

Etheridge
Evans
Everett
Ewing
Farr
Filner
Fletcher
Foley
Forbes
Ford
Fossella
Fowler
Frank (MA)
Franks (NJ)
Frelinghuysen
Frost
Gallegly
Ganske
Gejdenson
Gephardt
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Gordon
Goss
Graham
Granger
Green (TX)
Green (WI)
Greenwood
Gutierrez
Gutknecht
Hall (OH)
Hall (TX)
Hansen
Hastings (FL)
Hastings (WA)
Hayes
Hayworth
Hefley
Hill (IN)
Hill (MT)
Hilleary
Hilliard
Hinchey
Hobson
Hoefel
Hoekstra
Holden
Holt
Hooley
Horn
Hostettler
Houghton
Hoyer
Hulshof
Hunter
Hyde
Inslee
Isakson
Istook
Jackson (IL)
Jackson-Lee
(TX)
Jenkins
John
Johnson (CT)
Johnson, E. B.
Jones (NC)
Jones (OH)
Kanjorski
Kaptur
Kasich
Kelly
Kennedy
Kildee
Kilpatrick
Kind (WI)
King (NY)
Kingston
Klecza
Klink
Knollenberg
Kolbe
Kucinich
Kuykendall
LaFalce
LaHood
Lampson
Lantos

Larson
Latham
LaTourette
Lazio
Leach
Lee
Levin
Lewis (CA)
Lewis (GA)
Lewis (KY)
Linder
LoBiondo
Lofgren
Lowe
Lucas (KY)
Lucas (OK)
Luther
Maloney (CT)
Maloney (NY)
Manzullo
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McCarthy (NY)
McCollum
McDermott
McGovern
McHugh
McInnis
McIntyre
McKeon
McKinney
Meehan
Meek (FL)
Meeks (NY)
Menendez
Metcalf
Mica
Miller (FL)
Miller, Gary
Miller, George
Minge
Mink
Moore
Moran (KS)
Moran (VA)
Morella
Murtha
Napolitano
Neal
Nethercutt
Ney
Northup
Norwood
Nussle
Oberstar
Obey
Olver
Ortiz
Ose
Owens
Oxley
Packard
Pallone
Pascrell
Pastor
Payne
Pelosi
Peterson (MN)
Peterson (PA)
Phelps
Pickering
Pickett
Pitts
Pombo
Pomeroy
Porter
Portman
Price (NC)
Pryce (OH)
Quinn
Radanovich
Rahall
Ramstad
Rangel
Regula
Reyes
Reynolds
Riley
Rivers

NAYS—16

Archer
Chenoweth-Hage
Coble
Doolittle

Duncan
Herger
Hutchinson
Johnson, Sam

Rodriguez
Roemer
Rogan
Rohrabacher
Rothman
Roukema
Roybal-Allard
Royce
Ryun (KS)
Sabo
Sanchez
Sanders
Sandlin
Sawyer
Saxton
Schakowsky
Scott
Sessions
Shadegg
Shaw
Shays
Sherman
Sherwood
Shimkus
Shows
Shuster
Simpson
Sisisky
Skeen
Skelton
Slaughter
Smith (MI)
Smith (NJ)
Smith (TX)
Smith (WA)
Snyder
Souder
Spence
Spratt
Stabenow
Stark
Stearns
Stenholm
Strickland
Stump
Sweeney
Talent
Tancredo
Tanner
Tauzin
Taylor (MS)
Terry
Thompson (CA)
Thompson (MS)
Thornberry
Thune
Thurman
Tiahrt
Tierney
Towns
Traficant
Turner
Udall (CO)
Udall (NM)
Upton
Velazquez
Visclosky
Vitter
Walden
Walsh
Wamp
Waters
Watkins
Watt (NC)
Watts (OK)
Waxman
Weiner
Weldon (FL)
Weldon (PA)
Weller
Wexler
Weygand
Whitfield
Wicker
Wilson
Wise
Wolf
Woolsey
Wu
Wynn
Young (FL)

Sanford
Schaffer
Ackerman
Barr
Brown (OH)
Capps
Clayton
Coburn
Cubin
Danner
Deal
DeFazio
DeMint
Dooley
Fattah
Gekas

Sensenbrenner
Sununu
Gonzalez
Goodling
Hinojosa
Jefferson
Largent
Lipinski
McCrery
McIntosh
McNulty
Millender-
McDonald
Moakley
Mollohan
Myrick

□ 1837

So (two-thirds having voted in favor thereof) the rules were suspended and the Senate bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Ms. MILLENDER-MCDONALD. Mr. Speaker, I was not present today due to illness, therefore missing votes on H.R. 1451 and S. 632. Had I been present I would have voted "yea" on these rollcall votes.

EXPRESSING SORROW OF THE HOUSE AT THE DEATH OF THE HONORABLE CARL B. ALBERT, FORMER MEMBER OF CONGRESS FROM THE STATE OF OKLAHOMA

The SPEAKER pro tempore (Mr. SIMPSON). The pending business is the question of agreeing to the resolution, House Resolution 418, on which the yeas and nays are ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on the resolution.

The vote was taken by electronic device, and there were—yeas 390, nays 0, not voting 44, as follows:

[Roll No. 10]

YEAS—390

Abercrombie
Aderholt
Allen
Andrews
Archer
Armey
Baca
Bachus
Baird
Baker
Baldacci
Baldwin
Ballenger
Barcia
Barrett (NE)
Barrett (WI)
Bartlett
Barton
Bass
Bateman
Becerra
Bentsen
Bereuter
Berkley
Berman
Berry
Biggert
Bilbray
Bilirakis
Bishop
Blagojevich
Bliley
Blumenauer
Blunt

Boehert
Boehner
Bonilla
Bonior
Bono
Borski
Boswell
Boucher
Boyd
Brady (PA)
Brady (TX)
Brown (FL)
Bryant
Burr
Burton
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Cannon
Capuano
Cardin
Carson
Castle
Chabot
Chambliss
Chenoweth-Hage
Clay
Clement
Clyburn
Coble
Collins

Combest
Condit
Cook
Cooksey
Costello
Cox
Coyne
Cramer
Crane
Crowley
Cummings
Cunningham
Davis (FL)
Davis (IL)
Davis (VA)
DeGette
Delahunt
DeLauro
DeLay
Deutsch
Diaz-Balart
Dickey
Dicks
Dingell
Dixon
Doolittle
Doyle
Dreier
Duncan
Dunn
Edwards
Ehlers
Ehrlich
Emerson

Engel
English
Eshoo
Etheridge
Evans
Everett
Ewing
Farr
Filner
Fletcher
Foley
Forbes
Ford
Fossella
Fowler
Frank (MA)
Franks (NJ)
Frelinghuysen
Frost
Gallegly
Ganske
Gejdenson
Gephardt
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Gordon
Goss
Graham
Granger
Green (TX)
Green (WI)
Greenwood
Gutierrez
Gutknecht
Hall (OH)
Hall (TX)
Hansen
Hastings (FL)
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hill (IN)
Hill (MT)
Hilleary
Hilliard
Hinchey
Hobson
Hoefel
Hoekstra
Holden
Holt
Hooley
Horn
Hostettler
Houghton
Hoyer
Hulshof
Hunter
Hyde
Inslee
Isakson
Istook
Jackson (IL)
Jackson-Lee
(TX)
Jenkins
John
Johnson (CT)
Johnson, E. B.
Jones (NC)
Jones (OH)
Kanjorski
Kaptur
Kasich
Kelly
Kennedy
Kildee
Kilpatrick
Kind (WI)
King (NY)
Kingston
Klecza
Klink
Knollenberg
Kolbe
Kucinich
Kuykendall

LaFalce
LaHood
Lampson
Lantos
Larson
Latham
LaTourette
Lazio
Leach
Lee
Levin
Lewis (CA)
Lewis (GA)
Lewis (KY)
Linder
LoBiondo
Lofgren
Lowe
Lucas (KY)
Lucas (OK)
Luther
Maloney (CT)
Maloney (NY)
Manzullo
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McCarthy (NY)
McCollum
McDermott
McGovern
McHugh
McInnis
McIntyre
McKeon
McKinney
Meehan
Meek (FL)
Meeks (NY)
Menendez
Metcalf
Mica
Miller (FL)
Miller, Gary
Miller, George
Minge
Mink
Moore
Moran (KS)
Moran (VA)
Morella
Murtha
Napolitano
Neal
Nethercutt
Ney
Northup
Norwood
Nussle
Oberstar
Obey
Olver
Ortiz
Ose
Owens
Oxley
Packard
Pallone
Pascrell
Pastor
Paul
Payne
Pease
Pelosi
Peterson (MN)
Peterson (PA)
Petri
Phelps
Pickering
Pickett
Pitts
Pombo
Pomeroy
Porter
Portman
Price (NC)
Pryce (OH)
Quinn
Radanovich
Rahall
Ramstad
Rangel
Regula

Reyes
Reynolds
Riley
Rivers
Rodriguez
Roemer
Rogan
Rohrabacher
Rothman
Roukema
Roybal-Allard
Royce
Ryan (WI)
Ryun (KS)
Sabo
Sanchez
Sanders
Sandlin
Sanford
Sawyer
Saxton
Schaffer
Schakowsky
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherman
Sherwood
Shimkus
Shows
Shuster
Simpson
Sisisky
Skeen
Skelton
Slaughter
Smith (MI)
Smith (NJ)
Smith (TX)
Smith (WA)
Snyder
Souder
Spratt
Stabenow
Stark
Stearns
Stenholm
Strickland
Stump
Sununu
Sweeney
Talent
Tancredo
Tanner
Tauzin
Taylor (MS)
Terry
Thomas
Thompson (CA)
Thompson (MS)
Thornberry
Thune
Thurman
Tiahrt
Tierney
Toomey
Towns
Traficant
Turner
Udall (CO)
Udall (NM)
Upton
Velazquez
Visclosky
Vitter
Walden
Walsh
Wamp
Waters
Watkins
Watt (NC)
Watts (OK)
Waxman
Weiner
Weldon (FL)
Weldon (PA)
Weller
Wexler
Weygand
Whitfield
Wilson

Wise	Woolsey	Wynn
Wolf	Wu	Young (FL)

NOT VOTING—44

Ackerman	Gekas	Nadler
Barr	Gonzalez	Rogers
Brown (OH)	Goodling	Ros-Lehtinen
Capps	Hinojosa	Rush
Clayton	Jefferson	Salmon
Coburn	Largent	Scarborough
Conyers	Lipinski	Scott
Cubin	McCrery	Serrano
Danner	McIntosh	Spence
Deal	McNulty	Stupak
DeFazio	Millender-	Tauscher
DeMint	McDonald	Taylor (NC)
Doggett	Moakley	Vento
Dooley	Mollohan	Wicker
Fattah	Myrick	Young (AK)

□ 1846

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. CUBIN. Mr. Speaker, on February 8, 2000, I was unavoidably detained and missed rollcall vote numbers 8, 9, and 10. Had I been present, I would have voted "yes" on H.R. 1451, the Abraham Lincoln Bicentennial Commission Act; "yes" on S. 632, the Poison Control Center Enhancement and Awareness Act; and "yes" on H. Res. 418, honoring former Speaker Carl Albert.

□ 1845

JOURNAL

The SPEAKER pro tempore (Mr. SIMPSON). Pursuant to clause 8 of rule XX, the pending business is the question de novo of agreeing to the Speaker's approval of the Journal of the last day's proceedings.

The question is on the Speaker's approval of the Journal.

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

PERSONAL EXPLANATION

Mr. CAMPBELL. Mr. Speaker, had I been able to attend the session of Congress last week, had I been present, I would have voted present on the quorum call; yes on House Concurrent Resolution 244; yes on H.R. 2130; yes on H.R. 764; yes on H.R. 1838; no on H.R. 2990, and yes on H.R. 2005.

