kansas. Mr. Speaker, I yield 2 minutes to the gentleman from Illinois (Mr. ROSKAM).

Mr. ROSKAM. Mr. Speaker, I want to thank Chairman JENKINS and Ranking Member LEWIS for their work on this, and I am pleased that the underlying bill includes the RESPECT Act, which deals with civil asset forfeiture abuses by the Internal Revenue Service, and I strongly urge the other body to take this up.

Mr. Speaker, I want to pick up on one of the themes that the gentleman from California just mentioned—the Free File Program—and explain why it is important.

She mentioned a decentralized program which makes all of the sense in the world. She mentioned a level of predictability that makes all the sense in the world. There are opponents to this, however, and I just scratch my head. There are some fringe groups that have said: Oh, no, no, no, that is a bad idea.

Instead, what they are proposing is this: that the Internal Revenue Service fills out your tax returns; that the Internal Revenue Service acts as judge, jury, and executioner. That is a terrible idea. It is called ReadyReturn. It is a disaster. We ought not do that.

Instead, as the gentleman from California said, let's do this program. It saves untold sums of money. It is a great benefit to modest taxpayers—those who are earning less than \$66,000 in their adjusted gross income—and it also puts the onus on the private sector to actively participate in this process. So in a nutshell, this is a good bill. It is well thought out. It is bipartisan. It has been well crafted and well contemplated, and I urge its passage.

Mr. LEWIS of Georgia. Mr. Speaker, I am pleased to yield 4 minutes to the gentleman from Oregon (Mr. BLUMENAUER), who is a member of the Health, Oversight, and Tax Policy Subcommittees.

Mr. BLUMENAUER. Mr. Speaker, I appreciate the gentleman's courtesy, and I appreciate his hard work with Chair JENKINS moving this forward.

This is an example of—maybe people don't think it is earthshaking—but being able to come together and deal with things that make a difference with the IRS, which is the largest voluntary tax compliance system in the world. It is very important. And I am pleased, with the reference to 13 hearings and a lot of the back and forth, being able to reach consensus.

But let me say, I wish that those two people who led this effort had been empowered to do a deep dive into some of the dysfunctionality that has been imposed on the IRS. Since 2010, the IRS is dealing with more and more returns which are more and more complex, and my Republican friends have slashed the people who work on it.

We haven't modernized the computer system which those of us who took our first computer programming in the 1970s, I think, would be equipped to work on. It is so outdated.

We have cut the people who were involved with enforcement. Now, I would

wish that everybody would voluntarily comply, but everybody doesn't. And as a result, those people who work on enforcement make about \$6 for the taxpayer for every dollar we invest in their efforts. And, more importantly, it is a signal that everybody is going to be treated fairly. The people who cut corners, who forget, or who outright cheat are taking away money from the government and putting the burden on others who not only have to pick up the slack, but the people who cheat get an unfair advantage in how they do business.

They are more profitable because they don't pay their full freight. That is stupid, unfair, and it is counterproductive. That is one of the reasons why we have a \$450 billion tax gap—the difference between what is owed as a result of people's tax liability and what is paid.

My friends on the other side of the aisle have been involved with punishing the IRS for things real and imagined. But who has really suffered has been the taxpayer, people who can't get their phone calls answered. The IRS doesn't have staff in customer service who can readily answer concerns that taxpayers have.

I am outraged when I hear attorneys and accountants in my community say: Yeah, I had a client who had a legitimate claim and they would have gotten that \$4,000 back, but I had to tell them that, because of the dysfunctionality and the underinvestment in the IRS, it would cost them more for me to fix it for them than they would get back.

That is a scandal. We ought to make sure that we have a fully functioning IRS that meets the needs of the taxpayers, that gives them the answers that they need, that makes a very clear signal that everybody needs to fulfill their civic obligations to pay their taxes, and that businesses that cheat or forget are not going to get an unfair advantage over people who work hard to follow the rules. Our deficit would be \$450 billion less if we did this properly.

The SPEAKER pro tempore (Mr. FLORES). The time of the gentleman has expired.

Mr. LEWIS of Georgia. Mr. Speaker, I yield an additional 2 minutes to the gentleman from Oregon.

Mr. BLUMENAUER. Mr. Speaker, I thank the gentleman because I wanted to make one other point. But I must confess that one of the other reasons that I am really deeply concerned about that now is that it wasn't just that we weren't able to do a deep dive on the causes of dysfunctionality and underinvestment in the IRS.

It is no secret that one of my highest priorities as a Member of Congress and as a member of the Ways and Means Committee, was to be there to help us fulfill our responsibility on that committee dealing with the resources necessary to rebuild and renew America.

It is no secret that America is falling apart while we are falling behind. We

have a growing gap in our Highway Trust Fund that has lost 40 percent of its purchasing power. We are not able to meet our current commitments, let alone the commitments we have in the future.

The Ways and Means Committee allowed the Superfund tax to expire. So now we have a Superfund to clean up toxic waste that has blighted communities across the country, but we no longer have a tax that pays for it. So that burden has been shifted to innocent parties and local government.

I have been working with the last three chairs of our Ways and Means Committee, asking that we have some robust hearings on our responsibility for transportation.

The Transportation and Infrastructure Committee deals with the authorization of the Surface Transportation Assistance Act, but the Ways and Means Committee is responsible for funding it. A couple of weeks ago, there was a hearing in the Transportation and Infrastructure Committee on our job. They heard from witnesses from labor, from business, the U.S. Chamber, trucking associations—a wide range of people who came in and asked us to raise taxes on them.

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

Mr. LEWIS of Georgia. Mr. Speaker, I yield an additional 1 minute to the gentleman from Oregon.

Mr. BLUMENAUER. Mr. Speaker, I thank the gentleman. I really will wrap up. But we have had no hearing like the Transportation and Infrastructure Committee had. They brought all of the witnesses in to talk about our job.

The last three chairs of the Ways and Means Committee from my Republican friends, in 7 years and 3 months, have had exactly one witness on our responsibility to raise the revenue for transportation, not one hearing. We had 380 hearings. We had one 5-minute witness who talked about the need to meet our responsibilities.

Mr. Speaker, why do we have to go to the Transportation and Infrastructure Committee to hear our job? Isn't it about time that my Republican friends allowed us to have a week or two to listen to the wide array of people who want us to fulfill our responsibility to rebuild and renew America and to pay for it? It is past time for that hearing, and I hope we have it. And then we act on what people tell us.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 3 minutes to the gentleman from Iowa (Mr. YOUNG).

Mr. YOUNG of Iowa. Mr. Speaker, I want to thank my colleagues Ms. JENKINS and Mr. LEWIS, and Chairman BRADY and Ranking Member NEAL, for working on such a commonsense bill that is very bipartisan, of course.

We expect to see that kind of support on the floor as well as that of the committee.

I rise in support of this great bill, H.R. 5444, the Taxpayer First Act. My

bill—and I thank the committee—H.R. 5386, the IRS Fair Appeals Saving Taxpayers Act, or IRS FAST Act, was included in the final text of the underlying bill. So this bill, in particular, will help hardworking taxpayers navigate the IRS maze by requiring the IRS to turn over all nonprivileged documents to an individual or business if the taxpayer appeals the IRS' determination decision.

Taxpayers are finally being given an equal playing field. Under current law, the IRS will only turn over a taxpayer's documents through a Freedom of Information Act, or FOIA request, a process which most taxpayers don't know even exists. It takes a long time and is difficult to navigate. In a court of law, everyone has the right to see the evidence that will be used against them, and the IRS is not above the law and should not be able to play games with taxpayers.

Mr. Speaker, it shouldn't take a FOIA, a Freedom of Information Act, request to see what evidence the IRS is going to use against you. The IRS FAST Act, which is within H.R. 5444, will require the IRS to provide taxpayers with their case file prior to any review of their dispute with the IRS.

It is common sense and the taxpayers have a victory here. Allowing taxpayers this opportunity is an important step toward bringing accountability and transparency to the IRS. It will improve the experience for taxpayers when navigating the IRS appeals process, saving them time and money.

Mr. Speaker, I am pleased to see my bill included in the final legislation, H.R. 5444, the Taxpayer First Act, and I thank my colleagues for their leadership.

Mr. LEWIS of Georgia. Mr. Speaker, I am pleased to yield 3 minutes to the gentleman from Illinois (Mr. DANNY K. DAVIS), a member of the Ways and Means Committee.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I want to thank Mr. LEWIS for yielding.

Mr. Speaker, I rise in support of H.R. 5444, the Taxpayer First Act. In particular, I commend Representatives LEWIS and JENKINS for their leadership to prevent private debt collectors from pursuing tax collections from individuals and families earning under 250 percent of the Federal poverty level.

I was deeply disturbed by the report of the Taxpayer Advocate which found that private debt collection enforcement this year targeted SSDI and SSI recipients, subjected impoverished Social Security recipients to levies, and put 45 percent of the studied taxpayers into installment agreements they could not afford.

The private debt collection program appears to have increased the profits of debt collectors at the expense of the disabled, retirees, and impoverished—counter to IRS policy and decency. Creating an independent appeals process, improving the offer in compromise

program, and modernizing the IRS are overdue improvements.

So I thank Ranking Member LEWIS and Chairman JENKINS for their leadership, and I urge all of my colleagues to support this important legislation.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 4 minutes to the gentleman from Tennessee (Mr. KUSTOFF).

Mr. KUSTOFF of Tennessee. Mr. Speaker, I rise today in support of H.R. 5444, the Taxpayer First Act.

I want to thank Chairman JENKINS and Ranking Member LEWIS for their thoughtful approach to this legislation. Many of these reforms, I think we can all agree, are long overdue, and the American taxpayer deserves better.

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By requiring the IRS to submit to Congress a comprehensive customer service strategy and overhauling the tools of enforcement in order to protect American taxpayers, we will be creating a culture at the agency that will focus on one singular mission, and that is taxpayers first. Frankly, Mr. Speaker, this should be the motto of every Federal agency.

For the first time, this bill will codify an Independent Office of Appeals, so that all taxpayers have access to an administrative review process, and give Congress additional oversight over the agency itself.

Additionally, the Taxpayer First Act simplifies enforcement actions of the IRS so that individuals and small-business owners understand their liabilities and what potential actions could be taken by the IRS.

I also want to thank the committee for including a number of important provisions to this bill to protect taxpayers' identities and further combat cybersecurity threats.

In recent years, we all know that millions of Americans have had their personal and financial information stolen and jeopardized through data breaches of companies like Equifax, Target, and even at the Office of Personnel Management.

I am glad to see Congress continuing to push for proactive measures to protect Americans against tax fraud schemes by working with Federal, State, and private partners. These protections will be especially important as the IRS seeks to modernize its services and its IT systems.

With the recent passage of the Tax Cuts and Jobs Act, Congress passed legislation to reform our Nation's Tax Code for the first time in over 30 years. Today we have the opportunity to begin reforming the Internal Revenue Service for the first time in 20 years.

Mr. Speaker, this is vitally important legislation, and I urge all Members to vote "yes."

Mr. LEWIS of Georgia. Mr. Speaker, I yield 3 minutes to the gentlewoman from Alabama (Ms. SEWELL). The Congresswoman is a member of the Ways and Means Committee.

Ms. SEWELL of Alabama. Mr. Speaker, I rise today in support of H.R. 5444,

the Taxpayer First Act. I want to take a point of personal privilege and congratulate the gentlewoman from Kansas and the gentleman from Georgia for working together and showing the Nation that, indeed, Democrats and Republicans can put party aside and actually get something done here in the Nation's Capitol. I especially want to thank the gentleman from Georgia, Congressman LEWIS, who, of course, is a native son of Alabama.

On this tax day, this bill is an opportunity for us to change the relationship many taxpayers have with the Internal Revenue Service. Tax season is a stressful time for millions of Americans, and the compliance burden on the average American and small-business owner is unnecessarily difficult. We are taking important steps today to make the tax filing experience more sensible, fairer, and more efficient.

The base text of this bill includes the text of the bill that I introduced with our Republican colleague, JASON SMITH, the Preserving Taxpayers' Rights Act. Our provisions, as a part of this bill, will introduce process reforms in four ways to help the Internal Revenue Service become more efficient and strengthen its ability to provide service to its customers.

First, our provisions would maintain taxpayers' legal right to have their case heard by the independent and impartial IRS Office of Appeals to ensure the timely, efficient, and cost-effective resolution of any tax disputes between a taxpayer and the IRS.

Secondly, it will ensure that cases the IRS designates for litigation can only be used where the matter involves a tax abuse that affects a large amount of taxpayers.

Thirdly, the provision in our bill that is in this underlying text would ensure that the use of designated summonses that extend the time period for the IRS to assess a tax liability are properly authorized and only used when taxpayers are uncooperative and refuse to provide information requested by the IRS.

Finally, the provision would also prevent the IRS from outsourcing Federal tax audits of private taxpayers to outside law firms.

In summary, our provisions in the bill will improve the independent appeals process, ensuring that the existing right of appeal is maintained and strengthened for taxpayers.

Mr. Speaker, overall, H.R. 5444 is a good bill that will make the tax filing experience much more sensible, fairer, and efficient. I urge all of my colleagues to support this bill.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. LAHOOD).

Mr. LAHOOD. Mr. Speaker, I want to thank Chairwoman JENKINS for yielding the time.

Mr. Speaker, I rise today in support of H.R. 5444, the Taxpayer First Act.

As I travel around my district, one of the common concerns that I hear and

complaints that I hear is that the IRS is not user friendly, that it is not attentive and isn't efficient, effective, and accountable. We do a lot with this bill here today to change that. This is a good piece of legislation.

I would like to thank Chairwoman JENKINS as well as Ranking Member LEWIS for their hard work and leadership throughout the drafting of this legislation.

Over the past several months, the House Ways and Means Committee and the Oversight Subcommittee, in particular, on which I serve, have focused on finding bipartisan legislative solutions which will make much-needed changes at the IRS. Ensuring an efficient, accountable, and transparent IRS is key to restoring the trust between taxpayers and the agency. It is also necessary for effective implementation of our reformed Tax Code.

We have a responsibility to provide taxpayers with the tools and resources they need to make filing their taxes simpler, which was also a major goal of tax reform.

We must ensure that the IRS puts customer service first so that taxpayers can have confidence that their information is protected and that we upgrade the IRS technology for the 21st century.

Unfortunately, it has been over 20 years since major reforms were made to the IRS, but through the passage of this legislation and others on the floor this week, we have an opportunity to finally bring about these changes.

I am also pleased that the Taxpayer First Act includes H.R. 5342, the Improving Assistance for Taxpayers Act, which I authored and introduced as part of this process.

Currently, the Office of the Taxpayer Advocate, located within the IRS, represents taxpayer interests and helps address both individual and systemic issues at the agency.

When it comes to addressing systemic issues, the Taxpayer Advocate can issue what is called a Taxpayer Advocate Directive. Unfortunately, these orders are not always responded to in a detailed and timely manner or even addressed at all.

My bill aims to improve this process. Specifically, the IRS would be required to respond to Taxpayer Advocate Directives within 90 days. We also establish an appeals process when the advocate deems necessary. If detailed and timely responses are not provided, the Taxpayer Advocate must report such instances to the Congress. These changes will improve accountability and ensure substantive and timely answers for taxpayers dealing with an issue at the IRS.

Mr. Speaker, after two decades and with a new Tax Code to be implemented, the time is now to improve the Internal Revenue Service through these bipartisan and commonsense reforms. We need to continue our work in putting taxpayers first, and I urge my colleagues to join me in supporting H.R. 5444.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume to close.

Mr. Speaker, working to improve taxpayer service is no easy task. Every person in this body agrees on the importance of better access to quality taxpayer service, whether it is online, over the phone, or in person.

The IRS is a complex organization that is responsible for a core function of our government. We asked for input from Members of Congress, Federal agencies, and the public. When we reached out, we were responsive and thoughtful. We will continue to work to improve the IRS, to support their staff, and to put taxpayers first.

Again, I want to thank my friend, the gentlewoman from Kansas (Ms. JENKINS), the subcommittee members, and all of the staff for their hard, great, and good work for this bill.

Most important, Members of Congress must remain focused on doing what is right, what is just, and what is in the best interests for every American taxpayer. I encourage all of our colleagues to vote "yes" on H.R. 5444.

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

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, this thoughtful, bipartisan legislation will help refocus the IRS on its taxpayer service mission.

Mr. Speaker, I urge all Members to support this legislation, and I yield back the balance of my time.

Mr. ESTES of Kansas. Mr. Speaker, I rise today in support of H.R. 5444 . . . the Taxpayer First Act . . . which would reform the IRS to focus on serving the taxpayers instead of the federal government.

This commonsense approach should be just that. However, under the previous administration, we saw how the IRS was weaponized against certain citizens and groups. This is unacceptable and the American people deserve better.

This bill would require the IRS to focus on customer service by improving the dispute resolution process within the agency; requiring the IRS to maintain the free file program; ensuring the IRS notifies taxpayers when they are conducting an audit; and requiring the IRS to submit plans to improve customer service and efficiency to Congress.

These reforms will make sure taxpayers are respected and treated fairly by the IRS. As President Reagan famously said, "The most terrifying words in the English language are: 'I'm from the government and I'm here to help.'" That's a scary prospect but should not keep us from working to make government more accessible and customer friendly.

This bill would refocus the mission of the IRS to actually help taxpayers, instead of only target and punish them.

As a former state treasurer of Kansas, I understand the importance of being a good steward of taxpayer's hard-earned money. This bill works to accomplish that goal and I urge my colleagues to support it.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 831, the previous question is ordered on the bill, as amended.

The SPEAKER pro tempore. The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

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

Ms. JENKINS of Kansas. 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.

21ST CENTURY IRS ACT

Ms. JENKINS of Kansas. Mr. Speaker, pursuant to House Resolution 831, I call up the bill (H.R. 5445) to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 831, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is considered as adopted, and the bill, as amended, is considered read.

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

H.R. 5445

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

SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “21st Century IRS Act”.

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—CYBERSECURITY AND IDENTITY PROTECTION

Sec. 101. Public-private partnership to address identity theft refund fraud.

Sec. 102. Recommendations of Electronic Tax Administration Advisory Committee regarding identity theft refund fraud.

Sec. 103. Information sharing and analysis center.

Sec. 104. Compliance by contractors with confidentiality safeguards.

Sec. 105. Report on electronic payments.

TITLE II—DEVELOPMENT OF INFORMATION TECHNOLOGY

Sec. 201. Management of Internal Revenue Service information technology.

Sec. 202. Development of online accounts and portals.

Sec. 203. Internet platform for Form 1099 filings.

TITLE III—MODERNIZATION OF CONSENT-BASED INCOME VERIFICATION SYSTEM

Sec. 301. Disclosure of taxpayer information for third-party income verification.

Sec. 302. Limit redisclosures and uses of consent-based disclosures of tax return information.

TITLE IV—EXPANDED USE OF ELECTRONIC SYSTEMS

Sec. 401. Electronic filing of returns.

Sec. 402. Uniform standards for the use of electronic signatures for disclosure authorizations to, and other authorizations of, practitioners.

Sec. 403. Payment of taxes by debit and credit cards.

TITLE I—CYBERSECURITY AND IDENTITY PROTECTION

SEC. 101. PUBLIC-PRIVATE PARTNERSHIP TO ADDRESS IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury (or the Secretary's delegate) shall work collaboratively with the public and private sectors to protect taxpayers from identity theft refund fraud.

SEC. 102. RECOMMENDATIONS OF ELECTRONIC TAX ADMINISTRATION ADVISORY COMMITTEE REGARDING IDENTITY THEFT REFUND FRAUD.

The Secretary of the Treasury shall ensure that the advisory group convened by the Secretary pursuant to section 2001(b)(2) of the Internal Revenue Service Restructuring and Reform Act of 1998 (commonly known as the Electronic Tax Administration Advisory Committee) studies (including by providing organized public forums) and makes recommendations to the Secretary regarding methods to prevent identity theft and refund fraud.

SEC. 103. INFORMATION SHARING AND ANALYSIS CENTER.

(a) **IN GENERAL.**—The Secretary of the Treasury (or the Secretary's delegate) may participate in an information sharing and analysis center to centralize, standardize, and enhance data compilation and analysis to facilitate sharing actionable data and information with respect to identity theft tax refund fraud.

(b) **DEVELOPMENT OF PERFORMANCE METRICS.**—The Secretary of the Treasury (or the Secretary's delegate) shall develop metrics for measuring the success of such center in detecting and preventing identity theft tax refund fraud.

(c) **DISCLOSURE.**—

(1) **IN GENERAL.**—Section 6103(k) is amended by adding at the end the following new paragraph:

“(13) **DISCLOSURE OF RETURN INFORMATION FOR PURPOSES OF CYBERSECURITY AND THE PREVENTION OF IDENTITY THEFT TAX REFUND FRAUD.**—

“(A) **IN GENERAL.**—Under such procedures and subject to such conditions as the Secretary may prescribe, the Secretary may disclose specified return information to specified ISAC participants to the extent that the Secretary determines such disclosure is in furtherance of effective Federal tax administration relating to the detection or prevention of identity theft tax refund fraud, validation of taxpayer identity, authentication of taxpayer returns, or detection or prevention of cybersecurity threats.

“(B) **SPECIFIED ISAC PARTICIPANTS.**—For purposes of this paragraph—

“(i) **IN GENERAL.**—The term ‘specified ISAC participant’ means—

“(I) any person designated by the Secretary as having primary responsibility for a function performed with respect to the information sharing and analysis center described in section 403(a) of the 21st Century IRS Act, and

“(II) any person subject to the requirements of section 7216 and which is a participant in such information sharing and analysis center.

“(ii) **INFORMATION SHARING AGREEMENT.**—Such term shall not include any person unless

such person has entered into a written agreement with the Secretary setting forth the terms and conditions for the disclosure of information to such person under this paragraph, including requirements regarding the protection and safeguarding of such information by such person.

“(C) **SPECIFIED RETURN INFORMATION.**—For purposes of this paragraph, the term ‘specified return information’ means—

“(i) in the case of a return which is in connection with a case of potential identity theft refund fraud—

“(I) in the case of such return filed electronically, the internet protocol address, device identification, email domain name, speed of completion, method of authentication, refund method, and such other return information related to the electronic filing characteristics of such return as the Secretary may identify for purposes of this subclause, and

“(II) in the case of such return prepared by a tax return preparer, identifying information with respect to such tax return preparer, including the preparer taxpayer identification number and electronic filer identification number of such preparer,

“(ii) in the case of a return which is in connection with a case of a identity theft refund fraud which has been confirmed by the Secretary (pursuant to such procedures as the Secretary may provide), the information referred to in subclauses (I) and (II) of clause (i), the name and taxpayer identification number of the taxpayer as it appears on the return, and any bank account and routing information provided for making a refund in connection with such return, and

“(iii) in the case of any cybersecurity threat to the Internal Revenue Service, information similar to the information described in subclauses (I) and (II) of clause (i) with respect to such threat.

“(D) **RESTRICTION ON USE OF DISCLOSED INFORMATION.**—

“(i) **DESIGNATED THIRD PARTIES.**—Any return information received by a person described in subparagraph (B)(i)(I) shall be used only for the purposes of and to the extent necessary in—

“(I) performing the function such person is designated to perform under such subparagraph,

“(II) facilitating disclosures authorized under subparagraph (A) to persons described in subparagraph (B)(i)(II), and

“(III) facilitating disclosures authorized under subsection (d) to participants in such information sharing and analysis center.

