two-thirds of the several States, Congress shall call a convention for proposing amendments.'' Since the 17th Amendment took out the last check and balance on usurpation of States' rights, it's time to get the balance back in place.

We have 39 States upset, wanting to do something, and not have another unfunded mandate coming down their throats. This will do it. Let's get an amendment that gets the balance back into the country and the Constitution before this Congress destroys what's left.

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 10 minutes p.m.), the House stood in recess subject to the call of the Chair.

□ 1300

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Ms. TITUS) at 1 o'clock and 1 minute p.m.

PROVIDING FOR CONSIDERATION OF H.R. 4849, SMALL BUSINESS AND INFRASTRUCTURE JOBS TAX ACT OF 2010

Mr. CARDOZA. Madam Speaker, by direction of the Committee on Rules, I call up House Resolution 1205 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 1205

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4849) to amend the Internal Revenue Code of 1986 to provide tax incentives for small business job creation, extend the Build America Bonds program, provide other infrastructure job creation tax incentives, and for other purposes. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from California is recognized for 1 hour.

Mr. CARDOZA. Madam Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Florida (Mr. LINCOLN DIAZ-BALART). All time yielded during consideration of the rule is for debate only.

GENERAL LEAVE

Mr. CARDOZA. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks on House Resolution 1205.

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

There was no objection.

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

Madam Speaker, House Resolution 1205 provides for the consideration of the Small Business and Infrastructure Jobs Tax Act of 2010. The rule provides for 1 hour of general debate controlled by the Committee on Ways and Means. The rule waives all points of order against consideration of the bill except for clause 9 and 10 of rule XXI. The rule also provides that the amendment in the nature of a substitute reported by the Committee on Ways and Means, modified by the amendment printed in the Rules Committee report, shall be considered as adopted. Finally, the rule provides one motion to recommit with or without instructions.

Madam Speaker, despite what you may hear, the fact is that the Recovery Act has saved or created over 2 million jobs, and we have seen signs that our economy is starting to grow once again. In 2009, we saw a 2.8 percent GDP growth in the third quarter, which represented the biggest 6-month turnaround in our economy since 1980. And the fourth quarter's 5.9 percent growth is a dramatic change in direction from when President Obama took office and the economy was then shrinking by minus 6.4 percent.

Before President Obama took office and we passed the Recovery Act, we were losing an average of 600,000 jobs per month. Since passing the Recovery Act, job loss has slowed to an average of 90,000 per month. After suffering through the worst economic crisis since the Great Depression, job loss has nearly leveled off in the past 2 months. We're almost back to par.

It is clear that the economy is growing again and employers are not only not shedding from their payrolls but they are starting to hire once again. Those are the economic facts and a clear sign that the actions taken by the Obama administration and this Democratic Congress are in fact working to turn the economy around.

However, having said that, this does not mean that we are out of the woods by any stretch of the imagination.

In too many parts of the country, including my district in California, the recovery has been slow. Unemployment is still high, and we continue to lose jobs by the thousands. Few regions of the Nation are suffering more from the recession than my San Joaquin Valley of California. The three biggest cities in my district—Merced, Stockton, and Modesto—have some of the highest foreclosure and unemployment rates in the country.

As I've said before, my district has been economically ravaged at a level equal to the devastation that we have seen oftentimes in the aftermath of hurricanes.

Now is not the time to sit back and relax but to continue to give this economy a shot in the arm that it needs in so many areas like mine. And we will get the extra stimulus we need to overcome this recession once and for all by passing this and other measures that will be coming before us.

This is why Congress just passed, and President Obama just signed, the HIRE Act to help create jobs and strengthen our economy, and to bring help to our communities, like the one I represent. It funds infrastructure projects and provides tax incentives and credits for businesses to hire unemployed workers to help small businesses invest and expand.

That is also why we are bringing this bill, H.R. 4849, the Small Business and Infrastructure Jobs Tax Act of 2010, on the floor today with an additional provision, a proven measure to further stimulate the economy.

The small businesses of America form the backbone of economic growth in our country. In fact, they are responsible for creating three out of every four jobs in the United States. That is why with this bill we are continuing to foster their growth and entrepreneurial spirit by completely eliminating the capital gains taxation on stock investments made in small businesses through 2011. This provision will help encourage investments immediately and will help small businesses put more people on their payrolls, continuing to drive our economic recovery.

H.R. 4849 also increases the deduction for start-up expenditures for small businesses from $5,000 to $20,000, giving our budding entrepreneurs a better opportunity to succeed.

The bill provides substantial relief to small businesses who run afoul of certain tax rules. Current law was intended to punish large corporate tax cheats but has had the unintended consequences and effects of threatening small businesses with bankruptcy. This bill removes the stiff penalties for small businesses to ensure that they will keep their doors open and continue creating jobs.

H.R. 4849 makes an additional allocation of Recovery Zone Bonds to ensure that each locality receives a minimum allocation, and hardest-hit areas of the country, such as my district, are not overlooked like they were in the initial allocation in previous legislation.

I'm especially thankful to the Ways and Means Committee for addressing the concerns I raised regarding this issue.

Finally, this bill extends the Recovery Act's Build America Bonds program. To date, State and local governments have financed well over $78 billion in infrastructure projects using this tool to create jobs and help improve water utilities, sewers, schools, hospitals, transit buses, and other public projects.

Financial experts such as Stephen Gandel have called Build America Bonds one of the economic recovery effort's biggest successes.

Madam Speaker, speaking for my own district, nowhere are this and other jobs bills more necessary than the San Joaquin Valley. We needed help last week, we needed it a year ago. Economic relief for my constituents remains long overdue.

It is time to stop blaming. It's time to stop playing political games. It's time to start providing the relief people so desperately need. It's important we keep our foot on the gas pedal and continue to give our economy the jolt it needs while it is starting to awake.

Madam Speaker, I reserve the balance of my time.

Mr. LINCOLN DIAZ-BALART of Florida. I would like to thank my friend, the gentleman from California (Mr. CARDOZA), for the time, and I yield myself such time as I may consume.

Over a year ago, Madam Speaker, the President promised that if Congress passed the so-called stimulus bill, unemployment would not reach 8 percent. Well, here we are today with unemployment just under 10 percent. It turns out that the stimulus bill was anything but a job creator. Instead, it was a monumental waste of money that created tons of debt for the Nation.

Since then, the people have demanded that the majority stop their unbridled spending spree. They want Congress to focus our work on commonsense job creation legislation that does not spend away the Nation's future.

Yet 2 days ago the majority ignored the American people and passed the so-called health care bill. It costs over a trillion dollars. A bill that, just like the so-called stimulus, does nothing to create jobs except for new IRS agents in the case of the new legislation. It has over $500 billion in new taxes and mandates on businesses that will inevitably lead them to lay off workers or forgo hiring new workers.

Knowing that the people have rejected their signature issues, that the majority has ignored the number one issue in this country—the lack of new jobs—the majority now puts forth H.R. 4849, which it calls the Small Business and Infrastructure Jobs Tax Act. They desperately want to be seen by the people as doing something on jobs—anything on jobs. But just calling a bill a stimulus does not mean it will stimulate job creation.

This bill does not create jobs just because the majority has slapped ''jobs'' on the title of the bill. This bill is nothing more than a hodgepodge of narrow, targeted tax provisions that will not create new jobs. Although it's sold as a jobs bill, it actually amounts to a net tax increase at a time when Congress should be lowering taxes in order to encourage job growth.

In this legislation, the largest tax is a $7.7 billion one on foreign companies located in the United States employing American workers. Yes, a tax on companies employing American workers. Already the U.S. is the only country in the world that taxes the overseas income of its businesses. Every other country taxes the income obviously only that is earned within its borders. So we tax income anywhere in the world.

Now, higher taxes, as called for in this legislation, will further encourage those businesses to keep their income earned abroad in foreign countries and invest it there and create jobs there rather than in the United States.

□ 1315

Jobs will be moved. Jobs that they would have created in the U.S. will be moved to other countries, reducing employment opportunities in the United States, depressing wages for current American workers. This is not a way to get Americans back to work, Madam Speaker. It's an example of the dogma of the absurd at work.

According to the Joint Committee on Taxation, ''the effects of the bill are so small relative to the size of the economy and the degree of uncertainty associated with the estimate as to be incalculable within the context of a model of the aggregate economy.'' So, at the very least, this jobs bill won't create jobs.

Now, it sounds like the stimulus that didn't stimulate. It's more of the same from this congressional majority.

What is ironic is that, if the stimulus had worked as sold, we wouldn't be here today. We told the majority, Madam Speaker, we told them that their stimulus would do little, if anything, to spur job growth. What is so unfortunate is the American people are having to pay the price for the majority's incompetence.

One of the central tenets of the Democrats' campaign in 2006 was that they would run Congress in a more open and bipartisan manner. On December 6, 2006, the Speaker reiterated her campaign promise. She said, ''We promised the American people that we would have the most honest and open government, and we will.''

The Speaker even laid out how she would carry out her promise in a document called, ''A New Direction for America.'' In it she wrote, ''Bills should be developed following full hearings and open subcommittee and committee markups, with appropriate referrals to other committees. Bills should generally come to the floor under a procedure that allows open, full, and fair debate consisting of a full amendment process that grants the minority the right to offer its alternatives, including a substitute.''

This bill, Madam Speaker, like so many before it, fails to meet that standard. Contrary to the promise, the majority brings forth today a rule that forbids Ways and Means Ranking Member CAMP from offering the minority's substitute amendment. It also blocks every other Member from both sides of the aisle from offering amendments.

What makes this violation of the Speaker's promise so unfortunate is that, on Ways and Means bills, Madam Speaker, the House has a long history of allowing the ranking member to offer a minority substitute. We should defeat this rule and allow the House to proceed through regular order and allow Members to participate in the legislative process.

I reserve the balance of my time.

Mr. CARDOZA. Madam Speaker, in response to my friend and colleague from Florida, I would just remind him that, in this particular legislation, we are paying for our tax cuts. We are not going to, like they did when they were in charge, by cutting taxes and leaving it for their children to pay for, this bill pays for this tax cut by closing foreign tax loopholes that were given to special interests. I think that that's a trade the American people will accept every single day.

Madam Speaker, I now would like to yield 2 minutes to the gentlewoman from California (Ms. CHU).

Ms. CHU. Madam Speaker, first I want to thank Chairman LEVIN and Chairman MCDERMOTT for including in the manager's amendment the extension of the Jobs NOW program. I would also like to thank Chairman LARSON and the co-Chairs of the Congressional Jobs Working Group, BETTY SUTTON and ALCEE HASTINGS, for their support of this bill and program.

I rise today to support the manager's amendment to H.R. 4849, the Small Business and Infrastructure Jobs Tax Act, which extends an extremely successful employment program I call Jobs NOW. It has created over 156,000 jobs in 29 States across the country. It is extraordinary for the fact that it has been able to create jobs so quickly.

The model is Los Angeles County, where Supervisor Don Knabe created over 11,000 subsidized jobs in 1 year, jobs like park rangers, receptionists, teacher's assistants, and childcare workers. Workers got paid $10 an hour for up to 40 hours a week. The employer provided 20 percent of the wage cost and the Federal Government provided the rest.

The reason it succeeded is that it was a win/win for both small business and workers. Main Street businesses like Armstrong Pies in Linden, Tennessee, used this program to add 10 employees, buy new equipment, increase production, and expand their distribution. That's a big step forward with a little bakery. Workers in this program can sleep better at night knowing they can put food on the table.

Madam Speaker, I submit for the RECORD an email from one of the participants in Los Angeles, Ms. Avila.

From: Alyssa Avila
Sent: Thursday, March 11, 2010 3:14 PM
To: john@l—chamber.com
Subject: S.T.E.P. program

HELLO JOHN—I am so happy that I have been given the opportunity to receive this incredible work experience through the program. It has been a little over 3 months since I began this job, and I have to say it has changed my life so much in this little time. For one it has given my husband and I a chance to experience the feeling of having a steady income that we can actually live off of. With him only working it wasn't enough for our family to survive on. I have been able to get off of cash aid and have also been able to realize the importance of keeping a job for the financial security. Not only the financial aspect but the learning factor and the chance to prove myself to an employer without them being judgmental. Any other employer wouldn't give me a chance just for my lack of experience. Even though I know that I can definitely do the job it really takes a toll on your self-esteem when you're turned down. I also think it's very important for my children to see me actively working. Now since I've been employed they are constantly reminded how important it is for people to work all their lives. The importance of responsibility starts as a child and it is very important to me to be a good role model and show my children that having a good work ethic is key in life. I just can't be thankful enough for this opportunity and hope that we can get it extended for one more year.

Sincerely,

ALYSSA AVILA.

She says, ''It has been a little over 3 months since I began this job, and I have to say it has changed my life so much in this little time.'' She also states, ''I have been able to get off of cash aid and have also been able to realize the importance of keeping a job for the financial security. Not only the financial aspect but the learning factor and the chance to prove myself to an employer without them being judgmental.'' In addition, she says, ''I also think it's very important for my children to see me actively working.'' Further, ''show my children that having a good work ethic is key in life. I just can't be thankful enough for this opportunity and hope that we can get it extended for 1 more year.''

The manager's amendment and bill will, indeed, extend this program. I strongly support the manager's amendment.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, it's my privilege to yield 3 minutes to my friend from Washington (Mr. REICHERT).

Mr. REICHERT. I thank the gentleman for yielding.

Madam Speaker, well, at least today we are talking about incentives for small businesses. That's a start. People are still asking: Where are the jobs? We are still at close to 10 percent unemployment.

Small business, I think as everyone knows, is responsible for over 80 percent of our jobs in this country, and I am standing here today because yesterday I submitted two amendments. In fact, this is the second time I have submitted these amendments. The first time was in the Ways and Means Committee, asking for the current tax laws governing small businesses, the capital gains tax and other taxes on small businesses, to stay the same, to not go up. But come January capital gains tax will increase by 20 percent.

We are going to ask businesses to try and hire new employees under a heavy burden of taxes. We are talking about a bill today that's $15 billion of incentives, limited incentives, hours after we have slapped them with hundreds of billions of dollars of tax increases under the health overhaul bill.

There is a 3.8 percent investment tax; other penalties if you don't provide mandated health care. This doesn't include the $588 billion in other tax hikes coming in December when the current tax rates expire. Because of that, one-third of all businesses and their activity would be taxed more. Raising taxes is the last thing we should be doing to small businesses.

Where are the jobs? People keep asking.

I have to say, I am disappointed that my amendments weren't accepted in the Ways and Means Committee. They were voted down, and I have to say, again, I am disappointed that they were once again voted down last night in the Rules Committee.

The last thing we should be doing to small businesses is raising taxes. The last thing that Congress should be doing is raising taxes. Small businesses today need certainty about what's going to be happening to them in the future. Small businesses today want to hire employees, but they can't hire employees because they are being taxed too much.

I think we have one question in this Congress to ask, and that is: Do we want to raise taxes on small businesses or do we want to help small businesses by keeping their tax burdens low? I am one of those that stand up and say, I want to keep the tax burdens on small businesses low so they can hire employees, so we can generate jobs, so we can generate this economy and get this country moving forward.

Mr. CARDOZA. Madam Speaker, I listened carefully to the comments of Mr. REICHERT, the gentleman from Washington. Typical of the other side of the aisle and his political party, my colleague, the amendment that he offered violated PAYGO.

Now, as I look back on the recent history of our country, as we have lowered taxes and we didn't pay for them, the deficit ballooned out of control. That's exactly what people are upset about, the deficit ballooning out of control, and it was their economic policies that got us into this mess.

Madam Speaker, at this point I would like to yield 3 minutes to the gentleman from Oregon (Mr. BLUMENAUER).

Mr. BLUMENAUER. I appreciate the gentleman's courtesy in permitting me to speak on this and his leadership guiding the rule for us. This is important legislation for us to consider. It's ironic that our Republican friends are saying that the solution they want is more tax cuts.

If you look at the jobs trajectory, in the Clinton administration where the tax levels were what they are going to be reverting to under the law, written by the Republicans, by the way, compared to what happened in the Bush administration where spending went up, taxes were cut, the economy collapsed, then we had the lowest rate of job creation during Bush years even though we took their prescription and cut taxes for all sorts of special interests. It is important that we are moving forward from this point by paying for the things that we do.

It's a hard lesson, but it worked in the 8 years of the Clinton administration where we had deficits reduced every single year until, at the end, we were actually in surplus compared to what happened later and had more robust job creation, lower deficits, more jobs by having a balanced economy and focusing on what's important. It is important being able to rebuild and renew this country.

I am pleased that we have in here the Build America Bonds, that we will be able to extend a favored treatment to local governments, to be able to build infrastructure, to be able to fight congestion, fight pollution, be able to revitalize communities. These bonds have been very successful in the last program we had. This extends it for 3 more years.

I would hope, Madam Speaker, that at some point we will be able to return to the era where at least one area was not partisan, and that is infrastructure and rebuilding and renewing America. Even Ronald Reagan supported user fees for things like transportation.

I hope we get to the point where the commitment to infrastructure, to roads, to transit, clean water, clean air, cleaning up Superfund sites, again enjoys the bipartisan support that it has at home here on Capitol Hill.

We have a wide range of groups, from the Chamber of Commerce to AGC to truckers who are willing to work with us to be able to provide this vital program going forward. I hope we reach that point, but, in the meantime, approving this legislation, jump-starting infrastructure for the next 3 years and not adding to the deficit, but being deficit neutral, and dealing with areas, in fact, in some cases, recognized by the Bush Treasury, that there was abuse of the tax system and needed to be changed.

I hope we approve this rule, I hope we approve this legislation and we are able to get on to the business of continuing improving the economy.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, I remember before the era of President Obama and trillion to trillion-and-a-half dollar deficits, $200 billion, I remember, used to be a lot of money. President Clinton,

I remember his budgets, since the era of the 1990s was just mentioned, called for at least $200 billion budgets ad infinitum. And I remember the great struggles between the Republican congressional majority in the 1990s and the Clinton White House that finally led to a balanced budget, despite President Clinton's submittal of budgets with at least $200 billion of deficits indefinitely into the future. So that's setting the record straight.

□ 1330

What is important to note at this point, I think, is that increasing taxes in a recession is the worst thing that we could do, and the Democratic majority continues to do it time and time again.

I yield such time as he may consume to the distinguished ranking member of the Rules Committee, Mr. DREIER.

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

Mr. DREIER. Madam Speaker, let me first thank my friend from Miami, my Rules Committee seatmate, for his very thoughtful remarks. It was listening to him that led me to come to the floor.

He opened his remarks, Madam Speaker, by referring to the commitment that President Obama made, that if we were to pass the $1 trillion stimulus bill, that the unemployment rate would not exceed 8 percent. He very thoughtfully reminded us, Mr. DIAZ-BALART that is, in his statement that, unfortunately, we have an unemployment rate that is hovering around 10 percent. And as my friend from California regularly shares with us in the Rules Committee and here on the House floor, the unemployment in his congressional district in some areas exceeds 20 percent.

It is a very sad and tragic thing that we deal with, in our State of California, a statewide unemployment rate of 12.2 percent; the unemployment rate in some of the areas that I represent, 14.4 percent. And then, as I said, Mr. CARDOZA has very tragically an unemployment rate that is in excess of 20 percent.

Of course, anecdotally, we continue to hear horror stories of people losing their homes, people losing their businesses. And we know how tough this is. We know how horrible the situation is for families when young children are forced to move from their homes. And that is the reason that I believe that it is absolutely imperative that we focus our attention on the best possible prescription for job creation and economic growth.

I think one of the things we have found, Madam Speaker, is the $1 trillion stimulus bill was not only not the answer, but when we were promised that the unemployment rate would not exceed 8 percent and it is hovering about 2 points above that, we know that it not only has not been the answer to the problem, but I think every shred of empirical evidence that we have is that that has exacerbated the problem. Why? Well, it gets back to the remarks that Mr. DIAZ-BALART just shared with us about the level of Federal spending.

As we look at the problems that are out there, job creation and economic growth is critical; but I continue to hear overwhelmingly from my constituents and from people with whom I speak across this country that the fact that we have seen now in the first 14 months of this administration an increase in the Federal debt that is larger than the increase in the debt that everyone on both sides of the aisle decry during the entire 8 years of the Bush administration is a sad commentary.

Let me repeat that, Madam Speaker. We have seen in the first 14 months of this administration an increase in the national debt that is larger than the entire increase in the debt during the 8 years of the Bush administration.

Now, the byproduct of that is an article that just appeared on March 22 in Bloomberg, and it points to the fact that there is less confidence in the bond market for the Federal Government than there is for private sector companies like Berkshire Hathaway, the Lowes Company, Johnson & Johnson, and others. Meaning, that as we look at what has always been seen not only in the United States, but around the world, as the most stable and confident investment that people can look to, the most stable investment is now developing yields that are below those of private sector companies.

There is less confidence in the future of the Federal Government. And there is a very simple reason for that, and it is that we have seen this constant increase, an exacerbation of our deficit and our debt. And that is why doing everything we can, Madam Speaker, to rein that in needs to continue to be our priority.

What is it that has happened? Well, 1 hour ago the President of the United States signed what will be ultimately a $1.2 trillion bill to deal with the issue of health care.

We all know that having every American have access to quality health insurance is an extraordinarily high priority for people on both sides of the aisle. But as we look at some of the details of what this legislation that will end up because of the doc fix, which everyone says will be included in that, totaling $1.2 trillion, we have gotten to a point where we will see the hiring of reportedly 18,000 new Internal Revenue Service agents who are going to be, through what will look like a new 1099 form, the provider of that insurance policy; and the American citizen will have to ensure that there is compliance with this new mandate, a dictate from the Federal Government that is going to be imposed on every American.

And so as we look at dealing with this problem, and everyone decries government spending, we just 1 hour ago saw a humongous new cost burden imposed on the American taxpayer.

Now, my friend from California, Madam Speaker, has just said, and he did in the Rules Committee yesterday, he talked about the fact that he liked the notion of cutting the capital gains rate and that he was supportive of the general thrust of what Mr. REICHERT was trying to do. And Mr. SESSIONS offered that amendment up in the Rules Committee, but he did mention the fact that it was not paid for. I just listened to the remarks: it is not paid for. And, Madam Speaker, I think it is really important for us to look at this issue of ''paid for.''

Now, I have stood in this well for a long period of time, frankly, since I first got here, because I came here with Ronald Reagan, to talk about the bipartisan approach that needs to be taken towards getting our economy back on track. Steve Forbes in his great new book entitled, ''How Capitalism Will Save Us,'' refers to real-world economics. We have to look at reality here.

Now, it is a pipe dream for people to believe that somehow, if you reduce the top rate on capital gains, that it is going to be a huge burden to the Federal Government when every shred of evidence that we have is that not only will that kind of tax incentive be paid for, it will dramatically increase the revenues to the Federal Government. And the best example—I don't think I need to appeal to our other side of the aisle by pointing to Ronald Reagan. But as I look to the other side of the aisle, I would appeal by making the argument that this is exactly what President John F. Kennedy, one of our Nation's greatest Presidents, a Democrat, did in 1961.

Madam Speaker, what he did was he brought about broad, across-the-board marginal tax rate reduction, including a large reduction of the capital gains tax rate.

Now, my friend says this needs to be paid for. Madam Speaker, not only was the Kennedy capital gains rate reduction paid for; it led to a doubling of the flow of revenues to the Federal Treasury. Similarly—and that is why I like to talk about this as a bipartisan proposal—in 1981, Ronald Reagan did the exact same thing. We saw across-the-board marginal rate reduction and at the same time we saw a reduction of the capital gains rate. And what happened, Madam Speaker? Not only did that marginal rate reduction and capital gains reduction pay for itself, it actually doubled the flow of revenues to the Federal Treasury during the decade of the 1980s.

Now, we know that there are those who say that the tax reductions that we saw in the early part of this decade, the decade that we have just gone through, are responsible for the increase in the deficits that we had, completely forgetting the fact that we have had to see huge increases in spending on national defense, on veterans benefits, on homeland security, things that

came about because of the tragedy of September 11 of 2001. We also have seen other increases in spending.

Madam Speaker, we could have done better when the Republicans were in the majority. I am the first to admit that. But if you look at the fact, again, as I said just a few moments ago, the $2 trillion increase in the national debt that has taken place over the last 14 months is larger than the entire increase in the debt that took place during the 8 years of the Bush Presidency.

So that is why I think that what we need to do is take this bipartisan approach; and since my friend from California, the manager of this rule here on the House floor, has argued that we should bring about capital gains reduction but he says he wants it to be paid for, we need to look at the fact that that kind of reduction not only pays for itself but will help us deal with the tremendous debt burden that we face today. And, again, the cost of that increased debt burden is hurting the United States of America in this country and in international markets around the world.

That is what we need to do, not looking at a hodgepodge of ideas, trying to pick out what incentive here for one part of the economy or another. We need to let real-world economics actually be applied here; and, unfortunately, we haven't been, and this bill does not do that at all.

I thank my friend for yielding.

Mr. CARDOZA. Madam Speaker, it never ceases to amaze me how the Republicans use selective memory when they talk about American economic policy.

On the very day that President Obama was inaugurated into office, he came in with a $1.3 trillion Bush hangover in debt for that year.

Mr. DREIER. Will the gentleman yield?

Mr. CARDOZA. I will not yield, Mr. DREIER.

The prescription that we are offering today reduces the national debt by closing foreign tax loopholes. There is plenty of things that we can do to start closing the tax cuts and loopholes that shouldn't be in the tax law to pay for tax cuts for honorable Americans.

I do support reducing capital gains fees. I think we can do that, but they need to be paid for. We put those PAYGO rules in place in the mid-1990s, and we left the last time we had the White House with a $5.4 trillion projected surplus. In 8 short years, we saw that turned around to what we have been left with, the mess that we have been left with now. That is not Mr. Obama's fault. That is not the Democratic Party's fault.

This bill will reduce the deficit by $2.6 billion. We are paying for our tax cuts. We are going to stimulate the economy, we are going to rebuild America with investment bonds, and we are going to reduce the national debt. That is the way you do American economic policy that works, Madam Speaker.

I now yield 2 minutes to the gentleman from Indiana, a tireless supporter of Americans and small business, a leading advocate for fixing the flawed IRS penalties on listed transactions, Mr. DONNELLY from Indiana.

Mr. DONNELLY of Indiana. Madam Speaker, today I rise in support of the rule for H.R. 4849, the Small Business and Infrastructure Jobs Tax Act, because it provides crucial tax breaks to America's small businesses and will fix an esoteric IRS penalty that is unintentionally threatening to bankrupt small business owners at a time when we badly need their contributions to economic recovery.

Madam Speaker, a lot of my colleagues in the House may be unaware of the unintended consequences of section 6707A of the Internal Revenue Code. Designed to crack down on large corporate tax cheats, this law has too frequently had the unintended effect of levying huge mandatory penalties on small business owners who make simple mistakes.

Two years ago, I learned that a small business owner who employs four people in my district was assessed $600,000 in mandatory penalties for unintentionally failing to notify the IRS that he had purchased a type of insurance policy that resulted in a total tax savings of only $38,000 over 2 years. This Hoosier business owner was not trying to avoid paying taxes, and he has repaid his back taxes; however, the flawed law requires the IRS to enforce these massive penalties, even if the result would mean instant bankruptcy for a simple filing error.

So, Madam Speaker, we support the rule for H.R. 4849, and I urge my colleagues to vote ''yes'' on the rule and ''yes'' on the passage of the bill.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, I yield 1 additional minute to Mr. DREIER.

Mr. DREIER. Madam Speaker, I would like to engage in a discussion, if I might, with my friend from California. He did not want to yield to me, but I am happy to yield to him and I look forward to that, to say that the $1.3 trillion deficit that was inherited by President Obama on the day he came into office has actually been dramatically eclipsed by, as I said, the $2 trillion increase that we have seen in the debt take place.

And I want to also argue that I am not pointing the finger of blame at the Democratic Party. When President Bush came into office, we had just seen the bubble burst, and he inherited an economy that was actually on a downward slope at that juncture. So there is plenty of finger-pointing that can go around. I mean, it is. My friend's from California. Did the bubble not burst? I would say he is shaking his head, and I am happy to yield to my friend.

□ 1345

Mr. CARDOZA. The bubble burst when Mr. Bush got to office and started an economic policy that——

Mr. DREIER. Madam Speaker, if I may reclaim my time, I will remind my friend that the election was held in 2000. The election was November of 2000. That bubble burst in 1999. 1999. Fully a year before that.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, I yield the gentleman 1 additional minute.

Mr. DREIER. I am happy to yield to my friend, if he would like to respond. I am always happy to engage in a discussion with my friend.

Mr. CARDOZA. I am happy to respond on my own time, since I got cut off when I tried to answer the question the last time.

Mr. DREIER. I would be happy to further yield to my friend. I control the time, and I am happy to yield to my friend.

Mr. CARDOZA. I will answer the gentleman on my own time when I control the time and I won't be cut off.

Mr. DREIER. So, Madam Speaker, the gentleman does not want to engage in a discussion on this issue, simply putting forth platitudes about finger-pointing and all, when I'm trying to, in a bipartisan way, take the vision that was put forth by John F. Kennedy and Ronald Reagan, recognizing that we have challenges that we should address together.

I am happy to further yield to my friend.

Mr. CARDOZA. Madam Speaker, I will respond to my friend by saying this: Every time I've tried to answer him, he's cut me off. I will answer on my own time.

Mr. DREIER. I am happy to further yield to my friend.

Mr. CARDOZA. The gentleman can yield till hell freezes over. I'll answer on my own time.

The SPEAKER pro tempore. The time of the gentleman has again expired.

Mr. DREIER. Thank you very much, Madam Speaker.

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

When Mr. Clinton left office, he left the next administration a budget surplus for the year that Mr. Bush took office and a projection for $5.6 trillion in surpluses. That bounty was squandered by Mr. Bush and the Republicans in Congress at that time and we got left with an aftermath where we had to bail out the banks, where we had to bail out the economy.

Mr. Obama was left with a $1.6 trillion deficit on the day he took office. Those are undisputable facts. And I am proud to stand on the Democratic record on economic policy, and I am proud to stand on this bill, where we're going to reduce the deficit while rebuilding America and cutting taxes for taxpayers that live in the United States and not for foreign corporations. I will take that record to the bank every single day, Madam Speaker.

Madam Speaker, at this point I would like to yield 2 minutes to the gentlewoman from Texas (Ms. JACKSON LEE).

Ms. JACKSON LEE of Texas. Let me thank the distinguished gentleman from California, and I thank his good friend from Florida for managing this bill and their leadership on these issues, as well as the Ways and Means Committee.

Just a few minutes ago, the President of the United States signed a health care bill that many thought would not pass that will save us $1.3 trillion over the next decade. Today, we come to the floor and address the concerns of many Americans, representing to America that this majority is both sensitive and able to address issues that are hurting the American people and the American economy. This bill does just that. And I am very pleased to rise to support legislation that addresses the question of providing incentives for small businesses to hire people and to give them an incentive to do so.

I'm very pleased that we will have the opportunity in our local jurisdictions to be able to rebuild and to issue bonds dealing with water and sewers. The fact that I was a former Houston City Council member, I understand sometimes where the rubber hits the road: to rebuild those entities; to allow State and local governments to be able to save money through the alternative minimum tax; to be able to allow low-income housing to take money over low-income tax credits, hopefully to use it effectively. And I want to join with the chairwoman of the Congressional Black Caucus as I thank this legislation for having the extension of the emergency fund on TANF. That means my State of Texas can actually have provisions that will allow people to be hired for 1 year. Even a conservative policy person, Kevin Hassett, said, ''Given the state of the labor market, it is hard to imagine how any sensible person could oppose extending the emergency fund.''

Let's see how this Congress votes on this rule. I am supporting this rule because not only have we extended and provided health care for 32 million Americans, we're now addressing the question of jobs, jobs, jobs for America. This bill will help our small businesses, our local municipalities, and the people who have been chronically unemployed. It's time to pass this rule and to pass this bill.

Madam Speaker I rise today in strong support of H. Res. 1205, a rule providing for 4849, "The Small Business and Infrastructure Jobs Tax Act of 2010" a bill that will help to create jobs for Americans.

Last year, through the American Recovery Act of 2009 (stimulus package), Congress threw out a massive lifeline to save Americans who were on the verge of losing their jobs and to create jobs for those who were unemployed. We are constantly getting updates from our leaders in Congress and the Administration, of the positive impact the stimulus funding is having on our economy. Yet, we know there is still more work to do. This bill will allow us to continue making strides in the right direction towards putting jobs in the hands of Americans.

H.R. 4849 will provide a 100 percent exclusion of small business capital gains. Under current law, Section 1202 provides 50 percent exclusion for gain from the sale of certain small business stock that is held for more that 5 years. The bill would temporarily increase the amount of the exclusion to 100 percent for qualifying stock acquired after March 15, 2010 and before January 1, 2012. The amount of gain eligible for the Section 1202 exclusion is limited to the greater of 10 times the taxpayer's basis in the stock, or $10 million gain from stock in that small business corporation.

This provision is limited to individual investments and not the investments of a corporation. This provision is estimated to cost $1.962 billion over the next 10 years. The American Reinvestment and Recovery Act (the "Recovery Act") temporarily increased the Section 1202 exclusion to 75 percent for qualifying stock acquired in 2009 and 2010. Again, this bill would temporarily increase the amount of the exclusion to 100 percent. H. Res. 4849 is a great piece of legislation because it will increase job opportunities for all Americans and allow our citizens to go back to work.

Madam Speaker, through a manager's amendment introduced yesterday at the Rules Committee, TANF Emergency Contingency Fund will be extended for one year. This was a key CBC provision throughout our jobs advocacy. The provision provides $2.5 billion in TANF-ECF, which the my CBC colleagues and I advocated to Ways & Means, House, and Senate leadership.

This amendment would also help those who are most vulnerable and who need our hope the most by extending the TANF Emergency Contingency Fund for one year. This Fund was established by the Recovery Act and is expiring on September 30th and currently assists States in providing assistance to needy families and in establishing or expanding subsidized jobs programs.

