

Mr. PAULSEN. Mr. Speaker, on rollcall No. 77, I was attending the Clay Hunt SAV bill signing at the White House. Had I been present, I would have voted "aye."

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

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

RECORDED VOTE

Mr. McGOVERN. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

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

The vote was taken by electronic device, and there were—ayes 233, noes 163, not voting 36, as follows:

[Roll No. 78]

AYES—233

Aderholt	Graves (GA)	Murphy (FL)
Allen	Graves (LA)	Murphy (PA)
Amash	Graves (MO)	Neugebauer
Amodel	Griffith	Newhouse
Babin	Grothman	Noem
Barletta	Guinta	Nugent
Barr	Guthrie	Nunes
Barton	Hanna	Olson
Benishek	Hardy	Palazzo
Bilirakis	Harper	Palmer
Bishop (MI)	Harris	Perry
Bishop (UT)	Hartzler	Pittenger
Black	Heck (NV)	Pitts
Blackburn	Hensarling	Poe (TX)
Blum	Herrera Beutler	Poliquin
Bost	Hice (GA)	Pompeo
Boustany	Hill	Posey
Brady (TX)	Holding	Price (GA)
Brat	Hudson	Ratcliffe
Bridenstine	Huizenga (MI)	Reed
Brooks (AL)	Hultgren	Reichert
Brooks (IN)	Hunter	Renacci
Buchanan	Hurd (TX)	Ribble
Buck	Hurt (VA)	Rice (SC)
Bucshon	Issa	Rigell
Burgess	Jenkins (KS)	Roby
Byrne	Jenkins (WV)	Rogers (AL)
Calvert	Johnson (OH)	Rogers (KY)
Carter (GA)	Johnson, Sam	Rohrabacher
Carter (TX)	Jolly	Rokita
Chabot	Jones	Rooney (FL)
Chaffetz	Jordan	Ros-Lehtinen
Clawson (FL)	Joyce	Roskam
Coffman	Katko	Ross
Cole	Kelly (PA)	Rothfus
Collins (GA)	King (IA)	Rouzer
Collins (NY)	King (NY)	Royce
Comstock	Kinzinger (IL)	Russell
Conaway	Kline	Ryan (WI)
Cook	Knight	Salmon
Costello (PA)	Labrador	Sanford
Crawford	LaMalfa	Scalise
Crenshaw	Lamborn	Schock
Culberson	Lance	Schweikert
Curbelo (FL)	Latta	Scott, Austin
Davis, Rodney	LoBiondo	Sensenbrenner
Denham	Long	Sessions
Dent	Loudermilk	Shimkus
DeSantis	Love	Shuster
DesJarlais	Lucas	Simpson
Diaz-Balart	Luetkemeyer	Smith (MO)
Dold	Lummis	Smith (NE)
Duffy	MacArthur	Smith (NJ)
Duncan (SC)	Marchant	Smith (TX)
Duncan (TN)	Marino	Stefanik
Ellmers	Massie	Stewart
Emmer	McCarthy	Stivers
Farenthold	McCaull	Stutzman
Fincher	McClintock	Thompson (PA)
Fleischmann	McHenry	Thornberry
Fleming	McKinley	Tiberi
Flores	McMorris	Tipton
Forbes	Rodgers	Trott
Fox	McSally	Turner
Franks (AZ)	Meadows	Upton
Frelinghuysen	Meehan	Valadao
Garrett	Messer	Wagner
Gibbs	Mica	Walberg
Gohmert	Miller (MI)	Walden
Goodlatte	Moolenaar	Walker
Gosar	Mooney (WV)	Weber (TX)
Gowdy	Mullin	Webster (FL)
Granger	Mulvaney	Wenstrup

Westerman
Westmoreland
Whitfield
Williams
Wilson (SC)

Wittman
Womack
Woodall
Yoder
Yoho

Young (AK)
Young (IA)
Young (IN)
Zeldin
Zinke

NOES—163

Adams	Gabbard
Aguilar	Gallego
Ashford	Graham
Bass	Grayson
Beatty	Green, Al
Becerra	Green, Gene
Bera	Grijalva
Beyer	Gutiérrez
Bishop (GA)	Hahn
Blumenauer	Hastings
Bonamici	Heck (WA)
Boyle (PA)	Higgins
Brady (PA)	Himes
Butterfield	Honda
Capps	Hoyer
Capuano	Huffman
Cárdenas	Israel
Carney	Jackson Lee
Carson (IN)	Jeffries
Castor (FL)	Johnson (GA)
Castro (TX)	Johnson, E. B.
Chu (CA)	Keating
Cicilline	Kelly (IL)
Clark (MA)	Kennedy
Clarke (NY)	Kildee
Clay	Kilmer
Cleaver	Kind
Clyburn	Kirkpatrick
Cohen	Kuster
Connolly	Langevin
Conyers	Larsen (WA)
Cooper	Larson (CT)
Costa	Lawrence
Crowley	Lee
Cuellar	Levin
Cummings	Lewis
Davis (CA)	Lieu (CA)
Davis, Danny	Lipinski
DeFazio	Loeb
DeGette	Lowenthal
Delaney	Lowe
DeLauro	Luján, Ben Ray
DeBene	(NM)
DeSaulnier	Lynch
Deutch	Maloney
Dingell	Carolyn
Doggett	Maloney, Sean
Doyle (PA)	Matsui
Edwards	McCollum
Ellison	McDermott
Engel	McGovern
Farr	McNerney
Fattah	Meeks
Foster	Meng
Frankel (FL)	Moore
Fudge	Moulton

Nadler	Sánchez, Linda
Napolitano	T.
Neal	Sanchez, Loretta
Nolan	Sarbanes
Norcross	Schakowsky
Pallone	Schiff
Pascarell	Schrader
Payne	Scott (VA)
Perlmutter	Scott, David
Peterson	Serrano
Pingree	Sewell (AL)
Pocan	Sherman
Polis	Sires
Quigley	Slaughter
Rangel	Smith (WA)
Rice (NY)	Speier
Richmond	Takai
Roybal-Allard	Takano
Ruppersberger	Thompson (CA)
Rush	Thompson (MS)
Sánchez, Linda	Tonko
T.	Torres
Sanchez, Loretta	Tsongas
Sarbanes	Van Hollen
Schakowsky	Vargas
Schiff	Veasey
Schrader	Vela
Scott (VA)	Velázquez
Scott, David	Visclosky
Serrano	Wasserman
Sewell (AL)	Schultz
Sherman	Waters, Maxine
Sires	Watson Coleman
Slaughter	Wilson (FL)
Smith (WA)	Yarmuth
Speier	
Takai	
Takano	
Thompson (CA)	
Thompson (MS)	
Tonko	
Torres	
Tsongas	
Van Hollen	
Vargas	
Veasey	
Vela	
Velázquez	
Visclosky	
Wasserman	
Schultz	
Waters, Maxine	
Watson Coleman	
Wilson (FL)	
Yarmuth	

NOT VOTING—36

Abraham	Gibson
Brown (FL)	Hinojosa
Brownley (CA)	Huelskamp
Bustos	Kaptur
Cartwright	Lofgren
Courtney	Lujan Grisham
Cramer	(NM)
Duckworth	Miller (FL)
Eshoo	O'Rourke
Esty	Paulsen
Fitzpatrick	Pearce
Fortenberry	Pelosi
Garamendi	Peters

Price (NC)
Roe (TN)
Ruiz
Ryan (OH)
Sinema
Swalwell (CA)
Titus
Walorski
Walters, Mimi
Walz
Welch

□ 1438

So the resolution was agreed to.
The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. PAULSEN. Mr. Speaker, on rollcall No. 78 I was attending the Clay Hunt SAV bill signing at the White House. Had I been present, I would have voted "aye."

PERSONAL EXPLANATION

Mrs. BUSTOS. Mr. Speaker, on the Legislative Day of February 12, 2015, a series of votes was held. Had I been present for these rollcall votes, I would have cast the following

votes: rollcall 77—I vote "nay," rollcall 78—I vote "no."

PERSONAL EXPLANATION

Mr. MILLER of Florida. Mr. Speaker, due to attending the President's Bill Signing Ceremony of the Clay Hunt Suicide Prevention for American Veterans Act, I missed the following rollcall votes: No. 77 and No. 78 on February 12, 2015. If present, I would have voted: rollcall No. 77—On Ordering the Previous Question, "aye," rollcall vote No. 78—H. Res. 101—The rule providing for consideration of both H.R. 644—Fighting Hunger Incentive Act of 2015, and H.R. 636—America's Small Business Tax Relief Act of 2015, "aye."

PERSONAL EXPLANATION

Mrs. WALORSKI. Mr. Speaker, on February 12, 2015, I missed two votes because I had the honor to be at the White House for the bill signing ceremony of H.R. 203, the Clay Hunt SAV Act. I missed recorded votes No. 77–78. I would like the record to reflect how I would have voted if I were present. On rollcall No. 77, I would have voted "yea," on rollcall No. 78, I would have voted "yea."

PERSONAL EXPLANATION

Mr. HUELSKAMP. Mr. Speaker, today, February 12, 2015, I was not present for call votes number 77 and 78 due to attendance at the White House bill signing ceremony for the Clay Hunt SAV Act. If I had been in attendance, I would have voted "yea" on rollcall vote 77 and "yea" on rollcall vote 78.

PERSONAL EXPLANATION

Ms. SINEMA. Mr. Speaker, on rollcall Nos. 77 and 78 I missed the votes to attend the signing of the Clay Hunt SAV Act into law, a bipartisan law that will reduce veteran suicides. Had I been present, I would have voted "nay" on 77 and "yea" on 78.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, February 12, 2015.

Hon. JOHN A. BOEHNER,
The Speaker, U.S. Capitol,
House of Representatives, Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on February 12, 2015 at 1:42 p.m.:

Appointments:
Congressional-Executive Commission on the People's Republic of China.
National Council on the Arts.

United States Senate Caucus on International Narcotics Control.
Commission on Security and Cooperation in Europe (Helsinki).

Board of Trustees of the John F. Kennedy Center for the Performing Arts.
President's Export Council.

United States Holocaust Memorial Council.

With best wishes, I am
Sincerely,

KAREN L. HAAS.

FIGHTING HUNGER INCENTIVE ACT OF 2015

Mr. RYAN of Wisconsin. Mr. Speaker, pursuant to House Resolution 101, I

call up the bill (H.R. 644) to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 101, in lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-5 is adopted, and the bill, as amended, is considered read.

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

H.R. 644

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 "America Gives More Act of 2015".

SEC. 2. EXTENSION AND EXPANSION OF CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY.

(a) **PERMANENT EXTENSION.**—Section 170(e)(3)(C) of the Internal Revenue Code of 1986 is amended by striking clause (iv).

(b) **INCREASE IN LIMITATION.**—Section 170(e)(3)(C) of such Code, as amended by subsection (a), is amended by striking clause (ii), by redesignating clause (iii) as clause (iv), and by inserting after clause (i) the following new clauses:

"(ii) **LIMITATION.**—The aggregate amount of such contributions for any taxable year which may be taken into account under this section shall not exceed—

"(I) in the case of any taxpayer other than a C corporation, 15 percent of the taxpayer's aggregate net income for such taxable year from all trades or businesses from which such contributions were made for such year, computed without regard to this section, and

"(II) in the case of a C corporation, 15 percent of taxable income (as defined in subsection (b)(2)(D)).

"(iii) **RULES RELATED TO LIMITATION.**—

"(I) **CARRYOVER.**—If such aggregate amount exceeds the limitation imposed under clause (ii), such excess shall be treated (in a manner consistent with the rules of subsection (d)) as a charitable contribution described in clause (i) in each of the 5 succeeding taxable years in order of time.

"(II) **COORDINATION WITH OVERALL CORPORATE LIMITATION.**—In the case of any charitable contribution allowable under clause (ii)(I), subsection (b)(2)(A) shall not apply to such contribution, but the limitation imposed by such subsection shall be reduced (but not below zero) by the aggregate amount of such contributions. For purposes of subsection (b)(2)(B), such contributions shall be treated as allowable under subsection (b)(2)(A)."

(c) **DETERMINATION OF BASIS FOR CERTAIN TAXPAYERS.**—Section 170(e)(3)(C) of such Code, as amended by subsections (a) and (b), is amended by adding at the end the following new clause:

"(v) **DETERMINATION OF BASIS FOR CERTAIN TAXPAYERS.**—If a taxpayer—

"(I) does not account for inventories under section 471, and

"(II) is not required to capitalize indirect costs under section 263A,

the taxpayer may elect, solely for purposes of subparagraph (B), to treat the basis of any apparently wholesome food as being equal to 25 percent of the fair market value of such food."

(d) **DETERMINATION OF FAIR MARKET VALUE.**—Section 170(e)(3)(C) of such Code, as

amended by subsections (a), (b), and (c), is amended by adding at the end the following new clause:

"(vi) **DETERMINATION OF FAIR MARKET VALUE.**—In the case of any such contribution of apparently wholesome food which cannot or will not be sold solely by reason of internal standards of the taxpayer, lack of market, or similar circumstances, or by reason of being produced by the taxpayer exclusively for the purposes of transferring the food to an organization described in subparagraph (A), the fair market value of such contribution shall be determined—

"(I) without regard to such internal standards, such lack of market, such circumstances, or such exclusive purpose, and

"(II) by taking into account the price at which the same or substantially the same food items (as to both type and quality) are sold by the taxpayer at the time of the contribution (or, if not so sold at such time, in the recent past)."

(e) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as otherwise provided in this subsection, the amendments made by this section shall apply to contributions made after the date of the enactment of this Act, in taxable years ending after such date.

(2) **LIMITATION; APPLICABILITY TO C CORPORATIONS.**—The amendments made by subsection (b) shall apply to contributions made in taxable years ending after the date of the enactment of this Act.

SEC. 3. RULE ALLOWING CERTAIN TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT ACCOUNTS FOR CHARITABLE PURPOSES MADE PERMANENT.

(a) **IN GENERAL.**—Section 408(d)(8) of the Internal Revenue Code of 1986 is amended by striking subparagraph (F).

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to distributions made in taxable years beginning after December 31, 2014.

SEC. 4. SPECIAL RULE FOR QUALIFIED CONSERVATION CONTRIBUTIONS MADE PERMANENT.

(a) **IN GENERAL.**—

(1) **INDIVIDUALS.**—Subparagraph (E) of section 170(b)(1) of the Internal Revenue Code of 1986 (relating to contributions of qualified conservation contributions) is amended by striking clause (vi).

(2) **CORPORATIONS.**—Subparagraph (B) of section 170(b)(2) of such Code (relating to qualified conservation contributions) is amended by striking clause (iii).

(b) **CONTRIBUTIONS OF CAPITAL GAIN REAL PROPERTY MADE FOR CONSERVATION PURPOSES BY NATIVE CORPORATIONS.**—

(1) **IN GENERAL.**—Section 170(b)(2) of such Code is amended by redesignating subparagraph (C) as subparagraph (D), and by inserting after subparagraph (B) the following new subparagraph:

"(C) **QUALIFIED CONSERVATION CONTRIBUTIONS BY CERTAIN NATIVE CORPORATIONS.**—

"(i) **IN GENERAL.**—Any qualified conservation contribution (as defined in subsection (h)(1)) which—

"(I) is made by a Native Corporation, and

"(II) is a contribution of property which was land conveyed under the Alaska Native Claims Settlement Act,

shall be allowed to the extent that the aggregate amount of such contributions does not exceed the excess of the taxpayer's taxable income over the amount of charitable contributions allowable under subparagraph (A).

"(ii) **CARRYOVER.**—If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(2)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding taxable years in order of time.

"(iii) **NATIVE CORPORATION.**—For purposes of this subparagraph, the term "Native Corpora-

tion" has the meaning given such term by section 3(m) of the Alaska Native Claims Settlement Act."

(2) **CONFORMING AMENDMENTS.**—

(A) Section 170(b)(2)(A) of such Code is amended by striking "subparagraph (B) applies" and inserting "subparagraph (B) or (C) applies".

(B) Section 170(b)(2)(B)(ii) of such Code is amended by striking "15 succeeding years" and inserting "15 succeeding taxable years".

(3) **VALID EXISTING RIGHTS PRESERVED.**—Nothing in this subsection (or any amendment made by this subsection) shall be construed to modify the existing property rights validly conveyed to Native Corporations (within the meaning of section 3(m) of the Alaska Native Claims Settlement Act) under such Act.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2014.

SEC. 5. MODIFICATION OF THE TAX RATE FOR THE EXCISE TAX ON INVESTMENT INCOME OF PRIVATE FOUNDATIONS.

(a) **IN GENERAL.**—Section 4940(a) of the Internal Revenue Code of 1986 is amended by striking "2 percent" and inserting "1 percent".

(b) **ELIMINATION OF REDUCED TAX WHERE FOUNDATION MEETS CERTAIN DISTRIBUTION REQUIREMENTS.**—Section 4940 of such Code is amended by striking subsection (e).

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 6. BUDGETARY EFFECTS.

The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

The SPEAKER pro tempore. The bill shall be debatable for 90 minutes, equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The gentleman from Wisconsin (Mr. RYAN) and the gentleman from Michigan (Mr. LEVIN) each will control 45 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks on H.R. 644, the Fighting Hunger Incentive Act of 2015.

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

There was no objection.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

Here is what we are trying to accomplish with this legislation today: we are trying to provide some more certainty.

Small businesses, they have to be able to plan for the future. Charities who are serving those in need, they also have to plan for the future. Families need to know whether there is going to be help for them at the local food bank. A lot of them look to the Tax Code, ironically, when planning for the future. They need a tax code that is easy to understand. But that is not the Tax Code that we have today. Whether we make the Tax Code more complicated—well, if we do that, we are

making their lives more unpredictable. That is a disservice to the people we are trying to serve.

What would really help would be to fix our broken tax system. And ultimately, our goal is to get to a tax code that is simpler, that is flatter, that is fairer for everybody. But we have still got work to do on that front, and life doesn't wait for Washington. In fact, Washington has a really bad habit of letting really important provisions expire, only to renew them retroactively. This has got to stop, and we are trying to fix this.

So this bill would make several of these provisions permanent. Number one, it would encourage charitable giving. Number two, it would help people contribute to charities from their IRAs, Individual Retirement Accounts, tax-free. Number three, it would let people deduct food bank donations from their taxes, and it would make other changes that make giving less expensive.

The quick to the short, Mr. Speaker, is these are provisions in the Code that we know—because it has been demonstrated—make a big difference.

□ 1445

It is so important that we have a vibrant civil society, that space that stands between ourselves and our government, which is where we live and we lead our lives, that it is vibrant and that that space is there to help people in need. Private charity is the glue that keeps our communities together.

In so many instances, private charities thrive on the good will and the donations and the generosity of other people, of businesses, and those businesses are affected by the Tax Code. What we have to do is provide certainty to those businesses who want to be generous and to those people who want to be generous, but to these charities who need some predictability, so they can plan their charitable endeavors.

Mr. Speaker, knowing that this is a bipartisan notion, knowing that the good work that is done by these groups is absolutely essential to healing people in our communities, to getting people on to lives of self-sufficiency, getting them to where they want to be in life, the least we can do is provide some certainty so more of this can happen.

Last year, Mr. Speaker, we waited until the end of the year to extend these provisions retroactive to the first of the year but only for that year—oh, and by the way, last year, we waited until December 11 to tell all of these charities, these donors to charities, Okay. Now, here is the benefit for the past year, but guess what, it already expired the beginning of this year.

I know that it sounds kind of complicated. The point is this is no way to run a railroad. We need to provide families with certainty. We need to provide charities with certainty. That is what this bill does.

The part that we are going to have a debate here, Mr. Speaker, is nobody

seems to have a problem when we do this 1 year at a time. Nobody seems to have a problem suggesting that we "pay for it" which is, in my opinion, another way of saying raise taxes on other people just to keep them the same when we do it 1 year at a time, but when we say, Let's make this thing permanent, this thing that we do once every year that everybody is fine with, instead of doing it once every year and sometimes retroactively, let's just do it permanently so people in families and businesses can plan, then all of a sudden, there is a big problem.

I personally don't understand that. It makes no sense because who we are serving is not Washington, who we are serving are the people who are trying to survive, are the people who are the beneficiaries of these charities or the charities who are doing the good works. That is why we are bringing this legislation to the floor. I am very excited to be a part of this.

Mr. Speaker, I want to thank all the Members on both sides of the aisle for their hard work in this area, and with that, I reserve the balance of my time.

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

Mr. Speaker, the issues here are not the merits. That isn't the issue. The issue is whether we proceed this way. Proceeding this way is the opposite of bipartisanship—its very opposite. The chairman has said he wants to find common ground on common aspects.

What this does is essentially pull terrain out from under common ground. It is the opposite of a search for common ground. The President has said he will veto. We have the messages right here once again. It is the opposite of bipartisanship.

It is also, if I might say, the opposite of certainty for taxpayers. We went through this last year. These bills will not become law, period. If they were to pass the House and the Senate, they would be vetoed. That happened last year. It did not become law. It will not become law this year.

These provisions will be continued if we don't pass tax reform. Mr. Chairman, you control the schedule. If you don't want to wait until December, do it earlier if tax reform doesn't become a reality.

That is another problem with this bill and these bills. They are the opposite of tax reform. You don't do tax reform in a piecemeal fashion. Dave Camp, to his credit, understood that, so he came up with a comprehensive package.

In the Senate, Republicans understand this. Senator BLUNT said last week:

As long as the Finance Committee feels there is an opportunity for overall tax reform, I think you are going to not see a quick response to individual bills coming over.

What could be clearer? What could be clearer?

This is also the opposite of fiscal responsibility.

You have here three opposites—really four, and four opposites make a big minus.

Fourteen billion is the cost of this bill and 79 billion, the next bill—that is 93. We marked up just a few hours ago in Ways and Means two more bills, one 42 billion and another one 177 billion—that is 219. And you add up those, over \$310 billion in terms of adding to the deficit.

There has been some talk about helping the middle class. Action is the opposite of platitudes. Where is the action on the child tax credit? Where is the action on the EITC also affecting working and middle class families? Where is the action on the work opportunity tax credit? Where is the action on the minimum wage? The answer is we are now several months into this session.

A reporter said to me, What is bill number one?

I said, I have no idea.

How about other bills that really address the needs of the middle class of this country?

As expressed in Ways and Means, so many of us are very opposed to what is really a counterproductive path here. The merits, again, are not the basic issue.

The basic issue, do we want to fly in the face of bipartisanship, fly in the face of certainty for taxpayers, fly in the face of tax reform, and fly in the face of fiscal responsibility? We should not be doing that. We should not be doing that.

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

Mr. RYAN of Wisconsin. At this time, I would like to yield 2 minutes to the gentleman from Pennsylvania (Mr. KELLY), the distinguished member from the Ways and Means Committee.

Mr. KELLY of Pennsylvania. Mr. Speaker, I thank the chairman.

Mr. Speaker, I rise today to speak very well about H.R. 641, the Conservation Easement Incentive legislation. I get confused sometimes by the discussion on the floor.

If I understand it, if you do it for a year or 2 years and you don't pay for it, that is good policy, that is good legislation, that is good for America, but if you go beyond that time, it is not good.

This is a piece of legislation that came up in 2006. In fact, my colleague Mr. THOMPSON brought it up. He and Chairman Camp did it. He and Mr. Gerlach, who retired last year, did it. This just makes good sense.

I can tell you something about this. It is not only bipartisan, it is bicameral. It is in the President's budget. If you are talking about trying to work together to get somewhere, isn't this it? Isn't this it?

Sometimes, we always try to bend the rules for something else, but this is about conservation. This is about allowing a landowner to set property aside. So I don't care if you are a farmer or a rancher, I don't care if you are a hunter or a hiker, I don't care if you

like to look at birds or hunt birds, there are over 65 associations around the country that say, Please do more of this, set this ground apart.

Now, if you are a farmer or a rancher, you can still work that ground. All you are saying is this is a set-aside, this ground can't be developed, we can't lose this ground.

This is so basic who we are as Americans. We are saying, Let's preserve what we have. Let's just keep what we have. Let's make sure that our kids can hunt, hike, and swim. Let's make sure that they can fish. Let's make sure they can do all those wonderful things that this land affords us to do.

Then it becomes, Gosh, this is about politics. It is not about policy. It is good policy. It has never been paid for. I just don't understand why, all of a sudden—now—why is it paid for?

I am only starting my third session here; but, my God, you would never do this back home. I wouldn't do this. I am an automobile dealer.

I couldn't do this to a customer and say, Yeah, it is okay now, but do you know what, later on, you are going to have to pay me for it.

And they say, Wait a minute, I thought you gave it to me.

No, no. We are going to take it back.

Mr. Speaker, there are millions of acres that have been set aside now. Why not give some permanency to this? We talk about tax reform. Let's give it some permanency. Let's do what makes sense for all of America.

Let's talk about preserving America's ground and making sure it doesn't go under development. People can still farm it, and they can still ranch on it. It just makes good sense.

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

Mr. RYAN of Wisconsin. I yield the gentleman an additional 30 seconds.

Mr. KELLY of Pennsylvania. Mr. Speaker, I am just asking our friends on the other side, let's think about what is good for the people we represent and not what is just good for the moment.

