GEORGE MILLER) that the House suspend the rules and pass the bill, H.R. 6469.

The question was taken.

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

Mr. GEORGE MILLER of California. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX and the Chair's prior announcement, further proceedings on this motion will be postponed.

□ 1310

MIDDLE CLASS TAX RELIEF ACT OF 2010

Mr. LEVIN. Mr. Speaker, pursuant to House Resolution 1745, I call up the bill (H.R. 4853) to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes, with a Senate amendment thereto, and I have a motion at the desk.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The Clerk will designate the Senate amendment.

The text of the Senate amendment is as follows:

Senate amendment:

Strike all after the enacting clause, and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Airport and Airway Extension Act of 2010, Part III''.

SEC. 2. EXTENSION OF TAXES FUNDING AIRPORT AND AIRWAY TRUST FUND.

(a) FUEL TAXES.—Subparagraph (B) of section 4081(d)(2) of the Internal Revenue Code of 1986 is amended by striking ''September 30, 2010'' and inserting ''December 31, 2010''.

(b) TICKET TAXES.—

(1) PERSONS.—Clause (ii) of section 4261(j)(1)(A) of the Internal Revenue Code of 1986 is amended by striking ''September 30, 2010'' and inserting ''December 31, 2010''.

(2) PROPERTY.—Clause (ii) of section 4271(d)(1)(A) of such Code is amended by striking ''September 30, 2010'' and inserting ''December 31, 2010''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on October 1, 2010.

SEC. 3. EXTENSION OF AIRPORT AND AIRWAY TRUST FUND EXPENDITURE AUTHORITY.

(a) IN GENERAL.—Paragraph (1) of section 9502(d) of the Internal Revenue Code of 1986 is amended—

(1) by striking ''October 1, 2010'' and inserting ''January 1, 2011''; and

(2) by inserting ''or the Airport and Airway Extension Act of 2010, Part III'' before the semicolon at the end of subparagraph (A).

(b) CONFORMING AMENDMENT.—Paragraph (2) of section 9502(e) of such Code is amended by striking ''October 1, 2010'' and inserting ''January 1, 2011''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on October 1, 2010.

SEC. 4. EXTENSION OF AIRPORT IMPROVEMENT PROGRAM.

(a) AUTHORIZATION OF APPROPRIATIONS.—

(1) IN GENERAL.—Section 48103 of title 49, United States Code, is amended—

(A) by striking ''and'' at the end of paragraph (6);

(B) by striking the period at the end of paragraph (7) and inserting ''; and''; and

(C) by inserting after paragraph (7) the following:

''(8) $925,000,000 for the 3-month period beginning on October 1, 2010.''.

(2) OBLIGATION OF AMOUNTS.—Subject to limitations specified in advance in appropriation Acts, sums made available pursuant to the amendment made by paragraph (1) may be obligated at any time through September 30, 2011, and shall remain available until expended.

(b) PROJECT GRANT AUTHORITY.—Section 47104(c) of title 49, United States Code, is amended by striking ''September 30, 2010,'' and inserting ''December 31, 2010,''.

(c) APPORTIONMENT AMOUNTS.—The Secretary shall apportion in fiscal year 2011 to the sponsor of an airport that received scheduled or unscheduled air service from a large certified air carrier (as defined in part 241 of title 14 Code of Federal Regulations, or such other regulations as may be issued by the Secretary under the authority of section 41709) an amount equal to the minimum apportionment specified in 49 U.S.C. 47114(c), if the Secretary determines that airport had more than 10,000 passenger boardings in the preceding calendar year, based on data submitted to the Secretary under part 241 of title 14, Code of Federal Regulations.

SEC. 5. EXTENSION OF EXPIRING AUTHORITIES.

(a) Section 40117(l)(7) of title 49, United States Code, is amended by striking ''October 1, 2010.'' and inserting ''January 1, 2011.''.

(b) Section 41743(e)(2) of such title is amended by striking ''2010'' and inserting ''2011''.

(c) Section 44302(f)(1) of such title is amended—

(1) by striking ''September 30, 2010,'' and inserting ''December 31, 2010,''; and

(2) by striking ''December 31, 2010,'' and inserting ''March 31, 2011,''.

(d) Section 44303(b) of such title is amended by striking ''December 31, 2010,'' and inserting ''March 31, 2011,''.

(e) Section 47107(s)(3) of such title is amended by striking ''October 1, 2010.'' and inserting ''January 1, 2011.''.

(f) Section 47115(j) of such title is amended by inserting ''and for the portion of fiscal year 2011 ending before January 1, 2011,'' after ''2010,''.

(g) Section 47141(f) of such title is amended by striking ''September 30, 2010.'' and inserting ''December 31, 2010.''.

(h) Section 49108 of such title is amended by striking ''September 30, 2010'' and inserting ''December 31, 2010,''.

(i) Section 161 of the Vision 100—Century of Aviation Reauthorization Act (49 U.S.C. 47109 note) is amended by inserting '', or in the portion of fiscal year 2011 ending before January 1, 2011,'' after ''fiscal year 2009 or 2010''.

(j) Section 186(d) of such Act (117 Stat. 2518) is amended by inserting ''and for the portion of fiscal year 2011 ending before January 1, 2011,'' after ''October 1, 2010,''.

(k) Section 409(d) of such Act (49 U.S.C. 41731 note) is amended by striking ''September 30, 2010.'' and inserting ''September 30, 2011.''.

(l) The amendments made by this section shall take effect on October 1, 2010.

SEC. 6. FEDERAL AVIATION ADMINISTRATION OPERATIONS.

Section 106(k)(1) of title 49, United States Code, is amended—

(1) by striking ''and'' at the end of subparagraph (E);

(2) by striking the period at the end of subparagraph (F) and inserting ''; and''; and

(3) by inserting after subparagraph (F) the following:

''(G) $2,451,375,000 for the 3-month period beginning on October 1, 2010.''.

SEC. 7. AIR NAVIGATION FACILITIES AND EQUIPMENT.

Section 48101(a) of title 49, United States Code, is amended—

(1) by striking ''and'' at the end of paragraph (5);

(2) by striking the period at the end of paragraph (6) and inserting ''; and''; and

(3) by adding at the end the following:

''(7) $746,250,000 for the 3-month period beginning on October 1, 2010.''.

SEC. 8. RESEARCH, ENGINEERING, AND DEVELOPMENT.

Section 48102(a) of title 49, United States Code, is amended—

(1) by striking ''and'' at the end of paragraph (13);

(2) by striking the period at the end of paragraph (14) and inserting ''; and''; and

(3) by adding at the end the following:

''(15) $49,593,750 for the 3-month period beginning on October 1, 2010.''.

SEC. 9. TECHNICAL CORRECTIONS.

Effective as of August 1, 2010, and as if included therein as enacted, the Airline Safety and Federal Aviation Administration Extension Act of 2010 (Public Law 111–216) is amended as follows:

(1) In section 202(a) (124 Stat. 2351) by inserting ''of title 49, United States Code,'' before ''is amended''.

(2) In section 202(b) (124 Stat. 2351) by inserting ''of such title'' before ''is amended''.

(3) In section 203(c)(1) (124 Stat. 2356) by inserting ''of such title'' before ''(as redesignated''.

(4) In section 203(c)(2) (124 Stat. 2357) by inserting ''of such title'' before ''(as redesignated''.

MOTION TO CONCUR

The SPEAKER pro tempore. The Clerk will designate the motion.

The text of the motion is as follows:

Mr. Levin moves that the House concur in the Senate amendment to H.R. 4853 with an amendment.

The text of the amendment is as follows:

In lieu of the matter proposed to be inserted by the Senate amendment to the text of the bill, insert the following:

SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the ''Middle Class Tax Relief Act of 2010''.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—MIDDLE CLASS TAX RELIEF MADE PERMANENT

Sec. 101. Middle class tax relief made permanent.

Sec. 102. Certain provisions not applicable to high income individuals.

Sec. 103. Related amendments.

TITLE II—EXPENSING BY SMALL BUSINESSES OF CERTAIN DEPRECIABLE ASSETS

Sec. 201. Increased limitations on expensing by small businesses of certain depreciable assets.

TITLE III—EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF

Sec. 301. Extension of alternative minimum tax relief for nonrefundable personal credits.

Sec. 302. Extension of increased alternative minimum tax exemption amount.

TITLE IV—BUDGETARY PROVISION

Sec. 401. Paygo compliance.

TITLE I—MIDDLE CLASS TAX RELIEF MADE PERMANENT

SEC. 101. MIDDLE CLASS TAX RELIEF MADE PERMANENT.

(a) IN GENERAL.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to the following provisions of such Act (and to the amendments made by such provisions):

(1) Title I (relating to individual income tax rate reductions).

(2) Title II (relating to tax benefits related to children).

(3) Title III (relating to marriage penalty relief).

(4) Title IV (relating to affordable education provisions).

(b) REDUCED RATES ON CAPITAL GAINS AND DIVIDENDS.—The Jobs and Growth Tax Relief Reconciliation Act of 2003 is amended by striking section 303.

SEC. 102. CERTAIN PROVISIONS NOT APPLICABLE TO HIGH INCOME INDIVIDUALS.

(a) INDIVIDUAL INCOME TAX RATES.—Subsection (i) of section 1 is amended by striking paragraph (2), by redesignating paragraph (3) as paragraph (4), and by inserting after paragraph (1) the following new paragraphs:

''(2) 25- AND 28-PERCENT RATE BRACKETS.—The tables under subsections (a), (b), (c), (d), and (e) shall be applied—

''(A) by substituting '25%' for '28%' each place it appears (before the application of subparagraph (B)), and

''(B) by substituting '28%' for '31%' each place it appears.

''(3) 33-PERCENT RATE BRACKET.—

''(A) IN GENERAL.—In the case of taxable years beginning after December 31, 2010—

''(i) the rate of tax under subsections (a), (b), (c), and (d) on a taxpayer's taxable income in the fourth rate bracket shall be 33 percent to the extent such income does not exceed an amount equal to the excess of—

''(I) the applicable amount, over

''(II) the dollar amount at which such bracket begins, and

''(ii) the 36 percent rate of tax under such subsections shall apply only to the taxpayer's taxable income in such bracket in excess of the amount to which clause (i) applies.

''(B) APPLICABLE AMOUNT.—For purposes of this paragraph, the term 'applicable amount' means the excess of—

''(i) the applicable threshold, over

''(ii) the sum of the following amounts in effect for the taxable year:

''(I) the basic standard deduction (within the meaning of section 63(c)(2)), and

''(II) the exemption amount (within the meaning of section 151(d)(1)) (or, in the case of subsection (a), 2 such exemption amounts).

''(C) APPLICABLE THRESHOLD.—For purposes of this paragraph, the term 'applicable threshold' means—

''(i) $250,000 in the case of subsection (a),

''(ii) $200,000 in the case of subsections (b) and (c), and

''(iii) ½ the amount applicable under clause (i) (after adjustment, if any, under subparagraph (E)) in the case of subsection (d).

''(D) FOURTH RATE BRACKET.—For purposes of this paragraph, the term 'fourth rate bracket' means the bracket which would (determined without regard to this paragraph) be the 36-percent rate bracket.

''(E) INFLATION ADJUSTMENT.—For purposes of this paragraph, a rule similar to the rule of paragraph (1)(C) shall apply with respect to taxable years beginning in calendar years after 2010, applied by substituting '2008' for '1992' in subsection (f)(3)(B).''.

(b) PHASEOUT OF PERSONAL EXEMPTIONS AND ITEMIZED DEDUCTIONS.—

(1) OVERALL LIMITATION ON ITEMIZED DEDUCTIONS.—Section 68 is amended—

(A) by striking ''the applicable amount'' the first place it appears in subsection (a) and inserting ''the applicable threshold in effect under section 1(i)(3)'',

(B) by striking ''the applicable amount'' in subsection (a)(1) and inserting ''such applicable threshold'',

(C) by striking subsection (b) and redesignating subsections (c), (d), and (e) as subsections (b), (c), and (d), respectively, and

(D) by striking subsections (f) and (g).