“(ii) **RETURN PREPARERS.**—Any return information received by a person described in subparagraph (B)(i)(II) shall be treated for purposes of section 7216 as information furnished to such person for, or in connection with, the preparation of a return of the tax imposed under chapter 1.

“(E) **DATA PROTECTION AND SAFEGUARDS.**—Return information disclosed under this paragraph shall be subject to such protections and safeguards as the Secretary may require in regulations or other guidance or in the written agreement referred to in subparagraph (B)(ii). Such written agreement shall include a requirement that any unauthorized access to information disclosed under this paragraph, and any breach of any system in which such information is held, be reported to the Treasury Inspector General for Tax Administration.”

(2) **APPLICATION OF CIVIL AND CRIMINAL PENALTIES.**—

(A) Section 6103(a)(3) is amended by striking “subsection (k)(10)” and inserting “paragraph (10) or (13) of subsection (k)”.

(B) Section 7213(a)(2) is amended by inserting “or (13)” after “(k)(10)”.

SEC. 104. COMPLIANCE BY CONTRACTORS WITH CONFIDENTIALITY SAFEGUARDS.

(a) **IN GENERAL.**—Section 6103(p) is amended by adding at the end the following new paragraph:

“(9) DISCLOSURE TO CONTRACTORS AND OTHER AGENTS.—Notwithstanding any other provision of this section, no return or return information shall be disclosed to any contractor or other agent of a Federal, State, or local agency unless such agency, to the satisfaction of the Secretary—

“(A) has requirements in effect which require each such contractor or other agent which would have access to returns or return information to provide safeguards (within the meaning of paragraph (4)) to protect the confidentiality of such returns or return information,

“(B) agrees to conduct an on-site review every 3 years (or a mid-point review in the case of contracts or agreements of less than 3 years in duration) of each contractor or other agent to determine compliance with such requirements,

“(C) submits the findings of the most recent review conducted under subparagraph (B) to the Secretary as part of the report required by paragraph (4)(E), and

“(D) certifies to the Secretary for the most recent annual period that such contractor or other agent is in compliance with all such requirements.

The certification required by subparagraph (D) shall include the name and address of each contractor and other agent, a description of the contract or agreement with such contractor or other agent, and the duration of such contract or agreement. The requirements of this paragraph shall not apply to disclosures pursuant to subsection (n) for purposes of Federal tax administration.”

(b) CONFORMING AMENDMENT.—Section 6103(p)(8)(B) is amended by inserting “or paragraph (9)” after “subparagraph (A)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after December 31, 2022.

SEC. 105. REPORT ON ELECTRONIC PAYMENTS.

Not later than 2 years after the date of the enactment of this Act, the Secretary (or the Secretary’s delegate), in coordination with the Bureau of Fiscal Service and the Internal Revenue Service, and in consultation with private sector financial institutions, shall submit a written report to Congress describing how the government can utilize new payment platforms to increase the number of tax refunds paid by electronic funds transfer. Such report shall weigh the interests of reducing identity theft tax refund fraud, reducing the Federal Government’s costs in delivering tax refunds, the costs and any associated fees charged to taxpayers (including monthly and point-of-service fees) to access their tax refunds, the impact on individuals who do not have access to financial accounts or institutions, and ensuring payments are made to accounts at a financial institution that complies with section 21 of the Federal Deposit Insurance Act, chapter 2 of title I of Public Law 91-508, and subchapter II of chapter 53 of title 31, United States Code (commonly referred to collectively as the “Bank Secrecy Act”) and the USA PATRIOT Act. Such report shall include any legislative recommendations necessary to accomplish these goals.

TITLE II—DEVELOPMENT OF INFORMATION TECHNOLOGY

SEC. 201. MANAGEMENT OF INTERNAL REVENUE SERVICE INFORMATION TECHNOLOGY.

(a) DUTIES AND RESPONSIBILITIES OF INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—Section 7803 is amended by adding at the end the following new subsection:

“(f) INTERNAL REVENUE SERVICE CHIEF INFORMATION OFFICER.—

“(1) IN GENERAL.—There shall be in the Internal Revenue Service an Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the ‘IRS CIO’) who shall be appointed by the Administrator of the Internal Revenue Service.

“(2) CENTRALIZED RESPONSIBILITY FOR INTERNAL REVENUE SERVICE INFORMATION TECH-

NOLOGY.—The Administrator of the Internal Revenue Service (and the Secretary) shall act through the IRS CIO with respect to all development, implementation, and maintenance of information technology for the Internal Revenue Service. Any reference in this subsection to the IRS CIO which directs the IRS CIO to take any action, or to assume any responsibility, shall be treated as a reference to the Administrator of the Internal Revenue Service acting through the IRS CIO.

“(3) GENERAL DUTIES AND RESPONSIBILITIES.—The IRS CIO shall—

“(A) be responsible for the development, implementation, and maintenance of information technology for the Internal Revenue Service,

“(B) ensure that the information technology of the Internal Revenue Service is secure and integrated,

“(C) maintain operational control of all information technology for the Internal Revenue Service,

“(D) be the principal advocate for the information technology needs of the Internal Revenue Service, and

“(E) consult with the Chief Procurement Officer of the Internal Revenue Service to ensure that the information technology acquired for the Internal Revenue Service is consistent with—

“(i) the goals and requirements specified in subparagraphs (A) through (D), and

“(ii) the strategic plan developed under paragraph (4).

“(4) STRATEGIC PLAN.—

“(A) IN GENERAL.—The IRS CIO shall develop and implement a multiyear strategic plan for the information technology needs of the Internal Revenue Service. Such plan shall—

“(i) include performance measurements of such technology and of the implementation of such plan,

“(ii) include a plan for an integrated enterprise architecture of the information technology of the Internal Revenue Service,

“(iii) include and take into account the resources needed to accomplish such plan,

“(iv) take into account planned major acquisitions of information technology by the Internal Revenue Service, including Customer Account Data Engine 2 and the Enterprise Case Management System, and

“(v) align with the needs and strategic plan of the Internal Revenue Service.

“(B) PLAN UPDATES.—The IRS CIO shall, not less frequently than annually, review and update the strategic plan under subparagraph (A) (including the plan for an integrated enterprise architecture described in subparagraph (A)(ii)) to take into account the development of new information technology and the needs of the Internal Revenue Service.

“(5) SCOPE OF AUTHORITY.—

“(A) INFORMATION TECHNOLOGY.—For purposes of this subsection, the term ‘information technology’ has the meaning given such term by section 1101 of title 40, United States Code.

“(B) INTERNAL REVENUE SERVICE.—Any reference in this subsection to the Internal Revenue Service includes a reference to all components of the Internal Revenue Service, including—

“(i) the Office of the Taxpayer Advocate,

“(ii) the Criminal Investigation Division of the Internal Revenue Service, and

“(iii) except as otherwise provided by the Secretary with respect to information technology related to matters described in subsection (b)(3)(B), the Office of the Chief Counsel.”

(b) INDEPENDENT VERIFICATION AND VALIDATION OF THE CUSTOMER ACCOUNT DATA ENGINE 2 AND ENTERPRISE CASE MANAGEMENT SYSTEM.—

(1) IN GENERAL.—The Administrator of the Internal Revenue Service shall enter into a contract with an independent reviewer to verify and validate the implementation plans (including the performance milestones and cost estimates included in such plans) developed for the Customer Account Data Engine 2 and the Enterprise Case Management System.

(2) DEADLINE FOR COMPLETION.—Such contract shall require that such verification and validation be completed not later than the date which is 1 year after the date of the enactment of this Act.

(3) APPLICATION TO PHASES OF CADE 2.—

(A) IN GENERAL.—Paragraphs (1) and (2) shall not apply to phase 1 of the Customer Account Data Engine 2 and shall apply separately to each other phase.

(B) DEADLINE FOR COMPLETING PLANS.—Not later than 1 year after the date of the enactment of this Act, the Administrator of the Internal Revenue Service shall complete the development of plans for all phases of the Customer Account Data Engine 2.

(C) DEADLINE FOR COMPLETION OF VERIFICATION AND VALIDATION OF PLANS.—In the case of any phase after phase 2 of the Customer Account Data Engine 2, paragraph (2) shall be applied by substituting “the date on which the plan for such phase was completed” for “the date of the enactment of this Act”.

(c) COORDINATION OF IRS CIO AND CHIEF PROCUREMENT OFFICER OF THE INTERNAL REVENUE SERVICE.—

(1) IN GENERAL.—The Chief Procurement Officer of the Internal Revenue Service shall—

(A) identify all significant IRS information technology acquisitions and provide written notification to the Internal Revenue Service Chief Information Officer (hereafter referred to in this subsection as the ‘IRS CIO’) of each such acquisition in advance of such acquisition, and

(B) regularly consult with the IRS CIO regarding acquisitions of information technology for the Internal Revenue Service, including meeting with the IRS CIO regarding such acquisitions upon request.

(2) SIGNIFICANT IRS INFORMATION TECHNOLOGY ACQUISITIONS.—For purposes of this subsection, the term “significant IRS information technology acquisitions” means—

(A) any acquisition of information technology for the Internal Revenue Service in excess of \$1,000,000, and

(B) such other acquisitions of information technology for the Internal Revenue Service (or categories of such acquisitions) as the IRS CIO, in consultation with the Chief Procurement Officer of the Internal Revenue Service, may identify.

(3) SCOPE.—Terms used in this subsection which are also used in section 7803(f) of the Internal Revenue Code of 1986 (as amended by subsection (a)) shall have the same meaning as when used in such section.

SEC. 202. DEVELOPMENT OF ONLINE ACCOUNTS AND PORTALS.

(a) IN GENERAL.—The Secretary of the Treasury or the Secretary’s delegate (hereafter referred to in this section as the “Secretary”) shall—

(1) develop secure individualized online accounts to provide services to taxpayers and their designated return preparers, including obtaining taxpayer information, making payment of taxes, sharing documentation, and (to the extent feasible) addressing and correcting issues, and

(2) develop a process for the acceptance of tax forms, and supporting documentation, in digital or other electronic format.

(b) ELECTRONIC SERVICES TREATED AS SUPPLEMENTAL; APPLICATION OF SECURITY STANDARDS.—The Secretary shall ensure that the processes described in subsection (a)—

(1) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers, including face-to-face taxpayer assistance and services provided by phone, and

(2) comply with applicable security standards and guidelines.

(c) PROCESS FOR DEVELOPING ONLINE ACCOUNTS.—

(1) DEVELOPMENT OF PLAN.—Not later than 1 year after the date of the enactment of this Act,

the Secretary shall submit to Congress a written report describing the Secretary's plan for developing the secure individualized online accounts described in subsection (a)(1). Such plan shall address the feasibility of taxpayers addressing and correcting issues through such accounts and whether access to such accounts should be restricted and in what manner.

(2) **DEADLINE.**—The Secretary shall make every reasonable effort to make the secure individualized online accounts described in subsection (a)(1) available to taxpayers by December 31, 2023.

SEC. 203. INTERNET PLATFORM FOR FORM 1099 FILINGS.

(a) **IN GENERAL.**—Not later than January 1, 2023, the Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this section as the "Secretary") shall make available an Internet website or other electronic media, with a user interface and functionality similar to the Business Services Online Suite of Services provided by the Social Security Administration, that will provide access to resources and guidance provided by the Internal Revenue Service and will allow persons to—

(1) prepare and file Forms 1099,

(2) prepare Forms 1099 for distribution to recipients other than the Internal Revenue Service, and

(3) maintain a record of completed and submitted Forms 1099.

(b) **ELECTRONIC SERVICES TREATED AS SUPPLEMENTAL; APPLICATION OF SECURITY STANDARDS.**—The Secretary shall ensure that the services described in subsection (a)—

(1) are a supplement to, and not a replacement for, other services provided by the Internal Revenue Service to taxpayers, and

(2) comply with applicable security standards and guidelines.

TITLE III—MODERNIZATION OF CONSENT-BASED INCOME VERIFICATION SYSTEM

SEC. 301. DISCLOSURE OF TAXPAYER INFORMATION FOR THIRD-PARTY INCOME VERIFICATION.

(a) **IN GENERAL.**—Not later than 1 year after the close of the 2-year period described in subsection (d)(1), the Secretary of the Treasury or the Secretary's delegate (hereafter referred to in this section as the "Secretary") shall implement a program to ensure that any qualified disclosure—

(1) is fully automated and accomplished through the Internet, and

(2) is accomplished in as close to real-time as is practicable.

(b) **QUALIFIED DISCLOSURE.**—For purposes of this section, the term "qualified disclosure" means a disclosure under section 6103(c) of the Internal Revenue Code of 1986 of returns or return information by the Secretary to a person seeking to verify the income or creditworthiness of a taxpayer who is a borrower in the process of a loan application.

(c) **APPLICATION OF SECURITY STANDARDS.**—The Secretary shall ensure that the program described in subsection (a) complies with applicable security standards and guidelines.

(d) **USER FEE.**—

(1) **IN GENERAL.**—During the 2-year period beginning on the first day of the 6th calendar month beginning after the date of the enactment of this Act, the Secretary shall assess and collect a fee for qualified disclosures (in addition to any other fee assessed and collected for such disclosures) at such rates as the Secretary determines are sufficient to cover the costs related to implementing the program described in subsection (a), including the costs of any necessary infrastructure or technology.

(2) **DEPOSIT OF COLLECTIONS.**—Amounts received from fees assessed and collected under paragraph (1) shall be deposited in, and credited to, an account solely for the purpose of carrying out the activities described in subsection (a). Such amounts shall be available to carry out

such activities without need of further appropriation and without fiscal year limitation.

SEC. 302. LIMIT REDISCLOSURES AND USES OF CONSENT-BASED DISCLOSURES OF TAX RETURN INFORMATION.

(a) **IN GENERAL.**—Section 6103(c) is amended by adding at the end the following: "Persons designated by the taxpayer under this subsection to receive return information shall not use the information for any purpose other than the express purpose for which consent was granted and shall not disclose return information to any other person without the express permission of, or request by, the taxpayer."

(b) **APPLICATION OF PENALTIES.**—Section 6103(a)(3) is amended by inserting "subsection (c)," after "return information under".

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to disclosures made after the date of the enactment of this Act.

TITLE IV—EXPANDED USE OF ELECTRONIC SYSTEMS

SEC. 401. ELECTRONIC FILING OF RETURNS.

(a) **IN GENERAL.**—Section 6011(e)(2)(A) is amended by striking "250" and inserting "the applicable number of".

(b) **APPLICABLE NUMBER.**—Section 6011(e) is amended by adding at the end the following new paragraph:

"(6) **APPLICABLE NUMBER.**—For purposes of paragraph (2)(A), the applicable number shall be determined in accordance with the following table:

"(A) in the case of calendar years before 2020,

250,

"(B) in the case of calendar year 2020, 100,

and

"(C) in the case of calendar years after 2020,

10."

(c) **RETURNS FILED BY A TAX RETURN PREPARER.**—Section 6011(e)(3) is amended by adding at the end the following new subparagraph:

"(D) **EXCEPTION FOR CERTAIN PREPARERS LOCATED IN AREAS WITHOUT INTERNET ACCESS.**—The Secretary may waive the requirement of subparagraph (A) if the Secretary determines, on the basis of an application by the tax return preparer, that the preparer cannot meet such requirement by reason of being located in a geographic area which does not have access to internet service (other than dial-up or satellite service)."

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

SEC. 402. UNIFORM STANDARDS FOR THE USE OF ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.

Section 6061(b)(3) is amended to read as follows:

"(3) **PUBLISHED GUIDANCE.**—

"(A) **IN GENERAL.**—The Secretary shall publish guidance as appropriate to define and implement any waiver of the signature requirements or any method adopted under paragraph (1).

"(B) **ELECTRONIC SIGNATURES FOR DISCLOSURE AUTHORIZATIONS TO, AND OTHER AUTHORIZATIONS OF, PRACTITIONERS.**—Not later than 6 months after the date of the enactment of this subparagraph, the Secretary shall publish guidance to establish uniform standards and procedures for the acceptance of taxpayers' signatures appearing in electronic form with respect to any request for disclosure of a taxpayer's return or return information under section 6103(c) to a practitioner or any power of attorney granted by a taxpayer to a practitioner.

"(C) **PRACTITIONER.**—For purposes of subparagraph (B), the term 'practitioner' means any individual in good standing who is regulated under section 330 of title 31, United States Code."

SEC. 403. PAYMENT OF TAXES BY DEBIT AND CREDIT CARDS.

Section 6311(d)(2) is amended by adding at the end the following: "The preceding sentence

shall not apply to the extent that the Secretary ensures that any such fee or other consideration is fully recouped by the Secretary in the form of fees paid to the Secretary by persons paying taxes imposed under subtitle A with credit, debit, or charge cards pursuant to such contract. Notwithstanding the preceding sentence, the Secretary shall seek to minimize the amount of any fee or other consideration that the Secretary pays under any such contract."

The SPEAKER pro tempore. The bill, as amended, shall be debatable for 1 hour, equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentlewoman from Kansas (Ms. JENKINS) and the gentleman from Georgia (Mr. LEWIS) each will control 30 minutes.

The Chair recognizes the gentlewoman from Kansas.

GENERAL LEAVE

Ms. JENKINS of Kansas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and submit extraneous material on H.R. 5445, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from Kansas?

There was no objection.

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, we have a significant opportunity to improve tax administration as we take up H.R. 5445, the bipartisan 21st Century IRS Act. This bill seeks to move the Internal Revenue Service into the 21st century by placing a renewed focus on modernization of the IRS and improving taxpayer experience.

Before we talk more about this bill, I would like to take a moment to thank the bill's original cosponsors, Representatives MIKE BISHOP of Michigan and SUZAN DELBENE of Washington, for their strong leadership on this bill. I would also like to thank Representative JOHN LEWIS of Georgia and his staff for being such great partners in this effort.

I think this bill and the others we have put forward as part of the larger IRS package are all the better for having worked through this process in a bipartisan fashion. Together, we have held 13 formal committee events over the past 3 years, hearing testimony and receiving comments from a diverse group of taxpayers, practitioners, and advocacy groups; and together, we have developed what we believe are bipartisan solutions that help improve the agency and, more importantly, the experience of all taxpayers.

□ 1430

Now turning to this bill. Over the past 2 years, the Ways and Means Oversight Subcommittee has spent significant time, on a bipartisan basis, focusing on IRS management of information technology and cybersecurity. Through this process, we sought to have deeper,

ongoing conversations with the agency to better understand its current and future needs and challenges.

We have also met with taxpayers and other stakeholders to understand their experiences and concerns, and we have sought to provide strong public accountability for the IRS' IT and cybersecurity failures where we felt it was most needed. These collective interactions helped to shape many of the provisions in the bill before us today.

While the IRS spends approximately \$2.4 billion annually on IT, it continues to struggle with undertaking and completing large IT modernization efforts to update its legacy systems, some of which date back to the 1960s. In the era of 5G and broadband Internet, it is still hard to imagine why the IRS continues to use technology our children wouldn't even be able to recognize.

In addition, the IRS continues to face ongoing cybersecurity threats and fraud schemes, which seem to exploit IRS systems and steal taxpayer information and refunds. These issues result in the waste of billions of taxpayer dollars spent maintaining old systems.

We have also seen these outdated systems severely impact the IRS' ability to assist taxpayers. Whether it be long processing times for tax refunds or frustrations over the inability to reach the IRS by phone, the IRS' underlying IT affects all aspects of the taxpayers' experience.

For example, just yesterday we saw the magnitude of what can happen when the IRS IT systems fail. Yesterday, starting at 2 a.m., dozens of IRS systems integral to a successful filing season went down, leaving the agency unable to accept tax returns on the day when they were needed the most. While the full impact of these outages remains to be seen, this is simply unacceptable.

The bill before us today seeks to address many of these issues. It starts by requiring ongoing strategic IT planning, codifying and clearly laying out the roles and responsibilities of the chief information officer, and requiring additional oversight of two of the largest and most problematic IRS IT systems. Doing so strengthens IRS accountability for its IT modernization efforts, ensuring that the IRS spends taxpayer funds in ways that produce measurable results.

This bill also encourages the IRS to more proactively work with its State partners and the private sector to proactively combat criminals who use taxpayer information to steal tax returns. The bill provides the IRS with additional authority to allow the agency to work more closely with its partners.

Finally, the bill also sets forth a new goal for the IRS to have secure online accounts available for taxpayers and their designated preparers by 2023. The IRS has taken far too long to provide even the most basic of online services, and this bill ensures that the IRS will focus on providing more robust online services for those who want them.

As we think boldly about the IRS of the future, one that is oriented towards helping taxpayers, we should also think boldly about what a modern IRS looks like:

One where taxpayers can easily access their information, day or night; readily have their questions answered; and quickly resolve issues;

One where the IRS can be trusted to adequately protect taxpayer information; proactively combat identity theft, tax return fraud; and readily assist taxpayers when they are victims of this fraud;

And one where the IRS meets the taxpayer where they are, whether it be online, in person, or on the phone.

It also means having an IRS that is held accountable when modernization efforts fall short. As we work towards the first major overhaul of the IRS in 20 years, our goal is to ensure that these reforms are built upon IT systems that are state-of-the-art, ones that work for the taxpayer, not against them. These reforms are necessary and long overdue.

I urge my colleagues to support this bipartisan bill.

Mr. Speaker, I include in the RECORD a score that we have received from the Congressional Budget Office.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, April 16, 2018.

Hon. KEVIN BRADY,
Chairman, Committee on Ways and Means,
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 5445, the 21st Century IRS Act.

If you wish further details on this estimate, we will be pleased to provide them.

Sincerely,

KEITH HALL,
Director.

Enclosure.

H.R. 5445—21ST CENTURY IRS ACT

As reported by the House Committee on
Ways and Means on April 13, 2018

H.R. 5445 aims to:

Combat identity theft and tax refund fraud at the Internal Revenue Services (IRS);

Create an automated system to verify taxpayer information for authorized users;

Modernize information technology (IT) systems within the IRS; and

Expand the use of electronic information systems within the IRS.

According to the IRS, most of the provisions in the bill regarding fraud and identity theft would codify current IRS policies and practices and implementing them would have no significant cost. However, other provisions, including modernizing the IRS's IT systems, developing a system to provide taxpayer income information to authorized users, and expanding the use of electronic information systems, would have a significant cost over the 2019–2023 period. For example, over the past five years, the IRS has spent an average of \$290 million annually on modernizing its business systems. CBO has not completed an estimate of the cost of implementing those provisions.

The staff of the Joint Committee on Taxation (JCT) estimates that enacting H.R. 5445 would increase revenues by less than \$500,000. Pay-as-you-go procedures apply because the bill would affect revenues. Enacting H.R. 5445 would not affect direct spending.

CBO and JCT estimate that enacting H.R. 5445 would not increase net direct spending or on-budget deficits in any of the four consecutive 10-year periods beginning in 2029.

JCT has reviewed H.R. 5445 and determined that it contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Matthew Pickford. The estimate was reviewed by H. Samuel Papenfuss, Deputy Assistant Director for Budget Analysis.

Ms. JENKINS of Kansas. Mr. Speaker, I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in strong support of H.R. 5445. This bill is an important first step to bringing the IRS into the 21st century.

Let me begin by thanking the gentlewoman from Kansas, Ms. JENKINS, for her hard work on this bill. I would also like to thank our colleagues—the gentleman from Michigan (Mr. BISHOP) and the gentlewoman from Washington (Ms. DELBENE)—for their good work and their leadership on this bill. I would also like to thank our staff for helping us closely examine the IRS operation.

