

House of Representatives alone the authority to establish its rules governing the procedures and methods for the conduct of oversight and investigations, as well as to determine the powers that it delegates to its various committees;

Whereas those powers delegated to the committees include the power to conduct oversight into and to investigate, pursuant to the legitimate legislative purposes of the respective committees, matters involving, referring, or related, directly or indirectly, to the persons, entities, and organizations specified in this resolution;

Whereas committees of the House, pursuant to the authority delegated by clause 2(m) of rule XI and clause 11(d) of rule X of the Rules of the House of Representatives, have undertaken investigations and issued related subpoenas seeking personal, financial, banking, and tax information related to the President, his immediate family, and his business entities and organizations, among others;

Whereas the validity of some of these investigations and subpoenas has been incorrectly challenged in Federal court on the grounds that the investigations and subpoenas were not authorized by the full House and lacked a "clear statement" of intent to include the President, which the President's personal attorneys have argued in Federal court is necessary before the committees may seek information related to the President; and

Whereas while these arguments are plainly incorrect as a matter of law, it is nevertheless in the interest of the institution of the House of Representatives to avoid any doubt on this matter and to unequivocally reject these challenges presented in ongoing or future litigation: Now, therefore, be it

*Resolved*, That the House of Representatives ratifies and affirms all current and future investigations, as well as all subpoenas previously issued or to be issued in the future, by any standing or permanent select committee of the House, pursuant to its jurisdiction as established by the Constitution of the United States and rules X and XI of the Rules of the House of Representatives, concerning or issued directly or indirectly to—

(1) the President in his personal or official capacity;

(2) his immediate family, business entities, or organizations;

(3) the Office of the President;

(4) the Executive Office of the President;

(5) the White House;

(6) any entity within the White House;

(7) any individual currently or formerly employed by or associated with the White House;

(8) any Federal or State governmental entity or current or former employee or officer thereof seeking information involving, referring, or related to any individual or entity described in paragraphs (1) through (7); or

(9) any third party seeking information involving, referring, or related to any individual or entity described in paragraphs (1) through (7).

#### REPORT ON H.R. 3931, DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS BILL, 2020

Ms. ROYBAL-ALLARD, from the Committee on Appropriations, submitted a privileged report (Rept. No. 116-180) making appropriations for the Department of Homeland Security for the fiscal year ending September 30, 2020, and for other purposes, which was

referred to the Union Calendar and ordered to be printed.

The SPEAKER pro tempore. Pursuant to clause 1, rule XXI, all points of order are reserved on the bill.

#### ELECTING A MEMBER TO A CERTAIN STANDING COMMITTEE OF THE HOUSE OF REPRESENTATIVES

Ms. CHENEY. Madam Speaker, by direction of the Republican Conference, I offer a privileged resolution and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 516

*Resolved*, That the following named Member be, and is hereby, elected to the following standing committee of the House of Representatives:

(1) COMMITTEE ON SCIENCE, SPACE, AND TECHNOLOGY.—Mr. Rooney of Florida.

Ms. CHENEY (during the reading). Madam Speaker, I ask unanimous consent that the resolution be considered as read and printed in the RECORD.

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

There was no objection.

The resolution was agreed to.

A motion to reconsider was laid on the table.

#### REQUEST TO CONSIDER H.R. 962, BORN-ALIVE ABORTION SURVIVORS PROTECTION ACT

Mr. HUNTER. Madam Speaker, I ask unanimous consent that the Committee on the Judiciary be discharged from further consideration of H.R. 962, the Born-Alive Abortion Survivors Protection Act, and ask for its immediate consideration in the House.

The SPEAKER pro tempore. Under guidelines consistently issued by successive Speakers, as recorded in section 956 of the House Rules and Manual, the Chair is constrained not to entertain the request unless it has been cleared by the bipartisan floor and committee leaderships.

Mr. HUNTER. Madam Speaker, I respectfully urge the Speaker to immediately schedule this important bill.

The SPEAKER pro tempore. The gentleman is not recognized for debate.

#### PROMOTING RESPECT FOR INDIVIDUALS' DIGNITY AND EQUALITY ACT OF 2019

Ms. JUDY CHU of California. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 3299) to permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes, as amended.

The Clerk read the title of the bill. The text of the bill is as follows:

H.R. 3299

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

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "Promoting Respect for Individuals' Dignity and Equality Act of 2019" or as the "PRIDE Act of 2019".

#### SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CERTAIN LEGALLY MARRIED COUPLES.

(a) IN GENERAL.—In the case of an individual first treated as married for purposes of the Internal Revenue Code of 1986 by the application of the holdings of Revenue Ruling 2013-17—

(1) if such individual filed a return (other than a joint return) for a taxable year ending before September 16, 2013, for which a joint return could have been made by the individual and the individual's spouse but for the fact that such holdings were not effective at the time of filing, such return shall be treated as a separate return within the meaning of section 6013(b) of such Code and the time prescribed by section 6013(b)(2)(A) of such Code for filing a joint return after filing a separate return shall not expire before the date prescribed by law (including extensions) for filing the return of tax for the taxable year that includes the date of the enactment of this Act, and

(2) in the case of a joint return filed pursuant to paragraph (1)—

(A) the period of limitation prescribed by section 6511(a) of such Code for any such taxable year shall be extended until the date prescribed by law (including extensions) for filing the return of tax for the taxable year that includes the date of the enactment of this Act, and

(B) section 6511(b)(2) of such Code shall not apply to any claim of credit or refund with respect to such return.

(b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN MARITAL STATUS.—Subsection (a) shall apply only with respect to amendments to the return of tax, and claims for credit or refund, relating to a change in the marital status for purposes of the Internal Revenue Code of 1986 of the individual.

#### SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COUPLES.

(a) IN GENERAL.—The Internal Revenue Code of 1986 is amended—

(1) in section 21(d)(2)—

(A) by striking "HIMSELF" in the heading and inserting "SELF"; and

(B) by striking "any husband and wife" and inserting "any married couple";

(2) in section 22(e)(1)—

(A) by striking "husband and wife who live" and inserting "married couple who lives"; and

(B) by striking "the taxpayer and his spouse" and inserting "the taxpayer and the spouse of the taxpayer";

(3) in section 38(c)(6)(A), by striking "husband or wife who files" and inserting "married individual who files";

(4) in section 42(j)(5)(C), by striking clause (i) and inserting the following new clause:

"(i) MARRIED COUPLE TREATED AS 1 PARTNER.—For purposes of subparagraph (B), individuals married to one another (and their estates) shall be treated as 1 partner.";

(5) in section 62(b)(3)—

(A) in subparagraph (A)—

(i) by striking "husband and wife who lived apart" and inserting "married couple who lived apart"; and

(ii) by striking "the taxpayer and his spouse" and inserting "the taxpayer and the spouse of the taxpayer"; and

(B) in subparagraph (D), by striking “husband and wife” and inserting “married couple”;

(6) in section 121—

(A) in subsection (b)(2), by striking “husband and wife who make” and inserting “married couple who makes”; and

(B) in subsection (d)(1), by striking “husband and wife make” and inserting “married couple makes”;

(7) in section 165(h)(4)(B), by striking “husband and wife” and inserting “married couple”;

(8) in section 179(b)(4), by striking “a husband and wife filing” and inserting “individuals married to one another who file”;

(9) in section 213(d)(8), by striking “status as husband and wife” and inserting “marital status”;

(10) in section 219(g)(4), in the matter preceding subparagraph (A), by striking “A husband and wife” and inserting “Married individuals”;

(11) in section 274(b)(2)(B), by striking “husband and wife” and inserting “married couple”;

(12) in section 643(f), by striking “husband and wife” in the second sentence and inserting “married couple”;

(13) in section 761(f)—

(A) in paragraph (1), by striking “husband and wife” and inserting “married couple”; and

(B) in paragraph (2)(A), by striking “husband and wife” and inserting “married couple”;

(14) in section 911—

(A) in subsection (b)(2), by striking subparagraph (C) and inserting the following new subparagraph:

“(C) TREATMENT OF COMMUNITY INCOME.—In applying subparagraph (A) with respect to amounts received from services performed by a married individual which are community income under community property laws applicable to such income, the aggregate amount which may be excludable from the gross income of such individual and such individual’s spouse under subsection (a)(1) for any taxable year shall equal the amount which would be so excludable if such amounts did not constitute community income.”; and

(B) in subsection (d)(9)(A), by striking “where a husband and wife each have” and inserting “where both spouses have”;

(15) in section 1244(b)(2), by striking “a husband and wife filing”;

(16) in section 1272(a)(2)(D), by striking clause (iii) and inserting the following new clause:

“(iii) TREATMENT OF A MARRIED COUPLE.—For purposes of this subparagraph, a married couple shall be treated as 1 person. The preceding sentence shall not apply where the spouses lived apart at all times during the taxable year in which the loan is made.”;

(17) in section 1313(c)(1), by striking “husband and wife” and inserting “spouses”;

(18) in section 1361(c)(1)(A)(i), by striking “a husband and wife” and inserting “a married couple”;

(19) in section 2040(b), by striking “CERTAIN JOINT INTERESTS OF HUSBAND AND WIFE” in the heading and inserting “CERTAIN JOINT INTERESTS OF MARRIED COUPLE”;

(20) in section 2513—

(A) by striking “GIFT BY HUSBAND OR WIFE TO THIRD PARTY” in the heading and inserting “GIFT BY SPOUSE TO THIRD PARTY”; and

(B) by striking paragraph (1) of subsection (a) and inserting the following new paragraph:

“(1) IN GENERAL.—A gift made by one individual to any person other than such individual’s spouse shall, for the purposes of this chapter, be considered as made one-half by the individual and one-half by such individ-

ual’s spouse, but only if at the time of the gift each spouse is a citizen or resident of the United States. This paragraph shall not apply with respect to a gift by an individual of an interest in property if such individual creates in the individual’s spouse a general power of appointment, as defined in section 2514(c), over such interest. For purposes of this section, an individual shall be considered as the spouse of another only if the individual is married to the individual’s spouse at the time of the gift and does not remarry during the remainder of the calendar year.”;

(21) in section 2516—

(A) by striking “Where a husband and wife enter” and inserting the following:

“(a) IN GENERAL.—Where a married couple enters”; and

(B) by adding at the end the following new subsection:

“(b) SPOUSE.—For purposes of this section, if the spouses referred to are divorced, wherever appropriate to the meaning of this section, the term ‘spouse’ shall read ‘former spouse.’”;

(22) in section 5733(d)(2), by striking “husband or wife” and inserting “married individual”;

(23) in section 6013—

(A) by striking “JOINT RETURNS OF INCOME TAX BY HUSBAND AND WIFE” in the heading and inserting “JOINT RETURNS OF INCOME TAX BY A MARRIED COUPLE”;

(B) in subsection (a), in the matter preceding paragraph (1), by striking “husband and wife” and inserting “married couple”;

(C) in subsection (a)(1), by striking “either the husband or wife” and inserting “either spouse”;

(D) in subsection (a)(2)—

(i) by striking “husband and wife” and inserting “spouses”; and

(ii) by striking “his taxable year” and inserting “such spouse’s taxable year”;

(E) in subsection (a)(3)—

(i) by striking “his executor or administrator” and inserting “the decedent’s executor or administrator”;

(ii) by striking “with respect to both himself and the decedent” and inserting “with respect to both the surviving spouse and the decedent”; and

(iii) by striking “constitute his separate return” and inserting “constitute the survivor’s separate return”;

(F) in subsection (b), by striking paragraph (1) and inserting the following new paragraph:

“(1) IN GENERAL.—Except as provided in paragraph (2), if an individual has filed a separate return for a taxable year for which a joint return could have been made by the individual and the individual’s spouse under subsection (a) and the time prescribed by law for filing the return for such taxable year has expired, such individual and such spouse may nevertheless make a joint return for such taxable year. A joint return filed under this subsection shall constitute the return of the individual and the individual’s spouse for such taxable year, and all payments, credits, refunds, or other repayments made or allowed with respect to the separate return of either spouse for such taxable year shall be taken into account in determining the extent to which the tax based upon the joint return has been paid. If a joint return is made under this subsection, any election (other than the election to file a separate return) made by either spouse in a separate return for such taxable year with respect to the treatment of any income, deduction, or credit of such spouse shall not be changed in the making of the joint return where such election would have been irrevocable if the joint return had not been made. If a joint return is made under this subsection after the death of either spouse, such return with re-

spect to the decedent can be made only by the decedent’s executor or administrator.”;

(G) in subsection (c), by striking “husband and wife” and inserting “spouses”;

(H) in subsection (d)(1), by striking “status as husband and wife” and inserting “the marital status with respect to each other”;

(I) in subsection (d)(2), by striking “his spouse” and inserting “the spouse of the individual”;

(J) in subsection (f)(2)(B), by striking “such individual, his spouse, and his estate shall be determined as if he were alive” and inserting “such individual, the individual’s spouse, and the individual’s estate shall be determined as if the individual were alive”; and

(K) in subsection (f)(3)—

(i) in subparagraph (A), by striking “for which he is entitled” and inserting “for which such member is entitled”; and

(ii) in subparagraph (B), by striking “for which he is entitled” and inserting “for which such employee is entitled”;

(24) in section 6014(b), by striking “husband and wife” in the second sentence and inserting “a married couple”;

(25) in section 6017, by striking “husband and wife” and inserting “married couple”;

(26) in section 6096(a), by striking “of husband and wife having” and inserting “reporting”;

(27) in section 6166(b)(2), by striking subparagraph (B) and inserting the following new subparagraph:

“(B) CERTAIN INTERESTS HELD BY MARRIED COUPLE.—Stock or a partnership interest which—

“(i) is community property of a married couple (or the income from which is community income) under the applicable community property law of a State, or

“(ii) is held by a married couple as joint tenants, tenants by the entirety, or tenants in common,

shall be treated as owned by 1 shareholder or 1 partner, as the case may be.”;

(28) in section 6212(b)(2)—

(A) by striking “return filed by husband and wife” and inserting “return”; and

(B) by striking “his last known address” and inserting “the last known address of such spouse”;

(29) in section 7428(c)(2)(A), by striking “husband and wife” and inserting “married couple”;

(30) in section 7701(a)—

(A) by striking paragraph (17); and

(B) in paragraph (38), by striking “husband and wife” and inserting “married couple”; and

(31) in section 7872(f), by striking paragraph (7) and inserting the following new paragraph:

“(7) MARRIED COUPLE TREATED AS 1 PERSON.—A married couple shall be treated as 1 person.”.

(b) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter B of chapter 12 of the Internal Revenue Code of 1986 is amended by striking the item relating to section 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

(2) The table of sections for subpart B of part II of subchapter A of chapter 61 of such Code is amended by striking the item relating to section 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

**SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES, ETC.**

(a) IN GENERAL.—The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his spouse” each place

it appears and inserting “the individual’s spouse”:

- (1) Subsections (a)(1) and (d) of section 1.
- (2) Section 2(b)(2)(A).
- (3) Subsections (d)(1)(B) and (e)(3) of section 21.
- (4) Section 36(c)(5).
- (5) Section 179(d)(2)(A).
- (6) Section 318(a)(1)(A)(i).
- (7) Section 408(d)(6).
- (8) Section 469(i)(5)(B)(ii).
- (9) Section 507(d)(2)(B)(iii).
- (10) Clauses (i) and (iii) of section 613A(c)(8)(D).
- (11) Section 672(e)(2).
- (12) Section 704(e)(2).
- (13) Subparagraphs (A) and (B)(ii) of section 911(c)(3).
- (14) Section 1235(c)(2).
- (15) Section 1563(e)(5).
- (16) Section 3121(b)(3)(B).
- (17) Section 4946(d).
- (18) Section 4975(e)(6).
- (19) Subparagraphs (A)(iv) and (B) of section 6012(a)(1).
- (20) Section 7703(a).

(b) CONFORMING AMENDMENTS.—

(1) The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his spouse” each place it appears and inserting “the taxpayer’s spouse”:

- (A) Section 2(a)(2)(B).
- (B) Subparagraphs (B) and (C) of section 2(b)(2).
- (C) Paragraphs (2) and (6)(A) of section 21(e).
- (D) Section 36B(e)(1).
- (E) Section 63(e)(3)(B).
- (F) Section 86(c)(1)(C)(ii).
- (G) Section 105(c)(1).
- (H) Section 135(d)(3).
- (I) Section 151(b).
- (J) Subsections (a) and (d)(7) of section 213.
- (K) Section 1233(e)(2)(C).
- (L) Section 1239(b)(2).
- (M) Section 6504(2).

(2) The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his spouse” each place it appears and inserting “the employee’s spouse”:

- (A) Section 132(m)(1).
- (B) Section 401(h)(6).
- (C) Section 3402(1)(3).
- (3) The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his taxable year” each place it appears and inserting “the individual’s taxable year”:

- (A) Section 2(b)(1).
- (B) Section 7703(a)(1).
- (4) The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his taxable year” each place it appears and inserting “the taxpayer’s taxable year”:

- (A) Subparagraphs (B) and (C) of section 2(b)(2) (as amended by paragraph (1)(B)).
- (B) Section 63(f)(1)(A).