(2) PHASEOUT OF DEDUCTIONS FOR PERSONAL EXEMPTIONS.—

(A) IN GENERAL.—Paragraph (3) of section 151(d) is amended—

(i) by striking ''the threshold amount'' in subparagraphs (A) and (B) and inserting ''the applicable threshold in effect under section 1(i)(3)'',

(ii) by striking subparagraph (C) and redesignating subparagraph (D) as subparagraph (C), and

(iii) by striking subparagraphs (E) and (F).

(B) CONFORMING AMENDMENT.—Paragraph (4) of section 151(d) is amended—

(i) by striking subparagraph (B),

(ii) by redesignating clauses (i) and (ii) of subparagraph (A) as subparagraphs (A) and (B), respectively, and by indenting such subparagraphs (as so redesignated) accordingly, and

(iii) by striking all that precedes ''in a calendar year after 1989,'' and inserting the following:

''(4) INFLATION ADJUSTMENT.—In the case of any taxable year beginning''.

(c) REDUCED RATE ON CAPITAL GAINS AND DIVIDENDS.—

(1) IN GENERAL.—Paragraph (1) of section (1)(h) is amended by striking subparagraph (C), by redesignating subparagraphs (D) and (E) as subparagraphs (E) and (F) and by inserting after subparagraph (B) the following new subparagraphs:

''(C) 15 percent of the lesser of—

''(i) so much of the adjusted net capital gain (or, if less, taxable income) as exceeds the amount on which a tax is determined under subparagraph (B), or

''(ii) the excess (if any) of—

''(I) the amount of taxable income which would (without regard to this subsection) be taxed at a rate below 36 percent, over

''(II) the sum of the amounts on which tax is determined under subparagraphs (A) and (B),

''(D) 20 percent of the adjusted net capital gain (or, if less, taxable income) in excess of the sum of the amounts on which tax is determined under subparagraphs (B) and (C),''.

(2) DIVIDENDS.—Subparagraph (A) of section 1(h)(11) is amended by striking ''qualified dividend income'' and inserting ''so much of the qualified dividend income as does not exceed the excess (if any) of—

''(i) the amount of taxable income which would (without regard to this subsection) be taxed at a rate below 36 percent, over

''(ii) taxable income reduced by qualified dividend income.''.

(3) MINIMUM TAX.—Section 55 is amended by adding at the end the following new subsection:

''(f) APPLICATION OF MAXIMUM RATE OF TAX ON NET CAPITAL GAIN OF NONCORPORATE TAXPAYERS.—In the case of taxable years beginning after December 31, 2010, the amount determined under subparagraph (C) of subsection (b)(3) shall be the sum of—

''(1) 15 percent of the lesser of—

''(A) so much of the adjusted net capital gain (or, if less, taxable excess) as exceeds the amount on which tax is determined under subparagraph (B) of subsection (b)(3), or

''(B) the excess described in section 1(h)(1)(C)(ii), plus

''(2) 20 percent of the adjusted net capital gain (or, if less, taxable excess) in excess of the sum of the amounts on which tax is determined under subsection (b)(3)(B) and paragraph (1).''.

(4) CONFORMING AMENDMENTS.—

(A) The following provisions are amended by striking ''15 percent'' and inserting ''20 percent'':

(i) Section 1445(e)(1).

(ii) The second sentence of section 7518(g)(6)(A).

(iii) Section 53511(f)(2) of title 46, United States Code.

(B) Sections 531 and 541 are each amended by striking ''15 percent of'' and inserting ''the product of the highest rate of tax under section 1(c) and''.

(C) Section 1445(e)(6) is amended by striking ''15 percent (20 percent in the case of taxable years beginning after December 31, 2010)'' and inserting ''20 percent''.

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2010.

(2) WITHHOLDING.—The amendments made by subparagraphs (A)(i) and (C) of subsection (c)(4) shall apply to amounts paid on or after January 1, 2011.

SEC. 103. RELATED AMENDMENTS.

(a) APPLICATION OF INCREASE IN REFUNDABLE PORTION OF CHILD TAX CREDIT.—

(1) IN GENERAL.—Subsection (d) of section 24 is amended—

(A) by striking ''$10,000'' in paragraph (1)(B)(i) and inserting ''$3,000'', and

(B) by striking paragraphs (3) and (4).

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2010.

(b) APPLICATION OF INCREASE IN EARNED INCOME TAX CREDIT.—

(1) IN GENERAL.—Subparagraph (B) of section 32(b)(2) is amended to read as follows:

''(B) JOINT RETURNS.—

''(i) IN GENERAL.—In the case of a joint return filed by an eligible individual and such individual's spouse, the phaseout amount determined under subparagraph (A) shall be increased by $5,000.

''(ii) INFLATION ADJUSTMENT.—In the case of any taxable year beginning after 2010, the $5,000 amount in clause (i) shall be increased by an amount equal to—

''(I) such dollar amount, multiplied by

''(II) the cost of living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins determined by substituting 'calendar year 2008' for 'calendar year 1992' in subparagraph (B) thereof.

Subparagraph (A) of subsection (j)(2) shall apply after taking into account any increase under the preceding sentence.''.

(2) CONFORMING AMENDMENT.—Subsection (b) of section 32 is amended by striking paragraph (3).

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after December 31, 2010.

(c) APPLICATION TO ADOPTION CREDIT AND ADOPTION ASSISTANCE PROGRAMS.—Subsection (c) of section 10909 of the Patient Protection and Affordable Care Act is amended to read as follows:

''(c) The amendments made by this section shall not apply to taxable years beginning after December 31, 2011.''.

TITLE II—EXPENSING BY SMALL BUSINESSES OF CERTAIN DEPRECIABLE ASSETS

SEC. 201. INCREASED LIMITATIONS ON EXPENSING BY SMALL BUSINESSES OF CERTAIN DEPRECIABLE ASSETS.

(a) DOLLAR LIMITATION.—Subparagraph (C) of section 179(b)(1) is amended by striking ''$25,000'' and inserting ''$125,000''.

(b) THRESHOLD AT WHICH PHASEOUT BEGINS.—Subparagraph (C) of section 179(b)(2) is amended by striking ''$200,000'' and inserting ''$500,000''.

(c) INFLATION ADJUSTMENT.—Subsection (b) of section 179 is amended by adding at the end the following new paragraph:

''(6) INFLATION ADJUSTMENTS.—

''(A) IN GENERAL.—In the case of any taxable beginning in a calendar year after 2011, the $125,000 and $500,000 amounts in paragraphs (1)(C) and (2)(C) shall each be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins determined by substituting 'calendar year 2006' for 'calendar year 1992' in subparagraph (B) thereof.

''(B) ROUNDING.—

''(i) DOLLAR LIMITATION.—If the amount in paragraph (1) as increased under subparagraph (A) is not a multiple of $1,000, such amount shall be rounded to the nearest multiple of $1,000.

''(ii) PHASEOUT AMOUNT.—If the amount in paragraph (2) as increased under subparagraph (A) is not a multiple of $10,000, such amount shall be rounded to the nearest multiple of $10,000.''.

(d) AUTHORITY TO REVOKE ELECTION MADE PERMANENT.—Paragraph (2) of section 179(c) is amended by striking ''and before 2012''.

(e) TREATMENT OF CERTAIN COMPUTER SOFTWARE AS SECTION 179 PROPERTY MADE PERMANENT.—Clause (ii) of section 179(d)(1)(A) is amended by striking ''and before 2012''.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

TITLE III—EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF

SEC. 301. EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.

(a) IN GENERAL.—Paragraph (2) of section 26(a) is amended—

(1) by striking ''2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, or 2009'' and inserting ''the period beginning with calendar year 2000 and ending with calendar year 2011'', and

(2) by striking ''2009'' in the heading thereof and inserting ''2011''.

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

SEC. 302. EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.

(a) IN GENERAL.—Paragraph (1) of section 55(d) is amended—

(1) by striking ''($70,950 in the case of taxable years beginning in 2009)'' in subparagraph (A) and inserting ''($72,450 in the case of taxable years beginning in 2010 or 2011)'', and

(2) by striking ''($46,700 in the case of taxable years beginning in 2009)'' in subparagraph (B) and inserting ''($47,450 in the case of taxable years beginning in 2010 or 2011)''.

(b) NONAPPLICATION OF EGTRRA SUNSET.—Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall not apply to the amendments made by section 701 of such Act.

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

TITLE IV—BUDGETARY PROVISION

SEC. 401. PAYGO COMPLIANCE.

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go-Act of 2010, shall be determined by reference to the latest statement titled ''Budgetary Effects of PAYGO Legislation'' for this Act, submitted for printing in the Congressional Record by the Chairman of the House Budget Committee, provided that such statement has been submitted prior to the vote on passage.

The SPEAKER pro tempore. Pursuant to House Resolution 1745, the motion shall be debatable for 1 hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentleman from Michigan (Mr. LEVIN) and the gentleman from Michigan (Mr. CAMP) each will control 30 minutes.

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

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

Colleagues, the time has come. This is the moment to stand up and be counted on middle-income tax cuts. The Republicans want to continue to keep middle-income tax cuts hostage, hostage until it's combined with upper-income tax cuts. It's, in part, because they don't want to have to vote separately on tax cuts for the very wealthy.

But, as I have said, the time has come. We must not let middle-income taxpayers remain hostage to a partisan agenda. Indeed, I was going back over comments that have been made these last months, and I refer to one from my colleague from Michigan, the ranking member. He is here.

He said, just a few months ago, in talking to AP, that it would be difficult to block extension of middle-income tax cuts, even if it doesn't stop tax rates from increasing for high earners saying, ''I will probably vote for it myself.''

Today is the test whether the hostage-taking ends. Every single provision here, every single one, is about tax cuts, tax cuts that are so important for this country.

And let me, if I might, refer to some of them. For families making less than $250,000 a year, this bill permanently extends the following, the 2001–2003 tax cuts, including the current income tax rates. That means a lot for middle-income families throughout this country, the marriage penalty relief that means so much for tens of thousands, for millions of families, lower rates on capital gains and dividends and the $1,000 child tax credit.

For 2 years, very importantly, this bill will protect more than 25 million taxpayers from the AMT, the alternative minimum tax, by extending it, as I said, for 2 years through 2011. And, importantly, it permanently extends the small business expensing. So added all up, these tax cuts, we are talking tax cuts for middle-American families and small businesses of tax cuts over 10 years of $1.5 trillion.

And I want say something and be very clear because often it's raised about small businesses, America's small businesses receive a tax cut under this bill. It's only 3 percent of the very wealthy which will not receive a larger tax cut.

So, in a word, the time has come. The smoke screen is now being lifted by this bill. You have a chance to stand up or back down on tax cuts for the middle-income families of our country.

I hope that we can rise above partisan politics. I hope that we can keep in mind the millions of families who are counting on action by us and no longer holding them hostage.

I reserve the balance of my time.

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

The unemployment rate in October, the latest data available, was 9.6 percent. That marked 15 consecutive months we are at or above 9.5 percent unemployment in this country, the longest period since the Great Depression. All told, 48 out of 50 States have lost jobs since the so-called $1 trillion stimulus bill and nearly 15 million Americans remain unemployed.

What's a Democrat's answer to the Great Recession? Increased taxes, but not just any taxes. Democrats in the bill before us today are targeting half of all small business income in the country. Democrats are targeting the very employers we need, hiring more workers, and buying more equipment, not paying more taxes.

Let's face it, this bill is as misguided as it is futile. This is the wrong policy at the wrong time and the majority is wrong to bring it to the floor today.

In fact, many of their own Members agree with me. I have here in my hand a letter signed by over 30 Democrat Members of the House and let me read what they wrote:

''In recent weeks we have heard from a diverse spectrum of economists, small business owners and families who have voiced their concerns that raising any taxes right now could negatively impact economic growth. Given the continued fragility of our economy and slow pace of our recovery, we share their concerns.''

I want to repeat that: raising any taxes right now could negatively impact economic growth.

Set aside for a minute the economists and the political rhetoric, and let's look at what small businesses say the impact of this tax-hiking legislation will be.

According to the National Federation of Independent Small Businesses, the businesses most likely to face a tax increase by raising the top two rates are businesses employing between 20 and 250 employees.

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According to the U.S. Census data, businesses with between 20 and 299

workers employ more than 25 percent of the total workforce. Those who are most likely to be hit by these tax increases employ one out of every four workers in this Nation. This Democrat tax hike is putting a target on the back of every worker in every small business in America.

