

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

Royce	Smith (NE)
Runyan	Smith (NJ)
Ryan (WI)	Smith (TX)
Scalise	Southerland
Schilling	Stearns
Schmidt	Stivers
Schweikert	Stutzman
Scott (SC)	Sullivan
Scott, Austin	Terry
Sensenbrenner	Thompson (PA)
Sessions	Thornberry
Shimkus	Tiberi
Shuler	Tipton
Shuster	Turner (NY)
Simpson	Turner (OH)

NOES—178

Ackerman	Fudge
Altmire	Garamendi
Andrews	Gonzalez
Baca	Green, Al
Baldwin	Green, Gene
Barrow	Grijalva
Bass (CA)	Gutierrez
Becerra	Hahn
Berkley	Hanabusa
Berman	Hastings (FL)
Bishop (GA)	Heinrich
Bishop (NY)	Higgins
Blumenauer	Himes
Bonamici	Hinche
Boswell	Hinojosa
Brady (PA)	Hirono
Brown (FL)	Hochul
Butterfield	Holden
Capps	Holt
Capuano	Honda
Cardoza	Hoyer
Carnahan	Israel
Carney	Jackson (IL)
Carson (IN)	Jackson Lee
Castor (FL)	(TX)
Chandler	Johnson (GA)
Chu	Johnson, E. B.
Cicilline	Kaptur
Clarke (MI)	Keating
Clarke (NY)	Kildee
Clay	Kind
Cleaver	Kucinich
Clyburn	Langevin
Cohen	Larsen (WA)
Connolly (VA)	Larson (CT)
Coopers	Lee (CA)
Cooper	Levin
Costa	Lewis (GA)
Costello	Lipinski
Courtney	Loebsack
Critz	Lofgren, Zoe
Crowley	Lowey
Cuellar	Lujan
Cummings	Lynch
Davis (CA)	Maloney
Davis (IL)	Markey
DeFazio	Matsui
DeGette	McCarthy (NY)
DeLauro	McCollum
Deutch	McDermott
Dicks	McGovern
Dingell	McNerney
Doggett	Meeks
Doyle	Michaud
Edwards	Miller (NC)
Ellison	Miller, George
Engel	Moore
Eshoo	Moran
Farr	Murphy (CT)
Fattah	Nadler
Frank (MA)	Neal

NOT VOTING—19

Bass (NH)	Griffith (VA)
Bishop (UT)	Guinta
Braley (IA)	Manzullo
Burton (IN)	Marino
Finer	Napolitano
Flake	Paul
Gosar	Rangel

Upton
Walberg
Walden
Webster
West
Westmoreland
Whitfield
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Young (IN)

Oliver
Owens
Pallone
Pascarella
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

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

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.

McCarthy (CA)	Posey	Smith (NE)
McCarthy (NY)	Price (GA)	Smith (NJ)
McCaul	Price (NC)	Smith (TX)
McClintock	Quigley	Smith (WA)
McCollum	Rehberg	Southerland
McGovern	Reyes	Speier
McHenry	Richardson	Stearns
McIntyre	Rivera	Stutzman
McKeon	Roby	Sullivan
McKinley	Roe (TN)	Sutton
McMorris	Rogers (AL)	Thompson (PA)
Rodgers	Rogers (KY)	Thornberry
Mica	Rogers (MI)	Tiberi
Michaud	Rohrabacher	Tierney
Miller (MI)	Rokita	Tipton
Miller (NC)	Roskam	Tonko
Miller, Gary	Ross (AR)	Tonko
Moore	Ross (FL)	Towns
Moran	Rothman (NJ)	Tsongas
Mulvaney	Roybal-Allard	Turner (NY)
Murphy (CT)	Royce	Turner (OH)
Murphy (PA)	Runyan	Upton
Myrick	Ruppersberger	Van Hollen
Nadler	Ryan (WI)	Walden
Neugebauer	Scalise	Walz (MN)
Noem	Schiff	Wasserman
Nunes	Schmidt	Schultz
Nunnelee	Schwartz	Watt
Olson	Schweikert	Waxman
Palazzo	Scott (SC)	Webster
Pascarell	Scott (VA)	Welch
Pearce	Scott, Austin	West
Pelosi	Scott, David	Westmoreland
Pence	Sensenbrenner	Whitfield
Perlmutter	Serrano	Wilson (FL)
Petri	Sessions	Wilson (SC)
Pingree (ME)	Sewell	Wolf
Pitts	Sherman	Womack
Platts	Shimkus	Woolsey
Polis	Shuster	Yarmuth
Pompeo	Simpson	Young (IN)