We need to put jobs in the hands of Americans. As a Representative of Houston, I am particularly concerned that the unemployment rates have been increasing instead of decreasing; unemployment in the Houston-Sugar Land-Baytown region climbed to 5.4 percent in October of 2009, according to a recent report from the Texas Workforce Commission (TWC). There were 152,300 people without jobs during the month out of a total civilian labor force of about 2.8 million, compared with 144,200 people, or 5.1 percent, unemployed out of a civilian labor force of 2.8 million in September of 2009, according to the TWC. The unemployment rate in October was up from 4 percent a year ago. I know that the people of the 18th Congressional District of Texas will be greatly affected by this bill and begin to receive more employment opportunities.

Madam Speaker, getting all Americans back to work is, and should be our number one priority. It is essential that the Congress continue to create avenues that will provide employers with incentives to hire and retain new employees.

Madam Speaker, I ask my colleagues to join me in supporting H. Res. 1205.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, I reserve the balance of my time.

Mr. CARDOZA. At this time I would like to yield 2 minutes to the distinguished gentleman from New York (Mr. RANGEL).

Mr. RANGEL. I thank the gentleman from California.

I rise in support of this rule because it will give the American people an opportunity to ease some of the pain that's been caused to millions of people because of this recession. Having a job means more than just the income and coverage of health insurance. It means the dignity and the pride in knowing that you're taking care of your family, being able to pay your mortgage, your rent, the kids' tuition for school. And this type of legislation that the Ways and Means Committee was able to put together provides incentives for people to invest in small businesses, where 80 percent, of course, of our jobs are created. It allows for recovery bonds and TANF, Build American Bonds, to be able to allow mayors and Governors to invest in infrastructure and to determine just where the work is needed. This is a dignity that really is a quality that caused America to be as great as she is.

Putting America back to work is what the majority is all about. I cannot perceive that we cannot have bipartisan support on those issues that really build a better America—a healthy America, an educated America, and a working America. That is how we will maintain our competitive edge throughout the world. And we have to do this not just as Democrats, but we have to do this in a bipartisan way. The Governors want this, the mayors want this, and our communities demand it.

Mr. LINCOLN DIAZ-BALART of Florida. I reserve the balance of my time.

Mr. CARDOZA. Madam Speaker, I would like to inquire how much time is remaining on both sides.

The SPEAKER pro tempore. The gentleman from California has 9½ minutes. The gentleman from Florida has 6½ minutes.

Mr. CARDOZA. Thank you, Madam Speaker.

At this time I would like to yield 2 minutes to the gentleman from Texas (Mr. DOGGETT), a member of the Committee on Ways and Means.

Mr. DOGGETT. For 8 years, our Republican colleagues told us that we could borrow our way to greatness. They told us that their tax cuts would pay for themselves. And then, after they drove our country into an economic ditch, some of their own economic experts indicated that, in fact, none of those tax cuts had paid for themselves. They had only driven us deeper into debt. And then as the gentleman from California (Mr. CARDOZA) has ably explained, we came forward with a number of proposals that were designed to try to get our economy moving again. And they have worked.

But we also came forward with a commitment to fiscal responsibility that we would pay as we go. And that is precisely what we have just done this past Sunday with the approval of the health care legislation. Not only paid for it, but adopted a proposal that would actually result in many billions of dollars—over a trillion dollars in the second decade—of deficit reduction as a result of our plan.

That brings us to today. Recognizing that small business is the economic engine of our country, we come forward with some specific proposals designed to encourage more economic growth. But we don't do it the old-fashioned Republican way of borrowing all the money. We pay for every dime in this bill. And therein lies their complaint. They always like the benefits that go out; they just don't want to pay for any of them. And so they've come forward today and their principal complaint is a provision in this bill that I authored that deals with tax treaty shopping. Who does that affect? It doesn't affect any company that has its principal headquarters in the United States of America, an American company. It doesn't affect any foreign corporation that has a subsidiary here if they are in one of the many jurisdictions around the world that have a tax treaty—a tax treaty designed to protect American companies from being double-taxed. It doesn't affect them. Even China has a tax treaty. In fact, over 90 percent of the foreign investment in this country comes from companies headquartered in tax treaty countries.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. CARDOZA. I yield the gentleman an additional 30 seconds.

Mr. DOGGETT. The only people that it affects are those who have chosen to go to non-tax-treaty countries, mainly tax havens—people that have avoided paying their fair share and are foreign-owned corporations. And those foreign-owned corporations and tax havens now have a voice, in addition to their lobbyists in this Congress, and it's the Republican Party. They are defending those foreign companies that have not paid their fair share and will not approve using resources drawn from them that they have not paid fairly in order to support our small American businesses.

I urge approval of the rule and rejection of the argument that these foreign businesses ought not to have to play by the same rules as American companies.

Mr. LINCOLN DIAZ-BALART. Madam Speaker, what I attempted to point out is that we disagree. When foreign companies hire workers in the United States, we disagree with raising their taxes. We think it's a good idea for foreign companies to be encouraged to hire workers in the United States, and what this bill is doing is exactly the opposite.

I would reserve the balance of my time.

Mr. CARDOZA. Madam Speaker, I would say in response to the gentleman from Florida, we welcome investment in this country. We welcome it with a treaty. We welcome it when they pay our taxes and don't try and cheat American workers.

Madam Speaker, I would like to at this time yield 3 minutes to the gentlewoman from California (Ms. LEE).

Ms. LEE of California. I want to thank my colleague, the gentleman from California, for yielding and for his tremendous leadership on this bill.

I rise in support of the rule and, of course, the bill, H.R. 4849, the Small Business and Infrastructure Jobs Tax Act of 2010. I want to especially thank Speaker PELOSI, Chairman LEVIN, Chairman RANGEL, Chairman MCDERMOTT, and the staff of the Ways and Means Committee, and our staff, for working with my colleagues in the Congressional Black Caucus to ensure that this legislation targets those hardest hit by the recession.

The members of the Congressional Black Caucus have been laser-focused on stimulating our economy and creating jobs, especially for the chronically unemployed. As my colleagues know, we are in the midst of a 5-week campaign launched at the beginning of this month to seek policy solutions for the chronically unemployed. We are working together with President Obama, Speaker PELOSI, Senate Majority Leader REID, and all of our leadership and Members of Congress and our coalition partners on a strategy to put America back to work.

One of the key components of our proposed jobs package was to seek an extension of TANF emergency contingency funds for 1 year with an appropriation of $2.5 billion. This valuable program was originally authorized in the American Recovery and Relief Act for a total of $5 billion to help fund certain targeted categories of TANF-related expenditures, including basic assistance, nonrecurrent short-term benefits, and subsidized employment. Put simply, the TANF emergency contingency fund allows States to leverage Federal dollars to subsidize private company wages by providing States with an 80 percent reimbursement rate for their increased TANF expenditures in these categories.

Back in December, we communicated with President Obama and our Speaker and raised the importance of extending the TANF emergency contingency fund, among other priorities. Earlier this month, Chairman MCDERMOTT also held a hearing on TANF within his subcommittee and highlighted the importance of extending the emergency contingency fund. This was another important moment that reinforced the Congressional Black Caucus' call for an extension and helped generate the momentum we needed to move this important provision forward.

I was also pleased to have had the opportunity to be before the Rules Committee yesterday and testify with Chairman LEVIN in support of the manager's amendment and the TANF extension. In addition to the extension, the manager's amendment also allows TANF money to be used for subsidized jobs for people who have run out of unemployment insurance benefits. Ultimately, the TANF emergency contingency fund will create jobs by helping businesses hire, manage, and train new employees by paying part of wages and costs.

□ 1400

As the Chair of the Congressional Black Caucus, I am pleased that we could move this critical bill forward. Taken together, this provision and the bill overall is another important step towards spurring economic growth and creating jobs, particularly for the chronically unemployed. Business tax cuts alone won't work.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. CARDOZA. I yield the gentlewoman an additional 15 seconds.

Ms. LEE of California. Thank you very much. The Congressional Black Caucus has a very sustained and focused effort to create jobs and economic opportunities, and this is but one step forward in our efforts.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, I think it's important to keep in mind the seriousness of the fiscal situation the Nation is facing. For the current fiscal year, President Obama submitted a $3.6 trillion budget. Remember, a trillion is a million millions. That's a lot of money, a $3.6 trillion budget. But our revenues, the revenues of the Federal Government, total $2.4 trillion. For the following fiscal year, the President submitted a $3.8 trillion budget, but our revenues, the Federal Government's revenues, are $2.6 trillion. That situation is not sustainable. That's why we are facing a situation that was alluded to earlier by Mr. DREIER, that our AAA bond rating is at risk already.