As for the futility of this exercise, it would be comical if it weren't so irresponsible. Democrats can barely muster the votes for this bill in the House. I'm told they had to whip the bill and hold a special caucus this morning just to move forward. Their position is so precarious, they won't even allow Republicans to offer amendments or any alternative. Why? Because Democrats know the Republican bill to extend the current rates for all taxpayers would pass with broad bipartisan support.

So, once again, House Democrats have closed down the amendment process in order to pass a bill that will never see the light of day in the Senate. Just yesterday, 42 Senators sent a letter to Majority Leader REID and stated in no uncertain terms that they ''will not agree to invoke cloture on the motion to proceed to any legislative item until the Senate has acted to fund the government and we have prevented the tax increase that is currently awaiting all American taxpayers.''

Clearly, this bill is going nowhere. Democrats are wasting time while Americans are looking for work. Democrats are playing games while Americans struggle to make ends meet. The American people did not send us here to posture. They sent us here to provide solutions. I had hoped that after the election, we would get down to working together to solve the serious problems Americans are facing. That's why I was encouraged the President agreed to have Republicans and Democrats, House and Senate Members, sit down with his administration to hammer out a deal on these expiring tax rates. I thought maybe we had turned a corner.

Instead of letting that process work itself out, instead of working with Republicans to prevent job-killing tax increases, House Democrats are back at it again, putting politics ahead of everything else. This is a time for serious negotiations and solutions, not political stunts. Far too much is at stake. Far too many families are out of work, and far too many families will soon see real and sizeable amounts of money taken out of their paychecks if the Democrats continue with these games.

I urge my colleagues to reject this Democratic tax hike, this job-killing tax hike.

U.S. SENATE,
Washington, DC, November 29, 2010.

HON. HARRY REID,
Majority Leader, U.S. Senate,
Washington, DC.

DEAR LEADER REID: The Nation's unemployment level, stuck near 10 percent, is unacceptable to Americans. Senate Republicans have been urging Congress to make private-sector job creation a priority all year. President Obama in his first speech after the November election said ''we owe'' it to the American people to ''focus on those issues that affect their jobs.'' He went on to say that Americans ''want jobs to come back faster.'' Our constituents have repeatedly asked us to focus on creating an environment for private-sector job growth; it is time that our constituents' priorities become the Senate's priorities.

For that reason, we write to inform you that we will not agree to invoke cloture on the motion to proceed to any legislative item until the Senate has acted to fund the government and we have prevented the tax increase that is currently awaiting all American taxpayers. With little time left in this Congressional session, legislative scheduling should be focused on these critical priorities. While there are other items that might ultimately be worthy of the Senate's attention, we cannot agree to prioritize any matters above the critical issues of funding the government and preventing a job-killing tax hike.

Given our struggling economy, preventing the tax increase and providing economic certainty should be our top priority. Without Congressional action by December 31, all American taxpayers will be hit by an increase in their individual income tax rates and investment income through the capital gains and dividend rates. If Congress were to adopt the President's tax proposal to prevent the tax increase for only some Americans, small businesses would be targeted with a job-killing tax increase at the worst possible time. Specifically, more than 750,000 small businesses will see a tax increase, which will affect 50 percent of small business income and nearly 25 percent of the entire workforce. The death tax rate will also climb from zero percent to 55 percent, which makes it the top concern for America's small businesses. Republicans and Democrats agree that small businesses create most new jobs, so we ought to be able to agree that raising taxes on small businesses is the wrong remedy in this economy. Finally, Congress still needs to act on the ''tax extenders'' and the alternative minimum tax ''patch,'' all of which expired on December 31, 2009.

We look forward to continuing to work with you in a constructive manner to keep the government operating and provide the nation's small businesses with economic certainty that the job-killing tax hike will be prevented.

Sincerely,

MITCH MCCONNELL,
Republican Leader.
JON KYL,
Republican Whip.

[40 additional signatures omitted]

I reserve the balance of my time.

Mr. LEVIN. I yield 15 seconds to myself.

This is the fact from the Tax Policy Center: Only 3 percent of small businesses would be affected, and of that, only a small amount get most of their income from small businesses. This isn't about politics, Mr. CAMP; this is about people.

I yield 3 minutes to the gentleman from Maryland (Mr. VAN HOLLEN).

Mr. VAN HOLLEN. Thank you, Mr. Chairman.

I rise in strong support of this legislation as the best way to move our economy forward. The Middle Class Tax Relief Act extends significant tax relief to every American. Let me say that again: Every American. Under this legislation, no matter how much you make, the first $250,000 will continue to benefit from today's lower rates. And given the softness in our economy and the number of households that are still struggling, that's the right thing to do.

But what this legislation does not do is put an additional $700 billion on our national credit card, as our Republican colleagues would like to do, by extending an extra bonus tax cut to the folks at the very, very top. Instead, for the top 2 percent, those reporting income over $250,000, we have the Clinton-era tax rates on just that additional portion of that income.

And with our annual deficits now topping $1 trillion, and our national debt approaching $13 trillion, it's the right thing to do to make sure our economy is on a sustainable footing for the future. We have the bipartisan commission debating that question right now, and yet our colleagues want to put $700 billion on our credit card.

Now our colleagues that we've just heard have said this is necessary to create jobs. Really? These are the tax rates that are in effect today, and during the Bush years and during the 8 years of the Bush administration, 600,000 private-sector workers lost their jobs with these rates compared to the Clinton administration, with 23 million jobs created in the Clinton administration with the old rates at that particular time. Moreover, the nonpartisan Congressional Budget Office recently looked at 11 different options for strengthening the economy. This one came in dead last.

Now we also heard from our colleagues that they tried to use small businesses as a smokescreen for their plan to protect this bonus break for the folks at the top. First of all, as my colleague said, only 3 percent of small businesses are affected, 3 percent, 97 percent, not. But what's interesting is when you look at those 3 percent, what you find out is in the definition of the tax code, one that apparently has been used by our colleagues, people will be surprised to find a lot of mom and pop operations like Pricewaterhouse-Coopers, asset manager Fidelity Investments and the private equity firm KKR fall under the pass-through income definition. I don't know if people realized it, just the other day KKR, that small business, purchased Del Monte Foods for $4 billion. Now those are all good businesses. But they're not small businesses, and they would benefit from the proposal that we and the President have made to provide 100 percent depreciation for their investments this year. That will help jobs and the economy.

Mr. Speaker, I urge support.

Mr. CAMP. At this time, I yield 2 minutes to a distinguished member of the Ways and Means Committee, the gentleman from Texas (Mr. BRADY).

Mr. BRADY of Texas. Mr. Speaker, why are we playing these political games? We have 15 million people out of work, we have families, small businesses, seniors and job creators facing

a nearly $4 trillion tax bomb that will go off on January 1, and here we are playing political games.

This bill is dead on arrival in the Senate. Everyone knows it. We are wasting time today. And worse than that, it undercuts the President's own sincere efforts to work with DAVE CAMP, the ranking member of the Ways and Means Committee, Senate Republicans and Senate and House Democrats to actually come up with a real solution to solve this problem. Instead, this body is rushing forward with more political theater. And my question is, wasn't September the time to play political games? Right now with the clock ticking, shouldn't we be all about solutions?

Let's talk about two myths. Democrats say, let's pass this, it will help jump-start the economy. It will do just the opposite. One, the people they hit, these consumers, hold one of every $3 in consumption today. So Democrats say, instead of going into that Main Street shop this Christmas season spending money, send your dollars to Washington, that will help the economy.

Secondly, it damages the small businesses that are the backbone of job creation. You will hear this claim that it only hits 3 percent of small businesses. You know how they figured that? They counted the tax ID numbers so people who have small businesses that have been vacant for years are still counted. But if you count the actual income from small businesses, that's what gets taxed, half of all small business income, half of all the income that creates jobs in America will be hammered by the Democrats' tax bill.

And don't take my word for it. The Joint Committee on Taxation, the Congressional Budget Office, and the President's own head of the Council of Economic Advisers say passing all tax relief for all people in America will boost the U.S. economy more than this bill.

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

Mr. CAMP. I yield the gentleman 30 additional seconds.

Mr. BRADY of Texas. Final point: These dollars won't be used for deficit reduction. Democrats and the President have signed seven bills, $625 billion of tax increases, in the last 2 years. Guess how much went to deficit reduction? Not a dime. It all went to expand the government and double that to a bigger government.

Let's stop playing games. Let's get real solutions. Let's have an up-or-down vote that extends tax relief for all Americans, that helps move us into the next 2 years, and let's stop that ticking tax bomb.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from Massachusetts (Mr. NEAL), a member of our committee.

□ 1330

Mr. NEAL. Mr. Speaker, I want to disagree sharply with the point that our colleague, Mr. BRADY, just made; America needs to have this conversation. We need to have a conversation as to how we got ourselves into the mess that we find ourselves in today, and part of that conversation is the discussion and debate over whether to extend tax cuts for the wealthiest among us. That is the difference of opinion that we are debating right now.

Now, our friends on the other side are going to tell us that this has a big impact on small business, despite what the IRS says. And I have even offered a proposal that would address the 3 percent issue, moving down the road. But let's listen to one small business owner, Beri Fox, the president of Marble King, the last remaining American manufacturer of marbles. She thinks we have lost our marbles. When asked whether the way to economic recovery was tax cuts for the wealthy, Ms. Fox simply replied, ''Absolutely not.''

America has paid the price for theology, the theology that tax cuts pay for themselves. They inherited a near perfect economy 10 years ago: record job growth; deficits eliminated; the debt being paid down, and Alan Greenspan warned us we were paying down the debt too quickly. This argument today is about fairness—fairness and what type of tax system we want to create.

The nonpartisan Tax Policy Center analyzed the Bush proposal at different income levels. They found that next year, for someone earning more than $1 million, he or she can look forward to an average tax cut of $128,832 if we extend these tax cuts for the wealthy. They found next year someone making $7 million can look forward to a $400,000 tax cut if we leave the Bush proposals in place.

This is a question of how we treat the working families of America. This is a question of not cementing into law a tax system with skewed benefits. I urge support for this middle class tax cut.

The SPEAKER pro tempore. Without objection, the gentleman from Texas will control the time.

There was no objection.

Mr. BRADY of Texas. I yield 2½ minutes to the distinguished gentleman from Kentucky (Mr. DAVIS), a member of the Ways and Means Committee.

Mr. DAVIS of Kentucky. Mr. Speaker, what would the job creators do? During this time of great economic uncertainty, this is the number one question that we must ask ourselves when bills are brought to the House floor. There is always lots of talk about fairness. Well, their idea of fairness towards job creators means a lot of people will not have jobs.

I would like to remind my colleagues that under the current tax policy, before the subprime mortgage meltdown that resulted largely with not dealing with Fannie Mae and Freddie Mac, we had 54 months of consecutive economic growth. What would the job creators do if this were enacted? I wonder if perhaps my colleagues shouldn't get a bracelet with the initials WWJCD, ''What would the job creators do?'' before plunging off the cliff with some of these policies.

It is not a question that we have to ponder about for long. The answer is simple for anyone who has owned a business and is faced with increasing costs imposed upon them by an intrusive Federal Government.

As a former small business owner, let me walk you through the tough decisions this bill would force on millions of job creators with ObamaCare and all of the other burdens on top of this current tax increase. They would have to cut back or eliminate on benefits. They would be switching employees to part-time; at the end of the year, raises and bonuses would be replaced, in all likelihood, by pay cuts; layoffs or moving more companies to places that have friendlier tax and regulatory burdens.

These are serious and real decisions that will face our job creators on January 1 as a direct result of this bill raising taxes on millions of job creators. If there was one resounding message in the election, it was that the American people were putting a restraining order on the increasing burdens this Congress and this administration have placed on the American people. At a time when our economy is trying to recover, why would we raise taxes on anyone? Why would even partially want to impede our Nation's path to economic recovery?

Under the current tax policy, we had growth. If we move into this direction, we will see a repeat of the failures of the Roosevelt administration in 1937 causing a gross double-dip in our economy, and it will hurt every American.

