STEM, eduction, IMSA has developed the talented workforce our State and Nation needs to compete in the modern world. Furthermore, the academy has provided opportunities to underresourced students, effectively breaking down geographic and socioeconomic barriers.

I am proud to represent the academy here in Washington, and I'm proud of the way IMSA alumni represent Illinois.

I'd like to add a special thanks to Dr. Leon Letterman. His vision helped found the academy; his leadership has helped it to become what it is today, and his presence will be missed after he retires.

Congratulations to the Illinois Math and Science Academy, and good luck to the Titan Robotics Team as they compete in St. Louis.

MILITARY KID OF THE YEAR

(Mr. WALZ of Minnesota asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WALZ of Minnesota. Madam Speaker, I rise today to honor Ms. Sydney Schmidt.

Sydney hails from Hayfield, Minnesota, the First Congressional District of Minnesota, and was recently named the Military Kid of the Year. She is the daughter of Mary Kay and Lieutenant Colonel Brad Schmidt and a sister to Dani Schmidt.

As a high school teacher and a 24-year veteran of our military, I understand how challenging it is for families when parents are deployed overseas. We know that when a parent is called to duty, they aren't the only ones who serve this Nation. The family serves us as well.

Sydney maintains a 4.0 grade average, volunteers as a Big Sister, tutors elementary students, spends time with senior citizens, and, as well, excels at band and sports.

I applaud Sydney's ability to set an example for her peers, not only in Hayfield, but across this country. Sydney's remarkable achievements at such a young age are a testament to her passion for community, her involvement and her love of country. We honor those achievements and the example she has set for others.

Congratulations to Sydney, all the military kids, families, and servicemembers. I and the rest of this Nation thank you for your service to America.

AMERICA'S NATIONAL FORESTS

(Mr. COFFMAN of Colorado asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. COFFMAN of Colorado. Madam Speaker, if managed wisely, America's national forests can provide a safe wildlife habitat, recreational opportunities, and thousands of jobs in the timber industry.

Unfortunately, a lack of effective forest management in the United States has led to poor forest health. This can and does cause catastrophic forest fires.

Recently, in Colorado, the North Fork fire destroyed 27 homes and killed 3 homeowners. The fire was caused by a prescribed burn designed to prevent a catastrophic forest fire. Clearly, this incident exemplifies the need for alternative forest management tools, such as increased timber harvesting, to reduce the risk of wildfires in the future.

Through prudent forest management and the ability to access and harvest our timber resources, these communities can support jobs while fostering healthy forests, safeguarding the natural beauty of Colorado and the Nation, and protecting against dangerous wildfires.

ROTARY DAY

(Mr. DEUTCH asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DEUTCH. Madam Speaker, today I rise to recognize the White House's first-ever Rotary Day. Tomorrow, Americans from Rotary Clubs across the Nation will be honored as champions of change in their communities.

Many of us in this House frequent Rotary Clubs throughout our districts. I'm always pleased to meet with constituents so committed to honest discussion, civic engagement, and the betterment of our community.

Last week, at a meeting of a Rotary Club in Coral Springs, Florida, I was reminded of something I would like to share with you today. It's called the Four-Way Test. These principles guide Rotary members in their daily lives, and they read as follows:

Is it the truth?

Is it fair to all concerned?

Will it build goodwill and better friendships?

Will it be beneficial to all concerned?

Madam Speaker, Washington has been paralyzed by partisan politics and a disappointing level of discourse. If we could just approach our Nation's problems a bit more like the Rotary Club's Four-Way Test, we would all be better off. After all, at a time of great challenges facing our Nation, the American people deserve no less than a Congress that operates with honesty, builds bipartisanship, and bases decisions on whether or not they will be beneficial to all our citizens.

Enjoy your visit to the White House tomorrow for Rotary Day. I hope the Rotary's Four-Way Test visits this U.S. Congress very soon.

□ 0920

PROVIDING FOR CONSIDERATION OF H.R. 9, SMALL BUSINESS TAX CUT ACT

Mr. SESSIONS. Madam Speaker, by direction of the Committee on Rules, I call up House Resolution 620 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 620

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 9) to amend the Internal Revenue Code of 1986 to provide a deduction for domestic business income of qualified small businesses. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; (2) the further amendment in the nature of a substitute printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Levin of Michigan or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for 20 minutes equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

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

AMENDMENT OFFERED BY MR. SESSIONS

Mr. SESSIONS. Madam Speaker, I ask unanimous consent to amend the resolution with an amendment I have placed at the desk.

The SPEAKER pro tempore. The Clerk will report the amendment.

The Clerk read as follows:

Page 2, line 8 strike ''one hour'' and insert ''70 minutes''.

Page 2, line 16 strike ''20'' and insert ''25''.

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

Without objection, the resolution is amended.

There was no objection.

Mr. SESSIONS. Thank you, Madam Speaker.

Madam Speaker, for the purpose of debate only, I yield the customary 30 minutes to my friend from Florida (Mr. HASTINGS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. SESSIONS. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. SESSIONS. Madam Speaker, I rise today in support of this rule and the underlying bill. House Resolution 620 provides a structured rule for H.R.

9, the Small Business Tax Cut Act. The bill was introduced on March 21, 2012, by our leader, the gentleman from Virginia (Mr. CANTOR), and was ordered reported by the Committee on Ways and Means on April 10.

The rule provides for consideration of an amendment in the nature of a substitute as is standard practice for this legislation when dealing with tax policy.

Madam Speaker, today we will be considering the underlying legislation, which will allow the House of Representatives yet another opportunity to ease the burden on small businesses across America by giving them the economic tools to create jobs and to help grow our economy. It would be an understatement not to recognize that this country, including small business, is under duress.

We are under duress in this country. The economic circumstances, which abound across the entire country, are not only obvious to every one of our citizens but also to this body, and we are here doing our job today following through not just in regular order, but the process to make sure that we are talking about what Congress should be doing to aid small business. I believe that by giving them the economic tools, the free enterprise system and entrepreneurs, men and women, will know exactly what to do because we're allowing them competitive advantages.

Earlier this week, congressional Democrats and President Obama offered their competing plan, and their plan is to raise taxes on small businesses. We disagree with that.

Today, the Republicans in the House of Representatives, under the great tutelage and leadership of our majority leader, ERIC CANTOR, offer a different vision for America. Despite their best effort, congressional Democrats think that we can tax our way to improving our economy. It's really simple logic. Increasing taxes on job creators will not help create jobs. It will place new impediments and roadblocks for not just job creation, but the opportunity for business and small business to be successful.

Congressional Republicans, once again today, will stand with small businesses across the Nation as we demand less government intervention and more marketplace creativity and the opportunity for small business to get what it needs.

Madam Speaker, as this Congress and the American people know, job creators are small businesses. They are the engine of our economy and, as a former chairman of the board for a small chamber of commerce in Dallas, Texas, the Greater East Dallas Chamber of Commerce, I saw firsthand entrepreneurship and the availability of talent that was necessary in small business. That same engine of our economy is what we are trying to restart and ignite today. Congressional Republicans will continue to promote job creation through robust economic growth because we must grow our economy by giving those job creators a chance to get that done.