Before we put pen to paper, we took our time to learn about the agency and the taxpayer experience. In the past year, the Oversight Subcommittee held five hearings and four roundtable discussions on this bill. The staff also went on site visits to see the issues firsthand. In every meeting, the subcommittee heard concerns about outdated technology, the need for better coordination, and the increasing security threats.

In response, the committee developed a bipartisan bill that will improve the IRS IT system. The 21st Century IRS Act will also strengthen the role of the IRS chief information officer. Most importantly, H.R. 5445 will protect taxpayers' information and fight identity theft and tax refund fraud.

The 21st Century IRS Act addresses some of the most commonsense taxpayer service and IT challenges. It also continues the work of the former IRS Commissioner, who took steps to bring government and industry together to address some of these issues.

Mr. Speaker, make no mistake, much more is needed. As we all know, identity theft and tax fraud continue to challenge tax administration. Congress' decisions to cut the agency's budget by nearly \$1 billion over the past 8 years has not helped. We all understand that the IRS is in desperate need of more funding and more staff. These reductions harm both taxpayer services and tax administration.

Unfortunately, the chickens are coming home to roost—and I know something about chickens coming home to roost; I used to raise chickens—and showing the Nation that this path is not sustainable.

Yesterday, the IRS experienced a number of IT challenges. Although the IRS extended the tax filing deadline,

this experience showed the Nation how important it is that Congress invest in the IRS systems and operations. Mr. Speaker, I believe that each and every one of us cares deeply about the agency's ability to provide service to taxpayers. The 21st Century IRS Act is an important first step in this process.

I urge my colleagues to support this bill. Mr. Speaker, I reserve the balance of my time.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 3 minutes to the gentleman from Kansas (Mr. ESTES).

Mr. ESTES of Kansas. Mr. Speaker, I rise today in support of H.R. 5445, the 21st Century IRS Act, which would modernize the IRS, making it safer and more accessible to taxpayers.

It seems appropriate to discuss this bill on what has turned into the second tax day of 2018, after the IRS faced disruptive technical issues during yesterday's filing deadline. These glitches are a clear reminder of why we need to modernize the IRS.

Today, many taxpayers use their smartphones to pay bills, conduct business, and order pizza. Banks, businesses, and others in the private sector have continued to meet the demand of our tech-savvy citizens and have provided them with first-class service.

In addition to convenience and access, Americans deserve to have their identity protected when interacting with the public and private sector, whether that is offline or online. The IRS should be no different. That is why I am pleased this bill includes language about cybersecurity, identity theft, and information technology upgrades. Outdated systems from the 1960s are not the best way to protect the information of millions of Americans who interact with the IRS each year.

This tax day was the last day taxpayers had to file using an antiquated Tax Code. I urge my colleagues to support this bipartisan legislation so that taxpayers no longer have to file using antiquated and unsecure technology.

Mr. LEWIS of Georgia. Mr. Speaker, I yield 5 minutes to the gentlewoman from Washington (Ms. DELBENE), the Democratic lead cosponsor.

Ms. DELBENE. Mr. Speaker, first, I would like to thank our Oversight Subcommittee leaders, Mr. LEWIS and Ms. JENKINS, for all of their efforts on the important bills that we have been considering this week.

A few weeks ago, I had the opportunity to visit with constituents of mine who are serving low-income taxpayers in our community through the Volunteer Income Tax Assistance program. I am so pleased to see that this important partnership will be made permanent by legislation that we passed yesterday.

I am grateful to my colleague, Mr. BISHOP, for his hard work and for working with me on this bill, the 21st Century IRS Act. It is an important bill that enhances needed reforms to enhance cybersecurity and online access for taxpayers, including small-business

owners. It is long past time for the IRS to enter the digital age and to give taxpayers a safe, secure, user-friendly online portal to serve their needs.

As a former State Department of Revenue director and a tech industry veteran, I know firsthand that coordination between private sector technology experts and tax administrators at the State and Federal level can produce real results for taxpayers and a better user experience for all stakeholders. We should strive to harness technology to create a more seamless and dependable experience for American families who are becoming increasingly accustomed to conducting their financial business safely online.

Something we saw yesterday is an ongoing challenge for the IRS. By codifying things like the Security Summit and the role of the IRS CIO, this bill should create some continuity in terms of prioritizing technology improvements and improving the taxpayer experience.

I am also glad that we are addressing improvements for small-business owners, like the development of an online portal for 1099 filings. I know small-business owners in my district and across the country are tired of waiting for more user-friendly, web-based systems, and this is a good first step for them. We should be streamlining the filing process so that they can spend less time and money on tax compliance and more on growing their businesses.

While this bill is clearly an incredibly important step forward, I would like to share the comments of a CPA who weighed in on the discussion draft of the legislation as a reminder that this is not the end of our work. He noted that cutting the IRS budget has been steadily cutting the effectiveness of the IRS for many years, and he said: "We are at a perilous point where honest taxpayers are extremely frustrated. Fix it quick, or it will become too broken to fix."

After hearing from IRS administrators, taxpayers, and technology experts over the past couple of years, I think we may be in or approaching the red zone of becoming too broken to fix. Just like a pothole that would cost \$1,000 to fix today or \$10,000 to fix tomorrow, we need to make some smart investments in IRS technology today before they become insurmountably expensive tomorrow.

Around 64 percent of IRS hardware is aged and out of warranty, and 32 percent of software is two or more versions out of date. Systems that the IRS relies on to store taxpayer data are failing, and they have serious concerns that they could break down or fail to withstand a cyber attack.

These are not issues we can let fester any longer. Let's build on the progress we are making here today to get those systems modernized and really get the job done for American taxpayers.

□ 1445

Ms. JENKINS of Kansas. Mr. Speaker, I yield 3 minutes to the gentleman from North Carolina (Mr. MCHENRY).

Mr. MCHENRY. Mr. Speaker, I want to thank the bill's sponsor, the gentlewoman from Kansas (Ms. JENKINS), for her leadership in putting this package together.

What a week to do it. Now, I firmly believe that God has a sense of humor, and God even has a sense of humor in the collection of our taxes. Because of an electronic filing system glitch at the IRS, because of a technology failure, the American people got a reprieve for 24 hours on filing their taxes. And miracle of miracles, we did not expect this, but a bipartisan bill comes to the floor to address the technology needs of the IRS. God, indeed, has a sense of humor or a deep understanding of public policy. But I think God is in all things, so he certainly is in this.

Now, that glitch of the IRS is just the public acknowledgment of the desperate need that we know this agency has to be modernized. We modernized the Tax Code, now we need to modernize the collection of our taxes as American people. The 21st Century IRS Act is the first comprehensive, bipartisan step to address this problem. Significant reforms are contained in this bill.

Now, take, for instance, my provision in the bill, for example. It is a bicameral, bipartisan piece of legislation that Congressman BLUMENAUER and I introduced here in the House and Senators BOOKER and CRAPO introduced in the Senate. That section of the bill, section 301, simply says the IRS has to stop using a manual process involving fax machines to verify income.

Now, the fax machine was a fantastic business product that became a consumer product in the 1980s. It is great technology, but it is not modern technology and not the best technology. And so while it may seem laughable that IRS employees are still sitting around using fax machines to process things that in the private sector would be done in an instant, in a second, in less than a second to verify using computer technology, the not-so-funny part is the impact it has had on the hardworking American people who are delayed in getting lending needs or getting their family needs met for financial decisions.

Mortgages, small business loans, student debt refinancing, and consumer debt, generally, those loans have to get a verification from the IRS on how much income they made last year. Now, all we are saying is modernize it, make it the standard of the private sector, and deliver better for the taxpayers.

It is bipartisan. I am grateful that we have initiatives like that in this broader package that we will see across the House floor and hopefully see into law. I urge my colleagues to vote "yes," and I thank the leadership on both sides of the aisle for making this day possible.

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

Ms. JENKINS of Kansas. Mr. Speaker, I yield 4 minutes to the gentlewoman from Indiana (Mrs. WALORSKI).

Mrs. WALORSKI. Mr. Speaker, I rise in strong support of the bipartisan IRS reform package, including the 21st Century IRS Act.

There is a trust gap that exists between taxpayers and the IRS, and the IRS' information technology systems are a good example of why. The IRS has an urgent need to overhaul its IT systems, some of which date back to the Kennedy administration. But repeated mistakes, big and small, undermine our trust in them.

Take the \$12 million they spent on a new email system they couldn't use. The inspector general report revealed the IRS bought it without first determining project infrastructure needs, integration requirements, business requirements, and whether the subscriptions were technologically feasible.

Or take the Return Review Program, the RRP. The new fraud detection program came in years behind schedule and hundreds of millions of dollars over budget. Here are just a few of the reasons the IRS cited when it put the RRP into a strategic pause in 2014.

They said, they paused "to determine the priority and direction from IRS senior leadership; to articulate and align on RRP's role in the broader business vision; to ensure clear and concise understanding of scope, cost, and schedule" with contractors; and, finally, budgetary constraints.

Mr. Speaker, unforced errors are turning vital projects into boondoggles. We could be applauding the IRS for buying a system off the shelf. Instead, we are scolding them for not asking the most basic questions before buying it.

I hear complaints about the IRS' budget, and I think about the RRP. Senior leadership gave no direction, no one knew how it would fit into the big picture, and contractors were way out of the loop. Everyone essentially ran in circles until they ran out of money. You know what? More money can't fix failed leadership or a broken culture. Better guidelines, codified rules, and more intentional strategic planning can.

That is why I introduced H.R. 5362, the IRS Information Technology Accountability Act, and I am thankful it was included in the 21st Century IRS Act. My bill takes some important steps to prevent future boondoggles and instill accountability.

Number one, codifying the responsibilities of the chief information officer, or the CIO; two, requiring the CIO to develop, implement, and update a multiyear IT strategic plan; and three, requiring regular coordination between the CIO and the chief procurement officer.

It also singles out two major projects for independent verification and validation. The first is CADE 2. It is still years from completion and almost a decade and \$1 billion spent. The other, Enterprise Case Management, is a system that was supposed to be used agency-wide but was suspended because the

IRS bought software that couldn't be used agency-wide. These projects need to be on a better trajectory.

Mr. Speaker, I am proud we are taking important bipartisan steps to close this IRS trust gap. I want to thank Chairman BRADY, Chairman JENKINS, and Mr. BISHOP for all of their hard work on this bill. I urge my colleagues to support the 21st Century IRS Act.

Mr. LEWIS of Georgia. Mr. Speaker, I continue to reserve the balance of my time.

Ms. JENKINS of Kansas. Mr. Speaker, I yield 6 minutes to the gentleman from Michigan (Mr. BISHOP).

Mr. BISHOP of Michigan. Mr. Speaker, I thank the chairwoman for yielding.

Mr. Speaker, I rise today to support my bill, H.R. 5445, the 21st Century IRS Act, a bill that will improve cybersecurity and taxpayer identity protection, as well as modernize the information technology system at the IRS. I am grateful today for the bipartisan support. This is a very important issue.

One of the most common, heart-breaking issues I have had to deal with on a recurring basis since I have been elected a member of elected government is identity theft. That is why I wrote the Michigan Identity Theft Protection Act while serving in the Michigan Senate.

I am disheartened to say, however, that since coming to Congress, those stories of identity theft have only become more frequent and are often compounded by problems in dealing with the IRS, many of which center around the delays due to their outdated technology.

Take, for instance, my constituent, Lance. Lance filed his 2015 Federal return in March of 2016. In May of that year, he was notified that his refund was being held until the IRS could verify certain items. Over the next 8 months, Lance tried multiple times to get additional information from the IRS. Finally, in January, they told him that his case had been closed, yet he had not received his refund.

Over the next 6 months, his case was reopened and went from being flagged for identity theft, then cleared, only to be flagged again. Finally, after 18 months of back and forth with the IRS, Lance received his refund of tens of thousands of dollars.

While we want to be vigilant in protecting taxpayers' identities, these unnecessary delays are bad for everyone. I know I am not alone in this Chamber. Most of us, if not all of the Members of this body, have heard a distressed story from a constituent about how they had their tax refund stolen.

That is why my legislation will codify a current public-private partnership, whereby the IRS engages with States and industry to find ways to reduce identity theft tax refund fraud. This will provide them with additional tools to proactively identify trends and schemes as they come about. By heading off ID theft at the beginning of the

process, we can eliminate the need for the IRS to chase down fraudulently paid refunds and reduce the burden on the unfortunate taxpayers who have had their identities stolen.

Mr. Speaker, another source of delay at the IRS and angst for our constituents comes from the severely outdated IT systems at the IRS. Take, for instance, another constituent of mine, Tom from Oakland County. Tom had a return audited, and the auditor mistakenly entered his income by misplacing a decimal point by two spaces and recorded Tom's income as being 100 times its actual amount. This resulted in the IRS telling Tom that he owed a tax bill 18 times his income for that year.

After my office and the Taxpayer Advocate's Office got involved, the IRS fixed the issue but told Tom that he might still receive collection letters until the computer system was able to update with the correct information. This uncertainty coming from the IRS is simply unacceptable. The outdated technology at the IRS is not the fault of the taxpayer.

Now, to address this issue, this legislation includes an important provision that my colleague, Mrs. WALORSKI, has worked on for a very long time. It provides much needed accountability by setting forth clear guidelines, processes, and responsibilities for the IRS officials who are responsible for maintaining and modernizing the IRS IT.

It also includes a provision put forward by Mr. RENACCI, which would allow businesses to file their 1099 information through a taxpayer-friendly internet portal. This will ease the compliance burden for taxpayers and businesses and allow the IRS to get tax information in a timely manner, which will improve the quality and accuracy of the security checks.

In conclusion, Mr. Speaker, we live in a world of constantly emerging threats and sophisticated criminals who are probing and trying to gain access to the IRS, and, ultimately, the taxpayer's information. The 21st Century IRS Act will help move the IRS in the right direction with meaningful and bipartisan solutions.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume, and I am prepared to close.

Mr. Speaker, this is a good bill and a necessary bill. Again, I thank the chair, the gentleman from Michigan (Mr. BISHOP), the gentlewoman from Washington (Ms. DELBENE), and all of our colleagues for their hard and good work. We should be very, very proud of the process and the product. I urge all of my colleagues to vote "yes" on this bill.

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

Ms. JENKINS of Kansas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I, too, want to thank, once again, the ranking member, the gentleman from Georgia (Mr. LEWIS),

for his hard work on this issue, and I appreciate the staff's dedication to getting this to the floor today. This is a thoughtful, bipartisan piece of legislation that will help move the IRS forward and refocus the agency on the taxpayer experience, and I urge all Members to support this legislation.

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

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 831, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

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

Ms. JENKINS of Kansas. 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.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 5:15 p.m. today.

Accordingly (at 2 o'clock and 59 minutes p.m.), the House stood in recess.

□ 1730

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. POE of Texas) at 5 o'clock and 30 minutes p.m.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, April 18, 2018.

Hon. PAUL D. RYAN,
The Speaker, House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 18, 2018, at 5:06 p.m.:

That the Senate agreed to S.J. Res. 57.

With best wishes, I am,

Sincerely,

KAREN L. HAAS.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings

will resume on questions previously postponed.

Votes will be taken in the following order:

Passage of H.R. 5445;

Passage of H.R. 5444; and

The motion to suspend the rules and pass H.R. 2905.

The first electronic vote will be conducted as a 15-minute vote. Remaining electronic votes will be conducted as 5-minute votes.

21ST CENTURY IRS ACT

The SPEAKER pro tempore. The unfinished business is the vote on passage of the bill (H.R. 5445) to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the passage of the bill.

The vote was taken by electronic device, and there were—yeas 414, nays 3, not voting 12, as follows:

[Roll No. 145]

YEAS—414

Abraham
Adams
Aderholt
Aguilar
Allen
Arrington
Babin
Bacon
Banks (IN)
Barletta
Barr
Barragán
Barton
Bass
Beatty
Bera
Bergman
Beyer
Biggs
Bilirakis
Bishop (GA)
Bishop (MI)
Bishop (UT)
Blackburn
Blum
Blumenauer
Blunt Rochester
Bonamici
Bost
Boyle, Brendan F.
Brady (PA)
Brady (TX)
Brat
Brooks (AL)
Brooks (IN)
Brown (MD)
Brownley (CA)
Buchanan
Buck
Bucshon
Budd
Burgess
Bustos
Butterfield
Byrne
Calvert
Capuano
Carbajal
Cárdenas
Carson (IN)
Carter (GA)
Carter (TX)
Castor (FL)
Castro (TX)
Chabot

Cheney
Chu, Judy
Ciilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Coffman
Cohen
Cole
Collins (GA)
Collins (NY)
Comer
Conaway
Connolly
Cook
Cooper
Correa
Costa
Costello (PA)
Courtney
Cramer
Crawford
Crist
Crowley
Cuellar
Culberson
Cummings
Curbelo (FL)
Curtis
Davidson
Davis (CA)
Davis, Danny
Davis, Rodney
DeFazio
DeGette
Delaney
DeBene
Demings
Denham
Dent
DeSantis
DeSaulnier
DesJarlais
Deutch
Diaz-Balart
Dingell
Doggett
Donovan
Doyle, Michael F.
Duffy
Duncan (SC)
Duncan (TN)
Dunn

Ellison
Emmer
Engel
Eshoo
Española
Estes (KS)
Esty (CT)
Evans
Faso
Ferguson
Fitzpatrick
Fleischmann
Flores
Fortenberry
Foster
Fox
Frankel (FL)
Frelinghuysen
Fudge
Gabbard
Gaetz
Gallagher
Gallego
Garrett
Gianforte
Gibbs
Gohmert
Gomez
Gonzalez (TX)
Goodlatte
Gosar
Gottheimer
Gowdy
Granger
Graves (GA)
Graves (LA)
Graves (MO)
Green, Al
Green, Gene
Griffith
Grijalva
Grothman
Guthrie
Gutiérrez
Hanabusa
Handel
Harper
Harris
Hartzler
Hastings
Heck
Hensarling
Herrera Beutler
Hice, Jody B.
Higgins (LA)
Higgins (NY)

McCarthy
McCaul
McClintock
McCollum
McEachin
McGovern
McHenry
McKinley
McMorris
Rodgers
McNerney
McSally
Meadows
Meehan
Meeks
Meng
Messer
Mitchell
Moolenaar
Mooney (WV)
Moore
Moulton
Mullin
Murphy (FL)
Nadler
Napolitano
Neal
Newhouse
Noem
Nolan
Norcross
Norman
O'Halleran
O'Rourke
Olson
Palazzo
Pallone
Palmer
Panetta
Pascrell
Paulsen
Payne
Pearce
Pelosi
Perlmutter
Perry
Peters
Peterson
Pingree
Pittenger
Larsen (WA)
Larson (CT)
Latta
Lawrence
Lawson (FL)
Lee
Levin
Lewis (GA)
Lewis (MN)
Lieu, Ted
Lipinski
LoBiondo
Loeback
Lofgren
Long
Loudermilk
Love
Lowenthal
Lowey
Lucas
Luetkemeyer
Lujan Grisham, M.
Luján, Ben Ray
Lynch
MacArthur
Maloney, Carolyn B.
Maloney, Sean
Marchant
Marino
Marshall
Mast
Matsui
Rutherford
Ryan (OH)
Sánchez
Sarbanes
Schakowsky
Schiff
Schneider
Schrader
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Sensenbrenner
Serrano
Sessions
Sewell (AL)
Shea-Porter
Sherman
Shimkus
Shuster
Sinema
Sires
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Smith (WA)
Smucker
Soto
Speier
Stefanik
Stewart
Stivers
Suozi
Swalwell (CA)
Takano
Taylor
Tenney
Thompson (CA)
Thompson (MS)
Thompson (PA)
Thornberry
Tipton
Titus
Tonko
Torres
Trott
Tsongas
Turner
Upton
Valadao
Vargas
Veasey
Vela
Velázquez
Visclosky
Wagner
Walberg
Walden
Walker
Walorski
Walters, Mimi
Walz
Wasserman
Schultz
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rohrabacher
Rokita
Rooney, Francis
Ros-Lehtinen
Rosen
Roskam
Ross
Rothfus
Rouzer
Roybal-Allard
Royce (CA)
Ruiz
Ruppersberger
Rush
Russell

NAYS—3

NOT VOTING—12

Amash
Massie
Sanford
Amodei
Black
Bridenstine
Cartwright
Comstock
DeLauro
Garamendi
Keating
Nunes
Rooney, Thomas J.
Scalise
Simpson

□ 1753

Mr. AMASH changed his vote from "yea" to "nay."

Messrs. PASCRELL and RUSH changed their vote from “nay” to “yea.”