This past Tuesday, President Obama hosted a summit at the White House where appointed Members of Congress were asked to work in a bipartisan fashion to devise a solution to the pending tax hikes. And what does the majority do here? Simply try to once again force something down our throats without real discourse. House Democrats chose to ignore the call for bipartisanship, just as they have ignored the will of the American people on issue after issue after issue and are forcing a vote that will produce significant job-killing results for small business owners faced with the uncertainty over looming tax hikes.

Uncertainty over an ominous $3.8 trillion tax increase is one of the most severe plagues we could put on economic recovery. As a result, private sector money that would be invested will continue to sit on the sidelines.

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

Mr. BRADY of Texas. I yield an additional 30 seconds to the gentleman from Kentucky.

Mr. DAVIS of Kentucky. Mr. Speaker, small businesses are playing defense against an overreaching Federal Government. It is impeding the economic recovery and not fostering the predictability needed to create jobs. This vote

today comes down to job creation versus worsening our troubles. Before you cast your vote today on H.R. 4853, ask yourself, all of my colleagues, WWJCD: What would the job creators do?

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. BECERRA), a member of our committee.

Mr. BECERRA. Mr. Speaker, working Americans believe that the Tax Code favors the rich and the influential. And guess what? They're right. Last year, the average millionaire in America got about $100,000 back from the Bush tax cuts, while the average middle class family in this country received one-half of 1 percent of that. Not half of that, one-half of 1 percent of that. It is time that this country began to tax fairly and invest wisely.

Republicans are holding these tax cuts for the middle class hostage, demanding an extra tax cut of $700 billion worth of bailout for millionaires and billionaires, all of which Republicans would not pay for, which means that once again we would have to go to China and a lot of other countries to borrow since right now the country is running a deficit. These are the same tax cuts that my colleagues on the other side of the aisle say will create jobs, and we need to rev up the economy for that reason and keep these wealthy tax cuts.

Well, guess what? These are the same tax cuts we have had in place for the last 10 years. And what have these tax cuts of $100,000 a year given to wealthy folks? What have they given us? Fifteen million Americans are unemployed. The worst recession—it's not a depression—that we have faced since the 1930s.

So we have seen what the results are of these tax cuts for the wealthy for the last 10 years, and now they say we need to do it again to improve the economy.

It is time that this country acted sanely. It is time we focused our attention on the middle class. Give folks who have worked very hard, those who every week, every month come home with a paycheck. They see the FICA deduction. They know they have paid some taxes. We need to make sure we are telling them we are doing everything to invest in them so that, guess what, maybe one of these days when we turn over that product we buy at the store and look at where it was made, it will once again say ''Made in America'' because an American got a job.

These tax cuts that are geared toward the wealthy would not do that. And that 3 percent of small businesses that might be impacted—because 97 percent of small businesses in America would get the tax cut, those 3 percent are populated by very wealthy folks.

Vote for this legislation. Vote for middle America.

Mr. BRADY of Texas. I yield myself 15 seconds to point out the Chamber of Commerce says 2,600 businesses, small businesses, and business associations have signed a letter pushing and making the case for extending all tax relief for all small businesses and all taxpayers, including a number from California, the Orange County Business Council, the North Hollywood Chamber of Commerce, and a number of other small businesses.

I yield 3 minutes to the distinguished gentleman from Texas (Mr. HENSARLING) who has fought against higher taxes and for more small business job creation.

Mr. HENSARLING. I thank the gentleman for yielding me this time.

Mr. Speaker, the bipartisan negotiations are fleeting and ephemeral around here. The White House photographers hadn't even left, the ink wasn't even dry on appointing the negotiators, and all of a sudden House Democrats bring to the floor their tax increase bill on small businesses and American families.

You know what? I have heard the rhetoric of my friends on the other side of the aisle, and as I have studied this bill, I am still trying to find: Where is the tax cut they are talking about? I don't see any tax cut. All I see are tax increases.

Half of small business income is going to be taxed under their bill. Fifteen million of our fellow citizens are unemployed. How many more have to become unemployed? How much more human misery? How much more rejection at the ballot box before my friends on the other side of the aisle come to their senses?

They have tried to spend their way into economic prosperity; it has failed. They have tried to borrow their way into national economic prosperity; it has failed. They have tried to bailout their way into national economic prosperity; it has failed.

□ 1340

Here today, again, another opportunity to tax our way into economic prosperity. It does not work. The American people have rejected this tired, old class warfare rhetoric. You cannot help the job seeker by punishing the job creator. The American people know this, and their voices were heard on election day.

You know, what I find interesting is how many Democrats have come to the floor to quote the economist Dr. Mark Zandi. He is probably the most quoted economist by the Democrats. Yet he, himself, has rejected the idea of raising taxes in this economy. Now that he is out of the administration, Dr. Peter Orszag, one of the architects of Obamanomics, has written in an editorial that we should not be raising taxes.

I mean, this is a group that can't even get Keynesian economics right. Keynesian economics says you do not raise taxes in a time of recession. Look at the period of almost perpetual near-10 percent unemployment that we have had.

Again, how many more people have to suffer? How many more jobs have to be lost?

It is simple, Mr. Speaker. No tax increases on nobody. It may be poor grammar, but it is great economics, and it will relieve the human misery in this American economy. We should reject this bill and reject this cynical ploy.

Mr. LEVIN. Mr. Speaker, I yield myself 10 seconds.

I suggest the gentleman reread the bill: $1.5 trillion in tax cuts over 10 years; 97 percent of small businesses receive a tax cut.

Those are the facts, period.

I now yield 1½ minutes to the gentleman from Washington (Mr. MCDERMOTT).

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

Mr. MCDERMOTT. Mr. Speaker, Benjamin Franklin once said: ''Nothing in this world is certain but death and taxes.'' Ha, Mr. Franklin had never met the modern Republican Party.

The only thing certain about taxes these days is that the Republicans are going to use them to take from the poor and give to the rich again and again and again; and now the Senate Republicans have brought all legislation to a halt—a halt—in this building until the super-rich get their tax cuts.

They are determined to take care of the rich. This political maneuvering by the Republicans brings uncertainty to the middle class at a time when they really need certainty so that they know what they are going to have in the next year.

Food banks are panicking all over this country because the Republicans in the Senate say the tax cuts for the rich go before any money for those unemployed people who are looking for their unemployment insurance. The food banks know what is going to happen: hungry people are going to be coming in, but it doesn't make any difference to the Republicans.

In fact, it's time to hang your Christmas stocking. Can you imagine the rich in this country hanging their Christmas stockings and putting in the gold of the tax cuts? Can you imagine the unemployed hanging their Christmas stockings?

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

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

Mr. MCDERMOTT. To pay for food or to pay the mortgage, they're going to look in their Christmas stockings and see what? Coal.

We know how this movie is going to turn out. This bill will pass over to the Senate. It will come back with the big tax cuts for the rich. Some of us are going to vote ''no.'' We will vote ''yes'' today, but ''no'' when it comes back because it isn't fair to the unemployed people of this country that the rich get their money for sure when we dole it out to the unemployed one bite at a time.

Mr. BRADY of Texas. At this time, I yield 3 minutes to the gentleman who is a leader in cutting taxes and in restraining the level of government spending, the leader of the House Republicans, the gentleman from Virginia (Mr. CANTOR).

Mr. CANTOR. I thank the gentleman from Texas.

Mr. Speaker, on Tuesday, Republicans had a productive meeting at the White House that we hoped promised a fresh start after a historic election. There was recognition on both sides that it was time to put aside the political gamesmanship and the partisan rhetoric and begin working for the public to produce results.

Clearly, Mr. Speaker, that message has not been sent to some in the majority today. Today, we have a bill on the floor that would raise taxes on many small business people and working families.

We know the facts. Although some could say otherwise, 50 percent of the people who are impacted by this tax hike get at least 25 percent of their income from pass-through entities. These are the small businesses that we are relying on to create jobs in this economy. But sadly, it appears that the outgoing majority is more interested in staging meaningless votes that amount to political chicanery than it is in pursuing policies that get the economy back on track and Americans back to work.

Simply put, Mr. Speaker, this bill is a job killer that runs completely contrary to the discussions that we had with President Obama at the White House a few days ago. A bipartisan majority in the House supports a clean bill to ensure that no American faces a tax increase in this difficult economic environment.

Mr. Speaker, we call on Speaker PELOSI to stop the gimmicks and allow all Members of the House—Republicans and Democrats—to vote on legislation that would prevent tax increases for all.

Mr. LEVIN. It is now my pleasure to yield 2 minutes to a member of the committee, a hardworking member, the gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, I have heard in the last few moments about trickle-down economics—you know, here we go again—and I heard the quote of what works and what doesn't work.

Let me tell you what doesn't work. If you look back just a few years ago, in 2000, we had a 4.2 percent unemployment rate. By the end of 2008, we had doubled it. Not one word about that. Those 8 years have disappeared from your memory. By the beginning of 2009, the concentration of wealth amongst the top 1 percent was only matched by the period immediately before the Great Depression. So let's get it straight.

In this piece of legislation, everyone gets a tax cut, even Sammy Sosa—I don't know if he's playing anymore—and even Derrick Jeter. They all get a tax cut up to $200,000. Of course, if they're couples, it's $250,000. Even billionaires will get a tax cut up to $250,000. You have never communicated it because you have never told the total truth.

This legislation is very specific about how we are going to help the middle class. I believe a 5-year extension would be better. I don't believe we should extend any tax cut indefinitely, but I am going to vote for this bill because I refuse to allow the middle class to be the victims of partisan gridlock.

America's middle class is the one for which I have come to the floor multiple times over the last 6 months to declare the necessity of taking a vote on these taxes. I went to my own district. There are 334,000 households in the district, and less than 1 percent—1,092—are making $1 million or more.

Their argument is dead in the water with heavy sand that buries it deeper and deeper because they don't want to talk about the middle class.

The SPEAKER pro tempore. Without objection, the gentleman from Michigan (Mr. CAMP) will control the remaining time on the minority side.

There was no objection.

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

Mr. Speaker, I would just say and comment on my friend's remarks that this is not about giving anybody a tax cut. This is about preventing a tax increase in a time of great unemployment that has gone on, as I said in my remarks, for more than 15 months at 9½ percent.

I now yield 3 minutes to a distinguished member of the Ways and Means Committee, the gentleman from Illinois (Mr. ROSKAM).

□ 1350

Mr. ROSKAM. I thank the gentleman for yielding.

A couple of months ago I'm walking through a manufacturing facility in the western suburbs of Chicago with the entrepreneur that started it. This is a guy who about 45 years ago is living on the northwest side of Chicago with his wife. He's a tinkerer, the type of person that goes in the garage and comes up with some idea, kind of a blue-collar guy, a tool and die guy. He comes up with an idea. Over a period of time he borrows a couple of thousand bucks from his mother-in-law and he builds up a little business.

This is a very typical story. This isn't unique to Chicago or Detroit or New York. This happens all the time. He then builds that business up, and I'm sitting down with him and his son who's now running it. The old man is now 70 years old. I'm walking the plant floor with him and I ask him: How's business? And he tells me about the travails since September of '08, which we're all familiar with, but it's now a lean operation.

He further says, ''Congressman, the smart move for me is to put three-quarters of a million bucks into this production line.'' And he points to a production line on the floor.

I ask him, ''Are you going to do the smart thing?''

And he says, ''No, I'm not.''

And of course I ask him why not.

He says, ''Because Washington, D.C. tells me I'm rich. See, I'm a sub S and I file as an individual and Washington D.C. tells me I'm rich. So that means I've got to hold on to capital because I don't know what's going on. I think my taxes might be going up at the first of the year.'' And then further he mentioned health care, he mentioned cap and trade, he mentioned ambiguity in the capital market.

But for the life of me I don't understand why we as a body have not figured out that we need people like him—my constituent, the entrepreneur—to go out and hire folks. And he's not going to do it if his taxes are going to go up.

And this is not a uniquely Republican revelation, Mr. Speaker. Peter Orszag recently said that now is no time to raise taxes on anybody. Dr. Christina Roemer also argued, now is not the time to raise taxes on anybody. And for a majority with all due respect, Mr. Speaker, that has had the calendar now well in place and been able to control this process for years and now we find ourselves 30 days out from the largest tax increase in American history and we're having this junior varsity argument about whether we should nickel and dime the very people that we're trying to create an incentive for, I just think that we can do better. I think the American public, Mr. Speaker, has an expectation that we're going to do better. I think frankly the White House has an expectation that we can do better. So I urge us to defeat this today and to really get about this very serious idea of how it is that we create not just certainty and predictability but an environment where the entrepreneurs that I described and I represent—and we all represent—say to themselves, yes, I want to invest and I want to hire more.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. The Chair will remind Members to direct their comments to the Chair.

Mr. LEVIN. I yield myself 10 seconds.

Ninety-seven percent of small businesses will not pay any more taxes. They'll get a tax cut.

I now yield 1½ minutes to the gentleman from New York (Mr. CROWLEY), a distinguished member of the Ways and Means Committee.

Mr. CROWLEY. I thank the gentleman for yielding the time.

Republicans are united in blocking all America's business until they get their tax cut for the wealthiest 1 percent of Americans. That's trouble for America. The Republican plan will not keep our troops at war safe. The Republican plan will not extend benefits to people who have lost their jobs because their company relocated overseas. The Republican plan will not pay

down the Federal debt. And the Republican plan will not create one new job.

Aren't these the very same priorities Americans want us to be focusing on? Yes. But that is not who the Republican plan will benefit.

This Democratic bill will cut taxes for every American who earns up to $250,000. This bill will eliminate the marriage penalty permanently, for the first time in Congress' history. This bill will cut the cost of college for young people in America. This bill will cut taxes for small businesses.

Instead, the Republican plan will increase taxes on every American family who makes less than $250,000 a year because unless we do it their way, there will be no bill.

So exactly who will the Republicans try to help in this legislation? This little dog—Trouble, that's who. Trouble is Leona Helmsley's dog who inherited $12 million. Under the Republican plan, if Trouble doesn't get a tax break, nobody else should. And that's very troubling.

Under the Republican plan, America will go to the dogs.

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

Mr. LEVIN. I yield the gentleman an additional half minute. You must go on.

Mr. CROWLEY. Under the Republican plan, America will go to the dogs.

This dog received $12 million. How many Americans who work in New York or Michigan or California or Florida or Georgia earn $12 million in a lifetime? They'll protect this little dog, but they won't protect the middle class of this country, and that, I think, is wrong.

Mr. CAMP. I yield 1½ minutes to a distinguished member of the Ways and Means committee, the gentleman from California (Mr. HERGER).

Mr. HERGER. Thank you very much.

Mr. Speaker, we are now in some of the worst economic times since the Great Depression. We have 9½ percent unemployment nationally. I have areas in my district that have double that amount. This is certainly the wrong time to be raising taxes. We need to stop this tax increase for all Americans—for the hardworking families who are struggling to make ends meet, and also for the small businesses that we are relying upon to create jobs and grow our economy. The bill before us today would result in a massive tax increase on small business owners, entrepreneurs, and job creators at the very time our country most desperately needs them to succeed and to hire more employees.

Mr. Speaker, this is no time for half measures. I urge the House to reject this flawed bill, and instead pass legislation to ensure that no American sees a tax increase on January 1.

Mr. LEVIN. Mr. Speaker, I yield myself 10 seconds.

Once again, 97 percent of small businesses will get tax cuts, not tax increases. Those are the facts. Period.

I now yield 1½ minutes to the gentleman from Illinois (Mr. DAVIS).

Mr. DAVIS of Illinois. Mr. Speaker, I rise in strong support of H.R. 4853, the Middle Class Tax Relief Act of 2010. During these times of economic difficulty, middle class and working families need all of the help that they can get. Extension of the alternative minimum tax for 2 years and extending the 2001–2003 tax cuts for marginal individual income will protect more than 25 million families from the alternative minimum tax.

This legislation will make permanent the temporarily reduced taxes on capital gains and dividend income for taxpayers with adjusted gross incomes of $200,000 for single filers and $250,000 for married couples. The bill will maintain the current 15 percent rate for middle class taxpayers. Paying for higher education is becoming increasingly difficult. This bill makes permanent certain modifications to the suite of education tax incentives included in the Economic Growth and Tax Relief Reconciliation Act. Student loans are in serious need of retention. This bill will provide the opportunity for individuals to deduct. There has been never a time greater when the middle class needed a tax break. That time is now. Let's do it today.

Mr. CAMP. Mr. Speaker, I yield 2½ minutes to a distinguished member of the Ways and Means Committee, the gentleman from Nevada (Mr. HELLER).

Mr. HELLER. I thank the gentleman for yielding.

Mr. Speaker, I rise today in opposition to H.R. 4853. Of course I strongly support tax relief for the middle class and others, but today's bill is misguided. Nevada is struggling. It has one of the highest unemployment rates in the Nation; more than 14 percent. Some counties in my congressional district are as high as 16, 17 percent unemployment. Real unemployment is probably closer north of 20 percent. At home in Nevada I constantly talk to families, small business owners and workers struggling to make ends meet. That's why I have supported extending unemployment insurance. But Nevadans, like most Americans, want jobs.

□ 1400

So today, ''Washington knows what's best, class warfare, pick-and-choose method of so-called tax relief'' is a dangerous way to go.

The outgoing majority party does not understand that tax hikes do not create jobs. The outgoing majority party doesn't understand that bigger government doesn't create jobs. The outgoing majority party still doesn't understand that more regulation doesn't create jobs. And doubling down on failed stimulus spending—which this bill does also—is, too, the wrong way to go.

It bears repeating simply because the current outgoing majority so often fails to listen: The income levels in the bill today exclude many small businesses, and it's those small business owners who are the job creators in the economy. Three-quarters of all new jobs are created by small businesses, which employ half of all private-sector employees. These are the entrepreneurs, the patent filers, the exporters, the startups and the innovators. They, not Washington politicians, are the ones who will lead our Nation out of its economic struggles, yet today we are asked to support a tax increase on them.

I have a letter here signed by a number of national and local organizations who strongly support extending the current tax relief. In the letter they say, ''strongly urge Congress to end the tax uncertainty plaguing the business community by extending the expiring 2001/2003 tax rates.

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

Mr. CAMP. I yield the gentleman from Nevada an additional 30 seconds.

Mr. HELLER. Nowhere in this letter—signed by 28 pages of organizations and businesses nationwide—do they waffle or endorse these income limitations. Several chambers of commerce and local businesses from around the State of Nevada who understand the importance of certainty in our tax policy have signed onto this letter. Businesses like Silver State Barricade and Sign, Starsound Audio, Hartmann and Associates, and Air Systems, Inc. are all in this letter. Today's exercise in political theater is simply bad policy.

Mr. LEVIN. Mr. Speaker, it is now my real pleasure to yield 2 minutes to the distinguished gentleman from Kentucky (Mr. YARMUTH).

Mr. YARMUTH. I thank the gentleman for yielding.

You know, this is kind of a comical debate in a way. We hear time after time after time, why would we want to pass job-killing tax hikes? Well, I would ask my colleagues from the other side of the aisle why did they write them into the law? Because these are Republican tax hikes that we are dealing with, trying to decide what makes sense from a fiscal standpoint and from a fairness standpoint.

I love the fact that people talk about job-killing tax hikes as if every small business is going to make a decision based on what their personal tax rate is. I come from a family of small business people. My father was a small businessperson who built a very large company. I have two brothers who are small businessmen. I have a sister who is a small businessperson. I ran a small business. Not one of us ever made a decision about what we would do in our business based on whether a few more percentage points would come out of our net income, particularly when we're dealing with people who are mostly making millions of dollars a year.

I have one brother who is in the barbecue restaurant business. I talked to him about what impact taxes have on his decisions in business. He said, you

know, if nobody can afford barbecue, it doesn't matter what my tax rate is. That's where we are as a country. We have a major portion of our population whose standard of living has stagnated over the last 10 or 20 years, and we have a very small percentage who have done very, very well thanks in part to the tax breaks that they were given back in 2001 and 2003.

We can afford to give everybody tax cuts if we want to raise the national debt another $700 billion. No, I think we have to draw a line somewhere. We have to say the people who have done extremely well over the last 10 years thanks to the Bush tax cuts need to pay a little more. This won't kill jobs. We won't be crying crocodile tears for them. It's more important that we make sure that the vast majority of Americans have the income they need to drive this economy. That's where the business people, small and large, will prosper.

Mr. CAMP. I yield 1 minute to the distinguished gentleman from Georgia (Mr. GRAVES).

Mr. GRAVES of Georgia. Mr. Speaker, I hear all these grand arguments today about the majority party's tax cut bill when in fact not one American taxpayer's taxes will be reduced as a result of passage of this bill.

Let's be clear on what's at stake today: A vote for this bill is a vote to raise taxes on millions of American families and small business owners. The Democrat leaders argue that we have to raise taxes to reduce the deficit, but this is absolutely false. The burden to reduce the deficit should be on Congress and not on the backs of hardworking Americans. It is our job to make the tough spending cuts and restore fiscal discipline, not to make millions of businesses and families a scapegoat for our debt.

Keep this in mind: No tax increase has ever created one job. If America's private sector is going to create the jobs that we desperately need, Congress must stop the threat of new taxes, get out of the way, and let employers have some certainty for once.

So Mr. Speaker, I urge my colleagues to respect the message of the American people from Election Day and let's reject this tax hike scheme.

Mr. LEVIN. Mr. Speaker, it is now my pleasure to yield 2 minutes to the gentlewoman from Nevada, a member of the committee, Ms. BERKLEY.

Ms. BERKLEY. I thank you, Mr. Chairman.

I rise in support of this legislation. Today's vote is an affirmation of this Congress' commitment to middle class Americans and a crucial step in getting our economy back on track.

This tax cut extension does not exclude anyone. What it does is permanently extend middle-income tax relief, which will provide much-needed certainty to our small businesses and our entrepreneurs and create conditions for long-term growth while still dealing responsibly with the Federal deficit—and let us not forget that it is a burgeoning deficit.

This legislation ensures that on January 1 every American will be paying lower taxes than under current law. It will extend relief from the alternative minimum tax for 2 years and provide permanent relief from the marriage penalty. It also permanently extends tax credits like the improved child tax credit, simplified earned income tax credit, and numerous benefits for education. For our small business owners, we are also permanently increasing the amount they can expense so they can quickly realize the benefits of their capital investments. These provisions are critical to Nevada's economic recovery. It is good for my congressional district, the city I represent of Las Vegas that is really hurting, and the people of the great State of Nevada.

We owe it to our fellow citizens to pass this bill and ensure that we are creating conditions for renewed economic growth. The certainty of this legislation creates and will bolster consumer confidence, provide businesses with tax certainty, and foster long-term investment. Nobody can argue or quibble with its benefits.

These economic conditions are essential to the health of consumer-led economies like Las Vegas. We still have a whole lot more work to do, both in terms of promoting jobs and removing uncertainties in the Tax Code.

The SPEAKER pro tempore (Mr. SERRANO). The time of the gentlewoman has expired.

Mr. LEVIN. I yield the gentlewoman an additional 30 seconds.

Ms. BERKLEY. Thank you very much.

We also have to work on our estate tax to pre-2001 levels. I look forward to that discussion with the bill I introduced with Congressman BRADY as a basis for the debate.

Let's get moving. This is the easy stuff. This we should pass without any uncertainty or concern that we're not doing the right thing for the American people.

Mr. CAMP. At this time I reserve.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from Pennsylvania (Mr. FATTAH).

Mr. FATTAH. Let me thank the gentleman from Michigan for yielding me this time.

There is an economic theory, and then there are facts. There were a set of Democratic tax rates in which we saw 22 million new jobs created, and we saw the balancing of the budget, and hundreds of billions of dollars of national debt paid off.

□ 1410

And then there's the Republican tax rates that are called the Bush tax cuts in which we saw a net loss of 600,000 jobs, and we saw trillions of dollars added to the national debt. These are facts. You compare the 8 years of Clinton to the 8 years of Bush, you compare the two rates, and you look at the jobs and the effect on the debt and the deficit, and we know what the reality is.

So our friends on the other side say, Well, we don't want to hurt the economy. The best way not to hurt this economy is to do away with the set of policies that created the situation we're in now with 15 million people without jobs, our national debt doubled.

