Senator INOUYE, Senator AKAKA, and the leadership of both the Senate Energy and Natural Resources Committee and the House Resources Committee. It has been a privilege of mine to serve with Chairman POMBO and Congressman RAHALL. We are going to miss working with Chairman THOMAS and Chairman POMBO. We appreciate their support of this legislation, and we look forward to continuing to work under the leadership of Congressman RAHALL. I thank my friend from California (Mr. RADANOVICH) for managing these bills with me today

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

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. RADANOVICH) that the House suspend the rules and concur in the Senate amendments to the bill, H.R. 1492.

The question was taken; and (two-thirds of those voting having responded in the affirmative) the rules were suspended and the Senate amendments were concurred in.

A motion to reconsider was laid on the table.

INNOCENT SPOUSE PROTECTION ACT

Mr. RAMSTAD. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 6111) to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending, as amended.

The Clerk read as follows

H.R. 6111

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

SECTION 1. TAX COURT REVIEW OF REQUESTS FOR EQUITABLE RELIEF FROM JOINT AND SEVERAL LIABILITY.

(a) IN GENERAL.—Paragraph (1) of section 6015(e) of the Internal Revenue Code of 1986 (relating to petition for tax court review) is amended by inserting '', or in the case of an individual who requests equitable relief under subsection (f)'' after ''who elects to have subsection (b) or (c) apply''.

(b) CONFORMING AMENDMENTS.—

(1) Section 6015(e)(1)(A)(i)(II) of such Code is amended by inserting ''or request is made'' after ''election is filed''.

(2) Section 6015(e)(1)(B)(i) of such Code is amended—

(A) by inserting ''or requesting equitable relief under subsection (f)'' after ''making an election under subsection (b) or (c)'', and

(B) by inserting ''or request'' after ''to which such election''.

(3) Section 6015(e)(1)(B)(ii) of such Code is amended by inserting ''or to which the request under subsection (f) relates'' after ''to which the election under subsection (b) or (c) relates''.

(4) Section 6015(e)(4) of such Code is amended by inserting ''or the request for equitable relief under subsection (f)'' after ''the election under subsection (b) or (c)''.

(5) Section 6015(e)(5) of such Code is amended by inserting ''or who requests equitable relief under subsection (f)'' after ''who elects the application of subsection (b) or (c)''.

(6) Section 6015(g)(2) of such Code is amended by inserting ''or of any request for equitable relief under subsection (f)'' after ''any election under subsection (b) or (c)''.

(7) Section 6015(h)(2) of such Code is amended by inserting ''or a request for equitable relief made under subsection (f)'' after ''with respect to an election made under subsection (b) or (c)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to liability for taxes arising or remaining unpaid on or after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Minnesota (Mr. RAMSTAD) and the gentleman from New York (Mr. MCNULTY) each will control 20 minutes.

The Chair recognizes the gentleman from Minnesota.

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

I rise in support of H.R. 6111, a bill to provide the U.S. Tax Court with jurisdiction to review innocent spouse relief claims. I urge my colleagues to join me in passing this legislation introduced by our distinguished colleague and friend from California, Representative TAUSCHER.

Under current law, married couples who submit joint tax returns are individually responsible for paying the taxes owed to the Federal Government. The Internal Revenue Service can, however, relieve this responsibility, Mr. Speaker, in situations where one spouse was unaware that the other spouse understated the amount of taxes due on their joint return. This type of relief, called innocent spouse relief, is granted at the discretion of the IRS. Currently, if the IRS denies a claim for innocent spouse relief, the tax court which specializes in tax law, does not have jurisdiction to review the IRS decision. This bill would provide the tax court with authority to review these claims by innocent spouses.

Mr. Speaker, we have the opportunity today to allow innocent spouses to take their cases to the Federal court with the most knowledge and expertise in handling tax matters. The tax court's experience with tax cases should ensure that denials of claims for innocent spouse relief are handled both fairly and expeditiously.

Mr. Speaker, I commend my colleague and friend, Representative TAUSCHER, for her leadership and key work on this issue. The Senate has passed a similar provision, and I urge my colleagues to do the same by voting in favor of this important commonsense legislation.