Obviously there are few issues that are more serious than the ones we are discussing today. Madam Speaker, I will be asking for a ''no'' vote on the previous question so that we can amend this rule and allow a vote on Ranking Member CAMP's substitute amendment to the bill. The Camp substitute would provide a meaningful tax benefit for small businesses that would, unlike the majority's bill, create new jobs. Small businesses employ about half of all private sector jobs, and they have created nearly 80 percent of the new jobs in the Nation in recent years. They are the engine of economic growth and job creation in the Nation, and they must be the key to our economic recovery.

It's unfortunate that the majority of the Rules Committee blocked Mr. CAMP, despite the tradition of allowing on Ways and Means bills a substitute amendment. The Rules Committee blocked Mr. CAMP from offering his amendment. Obviously there are always exceptions to tradition, to precedence. In this case, the exception is

this majority, a majority that continually blocks Members from both parties from offering amendments to all legislation.

I urge my colleagues to return to regular order and allow Mr. CAMP to offer his substitute amendment, and to vote ''no'' on the previous question now so that we can have a full and open debate on the minority's substitute.

Madam Speaker, I ask unanimous consent to insert the text of the amendment and extraneous materials immediately prior to the vote on the previous question.

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

There was no objection.

Mr. LINCOLN DIAZ-BALART of Florida. I yield back the balance of my time.

Mr. CARDOZA. Madam Speaker, I am proud today to stand here advocating for a stimulative tax cut to small business that is not only going to be good for the economy but is paid for and reduces the national debt. Madam Speaker, the bottom line is that this commonsense legislation will invest in infrastructure. It will invest in our budding entrepreneurs. It will help get countless unemployed Americans back on the job, back on company payrolls, and continue to give a much-needed jolt to the American economy. I urge my colleagues on both sides of the aisle to support this American jobs bill on the floor today. I urge a ''yes'' vote on the rule and on the previous question.

The material previously referred to by Mr. LINCOLN DIAZ-BALART of Florida is as follows:

AMENDMENT TO H. RES. 1205 OFFERED BY MR. LINCOLN DIAZ-BALART OF FLORIDA

Strike all after the resolved clause and insert:

That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4849) to amend the Internal Revenue Code of 1986 to provide tax incentives for small business job creation, extend the Build America Bonds program, provide other infrastructure job creation tax incentives, and for other purposes. All points of order against the bill and against its consideration are waived except those arising under clauses 9 or 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; (2) the amendment in section 2 of this resolution if offered by Representative Camp of Michigan or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

SEC. 2. The amendment referred to in section 1 is as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. DEDUCTION FOR QUALIFIED SMALL BUSINESS INCOME.

(a) IN GENERAL.—Paragraph (1) of section 199(a) of the Internal Revenue Code of 1986 is amended to read as follows:

''(1) IN GENERAL.—There shall be allowed as a deduction an amount equal to the sum of—

''(A) 9 percent of the lesser of—

''(i) the qualified production activities income of the taxpayer for the taxable year, or

''(ii) taxable income (determined without regard to this section) for the taxable year, and

''(B) in the case of a qualified small business for a taxable year beginning in 2010 or 2011, ____ percent of the lesser of—

''(i) the qualified small business income of the taxpayer for the taxable year, or

''(ii) taxable income (determined without regard to this section) for the taxable year.''.

(b) QUALIFIED SMALL BUSINESS; QUALIFIED SMALL BUSINESS INCOME.—Section 199 of such Code is amended by adding at the end the following new subsection:

''(e) QUALIFIED SMALL BUSINESS; QUALIFIED SMALL BUSINESS INCOME.—

''(1) QUALIFIED SMALL BUSINESS.—

''(A) IN GENERAL.—For purposes of this section, the term 'qualified small business' means any taxpayer for any taxable year if the annual average number of employees employed by such taxpayer during such taxable year was 500 or fewer.

''(B) AGGREGATION RULE.—For purposes of subparagraph (A), any person treated as a single employer under subsection (a) or (b) of section 52 (applied without regard to section 1563(b)) or subsection (m) or (o) of section 414 shall be treated as 1 taxpayer for purposes of this subsection.

''(C) SPECIAL RULE.—If a taxpayer is treated as a qualified small business for any taxable year, the taxpayer shall not fail to be treated as a qualified small business for any subsequent taxable year solely because the number of employees employed by such taxpayer during such subsequent taxable year exceeds 500. The preceding sentence shall cease to apply to such taxpayer in the first taxable year in which there is an ownership change (as defined by section 382(g) in respect of a corporation, or by applying principles analogous to such ownership change in the case of a taxpayer that is a partnership) with respect to the stock (or partnership interests) of the taxpayer.

''(2) QUALIFIED SMALL BUSINESS INCOME.—

''(A) IN GENERAL.—For purposes of this section, the term 'qualified small business income' means the excess of—

''(i) the income of the qualified small business which—

''(I) is attributable to the actual conduct of a trade or business,

''(II) is income from sources within the United States (within the meaning of section 861), and

''(III) is not passive income (as defined in section 904(d)(2)(B)), over

''(ii) the sum of—

''(I) the cost of goods sold that are allocable to such income, and

''(II) other expenses, losses, or deductions (other than the deduction allowed under this section), which are properly allocable to such income.

''(B) EXCEPTIONS.—The following shall not be treated as income of a qualified small business for purposes of subparagraph (A):

''(i) Any income which is attributable to any property described in section 1400N(p)(3).

''(ii) Any income which is attributable to the ownership or management of any professional sports team.

''(iii) Any income which is attributable to a trade or business described in subparagraph (B) of section 1202(e)(3).

''(iv) Any income which is attributable to any property with respect to which records are required to be maintained under section 2257 of title 18, United States Code.

''(C) ALLOCATION RULES, ETC.—Rules similar to the rules of paragraphs (2), (3), (4)(D), and (7) of subsection (c) shall apply for purposes of this paragraph.

''(3) SPECIAL RULES.—Except as otherwise provided by the Secretary, rules similar to the rules of subsection (d) shall apply for purposes of this subsection.''.

(c) CONFORMING AMENDMENT.—Section 199(a)(2) of such Code is amended by striking ''paragraph (1)'' and inserting ''paragraph (1)(A)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2009.

SEC. 2. EXCLUSION OF UNPROCESSED FUELS FROM THE CELLULOSIC BIOFUEL PRODUCER CREDIT.

(a) IN GENERAL.—Subparagraph (E) of section 40(b)(6) of the Internal Revenue Code of 1986 is amended by adding at the end the following new clause:

''(iii) EXCLUSION OF UNPROCESSED FUELS.—The term 'cellulosic biofuel' shall not include any fuel if—

''(I) more than 4 percent of such fuel (determined by weight) is any combination of water and sediment, or

''(II) the ash content of such fuel is more than 1 percent (determined by weight).''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to fuels sold or used on or after January 1, 2010.

(The information contained herein was provided by Democratic Minority on multiple occasions throughout the 109th Congress.)

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Democratic majority agenda and a vote to allow the opposition, at least for the moment, to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives, (VI, 308–311) describes the vote on the previous question on the rule as ''a motion to direct or control the consideration of the subject before the House being made by the Member in charge.'' To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that ''the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition'' in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R–Illinois) said: ''The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition.''

Because the vote today may look bad for the Democratic majority they will say ''the vote on the revious question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever.'' But that is not what they

have always said. Listen to the definition of the previous question used in the Floor Procedures Manual published by the Rules Committee in the 109th Congress, (page 56). Here's how the Rules Committee described the rule using information from Congressional Quarterly's ''American Congressional Dictionary'': ''If the previous question is defeated, control of debate shifts to the leading opposition member (usually the minority Floor Manager) who then manages an hour of debate and may offer a germane amendment to the pending business.''

Deschler's Procedure in the U.S. House of Representatives, the subchapter titled ''Amending Special Rules'' states: ''a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate.'' (Chapter 21, section 21.2) Section 21.3 continues: ''Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon.''

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Democratic majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. CARDOZA. I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

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

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. LINCOLN DIAZ-BALART of Florida. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on ordering the previous question on House Resolution 1205 will be followed by 5-minute votes on adoption of House Resolution 1205 and on suspending the rules and passing House Joint Resolution 80, if ordered.