(5) The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his home” and inserting “the individual’s home”:

- (A) Section 2(b)(1)(A).
- (B) Section 21(e)(4)(A)(i).
- (C) Section 7703(b)(1).
- (6) The Internal Revenue Code of 1986, as amended by this section, is amended—

(A) in section 2(a)(1)(A), by striking “his two taxable years” and inserting “the taxpayer’s two taxable years”;

(B) in section 2(a)(1)(B), by striking “his home” and inserting “the taxpayer’s home”;

(C) in paragraphs (1)(A) and (2)(A) of section 63(f), by striking “for himself if he” both places it appears and inserting “for the taxpayer if the taxpayer”;

(D) in section 63(f)(4), by striking “his” both places it appears and inserting “the individual’s”;

(E) in section 105(b)—  
(i) by striking “his spouse, his dependents” and inserting “the taxpayer’s spouse, the taxpayer’s dependents”; and

(ii) by striking “by him”;

(F) in the heading of section 119(a), by striking “, HIS SPOUSE, AND HIS DEPENDENTS” and inserting “AND THE EMPLOYEE’S SPOUSE AND DEPENDENTS”;

(G) in section 119(a), by striking “him, his spouse, or any of his dependents by or on behalf of his employer” and inserting “the employee or the employee’s spouse or dependents by or on behalf of the employer of the employee”;

(H) in section 119(a)(2), by striking “his” both places it appears and inserting “the employee’s”;

(I) in section 119(d)(3)(B), by striking “his spouse, and any of his dependents” and inserting “the employee’s spouse, and any of the employee’s dependents”;

(J) in section 129(b)(2), by striking “himself” and inserting “the spouse’s self”;

(K) in section 170(b)(1)(F)(iii)—  
(i) by striking “his spouse” and inserting “the spouse of such donor”; and

(ii) by striking “his death or after the death of his surviving spouse if she” and inserting “the death of the donor or after the death of the donor’s surviving spouse if such surviving spouse”;

(L) in section 213(c)(1)—  
(i) by striking “his estate” and inserting “the estate of the taxpayer”; and

(ii) by striking “his death” and inserting “the death of the taxpayer”;

(M) in section 213(d)(7), by striking “he” and inserting “the taxpayer”;

(N) in section 217(g)—

(i) by striking “, his spouse, or his dependents” in paragraph (2) and inserting “or the spouse or dependents of such member”;

(ii) by striking “his dependents” in paragraph (3) and inserting “dependents”; and

(iii) by striking “his spouse” each place it appears in paragraph (3) and inserting “the member’s spouse”;

(O) in section 217(i)(3)(A), by striking “his”;

(P) in section 267(c), by striking “his” each place it appears and inserting “the individual’s”;

(Q) in section 318(a)(1)(A)(ii), by striking “his” and inserting “the individual’s”;

(R) in section 402(1)(4)(D), by striking “, his spouse, and dependents” and inserting “and the spouse and dependents of such officer”;

(S) in section 415(1)(2)(B), by striking “, his spouse, or his dependents” and inserting “or the participant’s spouse or dependents”;

(T) in section 420(f)(6)(A), by striking “his covered spouse and dependents” each place it appears and inserting “the covered spouse and dependents of such retiree”;

(U) in section 424(d)(1), by striking “his” and inserting “the individual’s”;

(V) in section 544(a)(2), by striking “his” each place it appears and inserting “the individual’s”;

(W) in section 911(c)(3), by striking “him” each place it appears in subparagraphs (A) and (B)(ii) and inserting “the individual”;

(X) in section 1015(d)(3), by striking “his spouse” and inserting “the donor’s spouse”;

(Y) in section 1563(e)—

(i) by striking “his children” both places it appears in paragraphs (5)(D) and (6)(A) and inserting “the individual’s children”; and

(ii) by striking “his parents” both places it appears in subparagraphs (A) and (B) of paragraph (6) and inserting “the individual’s parents”;

(Z) in section 1563(f)(2)(B), by striking “him” and inserting “the individual”;

(AA) in section 2012(c), by striking “his spouse” and inserting “the decedent’s spouse”;

(BB) in section 2032A(e)(10), by striking “his surviving spouse” and inserting “the decedent’s surviving spouse”;

(CC) in section 2035(b)—

(i) by striking “his estate” and inserting “the decedent’s estate”; and

(ii) by striking “his spouse” and inserting “the decedent’s spouse”;

(DD) in subsections (a) and (b)(5) of section 2056, by striking “his”;

(EE) in section 2523(b)—

(i) by striking “(or his heirs or assigns) or such person (or his heirs or assigns)” in paragraph (1) and inserting “(or the donor’s heirs or assigns) or such person (or such person’s heirs or assigns)”;

(ii) by striking “himself” in paragraph (1) and inserting “the donor’s self”;

(iii) by striking “he” in paragraph (2) and inserting “the donor”;

(iv) by striking “him” each place it appears in the matter following paragraph (2) and inserting “the donor”;

(FF) in section 2523(d), by striking “himself” and inserting “the donor’s self”;

(GG) in section 2523(e), by striking “his spouse” and inserting “the donor’s spouse”;

(HH) in section 3121(b)(3)—

(i) by striking “his father” in subparagraph (A) and inserting “the child’s father”;

(ii) by striking “his father” in subparagraph (B) and inserting “the individual’s father”; and

(iii) by striking “his son” in subparagraph (B) and inserting “the individual’s son”;