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

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

(Mr. MCNULTY asked and was given permission to revise and extend his remarks.)

Mr. MCNULTY. Mr. Speaker, I rise in support of H.R. 6111, legislation which enhances the innocent spouse equitable relief provision of the Internal Revenue Code. I believe that the enactment of this proposal will provide a straightforward and noncontroversial solution to the unfair treatment of innocent spouses under current law. Through only minor legislative modifications, this bill clarifies the statute's original intent, affording innocent spouses the necessary recourse to ensure their cases and circumstances are given a fair hearing.

Mr. Speaker, at this time, I would like to yield such time as she may consume to the sponsor of this legislation, the gentlewoman from California (Mrs. TAUSCHER).

Mrs. TAUSCHER. Mr. Speaker, please let me thank my colleague, Mr. MCNULTY, for his great leadership and my distinguished colleague from Minnesota, Mr. RAMSTAD, for his friendship and leadership, too.

Mr. Speaker, I rise in really strong support of the Innocent Spouse Protection Act. Along with my great friend and colleague Senator FEINSTEIN of California, I introduced this legislation because I believe that it will provide a straightforward solution to the unfair treatment of innocent spouses under the current law.

Under the current Tax Code, the IRS may relieve an innocent spouse of liability for unpaid taxes if it would be unfair to hold that spouse responsible. No recourse exists, however, to prevent the IRS from seizing assets or garnishing wages if relief is not approved. The story of one Californian provides an example of the problem.

The IRS seized all of her husband's income to pay a tax liability incurred 20 years earlier, very long before they were married, which is clearly not the responsibility of this spouse. But because the IRS seized all of the income, the taxes on the income remained unpaid and, as you can imagine, the ball keeps rolling along.

When this woman's spouse died, the IRS pursued the innocent spouse for the taxes on her deceased husband's income. Along rolls the ball. She was forced to then sell her family home and all of her property owned jointly with her husband. In fact, the IRS may have her wages garnished along with funds set aside for her in a trust by a probate court in a completely unrelated family matter.

Recent decisions by the Eighth and Ninth Circuit Courts of Appeals have denied the tax court jurisdiction over petitions for equitable relief. Consequently, there are no mechanisms for review or appeal of these IRS decisions.

The aim of this legislation is to provide an avenue through which these decisions may be appealed. This bill in no way guarantees relief, but rather fixes the broken appeals process for these IRS decisions.

Mr. Speaker, I urge my colleagues to support this small change that is supported by my colleagues on the Ways and Means Committee that will have a profound effect on the lives of many innocent spouses who deserve their day in court.

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

Mr. RAMSTAD. Mr. Speaker, we have no further speakers on this bill, I urge my colleagues to support H.R. 6111, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Minnesota (Mr. RAMSTAD) that the House suspend the rules and pass the bill, H.R. 6111, as amended.

The question was taken; and (two-thirds of those voting having responded in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. RAMSTAD. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous materials on the subject of the bill just passed.

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

There was no objection.

RECESS

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

Accordingly (at 12 o'clock and 56 minutes p.m.), the House stood in recess subject to the call of the Chair.

□ 1404

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. PRICE of Georgia) at 2 o'clock and 4 minutes p.m.

APPOINTMENT OF CONFEREES ON H.R. 5682, HENRY J. HYDE UNITED STATES AND INDIA NUCLEAR COOPERATION PROMOTION ACT OF 2006

Mr. HYDE. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the bill (H.R. 5682) to exempt from certain requirements of the Atomic Energy Act of 1954 a proposed nuclear agreement for cooperation with India, with a Senate amendment thereto, disagree to the Senate amendment, and agree to the conference asked by the Senate.

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

There was no objection.

MOTION TO INSTRUCT OFFERED BY MR. LANTOS

Mr. LANTOS. Mr. Speaker, I offer a motion to instruct conferees.

The Clerk read as follows:

Mr. Lantos moves that the managers on the part of the House at the conference on the disagreeing votes of the two Houses on the Senate amendment to the bill H.R. 5682 be instructed to recede to the provisions contained in section 105(8) of the Senate amendment.

The SPEAKER pro tempore. Pursuant to clause 7 of rule XXII, the gentleman from California (Mr. LANTOS) and the gentleman from Illinois (Mr. HYDE) each will control 30 minutes.