The vote was taken by electronic device, and there were—yeas 240, nays 179, not voting 10, as follows:

[Roll No. 172]

YEAS—240

Ackerman
Adler (NJ)
Altmire
Andrews
Arcuri
Baca
Baird
Baldwin
Barrow
Bean
Becerra
Berkley
Berman
Berry
Bishop (GA)
Bishop (NY)
Blumenauer
Boren
Boswell
Boucher
Boyd
Brady (PA)
Braley (IA)
Bright
Brown, Corrine
Butterfield
Capps
Capuano
Cardoza
Carnahan
Carney
Carson (IN)
Castor (FL)
Chandler
Childers
Chu
Clarke
Clay
Cleaver
Clyburn
Cohen
Connolly (VA)
Conyers
Cooper
Costa
Costello
Courtney
Crowley
Cuellar
Cummings
Dahlkemper
Davis (CA)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Dingell
Doggett
Donnelly (IN)
Doyle
Driehaus
Edwards (MD)
Edwards (TX)
Ellison
Ellsworth
Engel
Eshoo
Etheridge
Farr
Fattah
Filner
Foster
Frank (MA)
Fudge
Garamendi
Giffords
Gonzalez
Gordon (TN)
Grayson
Green, Al
Green, Gene
Grijalva
Gutierrez
Hall (NY)
Halvorson
Hare
Harman
Hastings (FL)
Heinrich
Herseth Sandlin
Higgins
Himes
Hinchey
Hinojosa
Hirono
Hodes
Holden
Holt
Honda
Hoyer
Inslee
Israel
Jackson (IL)
Jackson Lee (TX)
Johnson (GA)
Johnson, E. B.
Kagen
Kanjorski
Kaptur
Kildee
Kilroy
Kind
Kirkpatrick (AZ)
Kissell
Klein (FL)
Kosmas
Kratovil
Kucinich
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Luján
Lynch
Maffei
Maloney
Markey (CO)
Markey (MA)
Marshall
Matheson
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McIntyre
McMahon
McNerney
Meek (FL)
Meeks (NY)
Melancon
Michaud
Miller (NC)
Miller, George
Mollohan
Moore (WI)
Moran (VA)
Murphy (CT)
Murphy (NY)
Murphy, Patrick
Nadler (NY)
Napolitano
Neal (MA)
Oberstar
Obey
Olver
Ortiz
Owens
Pallone
Pascrell
Pastor (AZ)
Payne
Perlmutter
Perriello
Peters
Peterson
Pingree (ME)
Polis (CO)
Pomeroy
Price (NC)
Quigley
Rahall
Rangel
Reyes
Richardson
Rodriguez
Ross
Rothman (NJ)
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schauer
Schiff
Schrader
Schwartz
Scott (GA)
Scott (VA)
Serrano
Sestak
Shea-Porter
Sherman
Shuler
Sires
Skelton
Slaughter
Smith (WA)
Snyder
Space
Speier
Spratt
Stark
Stupak
Sutton
Tanner
Teague
Thompson (CA)
Thompson (MS)
Tierney
Titus
Tonko
Towns
Tsongas
Van Hollen
Velázquez
Visclosky
Walz
Wasserman Schultz
Waters
Watson
Watt
Waxman
Weiner
Welch
Wilson (OH)
Woolsey
Wu
Yarmuth

NAYS—179

Aderholt
Akin
Alexander
Austria
Bachmann
Bachus
Barrett (SC)
Bartlett
Barton (TX)
Biggert
Bilbray
Bilirakis
Bishop (UT)
Blackburn
Blunt
Boehner
Bonner
Bono Mack
Boozman
Boustany
Brady (TX)
Broun (GA)
Brown (SC)
Brown-Waite, Ginny
Buchanan
Burgess
Burton (IN)
Buyer
Calvert
Camp
Campbell
Cantor
Cao
Capito
Carter
Cassidy
Castle
Chaffetz
Coble
Coffman (CO)
Cole
Conaway
Crenshaw
Culberson
Davis (KY)
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dreier
Duncan
Ehlers
Emerson
Fallin
Flake
Fleming
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gallegly
Garrett (NJ)
Gerlach
Gingrey (GA)
Gohmert
Goodlatte
Granger
Graves
Griffith
Guthrie
Hall (TX)
Harper
Hastings (WA)
Heller
Hensarling
Herger
Hill
Hunter
Inglis
Issa
Jenkins
Johnson (IL)
Johnson, Sam
Jones
Jordan (OH)
King (IA)
King (NY)
Kingston
Kirk
Kline (MN)
Lamborn
Lance
Latham
LaTourette
Latta
Lee (NY)
Lewis (CA)
Linder
LoBiondo
Lucas
Luetkemeyer
Lummis
Lungren, Daniel E.
Mack
Manzullo
Marchant
McCarthy (CA)
McCaul
McClintock
McCotter
McHenry
McKeon
McMorris Rodgers
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Minnick
Mitchell
Moran (KS)
Murphy, Tim
Myrick
Neugebauer
Nunes
Nye
Olson
Paul
Paulsen
Pence
Petri
Pitts
Platts
Poe (TX)
Posey
Price (GA)
Putnam
Radanovich
Rehberg
Reichert
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Rooney
Ros-Lehtinen
Roskam
Royce
Ryan (WI)
Scalise
Schmidt
Schock
Sensenbrenner
Sessions
Shadegg
Shimkus
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Souder
Stearns
Sullivan
Taylor
Terry
Thompson (PA)
Thornberry
Tiberi
Turner
Upton
Walden
Westmoreland
Whitfield
Wilson (SC)
Wittman
Wolf
Young (AK)
Young (FL)

NOT VOTING—10

Boccieri
Davis (AL)
Davis (TN)
Dicks
Hoekstra
Kennedy
Kilpatrick (MI)
Moore (KS)
Tiahrt
Wamp

□ 1435

Messrs. WITTMAN, PLATTS and SIMPSON changed their vote from ''yea'' to ''nay.''

Mr. NADLER of New York changed his vote from ''nay'' to ''yea.''

So the previous question was ordered.

The result of the vote was announced as above recorded.

Stated for:

Mr. BOCCIERI. Mr. Speaker, on rollcall No. 172, I was unavoidably detained. Had I been present, I would've voted "aye."

The SPEAKER pro tempore (Mr. CUMMINGS). The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. LINCOLN DIAZ-BALART of Florida. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 233, nays 187, not voting 9, as follows:

[Roll No. 173]

YEAS—233

Ackerman
Altmire
Andrews
Arcuri
Baca
Baird
Baldwin
Barrow
Bean
Becerra
Berkley
Berman
Berry
Bishop (GA)
Bishop (NY)
Blumenauer
Boccieri
Boren
Boswell
Boucher
Boyd
Brady (PA)
Braley (IA)
Brown, Corrine
Butterfield
Capps
Capuano
Cardoza
Carnahan
Carney
Carson (IN)
Castor (FL)
Chandler
Childers
Chu
Clarke
Clay
Cleaver
Clyburn
Cohen
Connolly (VA)
Conyers
Cooper
Costa
Costello
Courtney
Crowley
Cuellar
Cummings
Dahlkemper
Davis (CA)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Dicks
Dingell
Doggett
Donnelly (IN)
Doyle
Driehaus
Edwards (MD)
Edwards (TX)
Ellison
Engel
Eshoo
Etheridge
Farr
Fattah
Filner
Foster
Frank (MA)
Fudge
Garamendi
Giffords
Gonzalez
Gordon (TN)
Grayson
Green, Al
Green, Gene
Grijalva
Gutierrez
Hall (NY)
Hare
Harman
Hastings (FL)
Heinrich
Higgins
Himes
Hinchey
Hinojosa
Hirono
Hodes
Holden
Holt

Honda
Hoyer
Inslee
Israel
Jackson (IL)
Jackson Lee (TX)
Johnson (GA)
Johnson, E. B.
Kagen
Kanjorski
Kaptur
Kildee
Kilroy
Kind
Kissell
Klein (FL)
Kosmas
Kratovil
Kucinich
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Luján
Lynch
Maffei
Maloney
Markey (CO)
Markey (MA)
Marshall
Matheson
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McIntyre
McMahon
McNerney
Meek (FL)
Meeks (NY)
Melancon
Michaud
Miller (NC)
Miller, George
Mollohan
Moore (KS)
Moore (WI)
Moran (VA)
Murphy (CT)
Murphy, Patrick
Nadler (NY)
Napolitano
Neal (MA)
Oberstar
Obey
Olver
Ortiz
Owens
Pallone
Pascrell
Pastor (AZ)
Payne
Perlmutter
Perriello
Peters
Peterson
Pingree (ME)
Polis (CO)
Pomeroy
Price (NC)
Rahall
Rangel
Reyes
Richardson
Rodriguez
Ross
Rothman (NJ)
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schauer
Schiff
Schrader
Schwartz
Scott (GA)
Scott (VA)
Serrano
Sestak
Shea-Porter
Sherman
Sires
Skelton
Slaughter
Smith (WA)
Snyder
Space
Speier
Spratt
Stark
Stupak
Sutton
Tanner
Teague
Thompson (CA)
Thompson (MS)
Tierney
Titus
Tonko
Towns
Tsongas
Van Hollen
Velázquez
Visclosky
Walz
Wasserman Schultz
Waters
Watson
Watt
Waxman
Weiner
Welch
Wilson (OH)
Woolsey
Wu
Yarmuth