Now, as an economic theory, I think we should get rid of the income tax and move to a consumption tax. But theory is something you can debate and you can wonder about. Facts are facts, and we can't hide from them. And the fact here is that under the Bush rates, this country is seeing unemployment spike by millions, our debt rise by trillions.

So we come today to say that maybe the Republicans were right when they put an expiration date on this because they didn't really know what would be the result. We see the economic calamity that has resulted from doing these types of uneven tax breaks weighted to the top 2 percent.

So we come today saying for 98 percent of the people of our country, people at $250,000 and under, they should continue to have and make permanent a break on their taxes. And for the wealthiest, for their first $250,000, they should get an identical break. We should return to the Clinton rates or the Democratic rates thereafter.

Mr. CAMP. At this time, I yield 2 minutes to the distinguished gentleman from Georgia (Mr. KINGSTON).

Mr. KINGSTON. First of all, I wanted to associate myself with the previous speaker, my friend from Pennsylvania. I, too, support a consumption tax, a fair tax, tax simplification in whatever form. And I hope we can come together and work on tax reform and tax simplification in the year ahead.

Now today, though, we're doing a show in politics. We're voting on a bill which the Speaker knows there aren't the votes to pass. She furthermore knows that if it did pass, the Senate is not going to pass it. Today is all about political show. It's about more class warfare. It's interesting that the Speaker would choose this route because on November 2 I believe that brand of politics was squarely rejected by the voters all across America.

We also know that the economic policies of the Speaker and the President have failed. When the stimulus bill was passed, unemployment was about 7.6 percent. We were told this would keep it from going to 8 percent. But here we are now with unemployment at nearly 10 percent—15 million people out of work—and we're hearing again from the Democrats that this is what we need to do to turn the economy around.

I believe the American people spoke on that squarely. And I think the statistics show, with a 10 percent unemployment rate, it's not going to work.

About 75 percent of small businesses—and I think there's something like 27 million in the country—75 percent of them file their taxes as individuals; 750,000 of them actually would

come under this category of getting a tax increase. And these are people who are the first to turn around and hire folks when the economy improves. These are Sheetrock contractors. These are restaurant owners. These are other tradesmen who have two, three, four, five, fifteen employees, and they're going to be the first ones to turn around and hire folks. So right now, we do not want to hit them with a high tax increase.

We need to reject this and continue to work with the White House and come up with a compromise.

Mr. LEVIN. It's now my privilege to yield 1 minute to our very distinguished majority leader, Mr. HOYER of Maryland.

Mr. HOYER. I thank the gentleman for yielding, and I rise in support of this legislation.

First, let me say that there were two messages that came from this election, in my opinion—maybe others as well, but certainly these two. One, we need to grow jobs. We need to have more jobs for our people. We need to grow our economy. The second was we're very concerned about the deficit.

I agree with both of those conclusions in this election, and I think we need to do both of those. To some degree, they're contradictory because, in the short term, in order to grow the economy we've got to invest in the economy and we need not take money out of the pockets of consumers.

Now, as a result of the tax bills that were adopted in 2001 and 2003, because we wanted not to have the scoring for a longer period of time and the deficit displayed exploding, they were made to sunset. That is to say, the tax cuts were put in place and then they were sunsetted. It so happens they sunset at the end of this month. That would mean, normally, if we allowed that Republican policy—which I did not vote for—to go into effect, that the taxes would increase on everybody.

What this bill does is it says no, we want to cap, and we want to make sure that no American has any tax increase on the first $250,000 of their income. No American. One hundred percent of American taxpayers would be exempt under this bill from any increase in their taxes on January 1 of this year.

One of the other messages that the American public said to us: When you can reach common ground, when you can reach agreement, why don't you guys take it? Why don't you move forward where you can agree and then spend time on that which you cannot agree upon? But at least do that on which you can reach common ground.

Now, I haven't heard all of the debate—I have been in other meetings—but my suspicion is that almost everybody, if not everybody, on the floor wants to make sure that the first $250,000 of income of any American is not subjected to a tax increase on January 1. That's my conclusion. Now, maybe somebody will come up and say, ''No, you're wrong on that,'' but if so, I stand to be corrected. But we have reached common ground, I believe, on that proposition. That's what this bill carries forward.

Now, we have disagreements.

As I said, the second message was they're very concerned about the deficit. I'm very concerned about the deficit which I think, as I was quoted in the paper yesterday or the day before as saying, it is the most critical challenge that confronts this country, that impacts on every other challenge we have in this country, including our ability to bring taxes down and create tax reform.

Now, we don't have agreement on other elements of the Republican tax program of 2001 and 2003 which will sunset pursuant to that policy on December 31. And the issue, therefore, before this House right now is whether we're going to hold hostage the first $250,000 of income of every American or we're going to say no, we have agreement, we'll resolve that, and we will then contend on the other issues. Whether we argue about the necessity to cut taxes on those over $250,000, on impacting small business, on growth of the economy, all of that is legitimate argument.

But I really do not believe we have disagreement on what this bill intends to do. It's just that some people think it doesn't do enough. I understand that.

But very frankly, my friends, in the House and in the other body, we have been holding hostage American policy to agreement on 100 percent—or in the case of the Senate, on 60 percent. The American public are frustrated by that. I'm frustrated by that. I think that's not the way a legislative body works. A legislative body works by when you can create consensus, move forward.

Now, maybe somebody will get up and say no, we should increase the first $250,000 of income and let that sunset. I doubt that anybody said that. I doubt that anybody believes it.

□ 1420

But if you don't believe it, any Member of this House, then vote for this bill. Not only does it say income, but it takes earned income tax credits, it takes capital gains, it takes child care tax credits and says that the first $250,000 of income will not be subjected to an increase. I can't believe we don't agree on that. And I am hopeful that every Member will vote for this.

Now, I frankly want to say I don't think this is the final package. We know that the Senate has disagreement. We know that the White House has its own view. But this vehicle is going to be critically important if we are going to move this issue forward. And some people on the other side say let's act and let's act now. Fine. Then let's give them a vehicle on which to act.

Revenue issues, as we know, have to initiate in the House. Now, this vehicle is a vehicle that I think will be used and can be used by the other body to effect consensus policy. But let us not hold hostage that on which we agree to that on which we do not agree.

So I would urge my colleagues, vote for this legislation. Let's move this forward. Let's give the confidence to American working people that we are united in the conviction that in this tough economy at this time they ought not to see an increase in their taxes on January 1. That's what this vote is about. And I urge my colleagues to support it.

I thank the gentleman from Michigan, the chairman of the committee, and, yes, Mr. CAMP, the ranking member, who will soon be chairman of this committee, for their efforts on this bill, notwithstanding their disagreement on its substance. And I thank the gentleman from Michigan (Mr. LEVIN) for yielding.

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

And I would just say I listened very carefully to the majority leader's well-reasoned arguments. And if, in fact, this bill were going somewhere, they would have made a great deal of sense. But we know now that the Senate will not take up this bill. Forty-two Senators have signed a letter that they will not take up any legislation unless it is dealing with the potential tax increases on all Americans.

I also have a letter that was sent to the House of Representatives dated today from the National Association of Manufacturers. And there has probably been no State hit harder than Michigan, no sector hit harder in Michigan than manufacturing. And I want to quote from this letter that says, ''Manufacturers strongly support extending the 2001 and 2003 tax relief for all taxpayers. Over 70 percent of American manufacturers file as S corporations or some other pass-through entity and will be significantly impacted by these higher rates. According to the nonpartisan Congressional Budget Office, fully extending the 2001 and 2003 tax cuts would add between 600,000 and 1.4 million jobs between now and 2011 and between 900,000 and 2.7 million jobs in 2012.''

NATIONAL ASSOCIATION OF MANUFACTURERS,
December 2, 2010.

HOUSE OF REPRESENTATIVES,
Washington, DC.

DEAR REPRESENTATIVES: The National Association of Manufacturers (NAM), the largest manufacturing association in the United States, urges you to oppose H.R. 4853, the Middle Class Tax Relief Act of 2010.

Tax relief enacted in 2001 and 2003, which repealed the estate tax and lowered both individual tax rates and tax rates on investment income, helped spur economic growth. Now, however, absent immediate congressional action, these lower rates will expire, resulting in a top income tax rate of nearly 40 percent, a 164 percent increase in the dividend tax and the return of a 55 percent estate tax on family-held companies.

Manufacturers strongly support extending the 2001 and 2003 tax relief for all taxpayers. Over 70 percent of American manufacturers file as S-corporations or some other pass-

thru entity and will be significantly impacted by these higher rates. According to the non-partisan Congressional Budget Office, fully extending the 2001 and 2003 tax cuts would add between 600,000 and 1.4 million jobs in 2011 and between 900,000 and 2.7 million jobs in 2012.

We urge Congress to reject this legislation and move toward extending all of the current tax rates.

The NAM's Key Vote Advisory Committee has indicated that votes on H.R. 4853, including potential procedural motions, merit consideration for designation as Key Manufacturing Votes in the 111th Congress.

Thank you for your consideration.

Sincerely,

JAY TIMMONS,
Executive Vice President.

Mr. HOYER. Will the gentleman yield?

Mr. CAMP. I yield to the gentleman from Maryland.

Mr. HOYER. I thank the gentleman very much for yielding.

Let me say to my friend, if he heard what I had said—I know he was listening, and I thank him for that—he and I both know revenue bills must initiate in this House. So if the Senate is to effect what those 42 Members suggested they wanted to see, then it must have a vehicle from this House on which to act. What I suggested and what I believe is that when you say this bill is dead, I think I am not sure I agree with you, because in my view it will be this bill on which they will ultimately reach whatever compromise is available in the United States Senate.

So, in fact, I think this is an important vehicle to reach perhaps the compromise that we all know is ultimately going to be necessary, while at the same time expressing the views of I think the overwhelming numbers of us that certainly the first 250—we may not agree on further, or another level or something, but certainly would the gentleman disagree with me that we all agree on the first 250 ought not to receive an increase?

Mr. CAMP. I thank the majority leader. And reclaiming my time, I think we would have a much better chance if the vehicle that was sent over to the Senate was actually one that dealt with the potential tax increases on all Americans.

But I know my time is very short, and I just wanted to say I also have a petition, a coalition letter sent to us by over 1,300 businesses, trades, and local Chambers of Commerce urging that we extend the current tax policy for all Americans and prevent a tax increase from going into effect.

Let me just say I think much of what has happened today is a charade, and I am glad it's coming to a close. I urge my colleagues to vote against this bill.

DECEMBER 1, 2010.

TO THE MEMBERS OF THE UNITED STATES CONGRESS: We, the undersigned companies, chambers, and trade associations strongly urge Congress to end the tax uncertainty plaguing the business community by extending the expiring 2001 and 2003 marginal tax rates, as well as dividend and capital gains tax rates, and the business tax provisions that expired at the end of 2009.

A permanent extension of all current tax rates would, in one bold stroke, boost investor, business, and consumer confidence by taking the uncertainty of tax policy off the table. It would leave hard-earned income in the hands of the individuals and businesses that earned it and allow them to spur investment, boost consumption, promote economic growth, and create jobs. Further, without expeditious Congressional action to extend current marginal tax rates, millions of Americans will face greater withholding for taxes from their hard-earned paychecks in six weeks.

Another major obstacle to recovery lurks. Thousands of U.S. businesses and individual taxpayers currently face major tax increases because tax provisions—such as the R&D credit, active financing exception, and CFC look-thru rule—have expired. An extension of these vital provisions would bring more certainty in U.S. tax law, foster more effective business decisions, and encourage investment. Moreover, the Administration asked Congress to extend the tax provisions as part of the President's 2010 budget request.

While we support the extension of all these provisions, we believe that the extensions of current tax policy should not be offset with permanent tax increases. No one should have their taxes raised during a time of economic weakness—not individuals, not small businesses, not large businesses. Job creators are especially sensitive to tax rates and any tax increase right now would only hinder the already too weak recovery.

We urge Congress to act expeditiously to remove uncertainty and address these looming tax increases with a long term extension of all the expired and expiring tax provisions by year end, and look forward to working with Congress to keep the economy on the road to recovery.

Sincerely,

[1318 ORGANIZATIONS OMITTED]

I yield back the balance of my time.