The Chair recognizes the gentleman from California.

Mr. LANTOS. Mr. Speaker, I yield myself such time as I may consume to explain the motion.

Mr. Speaker, this motion instructs the conferees to H.R. 5682, the U.S.-India Nuclear Cooperation Promotion Act, to maintain section 105(8) of the Senate amendment. This section requires a determination by the President that India is fully and actively participating in U.S. and international efforts to dissuade, sanction and contain Iran for its nuclear program consistent with United Nations Security Council resolutions.

Mr. Speaker, I voted in favor of a motion to recommit H.R. 5682 that was offered by my friend Mr. MARKEY during floor consideration of the bill. That motion would have required a similar determination on Iran. I strongly believed that obtaining such an assessment of India's policy in this regard is a critical piece of information to aid our deliberations when we consider an actual agreement for civil nuclear cooperation with India as required by H.R. 5682.

Mr. Speaker, my view has not changed. I am a strong supporter of expanding nuclear cooperation with India, which I believe will greatly benefit both of our great countries. But, Mr. Speaker, we should ensure that we have all relevant information that could pertain to our deliberations regarding expanding nuclear cooperation with India.

I strongly urge my colleagues to support this motion to instruct.

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

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

Mr. Speaker, the administration has strongly requested that the conferees remove from the conference report Senator HARKIN's amendment regarding Iran. This motion would instruct the House conferees to ensure that that language was retained in the conference report. This is one item that well-meaning Members can honorably dispute. But there is not enough time remaining to delay passage of this conference report. Therefore, I have no objection to the motion.

Mr. MARKEY. Mr. Speaker, I rise in support of the Motion to Instruct Conferees. The recommital motion I offered when this bill came to the floor in July would have required the President to certify that India is fully supporting U.S. efforts to prevent Iran from acquiring weapons of mass destruction. The gentleman from California Mr. LANTOS supported my amendment, and I thank him for that, but my amendment unfortunately failed.

In the Senate, a similar but less expansive amendment offered by Sen. HARKIN was successful, and that is the amendment supported by this Motion to Instruct.

The Harkin Amendment would require the President to certify that India was abiding by United Nations Security Council resolutions regarding Iran. Since those resolutions are already binding under international law, that is a low enough bar that the President could make such a certification for almost any country in the world. India would certainly pass.

The Harkin Amendment doesn't do everything that I would like it to, but I believe that it is nonetheless an important provision to keep in the final bill.

But now the Bush Administration is objecting to even this modest requirement. Last week, Secretary Rice wrote to Chairman HYDE and Ranking Member LANTOS asking that all of the significant nonproliferation provisions added by the Congress be removed. She also argued that the Harkin Amendment would be viewed by India as an "additional condition," and therefore the requirement must be removed.

So it seems that the Bush administration is refusing to ask a close ally, India, to abide by established international law and assist in preventing Iran from going nuclear.

Apparently, the Bush Administration has entered the nuclear twilight zone. It can go to war in Iraq to disarm imaginary WMD, but not a word to India in this nuclear agreement about helping us stand up to Iran's WMD programs? I ask my colleagues: Whose foreign policy is the Administration promoting?

This is a modest suggestion. I think we actually should be doing more, and I and other House Members have sent a letter to Chairman HYDE and Ranking Member LANTOS outlining some of the other critical nuclear nonproliferation provisions that are the minimum requirements that we should be including in this bill. I hope that they are included in the final conference report.

But we really do need to ensure that India is not able to simultaneously reap the benefits of nuclear cooperation with the U.S. and others, while continuing to support Iran's efforts to maintain a renegade nuclear program. I urge all of my colleagues to vote for this Motion to Instruct Conferees, because we absolutely must halt Iran's nuclear ambitions.

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

Mr. LANTOS. Mr. Speaker, I urge all of my colleagues to strongly support this motion to instruct.

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

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to instruct.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to instruct offered by the gentleman from California (Mr. LANTOS).

The motion to instruct was agreed to.

A motion to reconsider was laid on the table.

The SPEAKER pro tempore. Without objection, the Chair appoints the following conferees: