

hands of terrorists and one at the hands of Mother Nature. In both cases, Americans responded with a tremendous outpouring of compassion, lending their time, skills and dollars to a range of charitable organizations.

□ 1530

In response to both 9/11 and Hurricane Katrina, the thousands of civil aviators who make up Angel Flight America, stood ready to serve and, indeed, played a major role in the disaster response.

Flying over 150 missions following 9/11 and more than 2,200 missions in response to Katrina, these pilots led an aviation disaster response second only to that of the U.S. military.

But providing a coordinated aviation response during national emergencies is only a part of the underlying mission for most nonprofit volunteer organizations. Their most common mission is to provide emergency medical transportation services for needy families.

Each year, volunteer pilots transport hundreds of people with life-threatening illnesses thousands of miles in order to receive specialized medical attention, as well as transporting patients in remote locations who would otherwise be unable to receive care. Yet, despite the importance of their mission, these organizations have been left out of the Volunteer Protection Act in its current form.

This legislation addresses this mission by amending the Volunteer Protection Act to include organizations such as Angel Flight so they may continue to fulfill their mission and provide a critical service for needy families, seeking specialized medical attention.

It is important to note that I have worked closely with Congressman SCOTT to ensure that this legislation does not shield pilots from liability in instances of criminal misconduct or gross negligence.

Instead, this legislation provides nonprofit volunteer pilot organizations the security they need to grow and expand their mission to more parts of our country and provide a well-coordinated response in times of national emergencies.

I encourage all of my colleagues to support this important bipartisan legislation.

Mr. CONYERS. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. SENSENBRENNER. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. SENSENBRENNER) that the House suspend the rules and pass the bill, H.R. 1871, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

CLARIFYING TREATMENT OF SELF-EMPLOYMENT FOR PURPOSES OF LIMITATION ON STATE TAXATION OF RETIREMENT INCOME

Mr. SENSENBRENNER. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4019) to amend title 4 of the United States Code to clarify the treatment of self-employment for purposes of the limitation on State taxation of retirement income, as amended.

The Clerk read as follows:

H.R. 4019

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

SECTION 1. CLARIFICATION OF TREATMENT OF SELF-EMPLOYMENT FOR PURPOSES OF THE LIMITATION ON STATE TAXATION OF RETIREMENT INCOME.

(a) *IN GENERAL.*—Section 114(b)(1)(I) of title 4, United States Code, is amended—

(1) by inserting “(or any plan, program, or arrangement that is in writing, that provides for retirement payments in recognition of prior service to be made to a retired partner, and that is in effect immediately before retirement begins)” after “section 3121(v)(2)(C) of such Code”;

(2) by inserting “which may include income described in subparagraphs (A) through (H)” after “(not less frequently than annually”;

(3) by adding at the end the following: “The fact that payments may be adjusted from time to time pursuant to such plan, program, or arrangement to limit total disbursements under a predetermined formula, or to provide cost of living or similar adjustments, will not cause the periodic payments provided under such plan, program, or arrangement to fail the ‘substantially equal periodic payments’ test.”; and

(4) by adding at the end the following: “(4) For purposes of this section, the term ‘retired partner’ is an individual who is described as a partner in section 7701(a)(2) of the Internal Revenue Code of 1986 and who is retired under such individual’s partnership agreement.”.

(b) *APPLICATION.*—The amendments made by this section apply to amounts received after December 31, 1995.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. SENSENBRENNER) and the gentleman from Michigan (Mr. CONYERS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. SENSENBRENNER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 4019 currently under consideration.

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

There was no objection.

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

Mr. Speaker, I rise in support of H.R. 4019, a bill to amend title 4 of the United States Code to clarify the treatment of self-employment for the pur-

poses of the limitation on State taxation of retirement income.

This bill makes technical and clarifying amendments to the legislation enacted in 1996 to restrict the ability of States to tax certain pension income received by their former residents and nonresidents who earned income in that State.

Virtually every State correctly interpreted the law to encompass all retired individuals as Congress intended, and adjusted their tax systems accordingly. However, after 10 years, at least one State has sought to promote an interpretation of the law at odds with congressional intent by taxing the retirement income of partners who no longer live in the State or who may never even have ever lived there.

H.R. 4019 clarifies and reiterates the policy Congress wrote into Public Law 104-95, that States are prohibited from taxing the retirement income of all nonresident retirees, whether the individual is a retired employee, partner or principal.

Mr. Speaker, this bill, which enjoys bipartisan support, merely restores fairness and the original intent of Congress by reaffirming that States should treat all retirees equally.