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

TAXPAYER FIRST ACT

The SPEAKER pro tempore (Mr. WOODALL). The unfinished business is the vote on passage of the bill (H.R. 5444) to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the passage of the bill.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 414, nays 0, not voting 15, as follows:

[Roll No. 146]

YEAS—414

| | | |
|-----------------|----------------|-----------------|
| Abraham | Clay | Flores |
| Adams | Cleaver | Fortenberry |
| Aderholt | Clyburn | Poster |
| Aguilar | Coffman | Fox |
| Allen | Cohen | Frankel (FL) |
| Amash | Cole | Frelinghuysen |
| Arrington | Collins (GA) | Fudge |
| Babin | Collins (NY) | Gabbard |
| Bacon | Comer | Gaetz |
| Banks (IN) | Conaway | Gallagher |
| Barletta | Connolly | Gallo |
| Barr | Cook | Garrett |
| Barragan | Cooper | Gianforte |
| Barton | Correa | Gibbs |
| Bass | Costa | Gohmert |
| Beatty | Costello (PA) | Gomez |
| Bera | Courtney | Gonzalez (TX) |
| Bergman | Cramer | Goodlatte |
| Beyer | Crawford | Gosar |
| Biggs | Crist | Gottheimer |
| Bilirakis | Crowley | Gowdy |
| Bishop (GA) | Cuellar | Granger |
| Bishop (MI) | Culberson | Graves (GA) |
| Bishop (UT) | Cummings | Graves (LA) |
| Blackburn | Curbelo (FL) | Graves (MO) |
| Blum | Curtis | Green, Al |
| Blumenauer | Davidson | Green, Gene |
| Blunt Rochester | Davis (CA) | Griffith |
| Bonamici | Davis, Danny | Grijalva |
| Bost | Davis, Rodney | Grothman |
| Boyle, Brendan | DeFazio | Guthrie |
| F. | DeGette | Gutiérrez |
| Brady (PA) | Delaney | Hanabusa |
| Brady (TX) | DeBene | Handel |
| Brat | Demings | Harper |
| Brooks (AL) | Denham | Harris |
| Brooks (IN) | Dent | Hartzler |
| Brown (MD) | DeSantis | Hastings |
| Brownley (CA) | DeSaulnier | Heck |
| Buchanan | DesJarlais | Hensarling |
| Buck | Deutch | Herrera Beutler |
| Bucshon | Diaz-Balart | Hice, Jody B. |
| Budd | Dingell | Higgins (LA) |
| Burgess | Doggett | Higgins (NY) |
| Bustos | Donovan | Hill |
| Butterfield | Doyle, Michael | Himes |
| Byrne | F. | Holding |
| Calvert | Duffy | Hollingsworth |
| Capuano | Duncan (SC) | Hoyer |
| Carbajal | Duncan (TN) | Hudson |
| Cárdenas | Ellison | Huffman |
| Carson (IN) | Emmer | Huizenga |
| Carter (GA) | Engel | Hultgren |
| Carter (TX) | Eshoo | Hunter |
| Castor (FL) | Españolat | Hurd |
| Castro (TX) | Estes (KS) | Issa |
| Chabot | Esty (CT) | Jackson Lee |
| Cheney | Evans | Jayapal |
| Chu, Judy | Faso | Jeffries |
| Cicilline | Ferguson | Jenkins (KS) |
| Clark (MA) | Fitzpatrick | Jenkins (WV) |
| Clarke (NY) | Fleischmann | Johnson (GA) |

| | |
|----------------|-----------------|
| Johnson (LA) | McSally |
| Johnson (OH) | Meadows |
| Johnson, E. B. | Meehan |
| Johnson, Sam | Meeks |
| Jones | Meng |
| Jordan | Messer |
| Joyce (OH) | Mitchell |
| Kaptur | Moolenaar |
| Katko | Mooney (WV) |
| Kelly (IL) | Moore |
| Kelly (MS) | Moulton |
| Kelly (PA) | Mullin |
| Kennedy | Murphy (FL) |
| Khanna | Nadler |
| Kihuen | Napolitano |
| Kildee | Neal |
| Kilmer | Newhouse |
| Kind | Noem |
| King (LA) | Nolan |
| King (NY) | Norcross |
| Kinzinger | Norman |
| Knight | O'Halleran |
| Krishnamoorthi | O'Rourke |
| Kuster (NH) | Olson |
| Kustoff (TN) | Palazzo |
| Labrador | Pallone |
| LaHood | Palmer |
| LaMalfa | Panetta |
| Lamb | Pascrell |
| Lamborn | Paulsen |
| Lance | Payne |
| Langevin | Pearce |
| Larsen (WA) | Perlmutter |
| Larson (CT) | Perry |
| Latta | Peters |
| Lawrence | Peterson |
| Lawson (FL) | Pingree |
| Lee | Pittenger |
| Levin | Pocan |
| Lewis (GA) | Poe (TX) |
| Lewis (MN) | Poliquin |
| Lieu, Ted | Polis |
| Lipinski | Posey |
| LoBiondo | Price (NC) |
| Loeb | Quigley |
| Loeb | Raskin |
| Long | Ratcliffe |
| Loudermilk | Reed |
| Love | Reichert |
| Lowenthal | Renacci |
| Lowe | Rice (NY) |
| Lucas | Rice (SC) |
| Luetkemeyer | Richmond |
| Lujan Grisham, | Roby |
| M. | Roe (TN) |
| Luján, Ben Ray | Rogers (AL) |
| Lynch | Rogers (KY) |
| MacArthur | Rohrabacher |
| Maloney, | Rokita |
| Carolyn B. | Rooney, Francis |
| Maloney, Sean | Ros-Lehtinen |
| Marchant | Rosen |
| Marino | Roskam |
| Marshall | Ross |
| Massie | Rothfus |
| Mast | Rouzer |
| Matsui | Roybal-Allard |
| McCarthy | Royce (CA) |
| McCaul | Ruiz |
| McClintock | Ruppersberger |
| McCollum | Rush |
| McEachin | Russell |
| McGovern | Rutherford |
| McHenry | Ryan (OH) |
| McKinley | Sánchez |
| McMorris | Sanford |
| Rodgers | Sarbanes |
| McNerney | Schakowsky |

NOT VOTING—15

| | | |
|-------------|-----------|----------------|
| Amodei | Dunn | Rooney, Thomas |
| Black | Garamendi | J. |
| Bridenstine | Keating | Scalise |
| Cartwright | Nunes | Simpton |
| Comstock | Pelosi | Speier |
| DeLauro | | |

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1802

So the bill was passed.
The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

JUSTICE FOR VICTIMS OF IRS SCAMS AND IDENTITY THEFT ACT OF 2018

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 2905) to require the Attorney General to establish procedures for expedited review of the case of any person who unlawfully solicits personal information for purposes of committing identity theft, while purporting to be acting on behalf of the IRS, and for other purposes, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. POE) that the House suspend the rules and pass the bill, as amended.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 403, nays 3, not voting 23, as follows:

[Roll No. 147]

YEAS—403

| | | |
|-----------------|----------------|-----------------|
| Abraham | Coffman | Frelinghuysen |
| Adams | Cohen | Fudge |
| Aderholt | Cole | Gabbard |
| Aguilar | Collins (GA) | Gaetz |
| Allen | Collins (NY) | Gallagher |
| Arrington | Comer | Gallo |
| Babin | Conaway | Garrett |
| Bacon | Connolly | Gianforte |
| Banks (IN) | Cook | Gibbs |
| Barletta | Cooper | Gohmert |
| Barr | Correa | Gomez |
| Barragan | Costa | Gonzalez (TX) |
| Barton | Costello (PA) | Goodlatte |
| Bass | Courtney | Gottheimer |
| Beatty | Cramer | Granger |
| Bera | Crawford | Graves (GA) |
| Bergman | Crist | Graves (LA) |
| Beyer | Crowley | Graves (MO) |
| Biggs | Cuellar | Green, Al |
| Bilirakis | Culberson | Green, Gene |
| Bishop (GA) | Cummings | Griffith |
| Bishop (MI) | Curbelo (FL) | Grijalva |
| Bishop (UT) | Curtis | Grothman |
| Blackburn | Davidson | Guthrie |
| Blum | Davis (CA) | Gutiérrez |
| Blumenauer | Davis, Danny | Hanabusa |
| Blunt Rochester | Davis, Rodney | Handel |
| Bonamici | DeFazio | Harper |
| Bost | DeGette | Harris |
| Boyle, Brendan | Delaney | Hartzler |
| F. | DeBene | Hastings |
| Brady (PA) | Demings | Heck |
| Brady (TX) | Denham | Hensarling |
| Brat | Dent | Herrera Beutler |
| Brooks (AL) | DeSantis | Hice, Jody B. |
| Brooks (IN) | DeSaulnier | Higgins (LA) |
| Brown (MD) | Deutch | Higgins (NY) |
| Brownley (CA) | Diaz-Balart | Hill |
| Buchanan | Dingell | Himes |
| Buck | Doggett | Holding |
| Bucshon | Donovan | Hollingsworth |
| Budd | Doyle, Michael | Hoyer |
| Burgess | F. | Hudson |
| Bustos | Duffy | Huffman |
| Butterfield | Duncan (SC) | Huizenga |
| Byrne | Duncan (TN) | Hultgren |
| Calvert | Ellison | Hunter |
| Capuano | Emmer | Hurd |
| Carbajal | Engel | Issa |
| Cárdenas | Engel | Jackson Lee |
| Carson (IN) | Eshoo | Jayapal |
| Carter (GA) | Españolat | Jeffries |
| Carter (TX) | Estes (KS) | Jenkins (KS) |
| Castro (TX) | Esty (CT) | Jenkins (WV) |
| Chabot | Evans | Johnson (GA) |
| Cheney | Faso | Johnson (LA) |
| Chu, Judy | Ferguson | Johnson (OH) |
| Cicilline | Fitzpatrick | Johnson (E. B.) |
| Clark (MA) | Fleischmann | Johnson, Sam |
| Clarke (NY) | Fortenberry | Jones |
| | Foster | Jordan |
| | Fox | Joyce (OH) |
| | Fox | Kaptur |
| | Frankel (FL) | |

| | | |
|----------------|-----------------|----------------|
| Katko | Mitchell | Schweikert |
| Kelly (IL) | Moolenaar | Scott (VA) |
| Kelly (MS) | Mooney (WV) | Scott, Austin |
| Kelly (PA) | Moore | Scott, David |
| Kennedy | Moulton | Sensenbrenner |
| Khanna | Mullin | Serrano |
| Kihuen | Murphy (FL) | Sessions |
| Kildee | Nadler | Sewell (AL) |
| Kilmer | Napolitano | Shea-Porter |
| Kind | Neal | Sherman |
| King (IA) | Newhouse | Shimkus |
| King (NY) | Noem | Shuster |
| Kinzinger | Nolan | Sinema |
| Knight | Norcross | Sires |
| Krishnamoorthi | Norman | Smith (MO) |
| Kuster (NH) | O'Halleran | Smith (NE) |
| Kustoff (TN) | O'Rourke | Smith (NJ) |
| Labrador | Olson | Smith (TX) |
| LaHood | Palazzo | Smith (WA) |
| LaMalfa | Pallone | Smucker |
| Lamb | Palmer | Soto |
| Lamborn | Panetta | Stefanik |
| Lance | Pascarell | Stewart |
| Langevin | Paulsen | Stivers |
| Larsen (WA) | Payne | Suozzi |
| Larson (CT) | Pearce | Swalwell (CA) |
| Latta | Pelosi | Takano |
| Lawrence | Perlmutter | Taylor |
| Lawson (FL) | Perry | Tenney |
| Lee | Peters | Thompson (CA) |
| Levin | Peterson | Thompson (PA) |
| Lewis (GA) | Pingree | Thornberry |
| Lewis (MN) | Pittenger | Tipton |
| Lieu, Ted | Pocan | Titus |
| Lipinski | Poliquin | Tonko |
| LoBiondo | Polis | Torres |
| Loeback | Posey | Trott |
| Lofgren | Price (NC) | Tsongas |
| Long | Quigley | Turner |
| Loudermilk | Raskin | Upton |
| Love | Ratcliffe | Valadao |
| Lowenthal | Reed | Vargas |
| Lowey | Reichert | Veasey |
| Lucas | Renacci | Vela |
| Luetkemeyer | Rice (NY) | Velázquez |
| Lujan Grisham, | Rice (SC) | Visclosky |
| M. | Richmond | Wagner |
| Luján, Ben Ray | Roby | Walberg |
| Lynch | Roe (TN) | Walden |
| MacArthur | Rogers (AL) | Walorski |
| Maloney, | Rogers (KY) | Walters, Mimi |
| Carolyn B. | Rohrabacher | Wasserman |
| Maloney, Sean | Rokita | Schultz |
| Marino | Rooney, Francis | Waters, Maxine |
| Marshall | Ros-Lehtinen | Watson Coleman |
| Mast | Rosen | Weber (TX) |
| Matsui | Roskam | Weber (FL) |
| McCarthy | Ross | Welch |
| McCaul | Rothfus | Wenstrup |
| McClintock | Rouzer | Westerman |
| McCollum | Royce (CA) | Williams |
| McEachin | Ruiz | Wilson (FL) |
| McGovern | Ruppersberger | Wilson (SC) |
| McHenry | Rush | Wittman |
| McKinley | Russell | Womack |
| McMorris | Rutherford | Woodall |
| Rodgers | Ryan (OH) | Yarmuth |
| McNerney | Sánchez | Yoder |
| McSally | Sanford | Yoho |
| Meadows | Sarbanes | Young (AK) |
| Meehan | Schakowsky | Young (IA) |
| Meeks | Schiff | Zeldin |
| Meng | Schneider | |
| Messer | Schrader | |

NAYS—3

NOT VOTING—23

| | | |
|-------------|-----------|----------------|
| Amash | Massie | Thompson (MS) |
| Amodei | Dunn | Rooney, Thomas |
| Black | Garamendi | J. |
| Bridenstine | Gosar | Roybal-Allard |
| Cartwright | Gowdy | Scalise |
| Castor (FL) | Keating | Simpson |
| Comstock | Marchant | Speier |
| DeLauro | Nunes | Walker |
| DesJarlais | Poe (TX) | Walz |

□ 1809

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

The result of the vote was announced as above recorded.

The title of the bill was amended so as to read: "A bill to require the Attorney General and the Secretary of the

Treasury to report to Congress on efforts to combat identity theft, including by persons purporting to be acting on behalf of the Internal Revenue Service, and for other purposes."

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. SCALISE. Mr. Speaker, I was unavoidably detained. Had I been present, I would have voted "yea" on rollcall No. 145, "yea" on rollcall No. 146 and "yea" on rollcall No. 147.

HOUR OF MEETING ON TOMORROW, AND ADJOURNMENT FROM THURSDAY, APRIL 19, 2018, TO MONDAY, APRIL 23, 2018

Mr. WALDEN. Mr. Speaker, I ask unanimous consent that when the House adjourns today, it adjourn to meet at 9 a.m. tomorrow; and further, when the House adjourns on that day, it adjourn to meet at 3 p.m. on Monday, April 23, 2018.

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

There was no objection.

RECOGNIZING DOROTHY MCINTYRE AS A PIONEER FOR WOMEN'S SPORTS

(Mr. PAULSEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PAULSEN. Mr. Speaker, I rise to recognize a pioneer of women's sports in Minnesota, Dorothy McIntyre, who was recently inducted in the Minnesota High School Basketball Hall of Fame.

There are very few who have done more to advance Minnesota girls sports than Eden Prairie coach and teacher, Dorothy McIntyre. Dorothy arrived in Eden Prairie in 1959, with girls sports in Minnesota nearly nonexistent. But Dorothy led a courageous group of like-minded colleagues to push for change.

Progress was slow. Gymnastics was first, tennis next, and basketball not until 1976. But Dorothy kept at it, and when she was told girls must play basketball in the fall instead of the winter, her answer was a firm: No, that's not fair. She got results, and today, girls play basketball just like the boys do, and Dorothy McIntyre is a big reason why.

Mr. Speaker, I want to congratulate Dorothy McIntyre on her well-deserved induction into the Minnesota High School Basketball Hall of Fame.

DEEPWATER HORIZON SPILL ANNIVERSARY

(Mr. CRIST asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CRIST. Mr. Speaker, Friday marks the eighth anniversary of the Deepwater Horizon oil spill in the Gulf of Mexico.

I was Governor of Florida at the time. I remember the tar balls. I remember them coming up on our beautiful beaches—as the ambassador does; marine life covered in toxic sludge; the harm done to Florida's tourism and fisheries industries; and, of course, the tragic loss of life aboard the Deepwater Horizon itself.

Mr. Speaker, I haven't forgotten it. Florida has not forgotten it. We must never have drilling off the Florida coast. We should take that argument off the table.

TERM LIMITS

(Mr. FRANCIS ROONEY of Florida asked and was given permission to address the House for 1 minute.)

Mr. FRANCIS ROONEY of Florida. Mr. Speaker, I rise today to discuss the Thomas Jefferson Public Service Act of 2018, a bill that will effectively put term limits in place without amending the Constitution.

The act will reduce the salary of an elected Member of Congress to \$1 a year after they serve six consecutive terms in the House, or two consecutive terms in the Senate, and does not require a constitutional amendment.

My home State of Florida passed term limits with 76 percent approval. A recent nationwide poll showed that over 82 percent of the American voters support term limits for Congress.

Is it possible a disruptive game-changing measure such as this could instill confidence in Congress and set the stage for a wave of innovation and accomplishment?

From Cincinnatus to President George Washington, history is replete with examples of leaders who served their country for a time and then returned to private life or other public service.

It is time to return to the concept of the citizen legislator.

□ 1815

HONORING NICHOLAS THOMAS EVANS

(Mr. KILDEE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KILDEE. Mr. Speaker, I rise today to honor Nicholas Thomas Evans, a leader in my district and a champion for Genesee County families, who passed away rather suddenly just recently.

Nick was born in London, England, but raised in Holly, Michigan. Nicholas started his career as a leader in the Genesee County branch of the American Cancer Society. In 1998, he accepted a position at Kettering University, and in 2003, he came to the Genesys Health System.

During his career, Nicholas did so much and offered so much to our community, leading important initiatives like the Genesys Health Park Campus

Plan, the PACE program in Flint, the revitalization of so many parts of our community, and empowering women through the Michigan Food & Farming Systems and the Women in Agriculture program.

There were so many things that Nick did. I can't even go through the long list. But for all of us back home, we will just miss him.

His wife, Kim, and his daughters, Madison and Camryn, I am sure will miss him forever. He loved them, he loved his community, and he gave so much to his community. We loved him. He was a friend, and we will miss him.

RECOGNIZING THE PASSING OF FORMER FIRST LADY BARBARA BUSH

(Mr. ARRINGTON asked and was given permission to address the House for 1 minute.)

Mr. ARRINGTON. Mr. Speaker, today I rise to recognize the passing of a very special person and the epitome of a First Lady, Barbara Pierce Bush. As First Lady, Mrs. Bush was praised for bringing the power of literacy to others, but America will remember her most for her fierce love and commitment to her family.

Mrs. Bush embodied the best of America: strong, compassionate, and spirited. She, like her husband, believed that public service is a noble calling, and she stewarded that calling with class and grace.

Our country would not have been blessed with the principled leadership of both our 41st and 43rd Presidents if it were not for the strong character and devotion of Barbara Bush.

Her dedication to family values wasn't just a political talking point; it was her life's mission, and now, her greatest legacy.

While I grieve with my dear friend, President George W. Bush, and his family, I join them in celebrating a life well lived, and thanking God with gracing us with Barbara Bush.

HONORING THE LIFE OF SONNY MELTON

(Mr. KIHUEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KIHUEN. Mr. Speaker, today I rise to remember the life of Sonny Melton.

Sonny was lucky to find the love of his life while working at the Henry County Medical Center in Paris, Tennessee. As a certified nurse, Sonny would often assist his wife, Dr. Heather Melton, during surgeries.

Sonny and Heather had planned to move into a lake house together. They were in the process of building it in Big Sandy, Tennessee.

They traveled to Las Vegas together to celebrate their 1-year anniversary at the Route 91 festival. When gunfire erupted, Sonny died when he was trying to get his wife out of harm's way.

Sonny's wife and all those who knew him remember Sonny as an enthusiastic man who had an infectious positive attitude.

I would like to extend my condolences to Sonny Melton's family and friends. Please know that the city of Las Vegas, the State of Nevada, and the entire country mourn with you.

MOURNING THE PASSING OF FIRST LADY BARBARA BUSH

(Mr. THOMPSON of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. THOMPSON of Pennsylvania. Mr. Speaker, I rise today to extend my condolences and my sympathy to the family of former First Lady Barbara Bush.

Mr. Speaker, the Nation was heartbroken upon hearing the news that Mrs. Bush passed away last night at her home in Houston. She was 92.

Mrs. Bush was widely admired and a beloved First Lady. She was a leader not only for her family, but for this Nation.

She served as First Lady from January 1, 1989, to January 1993. She was known for her immeasurable kindness, yet she wasn't afraid to be outspoken—even frank—when the occasion called for it.

She was witty and feisty, and above all else, she was Barbara: a wife, a mother, and a grandmother.

This Nation will remember her as a fiercely and devoted matriarch of a great American family, but also as an advocate for all American families.

Mr. Speaker, I leave you with the words of Barbara Bush: "When all the dust is settled and all the crowds are gone, the things that matter are faith, family, and friends."

May God bless Mrs. Barbara Bush.

CELEBRATING THE BICENTENNIAL ANNIVERSARY OF THE STATE OF ILLINOIS

(Mr. RODNEY DAVIS of Illinois asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. RODNEY DAVIS of Illinois. Mr. Speaker, I rise today to celebrate a historical moment for the great State of Illinois. Two hundred years ago today, in this very building, legislation was passed by the 15th Congress and later signed by President James Monroe which allowed the people of the Illinois territory to proceed with statehood.

This legislation paved the way for representatives in the territory to form a convention from which a State government would later emerge. At the time, in 1818, only 11 counties existed in the territory that could send representatives to the convention to draft governing documents.

Three of these 11 counties are within my congressional district. I have often said how humble I am to represent a

part of Illinois that President Lincoln represented when he served in this Chamber, but I am also immensely proud to represent the area that pioneered Illinois' statehood.

In December of this year, Illinois will celebrate its bicentennial as a State in our Union. I have called Illinois home for over 40 years, and I am honored to stand here today and recognize the history that was made in this building 200 years ago today.

RECOGNIZING CAPTAIN MARK WEBER

(Mr. CARTER of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CARTER of Georgia. Mr. Speaker, I rise today to recognize Captain Mark K. Weber who died in a helicopter crash on March 15 while serving in our Armed Forces in Iraq.

Captain Weber was a combat rescue officer assigned to the 38th Rescue Squadron based at Moody's Air Force Base in the First Congressional District of Georgia. He was one of seven in the helicopter crash who lost their lives serving our country that day. As a combat rescue officer, Captain Weber's role with his team was to fly into combat and rescue injured soldiers.

I want to thank Captain Weber and his family for his service. My thoughts and prayers are with his family and his friends.

Mr. Speaker, I want all of our servicemen and -women to know that we are ever grateful for their service. They are in our thoughts and prayers, and I could not thank them enough for the work they are doing to spread democracy and freedom across the globe.

HONORING MEMBERS FROM AIR FORCE RESEARCH LABORATORY INFORMATION DIRECTORATE

(Ms. TENNEY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. TENNEY. Mr. Speaker, I rise today to honor the members from the Air Force Research Laboratory Information Directorate, otherwise known as Rome Lab.

Rome Lab has been recognized by the Federal Laboratory Consortium for its superiority in technology transfer work. Technology transfer work is a process by which existing knowledge or capabilities developed under Federal funding are used to fulfill public and private needs.

The winners of this year's FLC high-profile award are Ralph Kohler, Frank Hoke, Sean Patten, Joseph Mancini, David Canestrare, Daniel Carpenter, Joshua Sterling, Richard Newkirk, Sam Davis, and Mark Linderman.

This group of brilliant minds created the Android Team Awareness Kit, or ATAK. This is a profoundly useful software collaboration that runs on an android mobile operating system. It can

connect multiple people on the go, giving them a common operation picture right on their handheld phone. It currently has 40,000 Department of Defense users and 32,000 non-Federal users. The winners from Rome Lab created an easy access portal that allows the government to provide ATAK to citizens, enabling better communication and information sharing.

This technology transfer benefits Rome Lab, its mission, the government, and all users. A great example of how ATAK was extraordinarily beneficial was during the 2017 hurricanes. Because of Rome Lab's work, civilian, State, and military teams were able to communicate to rescue people and save lives.

Mr. Speaker, I would like to congratulate this group of brilliant young people and thank them for continuing to make the Air Force Research Lab, otherwise known as Rome Lab, a world leader in advanced technology.

CAPITOL HILL COMMEMORATION OF THE ARMENIAN GENOCIDE

(Mr. SMITH of New Jersey asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SMITH of New Jersey. Mr. Speaker, next week, on April 24, we will mark the 103rd anniversary of the infamous Armenian genocide. The date of the commemoration marks the anniversary of Red Sunday, the night when the Ottoman Empire Government gave the order to arrest and intern approximately 250 Armenian intellectuals in Istanbul.

Less than 2 months after Red Sunday, the end of May 1915, the government enacted legislation that unleashed unspeakable widespread government-organized evictions, massacres, and deportations. As many as 1.5 million people perished. It was about the annihilation of the Armenian people.

In September of 2000, I held the first-ever hearing on the Armenian genocide here in Congress. Three years ago this month, I chaired another hearing on the 100th anniversary.

At the time, I noted that the Armenian genocide is the only one of the genocides of the 20th century in which the nation that was decimated by genocide has been subjected to ongoing outrage of a massive campaign of genocidal denial, openly sustained by state authority—that would be the Turkish Government. That has to change, and this horrible, horrible genocide needs to be recognized by our government for what it was.

OPIOID EPIDEMIC

The SPEAKER pro tempore (Mr. GARRETT). Under the Speaker's announced policy of January 3, 2017, the gentleman from Texas (Mr. BURGESS) is recognized for 60 minutes as the designee of the majority leader.

Mr. BURGESS. Mr. Speaker, the opioid epidemic has swept across the country impacting millions of Americans who lost loved ones to this preventable crisis. No community is immune.

Just as the President of the United States has said, this is, in fact, the crisis next door.

This is even more true in neighborhoods in north Texas where we are all too familiar with this fatal epidemic.