(II) in section 3306(c)(5)—

(i) by striking “his son” and inserting “the individual’s son”; and

(ii) by striking “his father” and inserting “the child’s father”;

(JJ) in section 3402(1)—

(i) by striking “he” each place it appears in paragraphs (2) and (3)(A) and inserting “the employee”; and

(ii) by striking “his taxable year” both places it appears in paragraph (3)(B) and inserting “the employee’s taxable year”;

(KK) in section 4905(a), by striking “his spouse” and inserting “such person’s spouse”;

(LL) in section 6046(c), by striking “his” both places it appears and inserting “the individual’s”;

(MM) in section 6103(e)(1)(A)(ii), by striking “him” and inserting “the individual”;

(NN) in section 7448(a)(8), by striking “his death” and inserting “the individual’s death”;

(OO) in subsections (d), (m), and (n) of section 7448, by striking “his” each place it appears and inserting “the individual’s”;

(PP) in subsection (m) of section 7448, as so amended, by striking “he” each place it appears and inserting “such judge or special trial judge”; and

(QQ) in section 7448(q)—

(i) by striking “his” both places it appears and inserting “such judge’s”; and

(ii) by striking “to bring himself” and inserting “to come”.

**SEC. 5. INCREASE IN PENALTY FOR FAILURE TO FILE.**

(a) IN GENERAL.—The second sentence of subsection (a) of section 6651 of the Internal Revenue Code of 1986 is amended by striking “\$330” and inserting “\$435”.

(b) INFLATION ADJUSTMENT.—Section 6651(j)(1) of such Code is amended by striking “\$330” and inserting “\$435”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to returns required to be filed after December 31, 2019.

### SEC. 6. DETERMINATION OF BUDGETARY EFFECTS.

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled "Budgetary Effects of PAYGO Legislation" for this Act, submitted for printing in the Congressional Record by the Chairman of the House Budget Committee, provided that such statement has been submitted prior to the vote on passage.

The SPEAKER pro tempore. Pursuant to the rule, the gentlewoman from California (Ms. JUDY CHU) and the gentleman from New York (Mr. REED) each will control 20 minutes.

The Chair recognizes the gentlewoman from California.

#### GENERAL LEAVE

Ms. JUDY CHU of California. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and include extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from California?

There was no objection.

Ms. JUDY CHU of California. Madam Speaker, I yield myself such time as I may consume.

I rise today in strong support of the PRIDE Act, the bill I authored with Congressman ANDY LEVIN of Michigan, to bring equality to our tax law.

Last month, we celebrated the 50th anniversary of the Stonewall riots, which marked the launch of a pivotal movement for gay rights in our country and across the world. Since then, the LGBT movement has fought battles on the local and Federal level to gain the equal rights that all Americans deserve. To the enormous joy of millions of American families, the Supreme Court ultimately ruled that same-sex marriages are equal.

"Love is love" went the cry, but you would not know it by looking at our Tax Code. Today, a same-sex couple filing their taxes is still forced to contend with out-of-date references that no longer reflect what marriage looks like in this country.

Filing taxes can be unpleasant enough as it is. No family should feel excluded in this process. Most importantly, our Tax Code should not be defining families in outdated and discriminatory ways. That is what this legislation will fix.

With a simple change to gender language removing requirements for "husband and wife," instead using words like "they" and "married couple," we can put the equality promised by our Constitution into the Code.

This bill corrects a second injustice, as well.

For years, the Defense of Marriage Act prevented the Federal Government from recognizing same-sex marriage, even as States began allowing for it. That meant that married couples were being denied the Federal tax refunds they earned simply because of whom they loved. That was blatantly wrong,

which is why DOMA was struck down by the Supreme Court in 2013.

But though DOMA was gone, many of the impacted families were unable to amend their tax returns because of a restriction in the Tax Code that only allows married couples to amend returns from 3 years ago. That restriction was keeping money out of the pockets of families who had earned it.

That is why my bill corrects this, to allow the IRS to provide refunds to same-sex couples who married in States that recognized same-sex marriage before DOMA was overturned. This is expected to give over \$50 million back to the families who should never have had to file separately in the first place.

These are commonsense changes that recognize the reality that marriage does not just mean one man and one woman. That is a lesson already recognized by children across the country who know that no matter who their parents are, they are a family. They should not be told otherwise by an outdated Tax Code.

I urge my colleagues to support this measure, and I reserve the balance of my time.

□ 1645

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

Madam Speaker, first, I rise to thank my colleague, Ms. CHU, on the other side of the aisle for her efforts on this legislation.

As we are proposing this legislation, Madam Speaker, we recognize that discrimination in any form is never acceptable and that also the PRIDE Act would remove that gender language in our Tax Code of "husband and wife," consistent with that of the U.S. Supreme Court and now as recognized as the law of the land.

As we have expressed previously in some of our hearings on this matter, there are some administrative concerns that we still hold on our side of the aisle in regard to this legislation, in regard to the audit function, the look-back opportunities that are there in regard to the removal of IRS tax records after 6 years, and some issues technical in nature that deal with compliance with this legislation.

We hope that those concerns can be dealt with administratively, but at its heart, I personally stand here and join with my colleague from California in support of this legislation and look forward to the adoption of it, as I anticipate the passage of it here on the floor.

Madam Speaker, I reserve the balance of my time.

Ms. JUDY CHU of California. Madam Speaker, I yield 4 minutes to the gentleman from Massachusetts (Mr. NEAL), the chair of our committee who has led us in such an excellent way.

Mr. NEAL. Madam Speaker, I thank the gentlewoman from California (Ms. JUDY CHU) for the really extraordinary job and leadership that she offered on this legislation.

For far too long, LGBTQ Americans have been denied equal treatment under the Tax Code. Six years after the Supreme Court found it unconstitutional to deny same-sex couples the full rights and privileges of marriage, Congress has yet to rectify the consequences of the Tax Code's discrimination against LGBTQ couples.