GENERAL LEAVE

Mr. LEVIN. Mr. Speaker, first, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and include any extraneous material in the CONGRESSIONAL RECORD.

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

There was no objection.

Mr. LEVIN. Secondly, before I yield the balance of the time to the Speaker, our very distinguished Speaker, I want to take just a minute or less to make a couple of key points.

Number one, everybody would receive a tax cut under this bill. Everybody. Secondly, only 3 percent—these are the facts—of small business owners would get the additional tax for income over $250,000. Only 3 percent. And the third and last point is this. For those with income a million and over, under the Republican plan they would get a tax cut of over $100,000, while average Americans would get a fraction of that.

It's now my pleasure to yield the balance of my time to our distinguished Speaker of the House, the gentlelady from California, NANCY PELOSI.

Ms. PELOSI. I thank the gentleman from Michigan for yielding. I commend him for his great leadership in terms of working and being a champion for America's working families, for America's middle-income families who need so much help at this time of this down economy.

Mr. Speaker, this has been a very interesting week. Yesterday in the Capitol, hundreds of people looking for work came to the Capitol of the United States. They came because they knew that the day before unemployment insurance benefits had expired for people looking for work. They knew that by the end of December, unless this Congress acts, 2 million Americans will lose their unemployment insurance, 2 million Americans. This is the first time in American history when unemployment benefits would have been allowed to expire at this rate of unemployment.

They came looking for jobs. They came in the spirit of fairness to say until we can find jobs, we need to continue unemployment insurance. And what they heard was that the Republicans in the Senate had said, if you want unemployment insurance, it has to be paid for. Well, they have paid into unemployment insurance. But we want to give tax cuts to the wealthiest people in America to the tune of $700 billion, and that doesn't have to be paid for.

Now, I think we should use as a measure for everything that we do: What does it do to create jobs? What does it do to reduce the deficit?

Unemployment insurance, the economists tell us, returns $2 for every dollar that is put out there for unemployment insurance. People need the money. They spend it immediately for necessities. It injects demand into the economy. It creates jobs to help reduce the deficit.

Giving $700 billion to the wealthiest people in America does add $700 billion to the deficit, and the record and history shows it does not create jobs. It does not create jobs. I mention this because this is the context in which we bring up this tax cut for middle-income families in America today. And while some on the other side say this is not going to make a difference, it indeed makes a difference.

□ 1430

Let me say, unequivocally, there will be no tax bill for any situation unless there is a tax cut for middle-income people in our country. That is what this vote is about today. That is our declaration. That is what we send to the table for the discussion that the President has so rightfully called for.

Now what our Republican colleagues are saying is we know they must support tax relief for the middle class, right? And this is tax relief for every income filer in our country; everyone gets a tax break. But what they are saying is unless you give an additional tax break to the wealthiest people in our country, adding to the deficit and not creating jobs, we are not going to vote for middle-income tax cuts.

As Mr. HOYER said, holding the middle-income families of America hostage

to a tax cut for the wealthiest, and who are they? Well, some of them create wealth, create jobs. We want to reward success in America, and they do get a tax cut in this bill.

Some of them are getting bonuses on Wall Street. Did you see the announcement? Almost $90 billion in bonuses on Wall Street after all that they have put us through, not all of them, but some of them, $90 billion, billion with a ''B,'' dollars in tax bonuses, and under what the Republicans want to do, they are not going to pay. They want a tax break for that, a bonus and a tax break on top of it. But, no, we can't give middle-income tax cuts unless you do that; and, no, if we do unemployment insurance, it has to be paid for but not a tax break for these billionaires with these bonuses on Wall Street.

This is so grossly unfair. It is so grossly unfair. I can't imagine that my colleagues on the Republican side don't want to give a tax cut to the middle class. Why don't they just vote for that? They can try to add whatever else they want and have that debate. But to say that this is not the right thing to do, I think, is not the right thing to say.

So we have a situation where we come out of an election: jobs, jobs, jobs, jobs. That's what those hundreds of people looking for work came to Capitol Hill looking for. They were looking for jobs. They were looking for security for their families.

One young man, 35 years old stood up and said, I am 35, I am married, I have a 4-year-old child. I have been out of work for 2 years. I am a college graduate; I am a trained professional. Don't tell me to dip into my savings. My savings are all gone.

Don't tell me to go ask help from my family. I have already done that. They have done what they can, but they are strapped as well.

Don't tell me to cut back on what we do as a family. That was something we did a long time ago.

So we have tried to live as we look for work on unemployment insurance, and you are now telling us that Congress cannot pass that unless it is paid for while it is giving, I am saying, a tax cut to the wealthiest people in America, $700 billion unpaid for, $700 billion added to the deficit. Something is very wrong with this picture.

But we come to this floor, we Democrats today, with great clarity. The tax cut for middle-income families will create jobs because people will spend that money again, inject demand into the economy, and create jobs. That is something that will help. That growth will help to reduce the deficit while the record shows, and history, recent history, acknowledges that the tax cuts at the high end did not create jobs.

Those tax cuts were in place during the Bush years and more private sector jobs have been created this year than the entire 8 years of the Bush administration. They simply did not create jobs.

If you want to create jobs, if you want to reduce the deficit, if you want to stabilize the economy, if you want to support the value of what the middle class, middle-income families mean to our country, these workers who came were veterans, they were the backbone of our country. They came from the heartland of America. They came from a place where we in this Congress and with this President saved the auto industry, saved the auto industry.

Without the measures taken by the Obama administration and this Congress, we would have unemployment that's even higher. But that's not good enough. We want unemployment that is lower. This tax cut takes us to that place. This tax cut, not what the Republicans are proposing, will help create jobs, instead of what they want to do, which is not create jobs and increase the deficit.

The choice is clear. It's not about who signed 44 signatures, that I am not going to do this unless you do that. We are very clear. There will be no tax bill unless there is a tax legislation that gives middle-income families in America the fairness they deserve, the respect that they have earned and the economic opportunity for creation of jobs, reducing the deficit, and stabilizing our economy. I think this choice is clear.

I urge our colleagues, and I hope we could have some bipartisan support for middle-income families in America, to vote ''aye'' on this important legislation.

I again salute Mr. LEVIN for his leadership.

Mr. HOLT. Mr. Speaker, I rise in support of the Middle Class Tax Relief Act of 2010 to ensure that working and middle class families receive tax relief as we emerge from the worst recession in three-quarters of a century.

Some history about this issue is needed as some on the other side of this debate seem to have a short memory. In 2001 and 2003, President Bush and the Republican-controlled Congress enacted sweeping tax cuts that largely benefited the wealthiest in America without corresponding cuts in federal spending. I opposed these tax cuts. These tax rates were passed on the erroneous argument that they would stimulate the economy and that they would generate more revenue than they cost. The evidence is clear that cutting tax rates resulted in a net loss of revenue to the government, and there is scant evidence that they provided much economic stimulus.

I support extending tax policies that help working families in New Jersey and across the nation. Two years ago, I was proud to support President Obama's Making Work Pay tax cuts, which cut taxes by $400 for individuals making $75,000 or less and $800 for households making less than $150,000. As we debate whether or not to continue Bush-era tax rates that shift the tax burden from wealthier Americans to the middle class, I should remind my colleagues that extending the Obama tax cut for working Americans would cost less and stimulate the economy more.

With the current income tax rates expiring at the end of this month, I am pleased to support the Middle Class Tax Relief Act of 2010. This measure would extend permanently current tax rates for all Americans on taxable income under $200,000 for individuals and $250,000 for joint-filers. For households that earn more, the marginal tax rate on that additional income would return to its level during the 1990s.

According to the nonpartisan Tax Policy Center, maintaining the Bush-era tax cuts for income over $200,000 for individuals and $250,000 for joint-filers would provide the top one percent of wage earners with an average tax break of $53,674. Furthermore, according to the Congressional Budget Office, extending the Bush-era tax cuts for the top wage earners would add nearly $700 billion to the national debt over the next ten years.

While much of the debate has focused on marginal income tax rates, this measure extends other forms of tax relief that are of critical importance to my constituents in central New Jersey.

This legislation contains a two-year patch for the Alternative Minimum Tax. Because this tax, which was intended for a few hundred of the wealthiest Americans, has never been adjusted to account for inflation it threatens middle-class families. The 12th congressional district of New Jersey in particular is hard hit by the AMT. This bill would prevent an additional 88,000 of my constituents from being subject to this unfair part of the tax code.

The bill before us today would make permanent the maximum Child Tax Credit of $1,000 while expanding eligibility for the credit and making it refundable. This bill would provide permanent relief for the so called marriage penalty that unfairly penalizes couples who jointly file their taxes. The legislation also would continue Earned Income Tax Credit rules that simplify and expand its eligibility requirements.

Additionally, today's bill would extend a host of family friendly tax breaks that allow taxpayers to deduct student loan interest, save for their children's college education, and defray the costs of adoption.

With the country facing growing long-term deficits and with the expiration of current tax rates looming, my constituents and all Americans are demanding that policymakers act quickly and prudently. The tax policies in the bill before us today are the ones my constituents and the American people support. These cuts balance the needs of working families with the nation's need to get its fiscal house in order. I am pleased to support this bill today, and I urge my colleagues to join me today in voting for the Middle Class Tax Relief Act.

Mr. BLUMENAUER. Mr. Speaker, it is unfortunate that the major decision we face on taxation this Congress boils down to this vote.

This situation represents a failure of imagination, a failure of political will, and, sadly, a failure to invest in our future.

It represents the inability of Congress to seize an opportunity for real reform.

If the message of the election was that we should not add to our nation's debt, then we should not extend tax cuts that will add trillions of dollars to that debt.

If voters this election were concerned about jobs, then we can have a much greater effect on employment by using a small portion of the money in question to fund a substantial transportation bill and addressing our nation's infrastructure deficit.

If the election was about tax fairness, then we can do more for fairness by permanently

eliminating the Alternative Minimum Tax, which no billionaire pays but which now threatens 29 million middle-income families. While we are at it, we could permanently fix the physician payment issue.

These are perennial challenges. Addressing them now will require far less debt, save money in the long run, and will avoid needless heartburn for millions of people right now.

Instead, the political process is failing the American people as we face a choice between a sub-optimal bill and a bad bill.

We can and should do better.

Mr. PAUL. Mr. Speaker, today I voted for H.R. 4853, legislation which ensures file continuation of many of the Bush tax cuts. If no action had been taken by this Congress, all Americans would have had to pay higher income, dividend, and capital gains taxes beginning on January 1, 2011. While I would have preferred that the current lower tax rates remain in place for all Americans, the fact is that a tax cut for most people is better than a tax increase on everyone. I will always vote to lower taxes at all levels, and I will never vote for tax increases. The passage of this bill will result in the overwhelming majority of Americans paying lower taxes next year than they otherwise would have.

It is unfortunate that this bill was so highly politicized and that so much debate focused on whether or not those making over $250,000 per year would receive tax cuts. Arguments that tax cuts for the rich are unfair, or that those making more money should pay higher taxes, are based largely on envy. Whether one group or another thinks it is ''fair'' or not does not change the fact that the money should stay with the person who earned it. This is true for people at all levels of income.

But rather than getting bogged down in the minutiae of what the ideal tax rate should be, I believe we should abolish the income tax and eliminate the IRS altogether. Congress funded the government using excise taxes for more than 120 years without an income tax, and the federal government not surprisingly adhered much more closely to the constitutionally-defined limits of its powers during that time. Real tax reform can only happen when we insist on reducing the size of the federal government and reducing the pork in its bloated budget.

Mr. CONYERS. Mr. Speaker, I rise in support of H.R. 4853, the Middle Class Tax Relief Act of 2010. The middle class in America is struggling to make ends meet as they face a weak economy and bleak job market. Unless Congress acts sometime during the next month, Americans will see their income tax rates return to Clinton-era levels next year. Today's legislation would ensure that 98 percent of Americans will not see a tax increase next year.

President Obama and Democrats have advocated to extend tax cuts on income below $250,000 (which will benefit Americans of all income levels) while allowing the tax cuts on income above $250,000 to expire. Specifically, the Middle Class Tax Relief Act will permanently extend relief for the 10 percent, 25 percent and 28 percent rate brackets. Ninety-eight percent of Americans will benefit from this proposal while allowing the richest 2 percent, the millionaires and billionaires, to pay their fair share in taxes.