Overdose deaths from opioids have increased more than five times in the last 30 years, and it is estimated that more than 115 Americans die each and every day from opiate-related overdoses. There is no question that we must act to stop this crisis.

To that end, I am very grateful to the members of my committee, the Committee on Energy and Commerce. I am grateful to the chairman of the committee for participating in this hour.

Mr. Speaker, I yield to the gentleman from Oregon (Mr. WALDEN), who is the chairman of the Energy and Commerce Committee.

Mr. WALDEN. Mr. Speaker, I thank Dr. BURGESS and appreciate his leadership on this issue and the hard work he and his members on both sides of the aisle have done on the Subcommittee on Health in the Energy and Commerce Committee.

As we all know, the opioid crisis is wreaking havoc and death on our Nation. It is striking at the heart of communities from one side of the country to the other. On any given day, you can browse the headlines to learn of yet another life lost to addiction or about a raid that seized overwhelming quantities of prescription painkillers or illicit drugs.

At roundtables throughout my district in Oregon over the last few years, I have met with those victims. I have met with their families. I have talked to doctors and treatment advocates. I have met with law enforcement officers on the front lines of this fight. Sadly, their stories are all too similar and all too familiar, but they put the names and faces to this crisis that has touched every community in our country.

We are here tonight because this crisis is having a devastating impact on each of our districts and the people who live in them. No community is exempt from the scourge of addiction. Nobody is immune from the dangers of powerful drugs. The crisis has taken a hold on the very fabric of our Nation, and we must do everything we can to stem the tide of addiction, to help those who are addicted, and to stop the deaths and destruction that follow the abuse of opiates.

Earlier this week, I visited the Prescribed to Death opioid memorial that was stationed at the White House Ellipse. I was able to see the individual faces of Americans who lost their own battles with opioid addiction etched into the 22,000 pills on display. There was one for each fatal overdose in 2015.

□ 1830

It is a daunting visual. It was made only more poignant by the knowledge that those numbers have only continued to climb.

More than 100 Americans die from opioid overdoses every single day, claiming the lives of more than 42,000 Americans who died in 2016 alone. That same year, we lost 506 Oregonians from opioid overdoses.

The committee—in particular, the Energy and Commerce Committee and your subcommittee, Mr. Chairman—has a long history of working to combat this evolving epidemic, from launching our earliest investigations in 2012 to advancing bipartisan legislation like the Comprehensive Addiction and Recovery Act, CARA, and the 21st Century Cures Act.

Most recently, we included critical funding to aid in the fight in the recent government spending bill that President Trump signed into law. This legislation included a record amount of resources to combat the crisis, providing billions of dollars to communities across America to tackle one of the biggest public health problems in a generation. But we know that more can and must be done.

Now, the good news is that combating the opioid crisis is our committee's top priority. It is why we have reviewed literally dozens and dozens and dozens of comprehensive, bold, and bipartisan pieces of legislation. In total, these bills will bolster our enforcement efforts, will protect our communities, will advance our public health and prevention efforts, and will address coverage and payment issues within Medicaid and Medicare.

Tomorrow at the Energy and Commerce Committee, we will hear the personal stories from families affected by the drug crisis and individuals who are battling addiction. Then, next week, the Energy and Commerce Committee will mark these bills up in our Health Subcommittee. It is an important step forward to keep us on track in our goal of having legislation to this House floor ahead of the Memorial Day district work period.

We know that there is no silver bullet, there is no one-size-fits-all approach that will remedy the catastrophic effects of this crisis that has been building for the last decade, but much more can be done. We will do much more, and we will do it on a bipartisan basis, to help vulnerable patients get the treatment they want and need, remembering there are some 20 million Americans with chronic pain. And we will ensure these powerful drugs are not getting into the wrong hands.

As I conclude, I think it is important to point out that, if people want more information, they can go to energycommerce.house.gov/opioids and see the testimony that we have received and the work that we are engaged in to rid this country of this terrible scourge and make our communities safer again.

Mr. BURGESS. Mr. Speaker, I thank the chairman of the full committee for his participation in this hour tonight.

The chairman is correct; our committee has a history of working in a bipartisan fashion. This, obviously, is an illness that can strike regardless of political party or political persuasion; and in the interest of that theme, I am happy to yield to the gentleman from Texas (Mr. GENE GREEN), my counterpart, the ranking member on the Democratic side of the dais in the Energy and Commerce Committee and the Health Subcommittee.

Mr. GENE GREEN of Texas. Mr. Speaker, I thank the chair of our Health Subcommittee for organizing this Special Order tonight because it is so important to our country.

Mr. Speaker, I rise to bring attention to the countless Americans suffering from opioid addiction in Houston and Harris County, Texas, whom I represent, and throughout our great country. I call on Congress and the Trump administration to take immediate action to help our fellow Americans in need.

The Department of Health and Human Services estimates that over 2 million Americans suffer from opioid use disorder and millions more misuse their legally prescribed opioids. Most troubling are the 42,000 Americans who died from opioid-related overdoses in 2016 alone, including over 2,800 victims of opioid addiction in Texas.

The economic burden of prescription opioid misuse in our country is estimated to cost over \$78 billion a year, including the cost of healthcare, lost productivity, addiction treatment, and the criminal justice system. We must do more to turn the tide against the opioid epidemic and give Americans the tools to overcome addiction and rebuild their lives.

In the past 2 years, Congress has made a concerted effort to help Americans and prevent abuse from happening in the first place. In 2016, the Committee on Energy and Commerce wrote and passed the Comprehensive Addiction and Recovery Act, or CARA, the first major Federal addiction legislation in 40 years, the most comprehensive effort to address the opioid crisis.

I supported CARA when it was considered by our committee and am proud of our results, a law that provides over \$180 million annually to our State and local partners to help support prevention, recovery, overdose reversal, law enforcement, and criminal justice reform.

The Health Subcommittee, on which I am proud to serve as ranking member, is currently holding a series of hearings on opioids. Last month, I introduced, with Congressman BRETT GUTHRIE of Kentucky, the Comprehensive Opioid Recovery Centers Act, H.R. 5237. This legislation would fund designated treatment centers where individuals will receive comprehensive, patient-centered care for opioid addiction and other substance abuse disorders. It

is our intention to build model practices for treatment and recovery that can be duplicated nationwide.

I am also working on legislation that would clarify the Food and Drug Administration authority to consider potential for misuse and abuse when assessing risks and benefits of controlled substances for approval. Our expert agencies must have clear authority to consider the potential harm of medical therapies and protect Americans if the harm outweighs the benefits.

Federal programs like Medicaid, Medicare, and coverage through the Affordable Care Act are critical in ensuring Americans struggling with opioid abuse have access to treatment and recovery. The Kaiser Family Foundation reported in February that nearly 4 in 10 adults under the age of 65 with an opioid addiction received their coverage through Medicaid. Any honest effort by Congress to address the opioid epidemic must include measures to stabilize and strengthen health exchanges and make coverage accessible for Americans who currently do not have health insurance, including the 3 million Americans who lost their insurance last year.

I ask for the Energy and Commerce Committee to come together and agree on a package of bills that will affirmatively help Americans struggling with opioid abuse and prevent abuse from happening. The American people deserve nothing less.

Mr. BURGESS. Mr. Speaker, I thank the gentleman for his participation this evening.

Again, the problem is not likely to be solved by one political party or the other. It is going to require a collaborative approach. Opioid abuse can happen by access to dangerous drugs in a family member's medicine cabinet or by obtaining them illegally. The fight against this crisis is indeed a team effort, and we must evaluate it from all angles.

We must consider how opiate medications are produced and distributed, and we must look at how agencies track and respond to distribution discrepancies. We are required to take a hard look at how the medications are prescribed and dispensed, while addressing the disposal of unused medication. We need to look at the treatment for those who suffer from addictions and the future of pain medications.

It is also imperative that we address the access and enforcement of illicit drugs. We must work to stop the unfettered distribution of harmful drugs that flow into this country from outside our borders.

Earlier this year, I joined the Commissioner of the Food and Drug Administration, Dr. Scott Gottlieb, in visiting the international mail facility at John F. Kennedy Airport in New York. This facility is one of nine in our country and acts as a barrier for these illicit and dangerous drugs being sent to America through the international mail. The Food and Drug Administra-

tion and the United States Customs and Border Patrol, together, work to identify and destroy dangerous substances hidden in pieces of mail, but more authority is needed to provide these agencies with tools to swiftly act and act more efficiently.

There are millions of suspicious packages full of illicit drugs and other contraband crossing our borders. Sometimes the FDA is powerless in its ability to destroy these harmful and illicit substances, sometimes they are required to send them back to the sender, and sometimes they will see a package recycled and brought back into this country for yet another try. That, Mr. Speaker, must end.

Now, as chairman of the Subcommittee on Health, I have already held three hearings and considered a total of 67 related opiate bills. Last October, we opened the doors of the subcommittee to any Member, not just of the subcommittee, but any Member of Congress who wanted to come and talk to us about problems they have seen in their district related to opiates, solutions that they may be considering or people in their communities might have asked them to consider.

We heard from well over 50 Members of Congress that day, and as a consequence of that Member involvement, we have distilled these 67 pieces of legislation. We have had three legislative hearings. We have heard from key members of the administration. We have heard from stakeholders who are at the forefront of our efforts to stem this epidemic.

We have evaluated this crisis from all fronts, from public health and prevention and intervention, law enforcement, education and recovery, and then finally, lastly, looking at the Medicaid and Medicare programs and the role that they may play. It is evident that this is a multifaceted problem and will require an all-hands-on-deck approach.

As a physician, I also understand and respect the importance of successfully treating and managing patients with chronic pain. One of the reasons that most of us went into the practice of medicine was to be of service. One of the highest callings is to ask to be worthy to serve the suffering. Opiates are an essential tool. We must respect the fatal and addictive properties that opiates possess, while also understanding the vital role that these medications play in the lives of individuals who are suffering from serious or chronic illness, such as cancer.

As we evaluate this complex issue, we must strike the right balance between necessary enforcement and patient safety. Unfortunately, there is no easy answer and there is no single party to blame.

We also know that Congress cannot fight this battle alone. We must all work to strengthen our commitment to overcome this scourge. With an average of more than 100 Americans dying

every day from opiate overdoses, we must be willing to ask hard questions and consider solutions.

At this time, I am pleased to yield to the gentleman from Mississippi (Mr. HARPER), who is a member of the Health Subcommittee and also the chairman of the Energy Subcommittee on Oversight and Investigations and has led a number of our efforts in trying to control the opiate crisis.

Mr. HARPER, thank you for joining us tonight.

Mr. HARPER. Mr. Speaker, I thank the gentleman for organizing this time on the floor today to focus on the opioid crisis in our country.

For many years, telehealth has been a priority for me as a critical way to deliver healthcare services to patients across the country. Through my work as chairman of the Subcommittee on Oversight and Investigations, I now view telehealth as an important part of the solution to the opioid crisis, as it increases patient access to needed treatments and improves outcomes through the availability of better healthcare services to more patients.

Congresswoman MATSUI of California and I have been working on drafting a bill to increase access to substance use treatment through the use of telehealth in community mental health centers. Each year, 64,000 Americans die from overdose. In rural, underserved States like my home State of Mississippi, this threat is especially concerning, as patients often lack access to addiction and psychiatric healthcare providers equipped to provide needed treatments.

The concerns are great; therefore, Congresswoman MATSUI and I have been working to draft legislation that would enable local facilities to register with the Drug Enforcement Administration and be able to use telemedicine to prescribe appropriate treatments for patients in need.

Mississippi has been recognized as a leader in using telehealth to reach patients who otherwise would not have access to care. The University of Mississippi Medical Center's Center for Telehealth was selected as a national Telehealth Center of Excellence by the U.S. Department of Health and Human Services to innovate and test new delivery models for telehealth.

With leaders like the University of Mississippi Medical Center working to maximize available resources and provide care via telehealth, I believe that this technology offers a promising solution to combating the opioid crisis in our country. I look forward to continuing to work with my colleagues on the Energy and Commerce Committee to advance these efforts.

Mr. Speaker, I thank Chairman WALDEN and Chairman BURGESS—and many others, of course—for their dedication to this issue. I appreciate the opportunity to speak.

Mr. BURGESS. Mr. Speaker, I thank the gentleman from Mississippi for participating in our Special Order tonight.

I thank him for his leadership in the Subcommittee on Oversight and Investigations and the work that he has done to help control this crisis.

I now yield to the gentleman from Kentucky (Mr. GUTHRIE), vice chairman of the Health Subcommittee, for his observations.

□ 1845

Mr. GUTHRIE. Mr. Speaker, I thank the chairman of the subcommittee for organizing this event.

On behalf of the 1,419 Kentuckians who died of an opioid overdose in 2016, and the countless more who are currently suffering from opioid addiction, I rise today in support of legislation to combat our Nation's opioid epidemic.

Everywhere I go in Kentucky's Second District, I hear from people who have felt the impact of the opioid crisis. The range of people falling victim to opioid use disorder is vast—from babies born with opioid withdrawal, to adults of all ages and backgrounds, even students, brothers and sisters, moms and dads. It doesn't matter if someone becomes addicted to opioids after they have sprained an ankle or following major surgery—anyone who has been prescribed opioid painkillers could be at risk, and we need to find a way to help the thousands of people who have, in fact, become addicted.

I recently introduced two pieces of legislation to combat our widespread opioid crisis. The first is the Comprehensive Opioid Recovery Centers Act of 2018. I was proud to introduce this bipartisan bill with the Health Subcommittee ranking member, the gentleman from Texas (Mr. GENE GREEN), the gentleman from Indiana (Mr. BUCSHON), and the gentleman from New Mexico (Mr. BEN RAY LUJÁN).

This bill addresses the current lack of comprehensive treatment options available to opioid use disorder patients. Currently, there is a wide range of treatment options from faith-based abstinence programs to FDA-approved medications, but not everyone has access to the specific treatments they need.

Patients usually seek treatment from a facility convenient to them in their own community or from a facility that is covered by their insurance. However, most facilities only offer a single type of treatment, which may or may not work for each individual patient. The Comprehensive Opioid Recovery Centers Act would provide grant money to help create treatment centers where every FDA-approved option is available to each patient.

These centers would also include intake services and help with reentering the community and provide data to the Department of Health and Human Services so that other treatment centers can learn and apply best practices to provide more patients with comprehensive care.

I also introduced the bipartisan Maternal Opioid Treatment, Health, Education, and Recovery Act, known as

the MOTHER Act, with Congressman BEN RAY LUJÁN. Opioid addiction is a serious risk to anyone's health, but it can even be more harmful and life-threatening for a pregnant woman and her child. This bill would help healthcare providers better treat pregnant women with opioid use disorder as well as babies who are born experiencing opioid withdrawal.

The MOTHER Act increases education about neonatal abstinence syndrome, which sadly affects babies whose mothers suffer from opioid use disorder, and the bill also provides resources for pregnant mothers and caregivers. It highlights the need for responsible pain management for expectant mothers.

Our Nation is in the middle of combating a serious opioid epidemic, and all of us on both sides of the aisle can agree on the need to act with urgency on all fronts. I was proud to join with my Democratic colleagues to introduce two bipartisan bills that would address important aspects of the opioid crisis. I urge my colleagues to support the Comprehensive Opioid Recovery Centers Act and the MOTHER Act. I thank the subcommittee chairman for organizing this.

Mr. BURGESS. Mr. Speaker, I thank the gentleman from Kentucky for his participation this evening.

Mr. Speaker, I yield to the gentleman from West Virginia (Mr. MCKINLEY), the vice chairman of the Environment Subcommittee.

Mr. MCKINLEY. Mr. Speaker, I thank Chairman BURGESS for organizing this Special Order event.

Mr. Speaker, the United States represents only 5 percent of the global population, yet we consume over 80 percent of the opioids produced around the world. Shouldn't that have raised a red flag?

Since 2011, our office has conducted over 50 roundtable meetings with doctors, pharmacists, nurses, and law enforcement, listening and learning from professionals how we could best address this problem.

Congress has acted. As you heard a minute ago, the 21st Century Cures Act and CARA were good first steps, but it is evident that more work needs to be done.

Last month, under President Trump and the Republican Congress leadership, we secured an additional \$4 billion in funding, the largest investment ever in this crisis. We have made progress in other areas. In the book, "American Pain" by John Temple, he cites an ever-increasing production quota as a contributing factor to this drug opioid abuse. Even as it became clear that the opioid abuse was a growing problem, our producers in pharmaceuticals were producing more and more pain medicine. Fortunately, yesterday, the DEA, under the leadership of President Trump, announced that they would finally begin limiting the number of pills being produced.

I also had the honor of working with the White House on the Opioid Task

Force; and thanks to Chairman WALDEN, the Energy and Commerce Committee has made fighting the opioid crisis a top priority. You heard his comments when he said that.

Our committee has been crafting another comprehensive opioid package aimed at treatment, prevention, education, and enforcement. Over the past few weeks, the committee has reviewed numerous bills, and I am proud to say—and I thank Chairman BURGESS—that two of those bills are pieces that our office has crafted.

Now, as for the role of pharmacies. Currently, each State maintains its own database on prescriptions, but that information isn't always typically shared with neighboring States. So the committee is taking under consideration a nationwide prescription drug monitoring program, which would prevent people from abusing the system by filling their prescription in multiple States.

Congress needs to shut down these illicit, illegal pharmaceutical drug sales on social media, just as the Commissioner of the FDA made a strong recommendation just 2 weeks ago.

And, lastly, it is time to tighten our border security to stop the flow of drugs into our country. Hancock County, West Virginia Sheriff Ralph Fletcher has made it clear that the spike in heroin overdoses is directly attributable to this poison pouring across our southern border from Mexico.

And as MIKE BURGESS just noted a minute ago, the postal service system needs to be enhancing their monitoring program to halt this importation of fentanyl from China.

But through all this, shouldn't we be exploring the root cause of why people are turning to dangerous drugs? West Virginia, unfortunately, leads the Nation in virtually every statistic when it comes to opioids. Some have attributed it to our State's high unemployment, low household income, and low education levels.

But who is second? Until last year, New Hampshire was second. They have the highest level of employment. They have one of the highest levels of household income and one of the highest levels of degree of household education. So, clearly, it is simply not a socioeconomic issue. Something else is driving this epidemic, and we need to get to the root cause of it. There is plenty of blame to go around, and we need to hold people accountable.

Our committee has been accomplishing this through an investigation of the pill dumping that has occurred in West Virginia. On May 8, as you heard a minute ago, we are going to be holding another hearing with our CEOs from the Nation's largest drug distributors who have been shipping tens of millions of pills into small communities across West Virginia. What we hope to learn is why. Why would you dump millions of pills into small rural communities? Have you no shame?

Look, this is a multifaceted problem. While there is still a lot more work to

be done, Congress has been taking a number of steps to eradicate this scourge of the opioid epidemic.

Mr. BURGESS. Mr. Speaker, I thank the gentleman from West Virginia for his comments.

Mr. Speaker, now I am pleased to yield to the gentleman from Michigan (Mr. WALBERG).

Mr. WALBERG. Mr. Speaker, I thank the chairman for his good work in organizing this Special Order this evening.

The tragic opioid epidemic has, unfortunately, become a major part of our national conversation, and that is what brings us here tonight, to raise awareness and continue our push for bipartisan solutions.

I am grateful for Chairman WALDEN's and Chairman BURGESS' leadership and the work of my colleagues on the Energy and Commerce Committee doing a lot of work to tackle this public health crisis head on.

Too many Americans from all walks of life and from all parts of the country are facing the terrifying realities of the opioid crisis. It is a deeply personal and painful issue for many of our friends and loved ones.

I recently held a number of community forums in my district to collaborate with local leaders and hear from families whose lives had been swept up by the opioid epidemic. At one of those events, I joined with my good friend, a very successful electrical contractor, Mike Hirst, to speak with students at Jackson High School about the dangers of drug addiction.

In 2010, Mike's son, Andy, died of a heroin overdose at the age of 24. This tragic loss has led Mike to dedicate himself to sharing the experience of his son's death and helping educate the community. Mike started a foundation in honor of his son and called it Andy's Angels, where he has counseled addicts, supported families, mentored at-risk youth, and more. People like Mike are making a real difference, and I am committed to ensuring that the Federal Government is a strong partner in this fight.

Thanks to this committee's leadership, we took significant strides last Congress with the 21st Century Cures Act and the Comprehensive Addiction and Recovery Act, but we need to redouble our efforts.

One example is Jessie's Law, which is a bipartisan bill I introduced along with my friend and colleague, Congresswoman DEBBIE DINGELL. It is named after Jessie Grubb, who tragically died of an opioid overdose in Michigan in 2016.

Jessie was a recovering addict doing very well, who was unknowingly discharged after a surgery from the hospital with a prescription for oxycodone that ultimately led to her death. It is a heartbreaking and entirely preventable story, and it is why we need to pass Jessie's Law so medical professionals are equipped to safely treat their patients, prevent overdose tragedies, and ultimately save lives.

I am working with Congresswoman DINGELL as well on another bipartisan bill, the Safe Disposal of Unused Medication Act. Our legislation will help prevent the misuse or diversion of unused medications by equipping hospice professionals with the legal authority to safely dispose of unused drugs after a hospice patient's death. Many patients receiving hospice care need painkillers to help with end-of-life pain, but any leftover medications can, unfortunately, end up in the wrong hands, and we need to stop that from happening.

The committee has made addressing the opioid epidemic a top priority, and these are just two of many legislative solutions that we will hear tonight. This is an urgent crisis, and I stand ready to continue working together to advance a bipartisan and comprehensive response, and I thank the leadership for taking this on. There is not a moment to waste.

Mr. BURGESS. Mr. Speaker, I thank the gentleman for his participation this evening. He brings some valuable insights, and I am always grateful to hear his perspective from the State of Michigan.

I now go way out West to California. Mr. Speaker, I yield to the gentleman from California (Mrs. MIMI WALTERS) for her thoughts on the crisis.

Mrs. MIMI WALTERS of California. Mr. Speaker, I rise today to join my colleagues in our effort to raise awareness for the growing opioid epidemic in America, particularly in the State of California.

In 2016, nearly 5,000 Californians died of opioid overdoses. Astonishingly, the year before, 122 million prescription opioid pills were dispensed in Orange County.

Mr. Speaker, we cannot allow this cycle of opioid abuse and death to continue, which is why Congress must work together to end the epidemic.

I proudly supported recently enacted legislation that provides \$4 billion of prevention, treatment, and law enforcement programs that help address this growing crisis.

Ending the opioid epidemic starts at home. On April 28, National Prescription Drug Take Back Day gives Americans the opportunity to safely dispose of their excess prescription drugs, including opioids. This effort can reduce the possibility that these pills will find their way onto our streets.

There is still work to be done, but I am confident that together we can end the opioid crisis in this country.

Mr. BURGESS. Mr. Speaker, I thank the gentlewoman for her participation in this evening's Special Order hour.

Mr. Speaker, it is now my great privilege to yield to the gentleman from Virginia (Mr. GRIFFITH), the vice chairman of the Subcommittee on Oversight and Investigations in the Energy and Commerce Committee, certainly one of the most thoughtful Members of this body.

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Mr. GRIFFITH. Mr. Speaker, I appreciate all of the work that Chairman BURGESS has done on this issue. It is important that he has highlighted it and made it one of the priorities of our committee—not only our subcommittee, but our full committee.

Earlier this evening, we heard from Representatives from Kentucky and from West Virginia. When you look at the map, you will see that my congressional district, the Ninth District of Virginia, touches West Virginia, touches Kentucky, and touches North Carolina. What this means to all of us is this—and it touches Tennessee, of course. It means that, if you really worked at it, in my district, you could get to various doctors and various pharmacists in just a couple of days.