We must live up to our duty to govern in a manner such that everyone is treated equally under the law, which is why I stand in support today of this legislation.

Last month marked the 50th anniversary of the Stonewall riots. Recognizing the deep historical importance of this event in a decades-long fight for equality, the PRIDE Act—which, by the way, passed the Ways and Means Committee unanimously—seeks to end and correct discriminatory practices in our tax system affecting LGBTQ community members.

The PRIDE Act essentially clarifies that all Federal tax provisions respecting marriage will apply to legally married same-sex couples by removing gender language related to married couples from the Tax Code.

Additionally, this bill will reconcile discriminatory Federal policies by ensuring fair tax treatment for those couples for every year of their marriage. This is the way anybody is treated in the Tax Code if they choose to take advantage of that deduction.

I take pride in hailing from Massachusetts, which was the first State to legalize same-sex marriage. While Massachusetts has issued marriage licenses to all couples since 2004, 15 years now, the Federal Government has failed to recognize the full tenure of legal married status for those couples who have been married since 2010.

The PRIDE Act extends to same-sex couples the opportunity to amend their returns to reflect their marital status and claim the ensuing tax benefits wrongfully denied to them before 2010.

So part of this is legislative, but part of this is also clarification.

The changes in the bill state loudly and clearly that the Federal Government respects the dignity and equality of all married couples, regardless of gender or sexual orientation.

For this reason, Madam Speaker, it is my sincere wish that all of our colleagues once again will join in supporting this legislation.

America's opinions have changed, and we would like the Tax Code to reflect the changes that the American people have clearly led the way on.

Madam Speaker, I thank Ms. CHU. This was really complicated work that she began undertaking, but she also made it clear that this legislation moves us closer to ensuring that our laws respect the dignity of all Americans.

Mr. REED. Madam Speaker, I yield 2 minutes to the gentleman from Arizona (Mr. SCHWEIKERT), one of the members of the Ways and Means Committee, who does great work.

Mr. SCHWEIKERT. Madam Speaker, I thank the gentleman from New York (Mr. REED) for yielding.

Madam Speaker, the reason I am behind the microphone is because, in the committee, we actually asked the question of staff and others who were testifying that this look-back to be able to file for the marriage deduction and benefits would not create a new avenue of audit, would not create a new channel for opening up someone's tax records for a new line of investigation.

The feedback we received as a committee was saying, no, this was very specifically just to this benefit.

Did the gentleman from Massachusetts (Mr. NEAL) hear the same thing?

Mr. NEAL. Will the gentleman yield?

Mr. SCHWEIKERT. I yield to the gentleman from Massachusetts.

Mr. NEAL. Madam Speaker, that was carefully tailored, yes.

Mr. SCHWEIKERT. Madam Speaker, I just thought it is important for all of us to hear it on the RECORD that we are not opening up a new avenue of investigation because I need to be brutally honest that the language of the legislation, I don't think, is crisp enough on that point. Let's make sure it is cleanly in at least the RECORD we have produced here today.

Mr. NEAL. Madam Speaker, I thank the gentleman for his friendly inquiry.

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

Ms. JUDY CHU of California. Madam Speaker, I yield 3 minutes to the gentleman from Michigan (Mr. LEVIN), who is the coauthor of this bill and introduced this bill with me.

Mr. LEVIN of Michigan. Madam Speaker, I thank my colleague, the gentlewoman from California (Ms. JUDY CHU) for yielding.

Madam Speaker, I am proud to rise in strong support of the Promoting Respect for Individuals' Dignity and Equality, or PRIDE, Act, which I have been privileged to colead with Congresswoman CHU.

This bill is about moving our country closer to true equality and equity for the LGBTQ community. We have an opportunity today to send a message to LGBTQ married couples across America that their unions are recognized, valued, and dignified by the U.S. Government.

I am especially proud that this bill includes the text of my bill, H.R. 1244, the Equal Dignity for Married Taxpayers Act, which addresses the glaring problem that the Tax Code is replete with out-of-date references to marriage that no longer reflect the institution of legal marriage in this country.

Our Tax Code, like all of our laws, should accurately represent and include all the people to whom it applies.

Gendered language in the Tax Code represents a time when LGBTQ couples could not get married. Fortunately, those days are over, and marriage equality is the law of the land.

We need to ensure that our laws reflect the vibrant diversity of our de-

mocracy, and this legislation will remove another vestige of discrimination from our country's code of laws.

Including language that is inclusive of LGBTQ couples and families is a small change that will have a huge impact, affirming loud and clear to all of our brothers and sisters and siblings in spirit in the LGBTQ community that we love them, that they are part of our Nation.

We also have an opportunity with the PRIDE Act to correct an injustice experienced by LGBTQ couples who married in States before marriage equality was finally recognized nationwide in the Supreme Court's Obergefell v. Hodges decision.

For years, LGBTQ couples in States that recognized legal marriage were wrongfully denied Federal tax refunds. The PRIDE Act will allow those couples to amend their past tax returns and receive the corresponding benefits.

Protecting LGBTQ families is not just about the LGBTQ community. It is about our never-ending pursuit to move America closer to freedom and justice for all.

Madam Speaker, I thank Congresswoman CHU for her tremendous leadership and for her partnership, and I thank Chairman NEAL for prioritizing this effort.

Madam Speaker, I also thank my predecessor and my dad, Congressman Sandy Levin, who first introduced the Equal Dignity for Married Taxpayers Act in 2015.

Madam Speaker, I urge strong support for this legislation across the aisle, both sides, and I look forward to the day when it becomes law.