H.R. 9 will allow small businesses under 500 full-time employees to take a tax deduction equal to 20 percent of their domestic business income. So, no matter how they're organized under the Tax Code, under the bill the size of the tax cut is kept at 50 percent of W–2 wages paid, encouraging increasing hiring. I have been in touch with small businesses across Dallas, Texas, and across that area, and we do understand that small business wants to come and create more jobs to increase the amount of not just employment, but to help them grow their businesses. In return, what happens is that loyalty that comes from entrepreneurship to those employees and obviously, then, Uncle Sam, gets the advantage because taxes are being paid instead of paying for unemployment.

Small business, we know, employs about half of our private sector workforce and generates 65 percent of our new jobs. What we are here on the floor talking about today supports ideas that come straight from these small business job creators, directly from men and women, many minorities, many moms who are in the marketplace who are trying to help their family to make sure that they can perhaps pay for their kids to go to college, ideas that they have.

Entrepreneurship, the American Dream, is what we are talking about today, and we need to keep that dream alive. With an unemployment rate consistently over 8 percent for the past 3 years, it's time that we not only take aggressive action, but that we do the things that are being asked for that will create jobs.

In my home State of Texas, the 14 million citizens who work for 387,000 small businesses and 1.69 million sole proprietorships will see immediate benefits from this bill. They call that relief. They call that competitiveness, and we call it up here giving back to those job creators what they need by listening to them and then offering solutions. Those real Texans are struggling even in the midst of perhaps one of the best economies in this country. Texans are still struggling, and small business needs this opportunity today.

Madam Speaker, just a few weeks ago, Congress and the President came together to pass what was known as the JOBS Act, a bill designed and designated to generate unique sources of new credit for small business. I was proud to manage that rule and for legislation that not only passed on a bipartisan effort, but has become law.

This underlying bill today applies those very same principles. But instead of opening up new avenues of credit, this legislation before us enables the very same small businesses to keep more of what they have earned and to reinvest into their own business and to make sure that that capital that was difficult to achieve is now possible through their own success.

Democrats, quite likely, as we have heard up in the Rules Committee and seen in the press, will oppose this novel concept because they really want Washington lawmakers and bureaucrats, not our hardworking constituents back home, to have the availability to get those dollars. I'm proud to tell the small businesses in the congressional district that I represent in Dallas, Irving, Addison, and Richardson, Texas, that with this bill those small businesses, not just in my congressional district that I am lucky to represent, but all across this country, will be able to see the potential, will be able to grow and succeed and, perhaps most of all, it is a group of people in Washington who are willing to listen to the needs of small business, men and women who are trying to create the avenues of success, not just for them and the American Dream, but also for more employees.

□ 0930

I encourage my colleagues to vote for this fair rule and the underlying bill, and I reserve the balance of my time.

Mr. HASTINGS of Florida. I thank my friend for yielding the time.

I would begin a little bit unusually by asking a few questions of my friend and then yielding to him for any response that he may have.

A gentleman named Bruce Bartlett was the former Department economist for President Ronald Reagan. He makes this comment: The serious point here is that the term ''small business'' casts a very wide net.

Indeed, since the only test for being a small business under the legislation, as my good friend proposes, is the number of employees, the ultimate beneficiaries of the Republican bill will be some large and profitable businesses that just happen to have few employees.

What is my friend's response to that?

Mr. SESSIONS. Thank you for yielding me the time, and I hope that the substance that I provide back is of great measure to the gentleman's request.

First of all, let me say I know Bruce Bartlett. I had a chance to work with Mr. Bartlett when I served as vice president of the National Center for Policy Analysis. Mr. Bartlett was a contributor not just to the NCPA, but of economic terms.

I will completely agree with Mr. Bartlett that there are many out there who have successful businesses. Our point is we want them all to grow. Successful businesses are able to hire new people. Unsuccessful businesses struggle and cannot provide not only an increase in the amount of pay, but also the benefit issue becomes difficult. So we want people to be successful. And I think Mr. Bartlett is correct. It's a wide swath.

I want small business, because of the size, not because of how successful they are, to be able to employ more people. And that's what Republicans are trying to do. Guilty as charged.

Mr. HASTINGS of Florida. Then I ask my friend first to just listen, and then I will ask yet another question.

Mr. Bartlett also said this:

The Republican tax plan will do nothing whatsoever to increase employment. It is nothing more than an election-year giveaway to favored Republican constituencies and should not be taken seriously.

But I ask my friend, after hearing what Mr. Bartlett said, and listening to you, as well, saying that it's suggested that there will be jobs, is there a requirement in the legislation as is proposed that requires the creation of jobs?

Mr. SESSIONS. I thank the gentleman.

Mr. HASTINGS of Florida. Can you give me a ''yes'' or ''no''?

Mr. SESSIONS. Here's what I can give. Mr. Bartlett is wrong, because I know there will be at least one new net job created, and I know that because the testimony and information that I received last week as I was at the North Dallas Chamber, several people told me this is exactly what they need. They needed the jobs bill to get credit. They need this opportunity.

And what's interesting is, on the reverse side, is where Illinois, in January, a full year ago, passed a bill which increased taxes, and they lost 58,000 jobs in Illinois quickly because of high taxes. We're trying to make it easier to grow small business. Mr. Bartlett seems like there will be no new job growth—there will be—and he knows better than that.

Mr. HASTINGS of Florida. Let me offer to my friend a complaint: the fact that this matter didn't go through regular order, did not have hearings. It did have one question period during the Ways and Means Committee markup, and the person that was being questioned on the Committee on Taxation was the chief of staff, Thomas Barthold. And when he was asked about the effects of H.R. 9—and the question was put to him by our colleague, Mr. BECERRA: Is there a requirement that you create jobs? Mr. Barthold says: There's no requirement on the result of the tax relief.

I go back to you and ask you again: Is there a requirement that jobs be created in the measure as offered?

Mr. SESSIONS. The answer is no. And I would reply to the gentleman, I saw in this House of Representatives when former Speaker PELOSI increased the amount of money that we had in our Member reimbursement account, we went out and did more, and I hired an additional person at that rate.

If given an opportunity, small business wants to grow and they want to add employees, and this is what nobody seems to understand in this town.

We are for growing our economy. No one on our side would do something that wouldn't necessarily work. We are doing it because this is what people are asking for to grow the economy.

Mr. HASTINGS of Florida. My friend says that no one would do anything that would not necessarily work. Well, why are we spending the time on this when my friend and I know that this measure is not going to become law for the reason, whether we like it or not, that the United States Senate is not going to pass it?

Last week, contrary to what you said, in the United States Senate the President's plan and the Democrats' plan was offered where there would be an alternative minimum tax for people that pay a million dollars or more in taxes. It's been referred to as the Buffett rule. You said that it didn't pass. It had a majority. But it didn't come up because Republicans didn't allow for it to have a majority. Whereas, had it come up, it likely would have passed because some Republicans would have caused it to pass, also.

You don't create jobs with your 20 percent. And now you need to answer for me: What if somebody, after they get the 20 percent, rather than hiring somebody, fires somebody; do they still get the tax cut?

Mr. SESSIONS. Thank you very much for yielding.

As the gentleman knows quite well from the legislation and from the hearing which we had in the Rules Committee yesterday, that while these are great questions that you ask, the answer is we do not tell them what to do. There are no limitations in this bill that would say that you must or must not do these things. We don't do that.

We try and encourage, on the Republican side, and believe that this is what small business is asking for. I think you will be shocked with not only the success, if we had testimony from these small businesses, but this is what they're asking for.