I urge my colleagues to join me in supporting this legislation.

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

Mr. CONYERS. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, I rise in support of H.R. 4019, and I support the measure which is intended to clarify current law that prohibits States from taxing the retirement income of any nonresident, whether the individual is a retired employee, partner or a principal, and says that the benefits reduction calculations under the bill include components from both qualified and non-qualified plans.

Now, since 1996, States have adjusted their tax system to reflect the policy and to allow several different interpretations. The policy would upset expectations and reliance upon the law. And what we are doing is eliminating that possibility. This would also, without this change, further confuse the tax system and certainly lead to unnecessary litigation.

It should be noted that the States affected by Public Law 104-95 have adjusted their tax schemes to comply with the law as they understood it. However, there is one State presently that construes the statute in contravention of the original intent, and if this State, New York, is permitted to implement its interpretation of the bill, other States may follow. This, in turn, would most definitely spur an unlimited amount of needless litigation. So it is essential that for consistency and uniformity that this legislation before us be enacted.

We should note that neither the Federation of Tax Administrators nor the

National Governors Association are opposing this clarification.

This clarification is needed to protect the current State taxation policies, and I am proud to support it and urge my colleagues to do as well.

Mr. CANNON. Mr. Speaker, I would like to thank Chairman SENSENBRENNER, Ranking Member CONYERS and Representatives WATT for their work and leadership on this legislation.

H.R. 4019 is a technical amendment to Public Law 104-95. This legislation clarifies that all retirees should be treated the same with regard to how States may tax retirement payments.

In 1996, Congress passed Public Law 104-95 to prohibit States from taxing the retirement income of nonresident retirees. Essentially, if retirees, most of whom are on fixed incomes, are not living in the State, then no State except the State where the individual resides should tax the retirees' incomes.

After passage of the 1996 law, most States interpreted the law, as it was intended, to apply to all retirees, including employees and partners. One State, however, has recently taken the position that it can treat retired employees of a company and retired partners from partnership differently. This State's interpretation is contrary to the original intent of the law and would allow for a State to tax the retirement payments of a person who retires from a partnership, no matter where that retiree is living. This was not the intent of Congress when the bill was passed, as was emphasized at our hearing by our former colleague Mr. Gekas, who was chair of the subcommittee when Public Law 104-95 was enacted. Congress intended for all retirees to be treated the same under the law, and H.R. 4019 simply clarifies that intent. States must treat all retirees similarly.

I have worked with the State tax administrators and crafted a manager's amendment that passed the full committee by voice vote in order to alleviate their initial concerns, an appreciate their efforts in coming to the table to reach agreement.

I urge all of my colleagues to support H.R. 4019.

Mr. CONYERS. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. SENSENBRENNER. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. SENSENBRENNER) that the House suspend the rules and pass the bill, H.R. 4019, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 6:30 p.m. today.

Accordingly (at 3 o'clock and 38 minutes p.m.), the House stood in recess until approximately 6:30 p.m.

□ 1830

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. PETRI) at 6 o'clock and 30 minutes p.m.

COMMUNICATION FROM THE HON. CHARLIE NORWOOD, MEMBER OF CONGRESS

The SPEAKER pro tempore laid before the House the following communication from the Honorable Charlie Norwood, Member of Congress:

U.S. CONGRESS,
HOUSE OF REPRESENTATIVES,
Washington, DC, July 17, 2006.

Hon. J. Dennis Hastert,
Speaker, House of Representatives, Washington DC.

DEAR MR. SPEAKER: This is to notify you formally, pursuant to rule VIII of the Rules of the House of Representatives, that I have been served with a civil deposition subpoena, issued by the Superior Court of Fulton County, GA, for documents and testimony.

After consultation with the Office of General Counsel, I have determined that compliance with the subpoena is consistent with the precedents and privileges of the House.

Sincerely,

CHARLIE NORWOOD,
Member of Congress.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on motions to suspend the rules previously postponed.

Votes will be taken in the following order:

- H.R. 3085, by the yeas and nays;
- H.R. 3496, by the yeas and nays;
- H.R. 3729, by the yeas and nays.

The first and third electronic votes will be conducted as 15-minute votes. The second vote in this series will be a 5-minute vote.