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

Madam Speaker, I would be remiss if I did not take a moment to recognize my colleague from Michigan, Mr. LEVIN, and his efforts on this matter, as well to recognize the service of our fellow member of the Ways and Means Committee, his father, Sandy Levin.

Sandy Levin was an individual who, even though we passionately disagreed ideologically and philosophically often, was a gentleman I enjoyed getting to know. I appreciate his commitment to this issue, as well as now his son carrying on that legacy. That, to me, is a shining example of this institution, where people can believe passionately in their ideology and still work together in order to deal in a positive way for the American people.

Madam Speaker, I reserve the balance of my time.

Ms. JUDY CHU of California. Madam Speaker, I yield 3 minutes to the gentleman from California (Mr. TAKANO), who is the co-chair of the Equality Caucus.

Mr. TAKANO. Madam Speaker, I thank my colleague, Ms. CHU, for yielding.

Madam Speaker, I rise today to join my colleagues in affirming the dignity and respect for married LGBTQ couples.

H.R. 3299, the PRIDE Act, would bring parity to LGBTQ couples and the benefits afforded to heterosexual married couples in our Tax Code.

The PRIDE Act allows married same-sex couples to file claims for tax credits and refunds back to the year of their marriage. Allowing these claims to be dated back to the original marriage dates respects the spirit of the Supreme Court's Windsor decision and underscores that the IRS must recognize same-sex marriages and afford them equal protection under the law.

Equality takes many forms. It means civil, social, and financial equality. This legislation directly tackles financial inequality created by parts of our Tax Code head-on.

The PRIDE Act also modifies the Tax Code to change language used to distinguish married couples to be gender-neutral. By changing dated and limited terms such as "husband and wife," our laws will become more inclusive.

Language is powerful. We must ensure that the language in our laws reflects our values and does not exclude members of the LGBTQ community from enjoying the same benefits as their heterosexual counterparts.

Congress must do everything it can to guarantee equal treatment under the law for every person, regardless of their gender identity or sexual orientation.

This bill upholds our commitment to family values by ensuring that every family, including LGBTQ families, can enjoy the same benefits in our Tax Code, and it helps us get one step closer to full equality.

Madam Speaker, I urge my colleagues to support this bill.

Mr. REED. Madam Speaker, in closing, I would just echo as we started. I thank my colleague from California (Ms. JUDY CHU) for her efforts on this issue. I thank our chairman, Mr. NEAL, who has artfully indicated his words on the RECORD in regard to this issue.

Madam Speaker, what I would encourage Members to do is to consider passage of this legislation—I know I personally will be supporting this legislation—to make sure that our Tax Code is reflective of the law of the land as it has been declared by the Supreme Court.

We recognize the administrative problems that have been raised through the hearing process and the colloquy with the chairman of the Ways and Means Committee, and we hope that those issues can be administratively resolved.

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

□ 1700

Ms. JUDY CHU of California. Madam Speaker, it is long overdue for Congress to take action to ensure equal dignity in our Tax Code. The product will send a strong message to our LGBT brothers and sisters to say that our Tax Code should represent you, too.

I am proud that this bill is endorsed by the Human Rights Campaign and passed unanimously out of the Ways and Means Committee. I strongly urge my colleagues to continue to build on this progress and support its passage on the House floor.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from California (Ms. JUDY CHU) that the House suspend the rules and pass the bill, H.R. 3299, as amended.

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

A motion to reconsider was laid on the table.

#### REHABILITATION FOR MULTIEMPLOYER PENSIONS ACT OF 2019

Mr. SCOTT of Virginia. Madam Speaker, pursuant to House Resolution 509, I call up the bill (H.R. 397) to amend the Internal Revenue Code of 1986 to create a Pension Rehabilitation Trust Fund, to establish a Pension Rehabilitation Administration within the Department of the Treasury to make loans to multiemployer defined benefit plans, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 509, in lieu of the amendments in the nature of a substitute recommended by the Committee on Education and Labor and the Committee on Ways and Means printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 116-24 is adopted, and the bill, as amended, is considered read.

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

H.R. 397

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

#### SECTION 1. SHORT TITLE.

*This Act may be cited as the "Rehabilitation for Multiemployer Pensions Act of 2019".*

#### SEC. 2. PENSION REHABILITATION ADMINISTRATION; ESTABLISHMENT; POWERS.

(a) **ESTABLISHMENT.**—There is established in the Department of the Treasury an agency to be known as the "Pension Rehabilitation Administration".

(b) **DIRECTOR.**—

(1) **ESTABLISHMENT OF POSITION.**—There shall be at the head of the Pension Rehabilitation Administration a Director, who shall be appointed by the President.

(2) **TERM.**—

(A) **IN GENERAL.**—The term of office of the Director shall be 5 years.

(B) **SERVICE UNTIL APPOINTMENT OF SUCCESSOR.**—An individual serving as Director at the expiration of a term may continue to serve until a successor is appointed.

(3) **POWERS.**—

(A) **APPOINTMENT OF DEPUTY DIRECTORS, OFFICERS, AND EMPLOYEES.**—The Director may appoint Deputy Directors, officers, and employees, including attorneys, in accordance with chapter

51 and subchapter III of chapter 53 of title 5, United States Code.

(B) **CONTRACTING.**—

(i) **IN GENERAL.**—The Director may contract for financial and administrative services (including those related to budget and accounting, financial reporting, personnel, and procurement) with the General Services Administration, or such other Federal agency as the Director determines appropriate, for which payment shall be made in advance, or by reimbursement, from funds of the Pension Rehabilitation Administration in such amounts as may be agreed upon by the Director and the head of the Federal agency providing the services.

(ii) **SUBJECT TO APPROPRIATIONS.**—Contract authority under clause (i) shall be effective for any fiscal year only to the extent that appropriations are available for that purpose.