Let's go to the worthiness of why would we possibly push an agenda that will never be held to the light of day with a vote in the United States Senate—for the same reason that the President will never get a tax increase from JOHN BOEHNER. This Republican House will not increase taxes, and so I don't know why the President is doing what he's doing.

Mr. HASTINGS of Florida. All of what my friend says is most regrettable. One of the things that I'm sure Members in your Conference are concerned about is the fact that this is a 1-year measure.

Am I correct about that?

Mr. SESSIONS. I believe that would be correct.

Mr. HASTINGS of Florida. Tell me then, how many times have we passed anything 1 year that's a tax something or another that cuts taxes? Let's take the Bush tax cuts that lasted 10 years that are soon to expire. How is it then that you expect that this is not going to go beyond 1 year? One year already is going to cost $46 billion.

Now my friend is a deficit and a debt hawk, and I like to think that I'm conservative enough to feel that the deficit and the debt are matters that we should address in order to give Americans opportunity. Toward that end, what is a $46 billion measure going to do, other than blow a hole in the deficit, since it's not paid for?

I yield to my friend.

Mr. SESSIONS. I appreciate that and thank you so much for asking the question.

The gentleman was here in 1997. The exact same arguments took place as we worked with President Clinton, and we were told on this floor a capital gains tax cut will result in $9 million not coming into the Treasury, and $554 million appeared quickly in that same tax year.

I would say to the gentleman, if we encourage people to go do things, they will turn things into great opportunities.

Mr. HASTINGS of Florida. Reclaiming my time, we can point back. I'm talking about what you're trying to do today. What you're trying to do today is blowing a $46 billion hole in the deficit, which will destroy opportunity.

I thank my friend, and let me move on, now that I've had the opportunity to talk with you.

□ 0940

I rise in strong opposition to this rule and its opportunity-destroying under the underlying bill. When it comes to small businesses, Congress should work to create chances for smart, savvy, small business owners to thrive so that hardworking Americans can get a fair shot at a good paying job for an honest day's work and thereby ensure that our economic recovery continues.

Instead, the Republican bill creates only one opportunity, and that is the opportunity for those that are better off, including those of us in the United States Congress, to pay less than we could and can as our fair share in taxes.

Make no mistake: H.R. 9, despite its name, is not going to level the playing field so that American businesses can create the kinds of opportunities that the average American needs. That's because House Republicans have made the benefits of this bill available to a wide range of enterprises owned by wealthy people, including lawyers. I'm one of the lawyers, not one of the wealthy. But when I was a lawyer and had three secretaries as a single practitioner, if you had given me a 20 percent tax cut, I may have shared some of that with those three employees. I assure you I would not have hired anybody. Had you, when I was a lawyer, given me a 20 percent tax cut and required me to hire somebody, then I would have hired somebody, and it may have done some good. But other wealthy people—lobbyists, hedge funds, private equity fund managers, as well as many professional sports teams, without a single requirement to expand employment or invest in the United States.

In fact, under this bill, a business owner could fire, as I asked my friend,

U.S. workers, hire full-time workers in foreign countries and still be eligible for the full deduction.

According to an analysis of the Tax Policy Center, approximately 49 percent of the benefits of H.R. 9 would go to 0.3 percent of people with incomes exceeding $1 million in 2012—each receiving an average tax cut of more than $44,000.

That's not creating an opportunity environment in which small businesses can create jobs. As I've said before and will say again, I have no quarrel with millionaires and billionaires and the wealthiest of us in America. And like my friend from Texas, I want everybody to be able to have significant wealth if that were to be possible. I do, however, have a problem with legislation designed to tip the scales in favor of the best among us in this country masquerading as tax cuts for small businesses.

Furthermore, Madam Speaker, the Republican justifications for this kind of ''trickle down'' tax policy are inaccurate and debunked by history. In actuality, tax rates have little bearing on economic productivity. Some of the fastest economic growth of the postwar period came in the 1950s, when the top tax rate was above 80 percent. The slowest growth came in the 2000s, when the top tax rate was 35 percent—which I pay, and which some of you do not because you are in better circumstances than mine, but all of us in the House of Representatives are better off than the people we want to really help, other than those that are better off like us.

Furthermore, Madam Speaker, the Republican justifications allow that this occurrence, that the change from the 1950s to the 2000s, is easy to explain. Businesses do not make decisions based on tax rates. They make decisions based on factors specific to their business, like their number of competitors and larger macro- and microeconomic factors.

Bills such as the one before us today ignore this reality in favor of pushing Republican pet policies that ignore the actual difficulties facing hardworking small business owners. In the Rules Committee, I cited Betty's Restaurant in Fort Lauderdale, Florida, where I eat breakfast and sometimes lunch or dinner. Betty's doesn't have more than nine employees. If we were to target our relief to 20 percent, Betty would be in better shape. But if Larry Flynt at ''Hustler'' is going to be in better shape because he has less than 500 employees, I'm taking Betty.

I get my clothes cleaned at Spring Cleaners. They've been in business for over 25 years. The owner of that business, after he retired, left it with his daughter. They don't have more than 10 employees in 2 of their cleaning plants. This kind of measure, if targeted to her, would help her. But a law firm here in Washington or a lobbying firm with 49 lawyers that's making $500 million a year will qualify for this tax cut, and I'm taking Spring Cleaners over those lawyers and lobbyists here in this town.

Simply put, what we have before us is the exact opposite of a jobs bill. It's a boon for the rich, the very antithesis of smart tax reform, and does nothing to create opportunities for middle class, let alone, poor Americans. Instead of this misguided legislation before us today, Madam Speaker, we should pass policy initiatives that stimulate economic growth and job creation such as public-private partnerships.

When compared to measures such as infrastructure spending, today's bill would have a relatively small effect on strengthening our economy and helping businesses create even more jobs. In comparison, for every $1 billion invested in infrastructure construction projects, 18,000 jobs—and nobody controverts that, and if you do, say 15,000 jobs—are supported nationwide. And my Governor turned down a billion-plus dollars for a rail project that had been appropriated and that Republicans and Democrats had sought, and it would have created 18,000 jobs. And yet we find ourselves in Florida, just like other places in this country, suffering job diminution. This wasn't money that did not go to Illinois, California, and the Northeast Corridor for rail; it just did not come to Florida.

There are other circumstances. We yesterday passed a measure here to extend the transportation measure for 3 months. Cut me some slack. Jim Oberstar had been begging us before he left Congress to do a $400 billion infrastructure bill that probably would have put us in the position of not having to have done the stimulus had we done it when he asked for it, and we need to do a better bill than the 3-month extension. This was the 10th extension of the transportation measure that we have done. We are better than that, and we could have done what the Senate offered, MAP–21, and we would kick-start this economy rather than kicking this can down the road.

Let me tell you something about the can. It's getting ready to run up against a wall or a cliff, and there ain't going to be nowhere else to kick it. Some day, Republicans and Democrats, liberals and conservatives, are going to have to stand up and face the fact that we must address this in a significant way, and we can't have this gridlock, and we can't have this continuing standoff.

This is supposed to be the ''land of opportunity,'' Madam Speaker. Let's make sure that it's the land of opportunity for rich people. Let's make sure that it's the land of opportunity for middle class and poor people. Let's make sure that it's the land of opportunity for small and large businesses. In short, opportunity for all Americans.