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

THE INSTALLMENT TAX CORRECTION ACT OF 2000

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New York (Mr. SWEENEY) is recognized for 5 minutes.

Mr. SWEENEY. Mr. Speaker, I would like to take this opportunity to thank

my colleagues, the gentleman from California (Mr. HERGER) and the gentleman from Tennessee (Mr. TANNER), for joining me today as we introduce the very important piece of legislation, the Installment Tax Correction Act of 2000.

This is indeed important legislation, as I said, introduced earlier, which is intended to correct an egregious error committed as part of the tax reconciliation legislation passed last year.

This matter affects hundreds of thousands of small business owners throughout America, and makes it a high priority for this coming congressional legislative session. That is evidenced by the fact, Mr. Speaker, that over 70 of our colleagues have already joined as cosponsors in this legislation.

This legislation is intended to restore an important tax tool for small businesses, to allow small business owners to be able to transfer their businesses more correctly and equitably. Under the accrual method of accounting, owners of small businesses utilize installment payments to spread the capital gains tax burden of selling their business over a number of years, and are common for situations where the sellers continue to stay involved in the business.

In many instances, the current Section 536 adversely affects the sale of closely-held businesses. With many business sales, bank financing is either unavailable or not cost-effective, so often the seller will act as a bank for a portion of the total sales price and carry the note, receiving installment payments over a number of years.

Under Section 536, this is still possible, but the IRS requires the capital gains they realize on the sale to be reported in 1 year, rather than over the life of the note. Sadly, sales of businesses across the country have already been disrupted. Without the use of installment arrangements, small business owners who seek to sell or transfer their businesses have had to decrease their asking price. In many cases, the tax bill exceeds the first year's payment, and as a result, sellers cannot afford to pay, and often find themselves abandoning their sales entirely.

Mr. Speaker, many owners rely on the sale of their business to finance their retirement. Without the installment sales option, they have to postpone their retirement dreams. In fact, I know this firsthand. Immediately after we recessed last session of Congress, I received a number of calls from constituents complaining of this very effect.

Mr. Speaker, the loss of installment sales is not only detrimental to hundreds of thousands of small businesses in the country, or the tens of thousands of small businesses upon which my district is built, but it in fact has affected the real ability for those folks to transfer their businesses and move on with commerce.

In fact, Mr. Speaker, 90 percent of all businesses in my district are small

businesses, including Mr. and Mrs. Long of Salt Point, New York, who currently feel the onerous effect of this provision.

Several months ago, Dorothy and George Long arranged for the sale of their resort, located in beautiful Lake George, New York. Unfortunately, they are now suffering the consequences of this provision in a real and immediate way.

Mr. and Mrs. Long were relying on this sale to finance their retirement, and are now faced with one of three options: one, they take a loan out in order to pay for the capital gains tax; or two, they break their contract and face a lawsuit; or three, they suffer the consequences of nonpayment of taxes. Talk about being put in between a rock and a hard place.

What my colleagues and I are proposing is a 556 fix. It is essential that we work together to stop the damage to our local economies, its effect on the hardworking people throughout America.

Mr. Speaker, I want to thank my colleagues here today for taking the first step with me towards fixing this inequity. I ask now that we move expeditiously so that the further damage that we have already caused on the small working businesspeople throughout America is mitigated.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Indiana (Mr. BURTON) is recognized for 5 minutes.

(Mr. BURTON of Indiana addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Florida (Ms. ROS-LEHTINEN) is recognized for 5 minutes.

(Ms. ROS-LEHTINEN addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. HERGER) is recognized for 5 minutes.

(Mr. HERGER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia (Mr. COLLINS) is recognized for 5 minutes.

(Mr. COLLINS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

ALLOWING WHALE-HUNTING BY MAKAH INDIAN TRIBE WILL PROMOTE COMMERCIAL WHALING WORLDWIDE

The SPEAKER pro tempore (Mrs. CHENOWETH-HAGE). Under a previous