NAYS—118

Adams	Gerlach	Olver
Altmire	Gibson	Pallone
Andrews	Graves (MO)	Pastor (AZ)
Baldwin	Green, Gene	Paulsen
Bass (CA)	Griffin (AR)	Peters
Benishek	Grijalva	Peterson
Biggert	Gutierrez	Poe (TX)
Bishop (NY)	Hanna	Quayle
Boswell	Hartzler	Rahall
Brady (PA)	Heck	Reed
Burgess	Herrera Beutler	Reichert
Capuano	Honda	Renacci
Cardoza	Hoyer	Ribble
Castor (FL)	Huelskamp	Richmond
Chandler	Israel	Rigell
Chu	Jackson (IL)	Rooney
Clarke (NY)	Jackson Lee	Ros-Lehtinen
Cleaver	(TX)	Rush
Clyburn	Johnson (OH)	Ryan (OH)
Coffman (CO)	Keating	Sánchez, Linda
Cohen	Kind	T.
Conaway	Kucinich	Sanchez, Loretta
Costa	Langevin	Sarbanes
Costello	Latham	Schakowsky
Courtney	Lee (CA)	Schilling
Cravaack	Lewis (GA)	Schock
Critz	LoBiondo	Shuler
DeFazio	Luetkemeyer	Sires
Dent	Lynch	Stark
DesJarlais	Markey	Stivers
Dold	Matheson	Terry
Donnelly (IN)	McCotter	Thompson (CA)
Duffy	McDermott	Thompson (MS)
Fattah	McNerney	Velázquez
Fitzpatrick	Meehan	Vislosky
Forbes	Meeks	Walberg
Foxx	Miller (FL)	Waters
Fudge	Miller, George	Wittman
Gardner	Neal	Woodall
Garrett	Nugent	Yoder

ANSWERED "PRESENT"—3

Amash	Gohmert	Owens
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NOT VOTING—20

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

The result of the vote was announced as above recorded.

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

SMALL BUSINESS TAX CUT ACT

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 620, I call up 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, and ask for its immediate consideration.

The Clerk read the title of the bill.
The SPEAKER pro tempore (Mr. LATOURETTE). Pursuant to House Resolution 620, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is adopted. The bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 9

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Small Business Tax Cut Act".

SEC. 2. DEDUCTION FOR DOMESTIC BUSINESS INCOME OF QUALIFIED SMALL BUSINESSES.

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 200. DOMESTIC BUSINESS INCOME OF QUALIFIED SMALL BUSINESSES.

"(a) ALLOWANCE OF DEDUCTION.—In the case of a qualified small business, there shall be allowed as a deduction an amount equal to 20 percent of the lesser of—

"(1) the qualified domestic business income of the taxpayer for the taxable year, or

"(2) taxable income (determined without regard to this section) for the taxable year.

"(b) DEDUCTION LIMITED BASED ON WAGES PAID.—

"(1) IN GENERAL.—The amount of the deduction allowable under subsection (a) for any taxable year shall not exceed 50 percent of the greater of—

"(A) the W-2 wages of the taxpayer paid to non-owners, or

"(B) the sum of—

"(i) the W-2 wages of the taxpayer paid to individuals who are non-owner family members of direct owners, plus

"(ii) any W-2 wages of the taxpayer paid to 10-percent-or-less direct owners.