I reserve the balance of my time.

Mr. SESSIONS. Madam Speaker, at this time, I would like to yield 4 minutes to the gentleman from Minnesota (Mr. CRAVAACK) who is a freshman who serves on the Transportation, Homeland Security, and Science Committees, and a man who understands what people back home are asking for.

Mr. CRAVAACK. I rise today in support of this rule and the underlying bill, H.R. 9, the Small Business Tax Cuts Act.

The fact is, Madam Speaker, American small businesses are drowning in red tape, and the National Federation of Independent Business has determined that tax compliance is one of the biggest costs.

American small businesses now spend between 1.7 billion and 1.8 billion hours on tax compliance, with a total estimated cost of between $15- to $16 billion annually. This wasted time and effort would be better invested in creating jobs and manufacturing products instead of handing over hard-earned capital to the government.

I support efforts to reform the Tax Code and make it simpler to reduce those tax compliance costs, and I also support reducing the tax burden on American job creators. That's why I am glad to be cosponsor of H.R. 9, legislation that would reduce the burden faced by small businesses. Since 99.9 percent of all U.S. businesses employ less than 500 people, small businesses are vital to the American economy.

In the Eighth District, 8 out of 10 jobs are due to small businesses. When I return home, I repeatedly listen to the same concerns from small business people in the Eighth District. My constituents are hesitant to expand their businesses as a result of deficient access to capital, complex legal burdens, and Tax Code uncertainty.

□ 0950

The Small Business Tax Cut Act immediately creates access to capital by allowing productive employers to reinvest more of their hard-earned money into their businesses.

The bill will have an immediate impact on every city and town in this country. In fact, more than 22 million small businesses will receive a much-needed infusion of capital.

Several small business owners that I have personally spoken with in my district have already expressed strong support for this proposal. This includes businesses like RC Fabricators in Hibbing, Minnesota, which manufactures precision steel and aluminum construction equipment; Extreme Equipment Repairs in Harris, Minnesota, which specializes in large transport truck repair; and the London Road Rental Center in Duluth, Minnesota, which provides all kinds of equipment and party rentals for the Duluth area.

For example, because of the recent success in northern Minnesota's mining and paper industries, RC Fabricators has been looking for ways to expand, but high taxes have prevented them from accumulating enough capital to grow. This bill will ease that tax

burden and allow them to update machinery, hire workers, and provide high-quality products. These kinds of stories are repeated throughout the country, and this legislation will help them.

Madam Speaker, H.R. 9 is a commonsense, pro-growth bill that will provide immediate assistance to employers and American workers as we labor to jump-start our economy and ease the burden felt by small businesses and American families.

I urge all of my colleagues to support the rule as well as the underlying bill.

Mr. HASTINGS of Florida. Madam Speaker, if we defeat the previous question, I will offer an amendment to the rule to ensure that the House votes on the Buffett rule, which Representative BALDWIN has introduced—and I'm a cosponsor of—as H.R. 3903, the Paying a Fair Share Act of 2012. This bill would ensure that people making over $1 million a year do not pay a lower tax rate than middle class Americans. To discuss our amendment to this rule, I'm very pleased to yield 3 minutes to my good friend, the gentlewoman from Wisconsin (Ms. BALDWIN).

Ms. BALDWIN. I thank the gentleman from Florida for the time.

I rise today on behalf of the hard-working middle class families in Wisconsin and across the country who have unfairly been paying at a higher tax rate than multi-millionaires and billionaires.

Working Wisconsinites are struggling to find good-paying jobs, pay their mortgages, send their kids to college, and save for a secure retirement; meanwhile, the ultra-rich are reaping benefits unavailable to the rest of us. No wonder middle class Americans have long felt that our tax system is rigged against them. Frankly, it is.

Middle class Americans deserve a Tax Code that is fair. Powerful special interests have manipulated our Tax Code to make sure that the wealthiest Americans don't have to pay their fair share. Loopholes and special provisions have made it so that billionaire Warren Buffett's secretary pays a higher tax rate than he does. In fact, approximately one-quarter of all people who make over $1 million a year pay lower effective tax rates than middle class families.

I introduced the Paying a Fair Share Act, which would make the Buffett rule law and ensure that middle class workers do not pay a higher tax rate than those making over $1 million a year. This is a commonsense solution that would address the disparity that Warren Buffett decried, and it would reduce the deficit by billions of dollars over the next decade.

Now, let's be honest about what the Buffett rule is and what it is not. The Buffett rule is not a comprehensive tax reform bill, which I favor, by the way. The Buffett rule is not going to wipe our Nation's deficit away, something that I agree must be tackled. The Buffett rule is not a tax increase on small businesses. According to the Congressional Research Service, less than one-half of 1 percent of businesses may be impacted by the Buffett rule.

Here is what the Buffett rule is really about: fairness. Plain and simple, this is about fairness. It's high time that we level the playing field between middle class taxpayers and those who make over $1 million per year. The Paying a Fair Share Act will help restore people's faith that if you work hard and play by the rules, you'll have a chance to get ahead.

It's up to Congress to fix this obvious injustice. According to a recent CNN poll, nearly three-quarters of Americans support the Buffett rule. Earlier this week, a bipartisan majority of Senators demonstrated their support for the Buffett rule to institute tax fairness for the middle class.

I urge my colleagues to vote to defeat the previous question so that I may offer the Paying a Fair Share Act, also known as the Buffett rule.

Mr. SESSIONS. Madam Speaker, we're hearing a lot of rhetoric today about all these millionaires that are out there. And I would be for their ideas if they worked, but the facts of the case are what they create is less opportunity.

The IRS, on their Web site, shows that there were 37 percent fewer people who filed as millionaires one year over the next. That's the latest information we have on the IRS Web site—37 percent fewer people reported numbers of $1 million or more. That falls right in line with what's happening as America goes into bankruptcy. Because this is about fairness. Well, it shouldn't be about fairness. It should be about opportunities, creating more opportunities. That's the same reason why this same rhetoric, why 63 percent of our children move back in to our homes when they finish college—lack of opportunities. That's not fair. Fairness is opportunity and the chance for people to go make something better of their lives.

What we're talking about today will help some 54,509 women-owned businesses in the State of Texas alone that account for 483,000 individuals. That's what we're trying to help and save. This is the right thing. I'm very proud of it.

I know what they want to do is raise taxes. I know what they want to do is call it fairness. All it simply does is cause further economic malaise and deficiencies all across this country of small business.

Madam Speaker, at this time I'd like to yield 3 minutes to the gentleman from Florida (Mr. NUGENT), the gentleman who sits on the Rules Committee.

Mr. NUGENT. Thank you, Mr. Chairman. I appreciate the opportunity to be here.

Madam Speaker, we hear so much out here on the House floor. I support the rule and the underlying legislation because it gives the ability to small businesses to create jobs here in America. It allows people to go back to work. Those folks, when they go back to work, actually pay taxes. They start contributing as citizens of this great country.

This small business group tax deduction affects small businesses that are minority-owned, that are women-owned, that are veteran-owned businesses. You hear all this talk about how it affects all these other folks, but this is really about creating jobs in America. It's about allowing people that are entrepreneurs to utilize the resources that they've worked hard for and their employees have worked hard for to create additional jobs.