In that small corner of Virginia, you can travel into other States. You can hit five States in a single day. This is why I have been working on some language for prescription drug monitoring, where the States will be encouraged to work together to try to make sure that we are sharing information. All of the States—or most of the States now—have such a program, but they don't always have the language down the same way.

What we have to do as one of a dozen, two dozen, or three dozen things that we are looking at in trying to help resolve this opioid crisis is that we need to make sure that we have people looking at it and making sure that those folks who are addicted and are trying to get prescriptions from different doctors and using different pharmacies are not able to do so, to make sure that our programs are working together. It is very important that we continue to work.

While I say that it is important, Mr. Speaker, I appreciate so much that Chairman BURGESS is holding a roundtable tomorrow as part of our Health Subcommittee that will be bipartisan, where we are bringing in families from around the country who have suffered a loss, who have a loved one who has died. And while we are not taking any votes on the floor tomorrow, the Health Subcommittee will be meeting because this is just too important to leave Washington without hearing from these important voices, from these people who can bring to us real-life stories.

We have all heard them in our communities. We have all probably had family members who have been touched by it. But to hear from these families tomorrow, I think, is going to be very special and very poignant, and I appreciate it. I think that we all have something that we can learn.

And then, Mr. Speaker, I would like to talk about pill dumping, because we do have to take a look. We have a hearing coming up with some of the pharmacies that manufacture these opioids.

But we know that in West Virginia, they were dropping millions of pills into communities there—into

Williamson, into Kermit, and into Mount Gay-Shamrock. As a result of that, those drugs not only went into West Virginia, but some of those pharmacies that were shut down eventually by the DEA were just a few miles—32 miles, 34 miles—from my district and from districts in Kentucky.

We need to find out: Why were they allowing this to happen? Why were they perhaps encouraging it to happen? We don't know the answers yet, but we are going to have a hearing on that. The Oversight and Investigations Subcommittee is looking into that matter, as well, and has already got lots of information.

We are looking at what was going on in the DEA and why they didn't use their power of an immediate suspension order. When they had the authority to do so, Mr. Speaker, it was shocking to discover that they chose, instead, to come up with a trial standard.

As opposed to a standard to stop something bad from happening immediately, they chose to have a trial standard, to have all the proof already wrapped up with a nice bow on it. As a part of that, we ended up with a lot of drug stores that continue to use a cash business for operating. Even though the DEA knew there were problems, they wanted to have expert witnesses come in in advance.

This is not acceptable. We are working with the DEA to stop that procedure and to make sure that, if there are any changes in the law that are necessary to give them more tools, they can shut down somebody quickly when they see a pattern of abuse.

Mr. Speaker, the Energy and Commerce Committee is working hard on all of these issues, and, particularly, we are working to make sure that we give the various agencies and the States the authority to help shut down this horrible, treacherous, and dangerous opioid crisis in these United States.

Mr. BURGESS. Mr. Speaker, I thank the gentleman for his participation.

As the gentleman was talking about, the fact that in his State and the surrounding States it is possible that, if there is not collaboration between State prescription monitoring programs, a doctor or a pharmacist would never know what other prescriptions might have been written for a patient.

Our committee actually has a history of working on this. Charlie Norwood, a Member of Congress from Georgia, 15 years ago came up with the National All Schedules Prescription Electronic Reporting Act, or NASPER. We have authorized NASPER several times. I am happy to say that, this year, in the omnibus bill, there actually was funding, for the first time, provided for the NASPER program. It is just a beginning.

Clearly, the need for this national reporting program is so critical. In a State like Texas, we are huge, where we don't even think about other States in Texas. But the crossing of State

lines with this information can be extremely powerful and, in fact, it can be lifesaving.

Mr. Speaker, I thank the gentleman for bringing that up, and I thank him for the work that he is doing on the Oversight and Investigations Subcommittee, and I thank him for the work he is doing on the prevention of pill dumping.

Mr. Speaker, the fact that the opioid crisis is devastating our country and undermining our social structures and eroding our economic productivity is, every day, more and more tragic. But the good news, Mr. Speaker, is the current trends can be reversed. We are building on years of previous bipartisan efforts. We all know that our action is important to the families, to the communities, to our constituents, and to the patients impacted by the opioid epidemic.

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

TAX DAY

The SPEAKER pro tempore (Mr. MAST). Under the Speaker's announced policy of January 3, 2017, the Chair recognizes the gentleman from Georgia (Mr. WOODALL) for 30 minutes.

Mr. WOODALL. Mr. Speaker, I rise, unexpectedly, on tax day. You probably woke up on Monday morning this week thinking Tuesday was going to be tax day, as most of America did, but, lo and behold, when the IRS' payment system crashes, suddenly we are now deeming today tax day rather than yesterday. While it is a surprise to be speaking on tax day, that collapse of the website sort of makes my point.

I want to talk about the great successes that we have had working together, collaboratively, over the last 14 months to move the American Tax Code in the right direction, and then I want to talk about what we can do together to do even more.

You may have seen some of the headlines in the Washington, D.C., tax rags today, Mr. Speaker, folks talking about the House Ways and Means Committee and how we are prepared to begin to do more. The Senate may be a little bit reluctant to do more. At some point, it is going to require an outpouring of public support to do more.

Let me tell you what I mean by "more."

When we began the process of tax reform here in the House, Mr. Speaker, we were talking about tax reform first and tax cuts second, reform being that everyone knows that they have to pay taxes. Taxes are certain. But it doesn't have to be complicated. It doesn't have to be an additional burden.

Writing the check is burdensome; figuring out how to calculate how much to write the check for doesn't have to be. But it has grown that way in this country, Mr. Speaker, and we set about trying to change that in the House.

Now, I have a bill in the House called H.R. 25. It is the Fair Tax Act. It would

actually take the American Tax Code and shift it, for the first time in 100 years, away from an income tax-based system and return it to the consumption tax-based system on which this country began.

In fact, Mr. Speaker, I don't know if you have looked at the numbers recently. We are the only OECD country that doesn't have a consumption tax.

As you know, the power to tax is a power to destroy. If we want to get rid of something like cigarettes, we tax them in the hopes that there will be less of it.

Well, by the same token, when we tax income, guess what. We send the incentive that there should be less of it. We tax productivity. The harder you work to feed your beautiful family, Mr. Speaker, the more that the American Government takes from you.

You look at these young people coming out of college. They are trying to save for their future. They are trying to pay back those student loans. They are trying to make it all work by themselves for the very first time. The harder they work, the more hours they put in, the more we decide we are going to take right off the top.

It doesn't have to be that way.

Now, the tax cuts that we passed in December, Mr. Speaker, as you know, lower the American tax burden for the first time in a long time. In fact, a poll recently said that fewer Americans believe they are overtaxed today, matching record low levels.

I think that is a step in the right direction. I think that speaks to kind of the collective sigh of relief that you feel across the country among entrepreneurs and those who want to start their own business and families trying to put food on the table. I am glad that we have that collective sigh of relief, but can we do more?

Today, we were talking about reforming the IRS, Mr. Speaker. I have got a list here—H.R. 5444, H.R. 5445, H.R. 2901, H.R. 5440, H.R. 5438, H.R. 5446, H.R. 5437, H.R. 5439, H.R. 5443—all bills that this House has considered this week designed to make the IRS serve the American taxpayer better. That is a long list of bills, Mr. Speaker, and that is worth celebrating. We took a big step this week in trying to make the IRS more responsive to the American people.

Not to be a pessimist, Mr. Speaker, but when you have to share with this agency every penny you earn, everywhere that you earned it, share with them how you spent it, the places that you gave it, when you gave it, sometimes why you gave it, what you purchased with it, right on down the line, Mr. Speaker, I would argue that your wife may know less about your family finances than the IRS does. If not in your family, certainly in many families, we tell the IRS things we would not tell members of our family.

We place an incredible amount of power and responsibility in the IRS' hands. And I want to be clear: This

isn't an IRS institutional problem. The IRS didn't ask for this authority. This is a 435-Members-of-the-U.S.-House problem. We put this authority in the IRS' hands. We gave them an untenable task of wielding this power without abuse. That is why you have almost a dozen bills, Mr. Speaker, today to reform them.

Making those reforms is important, but is there a better way? Do we have to have the IRS involved in every aspect of our financial life? I am here to tell you that the answer is no.

H.R. 25, the Fair Tax Act, Mr. Speaker, moves us to a consumption tax, which says that we are going to tax you based on what you spend, not on what you earn. So I no longer need to tell the IRS what I earned, where I earned it, and how I spent it.

When I get taxed on what I spend, I am not sending that information to the IRS. I am getting taxed while I am at the store. I am getting taxed at Home Depot. I am getting taxed at Kroger. I am getting taxed at Publix. I am getting taxed at Macy's. I am getting taxed on amazon.com.

When we tax based on what people consume instead of what they earn, we end that disincentive to earn, and we begin to ask that people ask more serious questions about what they purchase.

Mr. Speaker, today, as American workers are going off to produce high-quality American goods, they are doing so at a disadvantage. Most nations, as I mentioned earlier, have a consumption tax, which means that, when the Germans produce an automobile and they send it to America, they have a consumption tax—a value added tax, in their case—that had been taxed on that car that had been sold in Germany. Since they are shipping it to America, they remove that tax and send that car to America tax free. We pay taxes on it when we purchase it.

Not so when the American car goes to Germany. The big BMW plant in South Carolina producing BMWs, when that car is produced, all of the embedded taxation of the corporate taxes BMW is paying and the payroll taxes BMW workers are paying, all of those taxes are built into the price of that BMW. When we ship it out for sale to the rest of the world, the price of that car is higher because Americans built it.

That is just nonsense.

□ 1915

Why in the world have we chosen to disadvantage ourselves relative to the rest of the world?

Well, when you choose to have an income tax and when you choose to have a payroll tax, you then choose to bury those costs in the price of your goods and services. It is a competitive disadvantage of America.

I mentioned payroll taxes, Mr. Speaker. You may not know, but payroll taxes are the largest tax that 85 percent of American families pay. Let me say that again.

We just had this whole long debate over reforming the income tax system, and it was an important debate to have. We had this whole debate about how it is we can provide more money in workers' paychecks by changes to the income tax system. It was an important debate to have. But 85 percent of American families pay more in payroll taxes—that FICA tax you see, it is 15.3 percent of everything that you earn—pay more in payroll taxes than they do in income taxes.

So the time is going to come that we are going to have to gather here, Mr. Speaker, in this Chamber to have a debate about how we reform the payroll tax system.

The payroll tax system is very important. It funds Social Security and Medicare. We want those programs to be successful. We know that as we sit here today, the revenue streams are not sufficient to make those programs successful. So if you believe in those programs, we need to have those conversations today about the Fair Tax, Mr. Speaker, the only tax bill in Congress that examines the payroll tax as the lead reform mechanism of tax reform.

We went in and we changed the corporate tax system in the tax cuts bill last year, Mr. Speaker, and we did a good job there. We took it from being the absolute worst Tax Code on the planet in terms of competitiveness and we moved America to about the top five. That is good news. Not worst to first, but worst to top five. I will take it.

When Ronald Reagan and the Democrats did tax reform back in 1986, they then moved America from worst to first. In the intervening 30 years, the rest of the world caught up with America, surpassed America, moved us back into last place. We moved ourselves last December into the top five.

My question is, Mr. Speaker, when did it become an American value, when did American exceptionalism begin to be defined by being in the top five, one of the folks out in front?

My definition of American exceptionalism is being number one, being the very best, setting the standard, letting the rest of the world follow.

The Fair Tax encompasses that by recognizing that businesses don't pay taxes. They just collect taxes. They collect them from their employees in the form of lower wages, they collect them from their customers in the form of higher prices, they collect them from the owners of capital in the form of lower returns to pension plans for American retirees, but businesses don't pay taxes. There is no secret drawer that a business dips into to pay its tax bill. It is lower wages, higher prices, or lower rates of return.

Well, recognizing this, and we did a lot of recognizing of that during this tax reform debate, we have now lowered the corporate tax rate to the lowest rate in my lifetime.

The question is, now that we are seeing the benefits of that, we are seeing money plowed back into workers' paychecks, we are seeing wages rise—and we are not having the discussion of minimum wage here anymore, Mr. Speaker, because businesses across the country can't find enough employees, they are raising wages on their own, they are putting bonuses out there on their own. Those businesses have more money in their pockets and they are putting it in the pockets of their employees.

There is not a business in your district, Mr. Speaker, that doesn't recognize the most important asset that business has is a motivated and loyal workforce. Employees are the most valuable asset that a business has. Those employees are rewarded when the business succeeds.

Why is it that now that we are seeing that, now that we are recognizing that, we see the reality that when you put more money back in the business, that business puts more money back in a paycheck, why don't we go the rest of the way? Why don't we move America back from worst to first one more time, abolish that corporate income tax, recognize that businesses don't pay taxes, they just collect them from their employees?

That reduction of corporate income taxes so far, Mr. Speaker, has led to bonuses for more than 4 million American workers, wages rising across the board at the highest level in years, unemployment at a sustained level lower than ever before recorded.

Mr. Speaker, the Tax Code is one of those things that people can use to pick winners and losers, and an income Tax Code particularly lends itself to pick winners and losers.

The Fair Tax says let's not pick winners and losers; let's have one rate that everybody pays on everything that they buy. Let's recognize that consumption is a better form of taxation than income is, again, as the only OECD country that does not have a consumption tax, and let us recognize that there is even more economic growth that we can squeeze out of the American economy today.

You have seen the capital investment that comes from the immediate expensing that was included in the last tax bill, Mr. Speaker. Well, immediate expensing is the same as not taxing that investment at all. It is what I am saying. Instead of just being for some purchases, for some investments, it would be for all purchases, for all investments.

We gave businesses that benefit in December. Four million workers and counting have received bonuses, wages rising faster than they have in years.

What about repatriated earnings, Mr. Speaker? How are we advantaged as a Nation by trapping earnings overseas?

If a company can't bring its earnings back to America to invest in America, what is it going to do? If those earnings are trapped overseas, they are going to get invested overseas, they are going to build that next plant overseas, they are going to make that next purchase overseas. How in the world are we advantaged as a Nation by trapping earnings overseas?

Well, we recognized that we are not. We recognized that by lowering the repatriation rate, we have brought back trillions of dollars. That return to America is continuing, but we can do more. That corporate rate going to zero does more.

The Tax Code is the only regulatory action we take, Mr. Speaker, that disadvantages America relative to the rest of the world for no benefit whatsoever.

Let us concede that we have bills to pay as a Nation and we are going to raise the revenue to pay those bills.

Now, having conceded that we are going to raise the revenue to pay those bills, let's raise that revenue in the simplest, least economically destructive way possible: a consumption tax. Milton Friedman would tell it. If you don't believe Nobel laureate economists, you can look at State experiments across the country. If you don't believe those State experiments, you can look at changing tax codes in our neighboring countries around the world, our allies around the world.

We have a choice in how we collect revenue, and H.R. 25, the Fair Tax Act, is the most comprehensive recognition that we can do away with the income tax, we can repeal the 16th Amendment that even made the income tax possible in this country. We can return to a consumption tax so that we all have skin in the game in how this government is run and operated. We can ensure the solvency of Social Security and Medicare by changing the way we collect the revenue stream for those programs.

We can put more money in workers' pockets by eliminating the largest tax that 85 percent of American families pay in eliminating that FICA tax. We can put America back on top economically, as we tried to do in 1986, as we saw happen during the 1990s as a result of those Tax Code changes, and we can return America to being an exporter to the world, not just an importer from the world.

Mr. Speaker, I am happy to have that debate. If someone believes that disadvantaging the American worker is valuable in some way, let's talk about it. If someone sees a hidden benefit to making it harder for the rest of the

world to buy American goods, let's talk about it and let me understand those benefits with you.

But if you share my vision of American exceptionalism, that being in the top five isn't good enough, that being number one, being the leader, being the definer of success is the only thing that is going to be good enough for the families that each and every one of us represent, then go back and look at H.R. 25 one more time.

I understand, having just passed tax reform, the largest tax reform in a generation, folks wonder if we are able to do even more. We can.

I understand that having this tax day to be the very last tax day that any American family has to deal with the old, complicated code, folks wonder, can we do even better for next tax year. We have already done better for next tax year, Mr. Speaker, but we can do even more.

Take a look at the Fair Tax. Dozens upon dozens of your colleagues have already recognized its merits. Dozens upon dozens of your colleagues have already recognized our opportunity to stop fighting the economic battle with one arm tied behind the American worker's back.

I celebrate the success that we achieved together, Mr. Speaker. I celebrate the coming together in the name of making a better economy possible for American workers and their families. Let's take that success and let's build on that success, and let's not have this be the last tax day that we celebrate.

Let's celebrate today that we will never have to deal with the old Tax Code again, and let's anticipate that day where we will never even have tax day again, because in the absence of an income tax, the American family need never deal with the IRS again.

Let's eliminate April 15 as tax day. Let's make it just another beautiful spring day. Let's relieve the American family of the burden of complying with the Tax Code. Let's free the American family and American businesses to do what is in their own family's and their own business' best interest.

Make tax day just another day, Mr. Speaker. Support the Fair Tax.

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

SENATE BILL REFERRED

A bill of the Senate of the following title was taken from the Speaker's table and, under the rule, referred as follows:

S. 1281. An act to establish a bug bounty pilot program within the Department of Homeland Security, and for other purposes; to the Committee on Homeland Security.

SENATE ENROLLED BILL SIGNED

The Speaker announced his signature to an enrolled bill of the Senate of the following title:

S. 167. An act to designate a National Memorial to Fallen Educators at the National Teachers Hall of Fame in Emporia, Kansas.

ADJOURNMENT

Mr. WOODALL. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 7 o'clock and 27 minutes p.m.), under its previous order, the House adjourned until tomorrow, Thursday, April 19, 2018, at 9 a.m.

EXECUTIVE COMMUNICATIONS,
ETC.

Under clause 2 of rule XIV, executive communications were taken from the Speaker's table and referred as follows:

4588. A letter from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting the Department's final rule — Importation of Lemons From Chile Into the Continental United States [Docket No.: APHIS-2015-0051] (RIN: 0579-AE20) received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Agriculture.

4589. A letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting the Office's Final Sequestration Report to the President and Congress for Fiscal Year 2018, pursuant to 2 U.S.C. 904(f)(1); Public Law 99-177, Sec. 254 (as amended by Public Law 112-25, Sec. 103); (125 Stat. 246); to the Committee on Appropriations.

4590. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Temporary Extension of Test Program for Comprehensive Small Business Subcontracting Plans (DFARS Case 2015-D013) [Docket No.: DARS-2016-0027] (RIN: 0750-AJ00) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4591. A letter from the Secretary, Department of Defense, transmitting a letter on the approved retirement of Lieutenant General Christopher F. Burne, United States Air Force, and his advancement to the grade of lieutenant general on the retired list, pursuant to 5 U.S.C. 2301 note; Public Law 107-174, 203(a) (as amended by Public Law 109-435, Sec. 604(f)); (120 Stat. 3242); to the Committee on Armed Services.

4592. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Competition for Religious-Related Services Contracts (DFARS Case 2016-D015) [Docket No.: DARS-2016-0034] (RIN: 0750-AJ06) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4593. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Consolidation of Contract Require-

ments (DFARS Case 2017-D004) [Docket No.: DARS-2018-0014] (RIN: 0750-AJ43) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4594. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Educational Service Agreements (DFARS Case 2017-D039) [Docket No.: DARS-2018-0013] (RIN: 0750-AJ49) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4595. A letter from the Chief Counsel, FEMA, Department of Health and Human Services, transmitting the Department's final rule — Suspension of Community Eligibility (Iowa, Hancock County, City of Corwith, et al.) [Docket ID: FEMA-2018-0002; Internal Agency Docket No.: FEMA-8523] received April 5, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

4596. A letter from the Chief Counsel, FEMA, Department of Homeland Security, transmitting the Department's final rule — Suspension of Community Eligibility (DeSoto County, MS, et al.) [Docket ID: FEMA-2018-0002; Internal Agency Docket No.: FEMA-8519] received March 28, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

4597. A letter from the Chief Counsel, FEMA, Department of Homeland Security, transmitting the Department's final rule — Suspension of Community Eligibility (Cameron County, TX, et al.) [Docket ID: FEMA-2018-0002] [Internal Agency Docket No.: FEMA-8517] received March 28, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Financial Services.

4598. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Definition of "Information Technology" (DFARS Case 2017-D033) [Docket No.: DARS-2018-0013] (RIN: 0750-AJ39) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4599. A letter from the Director, Defense Pricing/Defense Procurement and Acquisition Policy, Department of Defense, transmitting the Department's final rule — Defense Federal Acquisition Regulation Supplement: Safe Access to Projects in Afghanistan (DFARS Case 2017-D032) [Docket No.: DARS-2018-D007] (RIN: 0750-AJ38) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Armed Services.

4600. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's direct final rule — New Source Performance Standards and National Emission Standards for Hazardous Air Pollutants; Delegation of Authority to New Mexico [EPA-R06-OAR-2016-0091; FRL-9975-94-Region 6] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4601. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation

of State Implementation Plans; Alaska: Regional Haze Progress Report [EPA-R10-OAR-2016-0749; FRL-9976-71-Region 10] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4602. A letter from the Director, Regulatory Management Division, Environmental Protection Agency, transmitting the Agency's final rule — Approval and Promulgation of Air Quality Implementation Plans; Missouri; Update to Materials Incorporated by Reference; Correcting Amendments [EPA-R07-OAR-2015-0105; FRL-9976-48-Region 7] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4603. A letter from the Deputy Chief, Legal and Policy, Auctions and Spectrum and Access Division, Wireless Telecommunications Bureau, Federal Communications Commission, transmitting the Commission's final rule — Procedures for the Mobility Fund Phase II Challenge Process [WT Docket No.: 10-90] [WT Docket No.: 10-208] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4604. A letter from the Deputy Chief, Mobility Division, Wireless Telecommunications Bureau, Federal Communications Commission, transmitting the Commission's final rule — Amendment to Parts 1, 2, 22, 24, 27, 90 and 95 of the Commission's Rules to Improve Wireless Coverage Through the Use of Signal Boosters [WT Docket No.: 10-4] received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4605. A letter from the Associate Bureau Chief, Wireline Competition Bureau, Federal Communications Commission, transmitting the Commission's final rule — Connect America Fund [WC Docket No.: 10-90]; ETC Annual Reports and Certifications [WC Docket No.: 14-58]; Establishing Just and Reasonable Rates for Local Exchange Carriers [WC Docket No.: 07-135]; Developing a Unified Intercarrier Compensation Regime [CC Docket No.: 01-92] received April 5, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Energy and Commerce.

4606. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-087, pursuant to the reporting requirements of Section 36(c) and 36(d) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4607. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-080, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4608. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-088, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4609. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 17-009, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4610. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting Transmittal No. DDTC 16-081, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4611. A letter from the Assistant Secretary, Legislative Affairs, Department of State,

transmitting Transmittal No. DDTC 17-054, pursuant to the reporting requirements of Section 36(c) of the Arms Export Control Act; to the Committee on Foreign Affairs.

4612. A letter from the Assistant Director for Regulatory Affairs, Office of Foreign Assets Control, Department of the Treasury, transmitting the Department's final rule — North Korea Sanctions Regulations received February 28, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Foreign Affairs.