The Middle Class Tax Relief Act of 2010 also provides working families with permanent extensions of popular tax cuts. The bill will extend the $1,000 child tax which is set to expire on December 31st. It will also help families by providing permanent extension of the adoption tax credit, the employee tax credit for employee child care, and the increased dependent care tax credit. Lastly, the Act will permanently extend the capital gains and dividend tax at a 15 percent rate for middle-class taxpayers.

Furthermore, the Middle Class Tax Relief Act of 2010 will provide Alternative Minimum Tax, AMT, relief for the middle class. The Congress created the AMT in 1969 to ensure that the wealthy did not abuse loopholes in the tax code and thus avoid paying any taxes at all. However, because the AMT was not adjusted for inflation, it now will affect a large percentage of the middle class. Today's bill will provide a two year extension of AMT relief for joint filers who make up to $72,450 and for individuals who make up to $47,450 in 2010 and 2011.

Today's debate is larger than the future of tax policy. This moment offers this body a critical opportunity to draw a line in the sand and make a definitive and powerful statement about their commitment to working class and middle class families. It is an opportunity to show average Americans who are fed up with their government that we hear them, believe in them, and will fight for them. It is an opportunity to show that government has the ability to improve people's lives in a tangible way and that the rich and well connected don't always win. It is time for Congress to stand up for the middle class and extend tax relief. I encourage my colleagues to support this bill.

Mr. DINGELL. Mr. Speaker, I rise in strong support of H.R. 4853, the ''Middle Class Tax Relief Act of 2010.'' Put very simply, our vote on this bill today is a statement of values. Do we stand with middle-class American families, whose lives and livelihoods have been devastated by the recession, or do we stand with the wealthy scions of finance and industry who drove this country off an economic precipice of gargantuan proportions? There can be no justification for holding tax relief for middle-class families hostage by supporting those who did nearly irreparable harm to our great Nation, and those members of the House who vote against this bill should forever be ashamed of putting the interests of Wall Street fat-cats before those of the vast majority of American families.

My Republican colleagues seem to be blind to this reality and will no doubt work this very day to make a public statement of their unflinching support for the wealthy at the cost of providing tax relief to the middle-class Americans who need it most. This, sadly, should come as no surprise, given Republican opposition to extending unemployment insurance. As if denying 800,000 Americans—and over 180,000 people in my home state of Michigan—extended unemployment benefits at the time they need it most is not enough, Republicans now seek to bar tax relief to middle-class Americans in a cynically transparent attempt to allow the wealthy to continue lining their pockets.

In closing, I would remind my friend, the erstwhile Minority Leader, that he stated some months ago on ''Meet the Press'' that he would support a middle-class tax cuts-only bill if it were his only choice. Well, Mr. Speaker, the Minority Leader now has the opportunity to make good on that statement. If he does, his conscience will thank him.

Mr. CAMP. Mr. Speaker, I appreciate the opportunity to discuss this important bill, which includes a wide mix of policies recently sent to us by the Senate.

Portions of this bill make sense, including extending welfare programs and reducing erroneous unemployment insurance (UI) overpayments. Enacting policies to better prevent and recover unemployment benefit overpayments is good government, and save about $3 billion over 10 years. However, instead of using this money to strengthen UI programs or even paying for an extension of unemployment benefits, the majority instead uses this funding to offset unrelated spending.

Similarly, I am disappointed that the bill uses $2 billion of the funds in the Customs user fee account (about half of available funds) to offset some of the spending provisions in the bill. As a result, such funding would no longer be available for key job-creating trade initiatives, such as the pending free trade agreements or extending existing preference programs. I strongly believe that this offset should be reserved for trade priorities and should not be raided for non-trade provisions.

And that's really at the heart of the debate: instead of using the savings in this bill to reduce our Nation's staggering deficit or pay for extending UI benefits or promoting job-creating trade, the authors of this bill would use those savings for new, unrelated spending. This spending does nothing to help the unemployed, promote job creation, and only makes balancing the budget next year even harder.

The bottom line is that, while this legislation includes some good provisions, it also includes new spending we simply can't afford. To divert savings from UI and trade programs, especially while too many Americans are unemployed and more trade-related jobs are needed, is not the right answer.

I urge my colleagues to vote ''no'' on this legislation.

Mr. BISHOP of Georgia. Mr. Speaker, I agree that the extension of middle class tax cuts is vital to the economic health of our nation, and I proudly support providing this much needed relief. Over 75 percent of American workers are living paycheck-to-paycheck, and they simply cannot afford the burden of new taxes. Furthermore, many of our nation's seniors are on fixed incomes consisting of Social Security payments, supplemented by dividend and capital gains income. This measure will help ensure that seniors can make ends meet in this challenging economic environment.

Unfortunately, this measure does not go far enough. Given the current state of our fragile economic recovery, now is not the time to raise taxes on any American. Businesses large and small are still having difficulty creating new jobs, training their workers, and growing for the future. I remain deeply concerned that raising taxes on those businesses would further impede job creation and punish success at a time when we should be encouraging the entrepreneurial spirit.

Furthermore, I am troubled that this measure does not address estate tax relief. The most oppressive estate tax we have seen in a decade is scheduled to go into effect at the beginning of the New Year. Our farmers and small business owners face dire consequences from inaction on this issue.

Higher estate tax rates would have an especially severe impact on farmers and small business owners in Georgia's Second Congressional District. According to a June 2009 report by the U.S. Department of Agriculture, if Congress does not take action on estate tax relief before the end of this year, the resulting higher estate tax could affect 10 percent of American farms, 98 percent of which are family-owned and operated. Many Georgians could lose farms that have been passed down from generation to generation, or be forced to sell much-needed land, buildings, and equipment. In addition, small business owners could lose the companies they worked so hard to build and hoped to hand down to their children.

We cannot ignore these issues, and it is my hope that a bipartisan agreement can be reached before the New Year. We must extend the 2001 and 2003 tax cuts, at least temporarily, for all Americans, as well as provide substantial estate tax relief for the benefit of our family-owned farms and businesses.

Now is not the time for political games and maneuvering. The nation needs us to come together and address this issue in a bipartisan manner. We truly cannot afford to wait any longer.

Mr. LEVIN. Mr. Speaker, the nonpartisan Joint Committee on Taxation has prepared a technical explanation of the House amendment to the Senate amendment to H.R. 4853. This document expresses the Committee's understanding and intent of the provisions included in this legislation. This document can be found on the Joint Committee on Taxation website, www.jct.gov, under document number JCX–52–10.

Mr. STARK, Mr. Speaker, I rise today in support of H.R. 4853 the Middle Class Tax Relief Act of 2010. This bill puts the interests of working families and our nation's fiscal health ahead of millionaires. The legislation allows the Bush tax cuts for the wealthy to expire, and protects struggling middle class families from a tax increase they cannot afford during these difficult economic times.

A vote against this bill is a vote against middle class families in order to protect millionaires and billionaires. Our colleagues across the aisle want to hold middle class tax relief hostage so that they can give yet another massive tax break to the wealthy. The Congressional Budget Office reported what we already know: tax cuts for the rich provide virtually no economic stimulus. Extending the rates for the highest income tax brackets is not a break needed by our small businesses. Individuals with small business income make up fewer than three percent of taxpayers in the top two tax brackets. There is no reason for us to use $700 billion that could be used to create jobs or reduce the deficit so that millionaires can get a tax cut.

Earlier this week Congress allowed unemployment insurance to expire for millions of Americans. Two million people will lose their unemployment benefits in December alone, including over 400,000 in my state of California. Last week, nearly every Republican voted against a three month extension of unemployment benefits to help families keep a roof over their heads and food on their dinner table over the holidays. This week, they will gladly justify using $700 billion in borrowed money to make a few thousand millionaires happy. The priorities of the Republicans are dangerous and out of touch with what our economy needs.

I support the Middle Class Tax Relief Act because it will protect middle and lower income families. In addition to making the tax cuts permanent for the first $250,000 of income for all married couples, the legislation will extend the $1,000 child tax credit; provide permanent dividend income tax relief; allow more workers to benefit from the EITC; permanently eliminate the "marriage penalty"; and patch the AMT through 2011. I urge my colleagues to not turn their backs on middle class families and to support this legislation.

Mr. LEWIS of Georgia. Mr. Speaker, long before a man finds a political party, he finds his principles. This debate about the "Bush Tax Cuts" is an opportunity to show the American people our principles—to show them that we stand for and believe in a strong middle class; to show them we believe in fiscal responsibility.

Forty-seven years ago, on the steps of The Lincoln Memorial, I criticized both the Republican and the Democratic party for doing too little for the working man and the disenfranchised. And now, as I stand here on the floor of the House of Representatives, I hope this is criticism I will not have to repeat today.

To my colleagues who fret or seek the cover of Republican votes I say, "be not afraid." Be not afraid as history will judge us right. Be not afraid as the numbers are on our side. Be not afraid as an elected official is judged not by the number of years he has served, but by the cause he has served.

Stand up and show America the cause you serve. Stand up and show America your principles. If you value and believe in the strength of America's working families, then vote "yes." If you truly believe in fiscal responsibility, then vote "yes." But if partisanship and political games come first, then vote no and allow America to see you for who you are.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to clause 1(c) of rule XIX, further consideration of this motion is postponed.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on the following motion to suspend the rules previously postponed: H.R. 6469, by the yeas and nays.

PLACING CONDITIONS ON CHILD AND ADULT CARE FOOD PROGRAM

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 6469) to amend section 17 of the Richard B. Russell National School Lunch Act to include a condition of receipt of funds under the child and adult care food program, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. GEORGE MILLER) that the House suspend the rules and pass the bill.

The vote was taken by electronic device, and there were—yeas 416, nays 3, not voting 15, as follows:

[Roll No. 601]

YEAS—416

Ackerman
Aderholt
Adler (NJ)
Akin
Alexander
Altmire
Andrews
Arcuri
Austria
Baca
Bachus
Baird
Baldwin
Barrow
Bartlett
Barton (TX)
Bean
Becerra
Berkley
Berman
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
Brown (SC)
Brown, Corrine
Buchanan
Burgess
Burton (IN)
Butterfield
Calvert
Camp
Campbell
Cantor
Cao
Capito
Capps
Capuano
Cardoza
Carnahan
Carney
Carson (IN)
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
Critz
Crowley
Cuellar
Culberson
Cummings
Dahlkemper
Davis (AL)
Davis (CA)
Davis (IL)
Davis (KY)
Davis (TN)
DeGette
DeLauro
Dent
Deutch
Diaz-Balart, L.
Diaz-Balart, M.
Dicks
Dingell
Djou
Doggett
Donnelly (IN)
Doyle
Dreier
Driehaus
Duncan
Edwards (MD)
Edwards (TX)
Ehlers
Ellison
Ellsworth
Emerson
Engel
Eshoo
Etheridge
Farr
Fattah
Filner
Flake
Fleming
Forbes
Fortenberry
Foster
Foxx
Frank (MA)
Franks (AZ)
Frelinghuysen
Fudge
Gallegly
Garamendi
Garrett (NJ)
Gerlach
Giffords
Gingrey (GA)
Gohmert
Gonzalez
Goodlatte
Gordon (TN)
Graves (GA)
Graves (MO)
Grayson
Green, Al
Green, Gene
Griffith
Grijalva
Guthrie
Gutierrez
Hall (NY)
Hall (TX)
Halvorson
Hare
Harman
Harper
Hastings (WA)
Heinrich
Heller
Hensarling
Herger
Herseth Sandlin
Higgins
Hill
Himes
Hinchey
Hinojosa
Hirono
Hodes
Hoekstra
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
Kennedy
Kildee
Kilpatrick (MI)
Kilroy
Kind
King (NY)
Kingston
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
Markey (CO)
Markey (MA)
Marshall
Matheson
Matsui
McCarthy (CA)
McCarthy (NY)
McCaul
McClintock
McCollum
McCotter
McDermott
McGovern
McHenry
McIntyre
McKeon
McMahon
McNerney
Meek (FL)
Meeks (NY)
Melancon
Mica
Michaud
Miller (FL)
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