You've heard a whole lot of stuff down here about transportation. The transportation bill expired back in September of 2009. My good friend from Florida, I agree with you, we should have a long-term transportation bill. But what did you do since 2009? I got up here in 2011. We're still talking about the lack of action by this Congress, by the Senate, and by this President since 2009 to get Americans back to work.

When you talk to those that are small businesses that actually do the work on roads, they said if you do a 90-day, a 2-year extension, we're not going to add jobs. We're going to be able to keep the jobs that we have, but we're not going to add jobs. We're not going to be buying equipment from Caterpillar up in Peoria, Illinois, and putting people to work in Illinois. We've already canceled those jobs.

So, Madam Speaker, this is about America. This is about actually looking people in the eye, those that actually create jobs. Remember, small businesses create over 70 percent of the new jobs in America. We're making them the villain in this instead of returning it back and saying, you know, small businesses and entrepreneurs, they're going to use the money to grow their business. That's why they're in it. That's why they get into this whole thing in regards to putting their risk, their money, and their reputations at stake.

□ 1000

You hear about class warfare. We heard it here today.

And I agree about comprehensive tax reform. I'll give you the best comprehensive tax reform. Why don't we move to the fair tax?

Why don't we move to the fact that we can encourage our small businesses and businesses in America that can compete globally instead of under a tax burden and debt that we have here in America?

We have the ability to move forward and do the right thing. Let's not get caught up in the semantics and the political rhetoric. Let's really stand here and do the right thing for small businesses to allow them, Madam Speaker, to create the jobs that we know they can. I have the utmost confidence in small businesses.

Mr. HASTINGS of Florida. Madam Speaker, I am very pleased to yield 3 minutes to the distinguished gentlewoman from Texas (Ms. JACKSON LEE), my good friend.

Ms. JACKSON LEE of Texas. I thank Judge HASTINGS, I thank him very much for telling us the story of America, from spring cleaners to families that have held their businesses for a long period of time.

And I really wish I could join my friend. I know he's pleading for us to believe that any job will be created, but, frankly, the answer is that there is no requirement for jobs to be created under this tax bill.

What this tax bill does is complicate any manner of tax reform which Americans are begging for. It adds to the already burgeoning, growing Bush tax cuts. Now this added burden, $6 trillion in the combination package of the existing tax cuts under the Bush administration. It adds to the deficit of human life.

And let me just tell you about some young woman, a caretaker, a mother, maybe a mother who's at home and works at home, not only to take care of her children, but has a home business, or maybe a caretaker taking care of an elderly or disabled person. Let me tell you what these tax cuts will do. And this is what it equals.

It equals almost $180 billion in cuts and food stamps, where soldiers' families cannot eat and the caretakers cannot provide for their families. It equals to the increase in the Stafford loans to 6.8 percent in interest, where middle class families are priced out of higher education. It equals the cut in Medicaid to women who need access to health care.

And I don't know why we haven't addressed our good friends in the restaurant industry. These are the people whose doors are open and truly could hire an additional staff, who has the smallest margin of profit.

We're not doing anything for depreciation relief. No, we're sitting around giving the top 3 percent over one-half of this tax break, a big Christmas in the middle of April. 125,000 millionaires will get a check for $58,000, and then it'll cost a budget busting $46 billion.

In my own State of Texas, there's an article that says we're pricing the middle class, Congressman HASTINGS, out of higher education. They're investing in research, but tuition is going up and there's no relief. And the loans that we give from the Federal Government, as I said, will be almost 7 percent in interest in just about 70 days. This is what this tax cut will do.

I'm not afraid to stand up for small businesses, but you absolutely need to look at the framework. Five hundred employees. You could be a big law firm. You could be a big engineering firm. And God bless you; I want you to keep working. That's why I voted on the transportation bill. But what I need to have happen is that there is a requirement for jobs.

The stimulus package created 3 million jobs because we had a mission of shovel-ready projects, and, in addition, we gave monies to people who put the money out on the street.

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

Mr. HASTINGS of Florida. I yield the gentlewoman an additional 30 seconds.

Ms. JACKSON LEE of Texas. I thank the distinguished gentleman.

But not in this case. No requirement for jobs. You want to sit here and tell at-home moms, working moms like the young woman that I wanted to tell you about who gets up early morning, doesn't get into a car, gets onto a bus, rides that bus to get her child to the school, jumps off the bus, makes sure she can run to the front door of the school, drops the child before the bus turns around to get her back; on the bus to go across town to get a job or to go to her work, you're cutting her access to health care because you're taking $46 billion.

Madam Speaker, all I can say to you: This is a budget buster on top of $6 trillion of which we are paying for the Bush cuts. We're doing nothing for restaurants, nothing for small businesses, and nothing for the working young woman that I've told you about this morning.

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

By the way, President Obama even admitted that did not work, that shovel-ready proposition that he tried to sell across the country simply did not work. I would be for the President's ideas if they worked. What they're about is the supposed fairness, which diminishes the economic opportunity for this country to grow and have jobs and make small businesses grow.

Madam Speaker, at this time I yield 2 minutes to the gentlewoman from West Virginia (Mrs. CAPITO).

Mrs. CAPITO. I thank my friend from Texas for yielding me the time.

I wanted to come down and talk today. I support the rule, but I really support H.R. 9, the Small Business Tax Cut bill. This tax relief will go to 28,000 small businesses in West Virginia.

I'm from a small State. Small businesses, I heard earlier, the statistics, create 70 percent of the jobs. In my State, it's probably 90 percent of the jobs are small business owners. Entrepreneurship and small businesses are going to drive us to recovery, not more spending and more debt.

I heard the gentlelady talk about restaurants. That's who this is aimed at. Our top three small businesses in West Virginia would be health care and the service industry and the food industry.

I've spent the last 2 weeks traveling in my district and listening to the concerns of families and job creators. They're very frustrated, very frustrated by the high price of gasoline, rising health care costs, and new regulation upon new regulation. It's making it difficult for our job creators to operate and to grow the jobs.

A recent study by the U.S. Chamber found that 80 percent of small businesses reported that taxation, regulation, and legislation from Washington make it harder for them, for their businesses, to hire more employees. This tax cut will have an immediate effect, I believe, on the economy and certainly in my State.

Just several weeks ago the Senate, the House, and the White House, we worked together to pass the JOBS Act; and I've already gotten very positive feedback from several people that they're, number one, glad that we're looking at the real problem in this country, which is the lack of jobs and job creation and, number two, that we did something together, that we worked together to try to get ourselves out of this slow recovery that we're in right now.

I hope we can work in the same bipartisan spirit and pass this tax cut to give our job creators the ability to hire somebody else, buy new equipment, expand their businesses, choose another location, all the things that I think this tax cut bill will provide.

Mr. HASTINGS of Florida. Madam Speaker, I would urge my friend from Texas that I'm going to be the last speaker, and I'm prepared to close if he has no further speakers.

Mr. SESSIONS. Thank you very much. In fact, I would tell the gentleman we have no additional speakers other than myself, and I'll plan to close.

Mr. HASTINGS of Florida. Madam Speaker, I yield myself the balance of the time.

H.R. 9 is not about creating jobs or helping small businesses increase hiring. It is another in a long line of Republican proposals that benefit those of us, including those of us in the House of Representatives, that are the better-off Americans at the expense of the middle class.

My Republican friends rejected an amendment offered by our colleague, Representative CROWLEY, which I offered in the Rules Committee in his stead, which would have prevented businesses from eliminating jobs in the United States while creating jobs overseas under this bill.