#### SEC. 3. PENSION REHABILITATION TRUST FUND.

(a) **IN GENERAL.**—Subchapter A of chapter 98 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

##### "SEC. 9512. PENSION REHABILITATION TRUST FUND.

"(a) **CREATION OF TRUST FUND.**—There is established in the Treasury of the United States a trust fund to be known as the 'Pension Rehabilitation Trust Fund' (hereafter in this section referred to as the 'Fund'), consisting of such amounts as may be appropriated or credited to the Fund as provided in this section and section 9602(b).

"(b) **TRANSFERS TO FUND.**—

"(1) **AMOUNTS ATTRIBUTABLE TO TREASURY BONDS.**—There shall be credited to the Fund the amounts transferred under section 6 of the Rehabilitation for Multiemployer Pensions Act of 2019.

"(2) **LOAN INTEREST AND PRINCIPAL.**—

"(A) **IN GENERAL.**—The Director of the Pension Rehabilitation Administration established under section 2 of the Rehabilitation for Multiemployer Pensions Act of 2019 shall deposit in the Fund any amounts received from a plan as payment of interest or principal on a loan under section 4 of such Act.

"(B) **INTEREST.**—For purposes of subparagraph (A), the term 'interest' includes points and other similar amounts.

"(3) **AVAILABILITY OF FUNDS.**—Amounts credited to or deposited in the Fund shall remain available until expended.

"(c) **EXPENDITURES FROM FUND.**—Amounts in the Fund are available without further appropriation to the Pension Rehabilitation Administration—

"(1) for the purpose of making the loans described in section 4 of the Rehabilitation for Multiemployer Pensions Act of 2019,

"(2) for the payment of principal and interest on obligations issued under section 6 of such Act, and

"(3) for administrative and operating expenses of such Administration."

(b) **CLERICAL AMENDMENT.**—The table of sections for subchapter A of chapter 98 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

"Sec. 9512. Pension Rehabilitation Trust Fund."

#### SEC. 4. LOAN PROGRAM FOR MULTIEMPLOYER DEFINED BENEFIT PLANS.

(a) **LOAN AUTHORITY.**—

(1) **IN GENERAL.**—The Pension Rehabilitation Administration established under section 2 is authorized—

(A) to make loans to multiemployer plans (as defined in section 414(f) of the Internal Revenue Code of 1986) which are defined benefit plans (as defined in section 414(j) of such Code) and which—

(i) are in critical and declining status (within the meaning of section 432(b)(6) of such Code and section 305(b)(6) of the Employee Retirement and Income Security Act) as of the date of the enactment of this section, or with respect to

which a suspension of benefits has been approved under section 432(e)(9) of such Code and section 305(e)(9) of such Act as of such date;

(ii) as of such date of enactment, are in critical status (within the meaning of section 432(b)(2) of such Code and section 305(b)(2) of such Act), have a modified funded percentage of less than 40 percent, and have a ratio of active to inactive participants which is less than 2 to 5; or

(iii) are insolvent for purposes of section 418E of such Code as of such date of enactment, if they became insolvent after December 16, 2014, and have not been terminated; and

(B) subject to subsection (b), to establish appropriate terms for such loans.

For purposes of subparagraph (A)(ii), the term "modified funded percentage" means the percentage equal to a fraction the numerator of which is current value of plan assets (as defined in section 3(26) of such Act) and the denominator of which is current liabilities (as defined in section 431(c)(6)(D) of such Code and section 304(c)(6)(D) of such Act).

(2) **CONSULTATION.**—The Director of the Pension Rehabilitation Administration shall consult with the Secretary of the Treasury, the Secretary of Labor, and the Director of the Pension Benefit Guaranty Corporation before making any loan under paragraph (1), and shall share with such persons the application and plan information with respect to each such loan.

(3) **ESTABLISHMENT OF LOAN PROGRAM.**—

(A) **IN GENERAL.**—A program to make the loans authorized under this section shall be established not later than September 30, 2019, with guidance regarding such program to be promulgated by the Director of the Pension Rehabilitation Administration, in consultation with the Director of the Pension Benefit Guaranty Corporation, the Secretary of the Treasury, and the Secretary of Labor, not later than December 31, 2019.

(B) **LOANS AUTHORIZED BEFORE PROGRAM DATE.**—Without regard to whether the program under subparagraph (A) has been established, a plan may apply for a loan under this section before either date described in such subparagraph, and the Pension Rehabilitation Administration shall approve the application and make the loan before establishment of the program if necessary to avoid any suspension of the accrued benefits of participants.

(b) **LOAN TERMS.**—

(1) **IN GENERAL.**—The terms of any loan made under subsection (a) shall state that—

(A) the plan shall make payments of interest on the loan for a period of 29 years beginning on the date of the loan (or 19 years in the case of a plan making the election under subsection (c)(5));

(B) final payment of interest and principal shall be due in the 30th year after the date of the loan (except as provided in an election under subsection (c)(5)); and

(C) as a condition of the loan, the plan sponsor stipulates that—

(i) except as provided in clause (ii), the plan will not increase benefits, allow any employer participating in the plan to reduce its contributions, or accept any collective bargaining agreement which provides for reduced contribution rates, during the 30-year period described in subparagraphs (A) and (B);

(ii) in the case of a plan with respect to which a suspension of benefits has been approved under section 432(e)(9) of the Internal Revenue Code of 1986 and section 305(e)(9) of the Employee Retirement Income Security Act of 1974, or under section 418E of such Code, before the loan, the plan will reinstate the suspended benefits (or will not carry out any suspension which has been approved but not yet implemented);

(iii) the plan sponsor will comply with the requirements of section 6059A of the Internal Revenue Code of 1986;

(iv) the plan will continue to pay all premiums due under section 4007 of the Employee Retirement Income Security Act of 1974; and