NAYS—187

Aderholt
Adler (NJ)
Akin
Alexander
Austria
Bachmann
Bachus
Barrett (SC)
Bartlett
Barton (TX)
Biggert
Bilbray
Bishop (UT)
Blackburn
Blunt
Boehner
Bonner
Bono Mack
Boozman
Boustany
Brady (TX)
Bright
Broun (GA)
Brown (SC)
Brown-Waite, Ginny
Buchanan
Burgess
Burton (IN)
Buyer
Calvert
Camp
Campbell
Cantor
Cao
Capito
Carter
Cassidy
Castle
Chaffetz
Coble
Coffman (CO)
Cole
Conaway
Crenshaw
Culberson
Davis (KY)
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dreier
Duncan
Ehlers
Ellsworth
Emerson
Fallin
Flake
Fleming
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gallegly
Garrett (NJ)
Gerlach
Gingrey (GA)
Gohmert
Goodlatte
Granger
Graves
Griffith
Guthrie
Hall (TX)
Halvorson
Harper
Hastings (WA)
Heller
Hensarling
Herger
Herseth Sandlin
Hill
Hunter
Inglis
Issa
Jenkins
Johnson (IL)
Johnson, Sam
Jones
Jordan (OH)
King (IA)
King (NY)
Kingston
Kirk
Kirkpatrick (AZ)
Kline (MN)
Lamborn
Lance
Latham
LaTourette
Latta
Lee (NY)
Lewis (CA)
Linder
LoBiondo
Lucas
Luetkemeyer
Lummis
Lungren, Daniel E.
Mack
Manzullo
Marchant
McCarthy (CA)
McCaul
McClintock
McCotter
McHenry
McKeon
McMorris Rodgers
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Minnick
Mitchell
Moran (KS)
Murphy (NY)
Murphy, Tim
Myrick
Neugebauer
Nunes
Nye
Olson
Paul
Paulsen
Pence
Petri
Pitts
Platts
Poe (TX)
Posey
Price (GA)
Putnam
Quigley
Radanovich
Rehberg
Reichert
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Rooney
Ros-Lehtinen
Roskam
Royce
Ryan (WI)
Scalise
Schmidt
Schock
Sensenbrenner
Sessions
Shadegg
Shimkus
Shuler
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Souder
Stearns
Sullivan
Taylor
Terry
Thompson (PA)
Thornberry
Tiberi
Turner
Upton
Walden
Westmoreland
Whitfield
Wilson (SC)
Wittman
Wolf
Young (AK)
Young (FL)

NOT VOTING—9

Bilirakis
Davis (AL)
Davis (TN)
Hoekstra
Kennedy
Kilpatrick (MI)
Lowey
Tiahrt
Wamp

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Two minutes remain in this vote.

□ 1443

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.

RECOGNIZING THE 65TH ANNIVERSARY OF THE BLINDED VETERANS ASSOCIATION

The SPEAKER pro tempore. The unfinished business is the question on suspending the rules and passing the joint resolution, H.J. Res. 80.

The Clerk read the title of the joint resolution.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. FILNER) that the House suspend the rules and pass the joint resolution, H.J. Res. 80.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

RECORDED VOTE

Mrs. HALVORSON. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 416, noes 0, not voting 13, as follows:

[Roll No. 174]

AYES—416

Ackerman
Aderholt
Adler (NJ)
Akin
Alexander
Altmire
Andrews
Arcuri
Austria
Baca
Bachmann
Bachus
Baird
Baldwin
Barrett (SC)
Barrow
Bartlett
Barton (TX)
Bean
Becerra
Berkley
Berman
Berry
Biggert
Bilbray
Bilirakis
Bishop (GA)
Bishop (NY)
Bishop (UT)
Blackburn
Blumenauer
Blunt
Boccieri
Boehner
Bonner
Bono Mack
Boozman
Boren
Boswell
Boucher
Boustany
Boyd
Brady (PA)
Brady (TX)
Braley (IA)
Bright
Broun (GA)
Brown (SC)
Brown, Corrine
Brown-Waite, Ginny
Buchanan
Burgess
Burton (IN)
Butterfield
Buyer
Calvert
Camp
Campbell
Cantor
Cao
Capito
Capps
Capuano
Cardoza
Carnahan
Carney
Carson (IN)
Carter
Cassidy
Castle
Castor (FL)
Chaffetz
Chandler
Childers
Chu
Clarke
Clay
Cleaver
Clyburn
Coble
Coffman (CO)
Cohen
Cole
Conaway
Connolly (VA)
Conyers
Cooper
Costa
Costello
Courtney
Crenshaw
Crowley
Cuellar
Culberson
Cummings
Dahlkemper
Davis (CA)
Davis (IL)
Davis (KY)
DeFazio
DeGette
Delahunt
DeLauro
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dicks
Dingell
Doggett
Donnelly (IN)
Doyle
Dreier
Driehaus
Duncan
Edwards (MD)
Edwards (TX)
Ehlers
Ellsworth
Emerson
Engel
Eshoo
Etheridge
Fallin
Farr
Filner
Flake
Fleming
Forbes
Foster
Foxx
Franks (AZ)
Frelinghuysen
Fudge
Gallegly
Garamendi
Garrett (NJ)
Gerlach
Giffords
Gingrey (GA)
Gohmert
Gonzalez
Goodlatte
Gordon (TN)
Granger
Graves
Grayson
Green, Al
Green, Gene
Griffith
Grijalva
Guthrie
Gutierrez
Hall (NY)
Hall (TX)
Halvorson
Hare
Harman
Harper
Hastings (FL)
Hastings (WA)
Heinrich
Heller
Hensarling
Herger
Herseth Sandlin
Higgins
Hill
Himes
Hinchey
Hinojosa
Hirono
Hodes
Holden
Holt
Honda
Hoyer
Hunter
Inglis
Inslee
Israel
Issa
Jackson (IL)
Jackson Lee (TX)
Jenkins
Johnson (GA)
Johnson (IL)
Johnson, E. B.
Johnson, Sam
Jones
Jordan (OH)
Kagen
Kanjorski
Kaptur
Kildee
Kilroy
Kind
King (IA)
King (NY)
Kingston
Kirk
Kirkpatrick (AZ)
Kissell
Klein (FL)
Kline (MN)
Kosmas
Kratovil
Kucinich
Lamborn
Lance
Langevin
Larsen (WA)
Larson (CT)
Latham
LaTourette
Latta
Lee (CA)
Lee (NY)
Levin
Lewis (CA)
Lewis (GA)
Linder
Lipinski
LoBiondo
Loebsack
Lofgren, Zoe
Lowey
Lucas
Luetkemeyer
Luján
Lummis
Lungren, Daniel E.
Lynch
Mack
Maffei
Maloney
Manzullo
Marchant
Markey (CO)
Markey (MA)
Marshall
Matheson
Matsui
McCarthy (CA)
McCarthy (NY)
McCaul
McClintock
McCollum
McCotter
McDermott
McGovern
McHenry
McIntyre
McKeon
McMahon
McMorris Rodgers
McNerney
Meek (FL)
Meeks (NY)
Melancon
Mica
Michaud
Miller (MI)
Miller (NC)
Miller, Gary
Miller, George
Minnick
Mitchell
Mollohan
Moore (KS)
Moore (WI)
Moran (KS)
Moran (VA)
Murphy (CT)
Murphy (NY)
Murphy, Patrick
Murphy, Tim
Myrick
Nadler (NY)
Napolitano
Neal (MA)
Neugebauer
Nunes
Nye
Oberstar
Obey
Olson
Olver
Ortiz
Owens
Pallone
Pascrell
Pastor (AZ)
Paul
Paulsen
Payne
Pence
Perlmutter
Perriello
Peters
Peterson
Petri
Pingree (ME)
Pitts
Platts
Poe (TX)
Polis (CO)
Pomeroy
Posey
Price (GA)
Price (NC)
Putnam
Quigley
Radanovich
Rahall
Rangel
Rehberg
Reichert
Reyes
Richardson
Rodriguez
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Rooney
Ros-Lehtinen
Roskam
Ross
Rothman (NJ)
Roybal-Allard
Royce
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Scalise
Schakowsky
Schauer
Schiff
Schmidt
Schock
Schrader
Schwartz
Scott (GA)
Scott (VA)
Sensenbrenner
Serrano
Sessions
Sestak
Shadegg
Shea-Porter
Sherman
Shimkus
Shuler
Shuster
Simpson