Procedurally, it is also disconcerting that, contrary to my Republican colleagues' self-professed commitment to an open process, Democrats have been allowed only one substitute in an otherwise closed process. Nor was H.R. 9 the subject of any hearing before either the full Ways and Means Committee, or the Select Revenue Measures Subcommittee, with the exception of a brief question-and-answer session with Joint Committee on Taxation staff during the markup.

Finally, instead of taking real steps to address the very real need to create opportunities for businesses to succeed in a still nascent economic recovery, House Republicans are more than willing to rush through another tax bill that could, if it were to pass—and it is

not going to, and they know that—only help those of us that are better off in society, while sticking middle- and lower-income families with the bill and creating exactly zero jobs.

□ 1010

And you call this opportunity?

Madam Speaker, I ask unanimous consent to insert the text of the amendment to the rule in the RECORD along with extraneous material immediately prior to the vote on the previous question.

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

There was no objection.

Mr. HASTINGS of Florida. Madam Speaker, I urge my colleagues to vote ''no'' on this opportunity-destroying measure and to defeat the previous question. I urge a ''no'' vote on the rule, and I yield back the balance of my time.

Mr. SESSIONS. I appreciate the gentleman from Florida, not only for his vigorous defense of the Democrat position to increase taxes, but I would like to, if I can, state what really are the facts of the case and what is in this bill.

The claim is that tax cuts will be available for small businesses even if they ship jobs overseas. Well, the fact is this legislation allows the 20 percent deduction for qualified domestic business income. Domestic. That's here. Domestic business. It would not be allowed to include money that was earned overseas. So I think that that is a good part of this bill. I think what Mr. CANTOR did is understand that we are trying to grow American jobs.

There have also been a lot of statements made by our friends, but I think the American people need to hear this about the bill and the substitute, which will be allowed and which was allowed in the Rules Committee, and that is, similar to H.R. 9, which is this bill, the Levin amendment, which would be the substitute, does not include any provision addressing companies that continue to make foreign investment. It's devoid of that. Both proposals do tie the small business tax deduction to domestic wages. Both bills do that exact same thing. So to accuse us of not doing something or something that would create or stop business from having jobs overseas, that's devoid of that in both bills. They are both consistent. It's about domestic works.

Similar to H.R. 9, the Levin amendment does not require job creation to benefit from the tax deduction. No one says you have to go and create jobs. We understand enough about business to know this is what they're asking for so they can grow jobs.

The Levin amendment does deviate from H.R. 9 in one very significant way, and that is the amount of money that would be available to small business so that they can expand the economy, grow jobs, and create opportunities for Americans. Obviously, what we're here today to do is to grow the economy.

Madam Speaker, I would like to include in the RECORD an article which is from The Wall Street Journal, June of 2011. I would like to read just a little bit of this:

> This past January, Illinois Governor Pat Quinn signed into law a 67 percent increase in the State personal income tax rate and a 45 percent increase in corporate taxes.

By the way—and it's off what is here—this was done for fairness. It is the same proposal that Barack Obama, as our President who was just elected, was trying to push in the campaign. Illinois thought it sounded really, really great. So let's see what happened, what the fairness resulted in, and I go back to the article, that between its passage and June—6 months later—Illinois lost 56,223 jobs according to statistics released by their own departments there in the State of Illinois. But here is what's really amazing. It's not just that they lost the jobs, but it's the hysteria that ensued therein. I continue to read:

> To combat the job losses caused by the higher taxes on businesses, the Illinois Department of Commerce ''has already shelled out some $230 million in corporate subsidies to keep more than two dozen companies from fleeing the State.''

So they were not even going to get $230 million worth of additional revenue. They put this tax on, and now they're having to beg people to stay. Madam Speaker, I would be for what President Obama and our friends, the Democrats, are for if it worked the way they said it would. The facts of the case are simple.

The Republicans understand business, but we understand the ability to listen and give small business what it's asking for. They'll do their job. I know small business and I know it well. They'll get their job done, and they'll do it quite well. They will add employment. They will hire their neighbors. They will hire more women and minorities who can come in. They will provide real dreams for people and give them not just that entrepreneurship angle but the angle to make sure that we're adding revenue in this country.

Republicans get it and Democrats, too. We are for fairness in a different way. Fairness comes from a job and job creation and the American Dream, not losing jobs and explaining to people, I'm sorry, we just had to do this just to make things fair.

Fairness and not having a job is not fairness. We're aiming for job creation and the development of that, and that's why we're asking people to make sure that we pass this bill today. I applaud Republican Majority Leader ERIC CANTOR for introducing this legislation. It comes from his listening to people across this country.

I encourage a ''yes'' vote on the rule.

Over the last few weeks, President Barack Obama has adamantly supported raising taxes on corporations and small businesses that employ millions of American workers as a precondition for cutting our bloated federal spending.

To see the real world effect of this proposal on jobs and the economy, President Obama's home state provides a useful, cautionary example.

This past January, Illinois Governor Pat Quinn signed into law a 67 percent increase in the state personal income tax rate and a 45 percent increase in corporate taxes. Between its passage and June, Illinois lost 56,223 jobs according to statistics released last week.

To combat the job losses caused by the higher taxes on businesses, the Illinois Department of Commerce ''has already shelled out some $230 million in corporate subsidies to keep more than two dozen companies from fleeing the state.''

So not only is Illinois bleeding productive jobs, but it's now allowing the government to pick winners (large, politically-connected companies) and losers (everyone else).

Extracting an ever-increasing toll from job creators is simply the wrong answer for American jobs. Just ask the 56,000 Illinoisans who have lost their jobs since January. Spreading this failure nationwide is simply not an option.

We are in a debt crisis not because we tax too little, but because Democrat-led Washington spends beyond its means. House Republicans have been focused on encouraging and providing certainty (not new burdens) to our job creators—and paying down our nation's debt for our children.

The rest of America simply cannot afford more of the failed policies of the President's home state, and House Republicans will fight against tax hikes so that we may ensure a brighter future for generations to come.

The material previously referred to by Mr. HASTINGS of Florida is as follows:

AN AMENDMENT TO H. RES. 620 OFFERED BY MR. HASTINGS OF FLORIDA

At the end of the resolution, add the following new sections:

SEC. 2. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 3903) to reduce the deficit by imposing a minimum effective tax rate for high-income taxpayers. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 3. Clause 1(c) of rule XIX shall not apply to the consideration of the bill specified in section 2 of this resolution.

(The information contained herein was provided by the Republican Minority on multiple occasions throughout the 110th and 111th Congresses.)

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

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

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

Because the vote today may look bad for the Republican majority they will say ''the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever.'' But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: ''Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment.''

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

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

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

The SPEAKER pro tempore. The question is on ordering the previous question.

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

Mr. HASTINGS of Florida. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on ordering the previous question will be followed by 5-minute votes on adopting House Resolution 620, if ordered; and agreeing to the Speaker's approval of the Journal.