"(2) DEFINITIONS RELATED TO OWNERSHIP.—

For purposes of this section—

"(A) NON-OWNER.—The term 'non-owner' means, with respect to any qualified small business, any person who does not own (and is not considered as owning within the meaning of subsection (c) or (e)(3) of section 267, as the case may be) any stock of such business (or, if such business is other than a corporation, any capital or profits interest of such business).

"(B) NON-OWNER FAMILY MEMBERS.—An individual is a non-owner family member of a direct owner if—

"(i) such individual is family (within the meaning of section 267(c)(4)) of a direct owner, and

"(ii) such individual would be a non-owner if subsections (c) and (e)(3) of section 267 were applied without regard to section 267(c)(2).

"(C) DIRECT OWNER.—The term 'direct owner' means, with respect to any qualified small business, any person who owns (or is considered as owning under the applicable non-family attribution rules) any stock of such business (or, if such business is other than a corporation, any capital or profits interest of such business).

"(D) 10-PERCENT-OR-LESS DIRECT OWNERS.—The term '10-percent-or-less direct owner' means, with respect to any qualified small business, any direct owner of such business who owns (or is considered as owning under the applicable non-family attribution rules)—

"(i) in the case of a qualified small business which is a corporation, not more than 10 percent of the outstanding stock of the corporation or stock possessing more than 10 percent of the total combined voting power of all stock of the corporation, or

"(ii) in the case of a qualified small business which is not a corporation, not more than 10 percent of the capital or profits interest of such business.

"(E) APPLICABLE NON-FAMILY ATTRIBUTION RULES.—The term 'applicable non-family attribution rules' means the attribution rules of subsection (c) or (e)(3) of section 267, as the case may be, but in each case applied without regard to section 267(c)(2).

"(3) W-2 WAGES.—For purposes of this section—

"(A) IN GENERAL.—The term 'W-2 wages' means, with respect to any person for any taxable year of such person, the sum of the amounts described in paragraphs (3) and (8) of section 6051(a) paid by such person with respect to employment of employees by such person during the calendar year ending during such taxable year.

"(B) LIMITATION TO WAGES ATTRIBUTABLE TO QUALIFIED DOMESTIC BUSINESS INCOME.—Such term shall not include any amount which is not properly allocable to domestic business gross receipts for purposes of subsection (c)(1).

"(C) OTHER REQUIREMENTS.—Except in the case of amounts treated as W-2 wages under paragraph (4)—

"(i) such term shall not include any amount which is not allowed as a deduction under section 162 for the taxable year, and

"(ii) such term shall not include any amount which is not properly included in a return filed with the Social Security Administration on or before the 60th day after the due date (including extensions) for such return.

"(4) CERTAIN PARTNERSHIP DISTRIBUTIONS TREATED AS W-2 WAGES.—

"(A) IN GENERAL.—In the case of a qualified small business which is a partnership and elects the application of this paragraph for the taxable year—

"(i) the qualified domestic business taxable income of such partnership for such taxable year (determined after the application of clause (ii)) which is allocable under rules similar to the rules of section 199(d)(1)(A)(ii) to each qualified service-providing partner shall be treated for purposes of this section as W-2 wages paid during such taxable year to such partner as an employee, and

"(ii) the domestic business gross receipts of such partnership for such taxable year shall be reduced by the amount so treated.

"(B) QUALIFIED SERVICE-PROVIDING PARTNER.—For purposes of this paragraph, the term 'qualified service-providing partner' means, with respect to any qualified domestic business taxable income, any partner who is a 10-percent-or-less direct owner and who materially participates in the trade or business to which such income relates.

"(5) ACQUISITIONS AND DISPOSITIONS.—The Secretary shall provide for the application of this subsection in cases where the taxpayer acquires, or disposes of, the major portion of a trade or business or the major portion of a separate unit of a trade or business during the taxable year.