TRAIL OF TEARS STUDY ACT

The SPEAKER pro tempore. The pending business is the question of suspending the rules and passing the bill, H.R. 3085, as amended.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Arizona (Mr. RENZI) that the House suspend the rules and pass the bill, H.R. 3085, as amended, on which the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 356, nays 5, not voting 71, as follows:

[Roll No. 375]

YEAS—356

Ackerman
Aderholt
Akin
Alexander
Allen
Baca
Bachus
Baird

Baker
Baldwin
Barrett (SC)
Barrow
Bartlett (MD)
Barton (TX)
Bass
Bean

Becerra
Berkley
Berman
Berry
Biggert
Bilbray
Bishop (GA)
Bishop (NY)

Bishop (UT)
Blackburn
Blunt
Boehler
Boehner
Bonner
Bono
Boren
Boswell
Boucher
Boustany
Boyd
Bradley (NH)
Brady (PA)
Brady (TX)
Brown (SC)
Brown-Waite,
Ginny
Burton (IN)
Butterfield
Buyer
Camp (MI)
Campbell (CA)
Cantor
Capito
Capps
Capuano
Cardin
Cardoza
Carnahan
Carson
Carter
Castle
Chabot
Chandler
Chocola
Clay
Cleaver
Clyburn
Cole (OK)
Conaway
Conyers
Cooper
Costa
Crenshaw
Crowley
Cubin
Cuellar
Culberson
Cummings
Davis (AL)
Davis (CA)
Davis (KY)
Davis (TN)
Davis, Jo Ann
Davis, Tom
DeFazio
DeGette
Delahunt
DeLauro
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dicks
Doggett
Doyle
Drake
Dreier
Duncan
Edwards
Ehlers
Emanuel
Emerson
Engel
English (PA)
Eshoo
Etheridge
Everett
Farr
Feeney
Ferguson
Filner
Foley
Forbes
Fortenberry
Fossella
Frank (MA)
Franks (AZ)
Gerlach
Gibbons
Gilchrest
Gillmor
Gingrey
Gohmert
Gonzalez
Goode
Goodlatte
Gordon
Granger

Graves
Green, Al
Green, Gene
Grijalva
Gutknecht
Hall
Harman
Hart
Hastings (FL)
Hastings (WA)
Hayworth
Hefley
Hensarling
Herger
Herseth
Higgins
Hinchee
Hinojosa
Hobson
Hoekstra
Holden
Holt
Honda
Hoolley
Hostettler
Hoyer
Hunter
Hyde
Inslie
Israel
Issa
Jackson (IL)
Jackson-Lee
(TX)
Jefferson
Jenkins
Johnson (CT)
Johnson (IL)
Johnson, E. B.
Jones (OH)
Kanjorski
Kaptur
Keller
Kelly
Kennedy (MN)
Kennedy (RI)
Kildee
Kilpatrick (MI)
King (IA)
King (NY)
Kirk
Klaine
Knollenberg
Kolbe
Kucinich
Kuhl (NY)
Langevin
Larsen (WA)
Larson (CT)
Latham
LaTourette
Leach
Levin
Lewis (CA)
Lewis (GA)
Lewis (KY)
Linder
LoBiondo
Lofgren, Zoe
Lowey
Lucas
Lungren, Daniel
E.
Lynch
Mack
Maloney
Manzullo
Marchant
Markey
Marshall
Matsui
McCarthy
McCaul (TX)
McCollum (MN)
McCotter
McCrery
McDermott
McGovern
McHenry
McHugh
McIntyre
McKeon
McMorris
McNulty
Meehan
Meek (FL)
Meeks (NY)
Melancon
Mica

Michaud
Millender-
McDonald
Miller (FL)
Miller (MI)
Miller (NC)
Miller, Gary
Mollohan
Moore (KS)
Moore (WI)
Moran (KS)
Moran (VA)
Murphy
Murtha
Musgrave
Myrick
Napolitano
Neal (MA)
Neugebauer
Ney
Norwood
Nunes
Oberstar
Obey
Olver
Ortiz
Osborne
Otter
Pallone
Pastor
Payne
Pearce
Pelosi
Peterson (MN)
Petri
Pickering
Pitts
Platts
Poe
Pombo
Pomeroy
Porter
Putnam
Radanovich
Rahall
Ramstad
Rangel
Regula
Rehberg
Reichert
Renzi
Reyes
Reynolds
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Ross
Roybal-Allard
Royce
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Ryun (KS)
Sabo
Salazar
Sánchez, Linda
T.
Sanchez, Loretta
Sanders
Saxton
Schakowsky
Schiff
Schmidt
Scott (GA)
Scott (VA)
Sensenbrenner
Serrano
Shadegg
Shaw
Shays
Sherman
Sherwood
Shimkus
Simmons
Simpson
Skelton
Slaughter
Smith (NJ)
Smith (TX)
Smith (WA)
Snyder
Sodrel
Solis
Souder
Spratt
Stark