The vote was taken by electronic device, and there were—yeas 234, nays 179, not voting 18, as follows:

[Roll No. 172]

YEAS—234

Adams
Aderholt
Akin
Alexander
Amash
Amodei
Austria
Bachmann
Bachus
Barletta
Bartlett
Barton (TX)
Benishek
Berg
Biggert
Bilbray
Bilirakis
Black
Blackburn
Bonner
Bono Mack
Boren
Boustany
Brady (TX)
Brooks
Broun (GA)
Buchanan
Bucshon
Buerkle
Burgess
Calvert
Camp
Campbell
Canseco
Cantor
Capito
Carter
Cassidy
Chabot
Chaffetz
Coble
Coffman (CO)
Cole
Conaway
Cravaack
Crawford
Crenshaw
Culberson
Davis (KY)
Denham
Dent
DesJarlais
Diaz-Balart
Dold
Dreier
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Emerson
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gallegly
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gingrey (GA)
Gohmert
Goodlatte
Gowdy
Granger
Graves (GA)
Graves (MO)
Griffin (AR)
Griffith (VA)
Grimm
Guthrie
Hall
Hanna
Harper
Harris
Hartzler
Hastings (WA)
Hayworth
Heck
Hensarling
Herger
Herrera Beutler
Huelskamp
Huizenga (MI)
Hultgren
Hunter
Hurt
Issa
Jenkins
Johnson (IL)
Johnson (OH)
Johnson, Sam
Jones
Jordan
Kelly
King (IA)
King (NY)
Kingston
Kinzinger (IL)
Kline
Labrador
Lamborn
Lance
Landry
Lankford
Latham
LaTourette
Latta
Lewis (CA)
LoBiondo
Long
Lucas
Luetkemeyer
Lummis
Lungren, Daniel E.
Mack
Marchant
Matheson
McCarthy (CA)
McCaul
McClintock
McCotter
McHenry
McIntyre
McKeon
McKinley
McMorris Rodgers
Meehan
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Mulvaney
Murphy (PA)
Myrick
Neugebauer
Noem
Nugent
Nunes
Nunnelee
Olson
Palazzo
Paulsen
Pearce
Pence
Petri
Pitts
Platts
Poe (TX)
Pompeo
Posey
Price (GA)
Quayle
Reed
Rehberg
Reichert
Renacci
Ribble
Rigell
Rivera
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Rokita
Rooney
Ros-Lehtinen
Roskam
Ross (AR)
Ross (FL)
Royce
Runyan
Ryan (WI)
Scalise
Schilling
Schmidt
Schock
Schweikert
Scott (SC)
Scott, Austin
Sensenbrenner
Sessions
Shimkus
Shuler
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Southerland
Stearns
Stivers
Stutzman
Sullivan
Terry
Thompson (PA)
Thornberry
Tiberi
Tipton
Turner (NY)
Turner (OH)
Upton
Walberg
Walden
Webster
West
Westmoreland
Whitfield
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Young (IN)

NAYS—179

Ackerman
Altmire
Andrews
Baca
Baldwin
Barrow
Bass (CA)
Becerra
Berkley
Berman
Bishop (GA)
Bishop (NY)
Blumenauer
Bonamici
Boswell
Brady (PA)
Brown (FL)
Butterfield
Capps
Capuano
Cardoza
Carnahan
Carney
Carson (IN)
Castor (FL)
Chandler
Chu
Cicilline
Clarke (MI)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly (VA)
Conyers
Cooper
Costa
Costello
Courtney
Critz
Crowley
Cuellar
Cummings
Davis (CA)
Davis (IL)
DeFazio
DeGette
DeLauro
Deutch
Dicks
Dingell
Doggett
Donnelly (IN)
Doyle
Edwards
Ellison
Engel
Eshoo
Farr
Fattah
Frank (MA)
Fudge
Garamendi
Gonzalez
Green, Al
Green, Gene
Grijalva
Gutierrez
Hahn
Hanabusa
Hastings (FL)
Heinrich
Higgins
Himes
Hinchey
Hinojosa
Hirono
Hochul
Holden
Holt
Honda
Hoyer
Israel
Jackson (IL)
Jackson Lee (TX)
Johnson (GA)
Johnson, E. B.
Kaptur
Keating
Kildee
Kind
Kissell
Kucinich
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Luján
Lynch
Maloney
Markey
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McNerney
Meeks
Michaud
Miller (NC)
Miller, George
Moore
Moran
Murphy (CT)
Nadler
Neal
Olver
Owens
Pallone
Pascrell
Pastor (AZ)
Pelosi
Perlmutter
Peters
Peterson
Pingree (ME)
Polis
Price (NC)
Quigley
Rahall
Reyes
Richardson
Richmond
Rothman (NJ)
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Schwartz
Scott (VA)
Scott, David
Serrano
Sherman
Sires
Smith (WA)
Speier
Stark
Sutton
Thompson (CA)
Thompson (MS)
Tierney
Tonko
Towns
Tsongas
Van Hollen
Velázquez
Visclosky
Walz (MN)
Wasserman Schultz
Waters
Watt
Waxman
Welch
Wilson (FL)
Woolsey
Yarmuth

NOT VOTING—18

Bass (NH)
Bishop (UT)
Braley (IA)
Burton (IN)
Filner
Flake
Gosar
Guinta
Manzullo
Marino
Napolitano
Paul
Rangel
Sewell
Slaughter
Walsh (IL)
Young (AK)
Young (FL)

□ 1041

Mr. PETERS changed his vote from ''yea'' to ''nay.''

So the previous question was ordered.

The result of the vote was announced as above recorded.

Stated against:

Mr. FILNER. Mr. Speaker, on rollcall No. 172, I was away from the Capitol due to prior commitments to my constituents. Had I been present, I would have voted "nay."

Ms. SEWELL. Mr. Speaker, on rollcall No. 172, had I been present, I would have voted "nay."

Mrs. NAPOLITANO. Mr. Speaker, on Thursday, April 19, 2012, I was absent during rollcall vote No. 172 due to a family medical emergency. Had I been present, I would have voted "nay" on Ordering the Previous Question to H. Res. 620, Providing for consideration of H.R. 9, Small Business Tax Cut Act.

The SPEAKER pro tempore. The question is on the resolution, as amended.

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

RECORDED VOTE

Mr. HASTINGS of Florida. Madam Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 234, noes 178, not voting 19, as follows:

[Roll No. 173]