4613. A letter from the Deputy Secretary, Department of Health and Human Services, transmitting the Department's Strategic Plan for Fiscal Years 2018-2022, pursuant to 5 U.S.C. 306(a); Public Law 103-62, Sec. 3(a) (as amended by Public Law 111-352, Sec. 2); (124 Stat. 3866); to the Committee on Oversight and Government Reform.

4614. A letter from the Assistant General Counsel for Regulations, Office of Inspector General, Department of Housing and Urban Development, transmitting the Department's final rule — Streamlining the Office of Inspector General's Freedom of Information Act Regulations and Implementing the FOIA Improvement Act of 2016 [Docket No.: FR-6048-F-01] received February 28, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Oversight and Government Reform.

4615. A letter from the Chairman, Federal Energy Regulatory Commission, transmitting the Commission's FY 2017 No FEAR Act report, pursuant to 5 U.S.C. 2301 note; Public Law 107-174, 203(a) (as amended by Public Law 109-435, Sec. 604(f)); (120 Stat. 3242); to the Committee on Oversight and Government Reform.

4616. A letter from the Vice Chairman, U.S. Merit Systems Protection Board, transmitting the Board's FY 2017 No FEAR Act report, pursuant to 5 U.S.C. 2301 note; Public Law 107-174, 203(a) (as amended by Public Law 109-435, Sec. 604(f)); (120 Stat. 3242); to the Committee on Oversight and Government Reform.

4617. A letter from the Chairman, United States International Trade Commission, transmitting the Commission's FY 2017 No FEAR Act report, pursuant to 5 U.S.C. 2301 note; Public Law 107-174, 203(a) (as amended by Public Law 109-435, Sec. 604(f)); (120 Stat. 3242); to the Committee on Oversight and Government Reform.

4618. A letter from the Federal Register Liaison Officer/Regulatory Specialist, Office of Natural Resources Revenue, Department of the Interior, transmitting the Department's final rule — Repeal of Regulatory Amendment and Restoration of Former Regulatory Language Governing Service of Official Correspondence [Docket No.: ONRR-2016-0003; DS63644000 DR2PS0000.CH7000 178D0102R2] (RIN: 1012-AA22) received April 9, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Natural Resources.

4619. A letter from the Chief, Trade and Commercial Regulations Branch, U.S. Customs and Border Protection, Department of Homeland Security, transmitting the Department's final rule — Extension of Port Limits of Savannah, GA [Docket No.: USCBP-2017-0017] (CBP Dec. 18-03) received April 5, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Ways and Means.

4620. A letter from the Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's IRB only rule — Request for Comments on Scope of Determination Letter Program for Individually Designed Plans During Calendar Year 2019 [Notice 2018-24] received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law

104-121, Sec. 251; (110 Stat. 868); to the Committee on Ways and Means.

4621. A letter from the Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's IRB only rule — Determination of Housing Cost Amounts Eligible for Exclusion or Deduction for 2018 [Notice 2018-33] received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Ways and Means.

4622. A letter from the Chief, Publications and Regulations Branch, Internal Revenue Service, transmitting the Service's IRB only rule — Section 911(d)(4) -2017 Update (Rev. Proc. 2018-23) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Ways and Means.

4623. A letter from the Chief, Border Security Regulations Branch, U.S. Customs and Border Protection, Department of Homeland Security, transmitting the Department's final rule — Definition of Importer Security Filing Importer [USCBP-2016-0040] (RIN: 1651-AA98) received April 10, 2018, pursuant to 5 U.S.C. 801(a)(1)(A); Public Law 104-121, Sec. 251; (110 Stat. 868); to the Committee on Ways and Means.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. ROYCE of California: Committee on Foreign Affairs. H.R. 4744. A bill to impose additional sanctions with respect to serious human rights abuses of the Government of Iran, and for other purposes; with an amendment (Rept. 115-642, Pt. 1). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 3144. A bill to provide for operations of the Federal Columbia River Power System pursuant to a certain operation plan for a specified period of time, and for other purposes (Rept. 115-643, Pt. 1). Referred to the Committee of the Whole House on the state of the Union.

DISCHARGE OF COMMITTEE

Pursuant to clause 2 of rule XIII, the Committee on Transportation and Infrastructure discharged from further consideration. H.R. 3144 referred to the Committee of the Whole House on the state of the Union.

Pursuant to clause 2 of rule XIII, the Committee on the Judiciary, Financial Services, and Ways and Means discharged from further consideration. H.R. 4744 referred to the Committee of the Whole House on the state of the Union.

PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XII, public bills and resolutions of the following titles were introduced and severally referred, as follows:

By Mr. CUMMINGS:

H.R. 5545. A bill to provide emergency assistance to States, territories, Tribal nations, and local areas affected by the opioid epidemic and to make financial assistance available to States, territories, Tribal nations, local areas, and public or private non-profit entities to provide for the development, organization, coordination, and oper-

ation of more effective and cost efficient systems for the delivery of essential services to individuals with substance use disorder and their families; to the Committee on Energy and Commerce, and in addition to the Committees on the Judiciary, and Natural Resources, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. KNIGHT:

H.R. 5546. A bill to authorize the use of certain Department of Defense funds for combating opioid trafficking and abuse in the United States; to the Committee on Armed Services.

By Mr. CALVERT:

H.R. 5547. A bill to amend the Violence Against Women Act of 2000 to reauthorize the grant program for education, training, and enhanced services to end violence against and abuse of women with disabilities; to the Committee on the Judiciary.

By Ms. SCHAKOWSKY:

H.R. 5548. A bill to require the Administrator of the Environmental Protection Agency to conduct a study on the presence of pharmaceuticals and personal care products in sources of drinking water; to the Committee on Energy and Commerce.

By Mr. DEFAZIO:

H.R. 5549. A bill to amend the Higher Education Act of 1965 to improve loans, and for other purposes; to the Committee on Education and the Workforce, and in addition to the Committees on the Judiciary, and Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. DEFAZIO:

H.R. 5550. A bill to amend the Higher Education Act of 1965 to increase the maximum Federal Pell Grant amount, and for other purposes; to the Committee on Education and the Workforce, and in addition to the Committee on Agriculture, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. SCHIFF (for himself, Ms. BARRAGÁN, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. CARSON of Indiana, Mr. COHEN, Ms. ESTY of Connecticut, Mr. GENE GREEN of Texas, Mr. GRIJALVA, Mr. HECK, Mr. HIMES, Ms. JACKSON LEE, Mr. JOHNSON of Georgia, Mr. PALLONE, Mr. PANETTA, Mr. PAYNE, Mr. PRICE of North Carolina, Mr. QUIGLEY, Mr. RASKIN, Ms. SCHAKOWSKY, Mrs. TORRES, Ms. VELÁZQUEZ, Ms. WASSERMAN SCHULTZ, and Ms. MAXINE WATERS of California):

H.R. 5551. A bill to direct the Attorney General to submit to Congress investigative materials in the event of certain pardons granted by the President, and for other purposes; to the Committee on the Judiciary.

By Mr. CARBAJAL:

H.R. 5552. A bill to require the Administrator of the Environmental Protection Agency to reinstate information about climate change that was removed from, or redacted on, the Agency's website, and for other purposes; to the Committee on Energy and Commerce.

By Mr. BACON (for himself and Ms. ROSEN):

H.R. 5553. A bill to direct the Secretary of Defense to take certain steps to improve the Transition Assistance Program, and for other purposes; to the Committee on Armed Services.

By Mr. MULLIN (for himself, Mr. SCHRADER, Mr. WALDEN, Mr. PALLONE, Mr. BURGESS, and Mr. GENE GREEN of Texas):

H.R. 5554. A bill to amend the Federal Food, Drug, and Cosmetic Act to reauthorize user fee programs relating to new animal drugs and generic new animal drugs; to the Committee on Energy and Commerce.

By Ms. MAXINE WATERS of California:

H.R. 5555. A bill to make necessary reforms to improve compliance with loss mitigation requirements by servicers of mortgages for single family housing insured by the FHA and to prevent foreclosures on FHA borrowers, and for other purposes; to the Committee on Financial Services.

By Mr. GOSAR (for himself, Mr. ABRAHAM, Mr. AMODEI, Mr. BIGGS, Mr. BRAT, Mr. BUCK, Mr. BUDD, Mr. GIANFORTE, Mr. GOHMERT, Mr. JONES, Mr. KING of Iowa, Mr. MCCLINTOCK, Mr. MCKINLEY, Mr. NORMAN, Mr. PEARCE, Mr. SCHRADER, and Mr. YOHO):

H.R. 5556. A bill to provide for transparency and reporting related to direct and indirect costs incurred by the Bonneville Power Administration, the Western Area Power Administration, the Southwestern Power Administration, and the Southeastern Power Administration related to compliance with any Federal environmental laws impacting the conservation of fish and wildlife, and for other purposes; to the Committee on Natural Resources.

By Ms. BONAMICI:

H.R. 5557. A bill to amend the Comprehensive Addiction and Recovery Act of 2016 to authorize the Attorney General, in coordination with the Administrator of the Drug Enforcement Administration, the Secretary of Health and Human Services, and the Director of the Office of National Drug Control Policy, to award grants to covered entities to establish or maintain disposal sites for unwanted prescription medications, and for other purposes; to the Committee on Energy and Commerce.

By Mr. BUCHANAN (for himself and Mr. HASTINGS):

H.R. 5558. A bill to require the Secretary of Health and Human Services to carry out under the Medicare program an alternatives to opioids in emergency departments demonstration project; to the Committee on Energy and Commerce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. CRAWFORD:

H.R. 5559. A bill to transfer functions related to the preparation of flood maps from the Administrator of the Federal Emergency Management Agency to the Director of the United States Geological Survey, and for other purposes; to the Committee on Financial Services, and in addition to the Committee on Natural Resources, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mrs. DINGELL:

H.R. 5560. A bill to amend the consumer product safety laws to repeal of exclusion of pistols, revolvers, and other firearms from the definition of consumer product under such laws; to the Committee on Energy and Commerce.

By Mr. GARRETT:

H.R. 5561. A bill to posthumously award a Congressional Gold Medal to Barbara Rose Johns in recognition of her achievements and contributions to the Nation and civil

rights; to the Committee on Financial Services.

By Mr. JENKINS of West Virginia:

H.R. 5562. A bill to require the Secretary of Health and Human Services to develop a strategy implementing certain recommendations relating to the Protecting Our Infants Act of 2015, and for other purposes; to the Committee on Energy and Commerce.

By Mr. KILDEE (for himself, Mr. MCGOVERN, Ms. PINGREE, Ms. ADAMS, Ms. FUDGE, Mr. SEAN PATRICK MALONEY of New York, Ms. KAPTUR, Ms. LEE, and Ms. BLUNT ROCHESTER):

H.R. 5563. A bill to amend the Food, Conservation, and Energy Act of 2008 to revise the food insecurity nutrition incentive; to the Committee on Agriculture.

By Mr. KRISHNAMOORTHY (for himself, Mr. PALLONE, Ms. MOORE, Mr. HASTINGS, and Mr. SWALWELL of California):

H.R. 5564. A bill to amend title IV of the Higher Education Act of 1965 to require institutions of higher education that participate in programs under such title to distribute voter registration forms to students enrolled at the institution, and for other purposes; to the Committee on Education and the Workforce.

By Mrs. LAWRENCE (for herself, Ms. NORTON, Ms. MOORE, Ms. LEE, Mr. GOMEZ, Mr. GARAMENDI, Mr. COOPER, Ms. TITUS, Mr. SEAN PATRICK MALONEY of New York, Mr. KRISHNAMOORTHY, Mr. DESAULNIER, Mr. RASKIN, Ms. BASS, Mr. BROWN of Maryland, Ms. CLARKE of New York, Mr. THOMPSON of Mississippi, Mr. CLYBURN, Mr. VEASEY, Mr. AL GREEN of Texas, Ms. EDDIE BERNICE JOHNSON of Texas, and Ms. CLARK of Massachusetts):

H.R. 5565. A bill to require a study of Federal agencies to determine which Federal agencies have the greatest impact on women's participation in the workforce; to the Committee on Oversight and Government Reform.

By Mr. BEN RAY LUJÁN of New Mexico (for himself, Ms. MICHELLE LUJAN GRISHAM of New Mexico, and Ms. DELBENE):

H.R. 5566. A bill to establish a technology-based job training and education program; to the Committee on Education and the Workforce.

By Mr. BEN RAY LUJÁN of New Mexico (for himself, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. FOSTER, and Mr. DESJARLAIS):

H.R. 5567. A bill to enable projects that will aid in the development and delivery of related instruction associated with apprenticeship and preapprenticeship programs that are focused on serving the skilled technical workforce at DOE National Laboratories and certain facilities of the National Nuclear Security Administration, and for other purposes; to the Committee on Education and the Workforce.

By Mr. PALLONE (for himself and Mr. GUTHRIE):

H.R. 5568. A bill to amend the 21st Century Cures Act to provide for designation of institutions of higher education that provide research, data, and leadership on continuous manufacturing as National Centers of Excellence in Continuous Pharmaceutical Manufacturing, and for other purposes; to the Committee on Energy and Commerce.

By Mr. QUIGLEY (for himself, Mr. CULBERSON, and Mr. RUPPERSBERGER):

H.R. 5569. A bill to establish a pilot program to enhance the mapping of urban flooding and associated property damage and the availability of such mapped data to homeowners, businesses, and localities to help un-

derstand and mitigate the risk of such flooding, and for other purposes; to the Committee on Transportation and Infrastructure, and in addition to the Committee on Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. ROGERS of Kentucky:

H.R. 5570. A bill to amend the Public Health Service Act to authorize certain grantees to contract with or make subawards to local or regional organizations that are private and nonprofit, and that may be faith-based, and for other purposes; to the Committee on Energy and Commerce.

By Ms. ROSEN (for herself, Mr. SANFORD, Mr. HUFFMAN, Mr. NORMAN, and Mr. KNIGHT):

H.R. 5571. A bill to amend subchapter III of chapter 99 of the Harmonized Tariff Schedule of the United States to repeal increases in duty and a tariff-rate quota on certain crystalline silicon photovoltaic cells, and for other purposes; to the Committee on Ways and Means.

By Mr. SANFORD (for himself, Mr. PALMER, Mr. GOSAR, Mr. MEADOWS, Mr. DESJARLAIS, Mr. GOHMERT, Mr. JONES, Mr. MASSIE, and Mr. GAETZ):

H.R. 5572. A bill to prevent a fiscal crisis by enacting legislation to balance the Federal budget through reductions of discretionary and mandatory spending; to the Committee on the Budget, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Ms. SPEIER (for herself, Ms. NORTON, Ms. TSONGAS, Mr. COHEN, Mr. SHERMAN, Mr. HUFFMAN, Ms. BROWNLEY of California, Mr. GRIJALVA, and Ms. VELÁZQUEZ):

H.R. 5573. A bill to amend the Communications Act of 1934 to expand and clarify the prohibition on inaccurate caller identification information and to require providers of telephone service to offer technology to subscribers to reduce the incidence of unwanted telephone calls and text messages, and for other purposes; to the Committee on Energy and Commerce.

By Mr. TAYLOR (for himself, Mr. CORREA, Mr. GAETZ, Ms. TENNEY, Mr. MAST, Mr. BERGMAN, Ms. SHEA-PORTER, and Mr. MOOLENAAR):

H.R. 5574. A bill to prohibit the use of funds appropriated or otherwise available to Department of Homeland Security frontline operational components for the procurement of certain items that do not meet specified criteria, and for other purposes; to the Committee on Homeland Security.

By Mr. TAYLOR (for himself and Mrs. WATSON COLEMAN):

H.R. 5575. A bill to improve the treatment of Federal prisoners who are primary caretaker parents, and for other purposes; to the Committee on the Judiciary.

By Mr. YOHO (for himself, Mr. ROYCE of California, Mr. ENGEL, Mr. SHERMAN, Mr. LANGEVIN, Mr. CHABOT, Mr. POE of Texas, Mr. FITZPATRICK, Mr. MEADOWS, and Mr. CASTRO of Texas):

H.R. 5576. A bill to address state-sponsored cyber activities against the United States, and for other purposes; to the Committee on Foreign Affairs, and in addition to the Committees on Financial Services, Oversight and Government Reform, and the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Ms. CASTOR of Florida (for herself, Mr. PALLONE, Ms. CLARKE of New

York, Mr. RUSH, Mr. TONKO, Ms. WASSERMAN SCHULTZ, Mr. BEYER, Ms. VELAZQUEZ, Ms. DEGETTE, Mr. WELCH, Mr. BEN RAY LUJÁN of New Mexico, Ms. ESHOO, Mr. MCNERNEY, Ms. MATSUI, Mr. CÁRDENAS, Ms. SCHAKOWSKY, Mr. KENNEDY, Mr. LOEBSACK, Mr. PETERS, Mr. ENGEL, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. QUIGLEY, Mr. SARBANES, Mr. CARBAJAL, Ms. CLARK of Massachusetts, Mr. POCAL, Mr. HUFFMAN, Mr. BLUMENAUER, Mr. SIREN, Mr. CROWLEY, Ms. BARRAGÁN, Mr. THOMPSON of California, Mr. PRICE of North Carolina, Mr. FOSTER, Mr. GALLEGRO, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BUTTERFIELD, Mr. CONNOLLY, Mr. MCEACHIN, Mr. CRIST, Mrs. CAROLYN B. MALONEY of New York, Ms. JAYAPAL, Mr. NOLAN, Ms. LOFGREN, Ms. JUDY CHU of California, Mr. DESAULNIER, Mr. SWALWELL of California, Mr. JEFFRIES, Mr. KILDEE, Ms. KUSTER of New Hampshire, Mrs. TORRES, Ms. BROWNLEY of California, Mr. TED LIEU of California, Ms. WILSON of Florida, Ms. KELLY of Illinois, Mr. NADLER, Mr. HASTINGS, Mr. DEUTCH, Mr. SCOTT of Virginia, Mr. NORCROSS, Ms. LEE, Mr. CARTWRIGHT, Mr. LIPINSKI, Mr. JOHNSON of Georgia, Ms. FUDGE, Mr. HECK, Mr. PAYNE, Mrs. WATSON COLEMAN, Mrs. DEMINGS, Ms. ADAMS, Mr. LEWIS of Georgia, Mr. THOMPSON of Mississippi, Mr. MOULTON, Mr. RYAN of Ohio, Ms. JACKSON LEE, Ms. SÁNCHEZ, Mr. AGUILAR, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. CICILLINE, Mr. CLEAVER, Mr. RICHMOND, Mr. KIHUEN, Mr. LARSON of Connecticut, Mr. CAPUANO, Mr. GARAMENDI, Mr. PANETTA, Mr. GRIJALVA, Mr. PERLMUTTER, Mr. SOTO, Mr. SCHIFF, Mr. MCGOVERN, Mr. GOMEZ, Mr. HIGGINS of New York, Ms. NORTON, Mr. ELLISON, Ms. DINGELL, Ms. SHEA-PORTER, Mr. KHANNA, Mr. SMITH of Washington, Mr. COHEN, Mr. DEFAZIO, Ms. GABBARD, Ms. FRANKEL of Florida, Mr. SERRANO, Ms. BONAMICI, Ms. DELAURO, Mr. RASKIN, Ms. HANABUSA, Ms. SPEIER, Mr. KILMER, Mr. POLIS, Mr. KRISHNAMOORTHY, Ms. EDDIE BERNICE JOHNSON of Texas, Ms. DELBENE, Mr. SHERMAN, Mr. BROWN of Maryland, Mr. LOWENTHAL, Ms. BASS, Mr. CLYBURN, Mr. EVANS, Ms. PINGREE, Mr. PASCRELL, Ms. TITUS, Mr. YARMUTH, Mr. GUTIÉRREZ, Mr. CUMMINGS, Mr. WALZ, Ms. KAPTUR, Mr. LAWSON of Florida, Mr. LANGEVIN, Mr. RUPPERSBERGER, Mr. RUIZ, Ms. ESTY of Connecticut, Mr. ESPAILLAT, and Ms. ROSEN):

H. Res. 834. A resolution expressing no confidence in the Administrator of the Environmental Protection Agency and calling for the immediate resignation of the Administrator; to the Committee on Energy and Commerce, and in addition to the Committees on Transportation and Infrastructure, Agriculture, and Science, Space, and Technology, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
By Ms. FOXX (for herself, Mr. SIREN, Mr. MCCAUL, and Mrs. LOWEY):

H. Res. 835. A resolution supporting robust relations with the State of Israel bilaterally and in multilateral fora upon seventy years of statehood, and for other purposes; to the Committee on Foreign Affairs.

MEMORIALS

Under clause 3 of rule XII, memorials were presented and referred as follows:

178. The SPEAKER presented a memorial of the Legislature of the State of Wyoming, relative to Original Senate Joint Resolution 2, Senate Enrolled Joint Resolution 1, commemorating the sesquicentennial of the signing of the 1868 Treaty of Fort Laramie; to the Committee on Natural Resources.

179. Also, a memorial of the Legislature of the State of Wyoming, relative to Original House Joint Resolution 8, House Enrolled Joint Resolution 3, commemorating the sesquicentennial of the signing of the 1868 Treaty of Fort Bridger; to the Committee on Natural Resources.

180. Also, a memorial of the House of Representatives of the State of Missouri, relative to House Resolution No. 5213, urging the Secretary of Transportation to immediately suspend the final rule requiring an electronic logging device for trucks and specified commercial vehicles for all persons and companies nationwide; to the Committee on Transportation and Infrastructure.

181. Also, a memorial of the Legislature of the State of Wyoming, relative to Original House Joint Resolution 2, House Enrolled Joint Resolution 1, requesting Congress to enact legislation permitting western states to enter into a voluntary compact to establish a graduated commercial driver licensing program that would allow commercial drivers between eighteen (18) and twenty-one (21) years of age to operate a commercial motor vehicle in a consenting, contiguous state; jointly to the Committees on Transportation and Infrastructure and the Judiciary.

CONSTITUTIONAL AUTHORITY STATEMENT

Pursuant to clause 7 of rule XII of the Rules of the House of Representatives, the following statements are submitted regarding the specific powers granted to Congress in the Constitution to enact the accompanying bill or joint resolution.

By Mr. CUMMINGS:

H.R. 5545.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 1: The Congress shall have Power To . . . provide for the common Defence and general Welfare of the United States

By Mr. KNIGHT:

H.R. 5546.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8

By Mr. CALVERT:

H.R. 5547.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8 of the United States Constitution, specifically clause 18 (relating to the power to make all laws necessary and proper for carrying out the powers vested in Congress).

By Ms. SCHAKOWSKY:

H.R. 5548.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8

By Mr. DEFAZIO:

H.R. 5549.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18 (relating to the power to make all laws necessary and proper for carrying out the powers vested in Congress)

By Mr. DEFAZIO:

H.R. 5550.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18 (relating to the power to make all laws necessary and proper for carrying out the powers vested in Congress)

By Mr. SCHIFF:

H.R. 5551.

Congress has the power to enact this legislation pursuant to the following:

Abuse of Pardon Prevention Act is constitutionally authorized under and Article I, Section 8, Clause 18, the Necessary and Proper Clause.

By Mr. CARBAJAL:

H.R. 5552.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8

By Mr. BACON:

H.R. 5553.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8 of the United States Constitution: "Congress shall have power to . . . make rules for the government and regulation of the land and naval forces."

By Mr. MULLIN:

H.R. 5554.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8, Clause 3 of the United States Constitution.

