

NAYS—193

Abercrombie	Gutierrez	Oberstar
Ackerman	Harman	Obey
Alexander	Hastings (FL)	Olver
Allen	Hill	Ortiz
Andrews	Hinchey	Pallone
Baca	Hinojosa	Pascrell
Baird	Hoeffel	Pastor
Baldwin	Holden	Payne
Becerra	Holt	Pelosi
Bell	Honda	Peterson (MN)
Berkley	Hooley (OR)	Pomeroy
Berman	Hoyer	Porter
Berry	Inslee	Price (NC)
Bishop (GA)	Israel	Rahall
Bishop (NY)	Jackson (IL)	Rangel
Blumenauer	Jackson-Lee	Reyes
Boswell	(TX)	Rodriguez
Boucher	Jefferson	Ross
Boyd	John	Rothman
Brady (PA)	Johnson, E. B.	Roybal-Allard
Brown (OH)	Kennedy (RI)	Rush
Brown, Corrine	Kildee	Ryan (OH)
Capps	Kilpatrick	Sánchez, Linda
Cardin	Kind	T.
Cardoza	Kleczka	Sanchez, Loretta
Carson (IN)	Kucinich	Sanders
Carson (OK)	Lampson	Sandlin
Case	Langevin	Schakowsky
Chandler	Lantos	Schiff
Clay	Larsen (WA)	Scott (GA)
Conyers	Larsen (CT)	Scott (VA)
Cooper	Lee	Serrano
Costello	Levin	Sherman
Cramer	Lewis (GA)	Skelton
Crowley	Lipinski	Slaughter
Cummings	Lofgren	Smith (WA)
Davis (AL)	Lowe	Snyder
Davis (CA)	Lucas (KY)	Solis
Davis (FL)	Lynch	Spratt
Davis (IL)	Majette	Stark
Davis (TN)	Markey	Stenholm
DeFazio	Marshall	Strickland
DeGette	Matheson	Stupak
Delahunt	Matsui	Tanner
DeLauro	McCarthy (MO)	Tauscher
Dingell	McCarthy (NY)	Taylor (MS)
Doggett	McCollum	Thompson (CA)
Dooley (CA)	McDermott	Thompson (MS)
Doyle	McGovern	Tierney
Edwards	McIntyre	Towns
Emanuel	McNulty	Turner (TX)
Engel	Meehan	Udall (CO)
Eshoo	Meek (FL)	Udall (NM)
Etheridge	Meeks (NY)	Van Hollen
Evans	Menendez	Velázquez
Farr	Michaud	Visclosky
Fattah	Millender-	Waters
Filner	McDonald	Watson
Ford	Miller (NC)	Watt
Frank (MA)	Miller, George	Waxman
Frost	Mollohan	Weiner
Gephardt	Moore	Wexler
Gonzalez	Moran (VA)	Woolsey
Gordon	Nadler	Wu
Green (TX)	Napolitano	
Grijalva	Neal (MA)	

NOT VOTING—19

Ballance	Johnson, Sam	Oxley
Burr	Jones (OH)	Tancredo
Capito	Kaptur	Tauzin
DeMint	Leach	Walsh
Deutsch	Maloney	Weldon (PA)
English	Norwood	
Greenwood	Owens	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. SWEENEY) (during the vote). Members are advised that 2 minutes remain in this vote.

□ 1640

So the concurrent resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 3473

Mr. HOLDEN. Mr. Speaker, I ask unanimous consent to have my name removed as a cosponsor of H.R. 3473.

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

There was no objection.

CHILD CREDIT PRESERVATION AND EXPANSION ACT OF 2004

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 644, I call up the bill (H.R. 4359) to amend the Internal Revenue Code of 1986 to increase the child tax credit, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 644, the bill is considered read for amendment.

The text of H.R. 4359 is as follows:

H.R. 4359

*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 "Child Credit Preservation and Expansion Act of 2004".

SEC. 2. INCREASE IN CHILD TAX CREDIT.

(a) IN GENERAL.—Subsection (a) of section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended to read as follows:

“(a) ALLOWANCE OF CREDIT.—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year with respect to each qualifying child of the taxpayer an amount equal to \$1,000.”.

(b) INCREASE IN PHASEOUT THRESHOLDS.—Paragraph (2) of section 24(b) of such Code is amended to read as follows:

“(2) THRESHOLD AMOUNT.—For purposes of paragraph (1), the term ‘threshold amount’ means \$125,000 (\$250,000 in the case of a joint return).”.

(c) ACCELERATION OF INCREASE IN REFUNDABLE PORTION OF CREDIT.—Clause (i) of section 24(d)(1)(B) of such Code is amended by striking “(10 percent in the case of taxable years beginning before January 1, 2005)”.

(d) COMBAT PAY TAKEN INTO ACCOUNT.—Paragraph (1) of section 24(d) of such Code is amended by adding at the end the following new sentence: “For purposes of subparagraph (B), any amount excluded from gross income by reason of section 112 shall be treated as earned income which is taken into account in computing taxable income for the taxable year.”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2003.

SEC. 3. REPEAL OF SUNSET.

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to the provisions of, and amendments made by, sections 201 and 203 of such Act.

The SPEAKER pro tempore. After 1 hour of debate on the bill, it shall be in order to consider the amendment printed in House Report 108–496, if offered by the gentleman from New York (Mr. RANGEL) or his designee, which shall be considered read, and shall be debatable for 1 hour, equally divided and controlled by the proponent and an opponent.

The gentleman from Michigan (Mr. CAMP) and the gentleman from Michi-

gan (Mr. LEVIN) each will control 30 minutes of debate on the bill.

The Chair recognizes the gentleman from Michigan (Mr. CAMP).

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

Mr. Speaker, I rise today in strong support of legislation to permanently extend the child tax credit to millions of hardworking American families. H.R. 4359, the Child Credit Preservation and Expansion Act of 2004, will prevent 30 million American families from being hit with a tax increase next year. The bill before us today will make the \$1,000 child credit permanent while enhancing the credit for low-income families, middle-income families, married couples and our military families. As the economy continues to grow, it is important that Congress stand in firm support of policies that strengthen families.

The current credit is a product of the 2001 tax law, the Economic Growth and Tax Relief Reconciliation Act, which increased the tax credit to \$600 per child through 2004, eventually raising it to \$1,000 per child by 2010. This tax relief was accelerated in last year's Jobs and Growth tax relief bill which made the \$1,000 credit available to families immediately for 2003 and 2004. Today's bill would make this level of relief permanent and enhances the credit by making it more available to lower-income, middle-income and military families.

Mr. Speaker, in addition to making the \$1,000 credit permanent, H.R. 4359 also provides for several other tax benefits that Members on both sides of the aisle have sought. The bill increases the level of refundability to 15 percent of earned income above \$10,750, a year earlier than provided under current law. Soldiers in combat areas and their families will receive additional support because the bill allows combat pay to be treated as earned income for the credit's refundability. Further, this bill would permanently prevent the child credit from being lost to the Alternative Minimum Tax.

Congress must not allow taxes to be increased on American families just as our economy gets going. This tax credit is good for the American family and good for the American soldier. I urge my colleagues to support the rule and the underlying bill.

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

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

Mr. Speaker, it is important we understand what the issue is here today and where there is a difference. It is not a question of extending the child credit; we favor its extension. It is not a question of accelerating the 15 percent refundability; Democrats support it and urged it before. It is not a question relating to military families; we Democrats have been urging that before and support it now.

So what is the issue here? It is interesting that my colleague from Michigan does not discuss either of the two