AYES—234

Adams
Aderholt
Akin
Alexander
Amash
Amodei
Austria
Bachmann
Bachus
Barletta
Bartlett
Barton (TX)
Benishek
Berg
Biggert
Bilbray
Bilirakis
Black
Blackburn
Bonner
Bono Mack
Boren
Boustany
Brady (TX)
Brooks
Broun (GA)
Buchanan
Bucshon
Buerkle
Burgess
Calvert
Camp
Campbell
Canseco
Cantor
Capito
Carter
Cassidy
Chabot
Chaffetz
Coble
Coffman (CO)
Cole
Conaway
Cravaack
Crawford
Crenshaw
Culberson
Davis (KY)
Denham
Dent
DesJarlais
Diaz-Balart
Dold
Donnelly (IN)
Dreier
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Emerson
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gallegly
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gingrey (GA)
Gohmert
Goodlatte
Gowdy
Granger
Graves (GA)
Graves (MO)
Griffin (AR)
Grimm
Guthrie
Hall
Hanna
Harper
Harris
Hartzler
Hastings (WA)
Hayworth
Heck
Hensarling
Herger
Herrera Beutler
Huelskamp
Huizenga (MI)
Hultgren
Hunter
Hurt
Issa
Jenkins
Johnson (IL)
Johnson (OH)
Johnson, Sam
Jones
Jordan
Kelly
King (IA)
King (NY)
Kingston
Kinzinger (IL)
Kissell
Kline
Labrador
Lamborn
Lance
Landry
Lankford
Latham
LaTourette
Latta
Lewis (CA)
LoBiondo
Long
Lucas
Luetkemeyer
Lummis
Lungren, Daniel E.
Mack
Marchant
Matheson
McCarthy (CA)
McCaul
McClintock
McCotter
McHenry
McIntyre
McKeon
McKinley
McMorris Rodgers
Meehan
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Mulvaney
Murphy (PA)
Myrick
Neugebauer
Noem
Nugent
Nunes
Nunnelee
Olson
Palazzo
Paulsen
Pearce
Pence
Petri
Pitts
Platts
Poe (TX)
Pompeo
Posey
Price (GA)
Quayle
Reed
Rehberg
Reichert
Renacci
Ribble
Rigell
Rivera
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Rokita
Rooney
Ros-Lehtinen
Roskam
Ross (AR)
Ross (FL)
Royce
Runyan
Ryan (WI)
Scalise
Schilling
Schmidt
Schweikert
Scott (SC)
Scott, Austin
Sensenbrenner
Sessions
Shimkus
Shuler
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Southerland
Stearns
Stivers
Stutzman
Sullivan
Terry
Thompson (PA)
Thornberry
Tiberi
Tipton
Turner (NY)
Turner (OH)
Upton
Walberg
Walden
Webster
West
Westmoreland
Whitfield
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Young (IN)

NOES—178

Ackerman
Altmire
Andrews
Baca
Baldwin
Barrow
Bass (CA)
Becerra
Berkley
Berman
Bishop (GA)
Bishop (NY)
Blumenauer
Bonamici
Boswell
Brady (PA)
Brown (FL)
Butterfield
Capps
Capuano
Cardoza
Carnahan
Carney
Carson (IN)
Castor (FL)
Chandler
Chu
Cicilline
Clarke (MI)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly (VA)
Conyers
Cooper
Costa
Costello
Courtney
Critz
Crowley
Cuellar
Cummings
Davis (CA)
Davis (IL)
DeFazio
DeGette
DeLauro
Deutch
Dicks
Dingell
Doggett
Doyle
Edwards
Ellison
Engel
Eshoo
Farr
Fattah
Frank (MA)
Fudge
Garamendi
Gonzalez
Green, Al
Green, Gene
Grijalva
Gutierrez
Hahn
Hanabusa
Hastings (FL)
Heinrich
Higgins
Himes
Hinchey
Hinojosa
Hirono
Hochul
Holden
Holt
Honda
Hoyer
Israel
Jackson (IL)
Jackson Lee (TX)
Johnson (GA)
Johnson, E. B.
Kaptur
Keating
Kildee
Kind
Kucinich
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Luján
Lynch
Maloney
Markey
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McNerney
Meeks
Michaud
Miller (NC)
Miller, George
Moore
Moran
Murphy (CT)
Nadler
Neal
Olver
Owens
Pallone
Pascrell
Pastor (AZ)
Pelosi
Perlmutter
Peters
Peterson
Pingree (ME)
Polis
Price (NC)
Quigley
Rahall
Reyes
Richardson
Richmond
Rothman (NJ)
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Schwartz
Scott (VA)
Scott, David
Serrano
Sewell
Sherman
Sires
Smith (WA)
Speier
Stark
Sutton
Thompson (CA)
Thompson (MS)
Tierney
Tonko
Towns
Tsongas
Van Hollen
Velázquez
Visclosky
Walz (MN)
Wasserman Schultz
Waters
Watt
Waxman
Welch
Wilson (FL)
Woolsey
Yarmuth

NOT VOTING—19

Bass (NH)
Bishop (UT)
Braley (IA)
Burton (IN)
Filner
Flake
Gosar
Griffith (VA)
Guinta
Manzullo
Marino
Napolitano
Paul
Rangel
Schock
Slaughter
Walsh (IL)
Young (AK)
Young (FL)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There is 1 minute remaining.

□ 1050

So the resolution, as amended, was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated against:

Mr. FILNER. Mr. Speaker, on rollcall 173, I was away from the Capitol due to prior commitments to my constituents. Had I been present, I would have voted "no."

Mrs. NAPOLITANO. Mr. Speaker, on Thursday, April 19, 2012, I was absent during rollcall vote No. 173 due to a family medical emergency. Had I been present, I would have voted "no" on agreeing to the resolution, as amended, to H. Res. 620, providing for consideration of H.R. 9, Small Business Tax Cut Act.

THE JOURNAL

The SPEAKER pro tempore. The unfinished business is the question on agreeing to the Speaker's approval of the Journal, on which the yeas and nays were ordered.

The question is on the Speaker's approval of the Journal.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 290, nays 118, answered ''present'' 3, not voting 20, as follows:

[Roll No. 174]

YEAS—290

Ackerman
Aderholt
Akin
Alexander
Amodei
Austria
Baca
Bachmann
Bachus
Barletta
Barrow
Bartlett
Barton (TX)
Becerra
Berg
Berkley
Berman
Bilbray
Bilirakis
Bishop (GA)
Black
Blackburn
Blumenauer
Bonamici
Bonner
Bono Mack
Boren
Boustany
Brady (TX)
Brooks
Broun (GA)
Brown (FL)
Buchanan
Bucshon
Buerkle
Butterfield
Calvert
Camp
Campbell
Canseco
Cantor
Capito
Capps
Carnahan
Carney
Carson (IN)
Carter
Cassidy
Chabot
Chaffetz
Cicilline
Clarke (MI)
Clay
Coble
Cole
Connolly (VA)
Conyers
Cooper
Crawford
Crenshaw
Crowley
Cuellar
Culberson
Davis (CA)
Davis (IL)
DeGette
DeLauro
Denham
Deutch
Diaz-Balart
Dicks
Dingell
Doggett
Doyle
Dreier
Duncan (SC)
Duncan (TN)
Edwards
Ellison
Ellmers
Emerson
Engel
Eshoo
Farenthold
Farr
Fincher
Fleischmann
Fleming
Flores
Fortenberry
Frank (MA)
Franks (AZ)
Frelinghuysen
Gallegly
Garamendi
Gibbs
Gingrey (GA)
Gonzalez
Goodlatte
Gowdy
Granger
Graves (GA)
Green, Al
Griffith (VA)
Grimm
Guthrie
Hahn
Hall
Hanabusa
Harper
Harris
Hastings (FL)
Hastings (WA)
Hayworth
Heinrich
Hensarling
Herger
Higgins
Himes
Hinchey
Hinojosa
Hirono
Hochul
Holden
Holt
Huizenga (MI)
Hultgren
Hunter
Hurt
Issa
Jenkins
Johnson (GA)
Johnson (IL)
Johnson, E. B.
Johnson, Sam
Jones
Jordan
Kaptur
Kelly
Kildee
King (IA)
King (NY)
Kingston
Kinzinger (IL)
Kissell
Kline
Labrador
Lamborn
Lance
Landry
Lankford
Larsen (WA)
Larson (CT)
LaTourette
Latta
Levin
Lewis (CA)
Lipinski
Loebsack
Lofgren, Zoe
Long
Lowey
Lucas
Luján
Lummis
Lungren, Daniel E.
Mack
Maloney
Marchant
Matsui