By Ms. MAXINE WATERS of California:

H.R. 5555.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 5 and Clause 18 of the United States Constitution

By Mr. GOSAR:

H.R. 5556.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8, Clause 3. (Commerce Clause) The Commerce Clause give Congress the power to "regulate commerce . . . among the several States." If the matter in question is not purely a local matter or if it has an impact on inter-state commerce, then it falls within Congress' powers. National Federal of Independent Business v. Sebilius. (2012).

By Ms. BONAMICI:

H.R. 5557.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8 of the Constitution of the United States.

By Mr. BUCHANAN:

H.R. 5558.

Congress has the power to enact this legislation pursuant to the following:

Congress's specified powers are primarily, but not exclusively, found in Section 8 of Article I of the Constitution. This section contains 18 clauses, 17 of which enumerate relatively specific powers granted to the Congress. Among the powers enumerated are Congress's powers to regulate commerce.

By Mr. CRAWFORD:

H.R. 5559.

Congress has the power to enact this legislation pursuant to the following:

The enumerated powers listed in Article I, Section 8, Clause 3 of the U.S. Constitution.

By Mrs. DINGELL:

H.R. 5560.

Congress has the power to enact this legislation pursuant to the following:

Article I Section VIII

By Mr. GARRETT:

H.R. 5561.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8 of the United States Constitution.

By Mr. JENKINS of West Virginia:
H.R. 5562.
Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. KILDEE:
H.R. 5563.
Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8

By Mr. KRISHNAMOORTHY:
H.R. 5564.
Congress has the power to enact this legislation pursuant to the following:
Article 1, Section 8, Clause 18, of the US Constitution.

By Mrs. LAWRENCE:
H.R. 5565.
Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, clause 18: allows Congress to make all laws "which shall be necessary and proper for carrying into execution" any "other" powers vested by the Constitution in the Government of the United States.

The Supreme Court has held that the power to conduct oversight is implied from the general vesting of legislative powers in Congress.

By Mr. BEN RAY LUJÁN of New Mexico:
H.R. 5566.

Congress has the power to enact this legislation pursuant to the following:
Clause 1 of Section 8 of Article 1 of the Constitution of the United States of America

By Mr. BEN RAY LUJÁN of New Mexico:
H.R. 5567.

Congress has the power to enact this legislation pursuant to the following:
Clause 1 of Section 8 of Article 1 of the Constitution of the United States of America

By Mr. PALLONE:
H.R. 5568.

Congress has the power to enact this legislation pursuant to the following:
Article 1, Section 8, clause 3 of the U.S. Constitution. That provision gives Congress the power "to regulate commerce with foreign nations, and among the several states, and with the Indian tribes."

By Mr. QUIGLEY:
H.R. 5569.
Congress has the power to enact this legislation pursuant to the following:
Article 1, Section 8, Clause 3 of the U.S. Constitution

By Mr. ROGERS of Kentucky:
H.R. 5570.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8, Clause 3 of the U.S. Constitution

By Mr. ROSEN:
H.R. 5571.

Congress has the power to enact this legislation pursuant to the following:
Section 8 of Article I of the Constitution

By Mr. SANFORD:
H.R. 5572.
Congress has the power to enact this legislation pursuant to the following:
Clause 1 of Section 8 of Article 1 of the Constitution: The Congress shall have Power to lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States.

By Ms. SPEIER:
H.R. 5573.

Congress has the power to enact this legislation pursuant to the following:

This bill is enacted pursuant to the power granted to Congress under Article 1, Section 8 of the United States Constitution.

By Mr. TAYLOR:
H.R. 5574.

Congress has the power to enact this legislation pursuant to the following:
Article 1, Section 8

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

To borrow money on the credit of the United States;

To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

To establish an uniform Rule of Naturalization, and uniform Laws on the subject of Bankruptcies throughout the United States;

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures;

To provide for the Punishment of counterfeiting the Securities and current Coin of the United States;

To establish Post Offices and Post Roads;

To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries;

To constitute Tribunals inferior to the supreme Court; and Offenses against the Law of Nations;

To declare War, grant Letters of Marque and Reprisal, and make Rules concerning Captures on Land and Water;

To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

To provide and maintain a Navy;

To make Rules for the Government and Regulation of the land and naval Forces;

To provide for calling forth the Militia to execute the Laws of the Union, suppress Insurrections and repel Invasions;

To provide for organizing, arming, and disciplining, the Militia, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by Congress;

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings; And

To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

By Mr. TAYLOR:
H.R. 5575.

Congress has the power to enact this legislation pursuant to the following:
Article 1, Section 8

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the common Defence and general Welfare of the United States; but all Duties, Imposts and Excises shall be uniform throughout the United States;

To borrow money on the credit of the United States;

To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

To establish an uniform Rule of Naturalization, and uniform Laws on the subject of Bankruptcies throughout the United States;

To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures;

To provide for the Punishment of counterfeiting the Securities and current Coin of the United States;

To establish Post Offices and Post Roads;

To promote the Progress of Science and useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their respective Writings and Discoveries;

To constitute Tribunals inferior to the supreme Court; and Offenses against the Law of Nations;

To declare War, grant Letters of Marque and Reprisal, and make Rules concerning Captures on Land and Water;

To raise and support Armies, but no Appropriation of Money to that Use shall be for a longer Term than two Years;

To provide and maintain a Navy;

To make Rules for the Government and Regulation of the land and naval Forces;

To provide for calling forth the Militia to execute the Laws of the Union, suppress Insurrections and repel Invasions;

To provide for organizing, arming, and disciplining, the Militia, and for governing such Part of them as may be employed in the Service of the United States, reserving to the States respectively, the Appointment of the Officers, and the Authority of training the Militia according to the discipline prescribed by Congress;

To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings; And

To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

By Mr. YOHO:
H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

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Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

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H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

Congress has the power to enact this legislation pursuant to the following:
Article I, Section 8 of the United States Constitution.

By Mr. YOHO:
H.R. 5576.

ADDITIONAL SPONSORS

Under clause 7 of rule XII, sponsors were added to public bills and resolutions, as follows:

- H.R. 35: Mr. JORDAN.
- H.R. 141: Mr. JOHNSON of Georgia.
- H.R. 159: Ms. VELÁZQUEZ.
- H.R. 173: Mrs. MIMI WALTERS of California.
- H.R. 459: Mr. ROKITA.
- H.R. 466: Mr. BOST.
- H.R. 592: Mr. NEWHOUSE, Mr. NOLAN, Mr. KEATING, and Mr. KELLY of Pennsylvania.
- H.R. 669: Mr. CAPUANO.
- H.R. 681: Mr. GALLAGHER, Mrs. BLACKBURN, Mrs. LOVE, and Mr. WALKER.
- H.R. 712: Mr. COHEN.
- H.R. 741: Mr. GONZALEZ of Texas.
- H.R. 787: Mr. GALLEG0.

- H.R. 930: Mr. BACON, Mr. McCAUL, Mr. TIP-TON, and Ms. BASS.
H.R. 959: Mr. BACON.
H.R. 1027: Ms. BONAMICI.
H.R. 1102: Mr. VARGAS.
H.R. 1173: Mr. WALZ, Mr. RUSH, Mr. GRIJALVA, and Mr. VISCLOSKEY.
H.R. 1251: Mr. DESAULNIER.
H.R. 1270: Mr. LANCE.
H.R. 1291: Mrs. TORRES and Mr. NEAL.
H.R. 1318: Mr. FORTENBERRY.
H.R. 1377: Mr. VISCLOSKEY.
H.R. 1445: Mr. WITTMAN and Mrs. WATSON COLEMAN.
H.R. 1494: Mr. KNIGHT.
H.R. 1683: Mr. VARGAS, Mr. BERA, and Mrs. DINGELL.
H.R. 1697: Mr. GIANFORTE.
H.R. 1881: Mr. WENSTRUP.
H.R. 1911: Ms. GRANGER.
H.R. 1928: Mr. DELANEY.
H.R. 1949: Mr. DESAULNIER.
H.R. 1955: Mr. GONZALEZ of Texas.
H.R. 1957: Mr. SMITH of Washington.
H.R. 2106: Mrs. MURPHY of Florida.
H.R. 2141: Mr. GONZALEZ of Texas.
H.R. 2267: Ms. MATSUI, Mr. KHANNA, Mr. LOWENTHAL, Ms. CLARK of Massachusetts, Mr. LOBIONDO, and Mr. LANCE.
H.R. 2310: Mr. WALKER.
H.R. 2315: Mr. KILMER.
H.R. 2317: Mr. KIND, Mr. O'ROURKE, Mr. VISCLOSKEY, and Mr. WITTMAN.
H.R. 2358: Mr. OLSON and Ms. DELAURO.
H.R. 2477: Mr. MCEACHIN.
H.R. 2687: Ms. BONAMICI.
H.R. 2712: Mr. LANCE.
H.R. 2856: Mr. JORDAN.
H.R. 2913: Mr. SCHNEIDER.
H.R. 2917: Mr. ROKITA.
H.R. 3030: Ms. JUDY CHU of California, Mr. ROSS, Mr. YARMUTH, Mr. NEWHOUSE, Mr. STEWART, Mr. GOODLATTE, and Mr. McCAUL.
H.R. 3075: Ms. NORTON.
H.R. 3181: Mr. CURBELO of Florida.
H.R. 3186: Ms. CLARK of Massachusetts.
H.R. 3207: Mr. PASCRELL, Mr. CORREA, Ms. FRANKEL of Florida, and Mr. FOSTER.
H.R. 3330: Mr. RATCLIFFE.
H.R. 3429: Ms. JACKSON LEE, Mr. MCGOVERN, and Mr. VARGAS.
H.R. 3635: Mrs. BLACK.
H.R. 3642: Mr. CUELLAR.
H.R. 3733: Mr. WITTMAN.
H.R. 3780: Mr. UPTON.
H.R. 3798: Mr. BOST, Mr. BUCK, and Mr. BERGMAN.
H.R. 3832: Mr. KILMER.
H.R. 3855: Mr. KIND.
H.R. 3861: Mr. GRAVES of Missouri.
H.R. 3931: Mr. RODNEY DAVIS of Illinois.
H.R. 3939: Ms. LOFGREN.
H.R. 3956: Mr. COLLINS of New York.
H.R. 3976: Ms. ESTY of Connecticut, Mr. PRICE of North Carolina, Mr. LAWSON of Florida, Mr. VISCLOSKEY, Mr. POLIQUIN, and Mr. DESJARLAIS.
H.R. 4005: Mr. TURNER.
H.R. 4022: Mr. MARCHANT, Mr. ROSKAM, Mr. ESTES of Kansas, Mr. COURTNEY, and Mr. LAWSON of Florida.
H.R. 4023: Mr. FOSTER.
H.R. 4030: Mr. LOWENTHAL.
H.R. 4044: Mr. CHABOT and Mr. LIPINSKI.
H.R. 4207: Mr. JOHNSON of Ohio.
H.R. 4223: Mr. DEUTCH and Mr. BILIRAKIS.
H.R. 4260: Mrs. MURPHY of Florida.
H.R. 4265: Mr. PERRY and Ms. TITUS.
H.R. 4275: Mr. GIANFORTE.
H.R. 4320: Ms. SHEA-PORTER.
H.R. 4321: Ms. SHEA-PORTER.
H.R. 4334: Ms. KUSTER of New Hampshire and Mr. KILMER.
H.R. 4340: Mrs. BLACK.
H.R. 4429: Mr. HILL.
H.R. 4638: Ms. JACKSON LEE, Ms. SHEA-PORTER, and Mrs. TORRES.
H.R. 4639: Mrs. MURPHY of Florida and Ms. SHEA-PORTER.
H.R. 4681: Mr. OLSON.
H.R. 4692: Mr. ROUZER.
H.R. 4706: Mr. McCAUL.
H.R. 4720: Mr. PAULSEN.
H.R. 4732: Mr. KATKO, Ms. JAYAPAL, Mr. RODNEY DAVIS of Illinois, Mr. DENHAM, and Mr. VALADAO.
H.R. 4775: Mr. DESAULNIER.
H.R. 4808: Mrs. TORRES.
H.R. 4841: Mr. BISHOP of Michigan.
H.R. 4846: Mr. GOTTHEIMER.
H.R. 4886: Mr. COLLINS of New York.
H.R. 4903: Mr. ROE of Tennessee.
H.R. 4944: Ms. BASS.
H.R. 4953: Mr. GONZALEZ of Texas, Mr. GENE GREEN of Texas, Mr. VELA, and Mr. UPTON.
H.R. 4954: Mr. HECK and Ms. PINGREE.
H.R. 4997: Mr. CUELLAR.
H.R. 4999: Mr. BEYER.
H.R. 5038: Mr. LOWENTHAL, Mr. ROTHFUS, and Mr. COLLINS of New York.
H.R. 5049: Mr. GONZALEZ of Texas.
H.R. 5102: Ms. BONAMICI.
H.R. 5121: Mr. TAKANO and Mr. WITTMAN.
H.R. 5129: Mr. KIND.
H.R. 5141: Mrs. WALORSKI, Mr. KIND, Mr. OLSON, Mr. FLEISCHMANN, Mr. ROSS, Mrs. ROBY, Mr. KATKO, Mr. MOONEY of West Virginia, Mr. KING of New York, Mr. O'HALLERAN, Mr. HULTGREN, and Mr. LAWSON of Florida.
H.R. 5150: Ms. JUDY CHU of California.
H.R. 5191: Mr. PAULSEN.
H.R. 5193: Mr. KIND and Ms. BROWNLEY of California.
H.R. 5199: Mr. OLSON.
H.R. 5220: Mr. CICILLINE and Mr. CAPUANO.
H.R. 5226: Ms. JUDY CHU of California.
H.R. 5248: Mr. LOBIONDO and Ms. LOFGREN.
H.R. 5306: Mr. PASCRELL, Mr. O'ROURKE, and Mr. HECK.
H.R. 5339: Mr. DANNY K. DAVIS of Illinois.
H.R. 5345: Mr. BABIN.
H.R. 5353: Ms. CLARKE of New York.
H.R. 5356: Mr. FITZPATRICK and Mr. CARSON of Indiana.
H.R. 5358: Mr. LEWIS of Minnesota, Mr. VALADAO, and Mr. BLUM.
H.R. 5359: Mr. CORREA, Mr. DEFAZIO, Mr. CARTWRIGHT, Mr. O'ROURKE, and Mr. COSTA.
H.R. 5369: Mr. SANFORD.
H.R. 5374: Mr. BEN RAY LUJÁN of New Mexico, Ms. JUDY CHU of California, Mr. RASKIN, Mr. LYNCH, Mr. CLAY, Mr. WALZ, Mr. CONNOLLY, and Mr. AL GREEN of Texas.
H.R. 5385: Mr. CURTIS, Mrs. LOVE, Mr. GALLAGHER, and Mr. BISHOP of Utah.
H.R. 5410: Ms. NORTON and Mr. GRIJALVA.
H.R. 5435: Mr. SMITH of Texas.
H.R. 5459: Mr. SMITH of Texas, Mr. MCKINLEY, Mr. JOHNSON of Louisiana, Mr. WILSON of South Carolina, Mr. NORMAN, Mr. WEBER of Texas, Mr. BABIN, Mr. HARRIS, Mr. HULTGREN, and Mr. COLE.
H.R. 5465: Mrs. COMSTOCK and Mr. YOUNG of Iowa.
H.R. 5467: Ms. DELAURO.
H.R. 5505: Mr. COSTELLO of Pennsylvania, Ms. ROS-LEHTINEN, Mr. LANCE, Mr. HIMES, Mr. SCHRADER, and Mr. BUTTERFIELD.
H.R. 5520: Mr. DEFAZIO, Ms. SHEA-PORTER, Mr. YARMUTH, Mr. SWALWELL of California, and Ms. DEGETTE.
H.R. 5536: Mr. BEN RAY LUJÁN of New Mexico, Mrs. TORRES, Ms. JAYAPAL, and Mr. KIHUEN.
H.R. 5537: Mr. GRIJALVA.
H.J. Res. 33: Mr. SMITH of Washington.
H.J. Res. 132: Mrs. COMSTOCK and Mr. ESTES of Kansas.
H. Con. Res. 13: Mr. JODY B. HICE of Georgia.
H. Con. Res. 117: Mr. CORREA and Mr. DESAULNIER.
H. Res. 274: Ms. NORTON, Mrs. COMSTOCK, and Mr. SCHWEIKERT.
H. Res. 307: Mr. JODY B. HICE of Georgia.
H. Res. 401: Mr. O'ROURKE and Mrs. WATSON COLEMAN.
H. Res. 718: Mr. SENSENBRENNER.
H. Res. 763: Mr. COLLINS of New York.
H. Res. 774: Ms. ADAMS, Mr. AGULLAR, Ms. BARRAGÁN, Ms. BASS, Mrs. BEATTY, Mr. BERA, Mr. BEYER, Mr. BISHOP of Georgia, Mr. BLUMENAUER, Ms. BLUNT Rochester, Ms. BONAMICI, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BRADY of Pennsylvania, Mr. BROWN of Maryland, Ms. BROWNLEY of California, Mrs. BUSTOS, Mr. BUTTERFIELD, Mr. CAPUANO, Mr. CARBAJAL, Mr. CÁRDENAS, Mr. CARSON of Indiana, Mr. CARTWRIGHT, Ms. CASTOR of Florida, Mr. CASTRO of Texas, Ms. JUDY CHU of California, Mr. CICILLINE, Ms. CLARK of Massachusetts, Ms. CLARKE of New York, Mr. CLAY, Mr. CLEAVER, Mr. COHEN, Mr. CONNOLLY, Mr. COOPER, Mr. CORREA, Mr. COSTA, Mr. COURTNEY, Mr. CRIST, Mr. CUELLAR, Mr. CUMMINGS, Mr. DANNY K. DAVIS of Illinois, Mrs. DAVIS of California, Mr. DEFAZIO, Ms. DEGETTE, Mr. DELANEY, Ms. DELAURO, Ms. DELBENE, Mrs. DEMINGS, Mr. DESAULNIER, Mr. DEUTCH, Mrs. DINGELL, Mr. DOGGETT, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. ELLISON, Mr. ENGEL, Ms. ESHOO, Mr. ESPAILLAT, Ms. ESTY of Connecticut, Mr. EVANS, Mr. FOSTER, Ms. FRANKEL of Florida, Ms. FUDGE, Ms. GABBARD, Mr. GALLEGO, Mr. GARAMENDI, Mr. GOMEZ, Mr. GONZALEZ of Texas, Mr. GOTTHEIMER, Mr. GENE GREEN of Texas, Mr. AL GREEN of Texas, Mr. GRIJALVA, Mr. GUTIÉRREZ, Ms. HANABUSA, Mr. HASTINGS, Mr. HECK, Mr. HIGGINS of New York, Mr. HIMES, Mr. HUFFMAN, Ms. JACKSON LEE, Ms. JAYAPAL, Mr. JEFFRIES, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. JOHNSON of Georgia, Ms. KAPTUR, Mr. KEATING, Ms. KELLY of Illinois, Mr. KENNEDY, Mr. KHANNA, Mr. KIHUEN, Mr. KILDEE, Mr. KILMER, Mr. KIND, Mr. KRISHNAMOORTHY, Ms. KUSTER of New Hampshire, Mr. LANGEVIN, Mr. LARSEN of Washington, Mr. LARSON of Connecticut, Mrs. LAWRENCE, Mr. LAWSON of Florida, Ms. LEE, Mr. LEVIN, Mr. LEWIS of Georgia, Mr. TED LIEU of California, Mr. LIPINSKI, Mr. LOEBSACK, Ms. LOFGREN, Mr. LOWENTHAL, Mrs. LOWEY, Mr. BEN RAY LUJÁN of New Mexico, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. LYNCH, Mrs. CAROLYN B. MALONEY of New York, Mr. SEAN PATRICK MALONEY of New York, Mr. MATSUI, Ms. MCCOLLUM, Mr. MCEACHIN, Mr. MCGOVERN, Mr. MCNERNEY, Mr. MEEKS, Ms. MENG, Ms. MOORE, Mr. MOULTON, Mrs. MURPHY of Florida, Mr. NADLER, Mrs. NAPOLITANO, Mr. NEAL, Mr. NOLAN, Mr. NORCROSS, Mr. O'HALLERAN, Mr. O'ROURKE, Mr. PALLONE, Mr. PANETTA, Mr. PASCRELL, Mr. PAYNE, Mr. PERLMUTTER, Mr. PETERS, Mr. PETERSON, Ms. PINGREE, Mr. POCAN, Mr. POLIS, Mr. PRICE of North Carolina, Mr. QUIGLEY, Mr. RASKIN, Miss RICE of New York, Mr. RICHMOND, Ms. ROSEN, Ms. ROYBAL-ALLARD, Mr. RUIZ, Mr. RUPPERSBERGER, Mr. RUSH, Mr. RYAN of Ohio, Mr. SARBANES, Ms. SCHAKOWSKY, Mr. SCHIFF, Mr. SCHNEIDER, Mr. SCHRADER, Mr. SCOTT of Virginia, Mr. DAVID SCOTT of Georgia, Mr. SERRANO, Ms. SEWELL of Alabama, Ms. SHEA-PORTER, Mr. SHERMAN, Ms. SINEMA, Mr. SIREN, Mr. SMITH of Washington, Mr. SOTO, Ms. SPEIER, Mr. SUOZZI, Mr. SWALWELL of California, Mr. TAKANO, Mr. THOMPSON of Mississippi, Mr. THOMPSON of California, Ms. TITUS, Mr. TONKO, Mrs. TORRES, Ms. TSONGAS, Mr. VARGAS, Mr. VEASEY, Ms. VELÁZQUEZ, Mr. VISCLOSKEY, Mr. WALZ, Ms. WASSERMAN SCHULTZ, Ms. MAXINE WATERS of California, Mrs. WATSON COLEMAN, Mr. WELCH, Ms. WILSON of Florida, Mr. YARMUTH, Ms. BORDALLO, Ms. PLASKETT, Ms. NORTON, Mr. SABLAN, and Mr. JOHNSON of Ohio.
H. Res. 781: Ms. NORTON.
H. Res. 785: Mr. HARRIS, Mr. WILSON of South Carolina, Mr. PITTINGER, Mr. BABIN, Mr. McCLINTOCK, Mr. BANKS of Indiana, Mr.

STEWART, Mr. LAMBORN, Mr. FLORES, Mr. SMITH of Texas, Mr. JOHNSON of Louisiana, Mr. ROE of Tennessee, and Mr. GRAVES of Louisiana.

H. Res. 789: Ms. BASS, Mr. DANNY K. DAVIS of Illinois, Mr. JEFFRIES, Mr. SCOTT of Virginia, Mr. GRIJALVA, Mr. CUMMINGS, Mr.

COLE, Mr. RUSSELL, Mr. TAYLOR, Mr. WALKER, and Mr. SMUCKER.

H. Res. 806: Mr. LANGEVIN.

H. Res. 818: Ms. BASS, Mr. MOULTON, Ms. FUDGE, Ms. JACKSON LEE, Mr. MCNERNEY, Ms. DELAURO, Ms. PLASKETT, and Ms. BLUNT ROCHESTER.

H. Res. 821: Ms. VELÁZQUEZ and Ms. BORDALLO.

H. Res. 827: Mr. LIPINSKI.

H. Res. 829: Mrs. CAROLYN B. MALONEY of New York, Ms. LOFGREN, Ms. TITUS, Ms. WILSON of Florida, Mr. POCAN, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. LIPINSKI, Ms. ADAMS, Mr. TED LIEU of California, Ms. CASTOR of Florida, Mr. PAULSEN, Ms. STEFANIK, Mr. COSTA, and Ms. ROSEN.