We have always done this in the past. It has only become a problem now because it is not a 1-year extender or a 2-year extender. Now, all of a sudden, we say, Well, let's just let people know this is the way it is always going to be from now until all time.

But, no, that is a bad idea to do that. You don't want to give anybody certainty. You don't want to give anybody permanency.

There is no time in my life that I would ever say to my friends, my family, or anybody I represent, This is just a temporary thing for me. Tomorrow, I may have a change of heart.

I just ask my friends, H.R. 641—Mr. THOMPSON is on this piece. Let's make sure that we move forward for America. Let's make sure that we set ground aside for the future.

Mr. LEVIN. It is now my pleasure to yield 4 minutes to the gentleman from Maryland (Mr. HOYER), our distin-

guished whip, who is going to supply, if the gentleman will wait here, for a very clear answer.

Mr. HOYER. The ranking member didn't write my speech, so I am not sure what my answer to the distinguished gentleman's comments is, but I will say this to my friend, I am not for 1 year. I may vote for 1 year, but that is not what we ought to do. It ought to be paid for if it is 1 year, 2 years, permanent. There is no free lunch.

You are in the automobile business. People come into your automobile store, and they would say, I would like to have that car for \$10,000.

And you say, Now, look, I paid \$20,000 for that car. I can't sell it to you for \$10,000.

There is no free lunch. Unpaid tax cuts are a free lunch, a pretense that somehow it is just free, but I will tell my friend it is not free.

The chairman, who was the chairman of the Budget Committee, offered a budget which cuts food stamps \$125 billion. This bill is called the Fighting Hunger Incentive Act—\$125 billion cut in food stamps. I tell you my friend voted for a \$40 billion cut in food stamps in the farm bill.

I am not for free lunches. I am for a lot of these tax cuts, but I am not for taking it out of the mouths of children, I am not for taking it out of NIH, and I am not for taking it out of our national security. We have got to pay for what we buy, and I vote that way.

The chairman and I were one of 18 people one time that voted against a very popular bill that had to do with Social Security. We thought it was not paid for and not fiscally responsible, and he and I were one of 18 people in this House that voted against it.

Mr. KELLY of Pennsylvania. Mr. Speaker, will the gentleman yield?

Mr. HOYER. I don't have much time, but maybe we can get some more. I yield to the gentleman.

Mr. KELLY of Pennsylvania. I could not be in better or more agreement with you. I have watched for 6 years—an opportunity in a country with the greatest assets in the world—watched our working class, our middle-income people, our lower-income people suffer the greatest harm they have ever had in their life.

If this is truly about getting America back to work, putting food in the mouths of our children and being able to do all these things, the only one way to do that is to have a dynamic and robust economy. That is what I think we need to do.

I have watched it for 6 years. It is appalling what we have allowed to have happen in a country that has been blessed with so many things. It is just bad policy. We can't get beyond the politics. That is what is hurting our people.

It is not the fact that this is not being paid for because we are not manipulating it for a year or 2. The whole purpose of why we should be here is let's raise all America. Let's get every-

body looking up, being able to feed everybody. We shouldn't have to have programs for people who can't take care of themselves because, by their very nature, they can do that. We have all of that potential.

Mr. HOYER. Reclaiming my time, Mr. Speaker, I used to have a magic 1 minute. I don't have that now. I would be glad to participate in debate. We have had bad policy, I tell my friend.

Mr. KELLY of Pennsylvania. I agree.

Mr. HOYER. Terrible policy.

I don't know about you, but I am for Simpson-Bowles. The problem with Simpson-Bowles for some people is it paid for what it did, just like the Camp bill. The Camp bill made tough choices, and it was a zero-sum game in the sense that it cut taxes and it paid for them—a zero-sum game—just like you had to run your business because, if you didn't run your business that way, you would have gone bankrupt.

Now, I fought for that for a very long period of time and voted that way, as I say, one of 18 with my friend from Wisconsin, but I tell my friend, yes, we are following bad policy.

This bill, you can argue for the merits. I get that. The next bill, you can argue for the merits, and the bill after that and the bill after that and the bill after that, and you have then caused \$600 billion in deficit spending that your kids and my kids will have to pay for because we are too old to be around long enough to pay for it.

□ 1500

So I rise against this bill not because I am against fighting hunger. Everybody ought to be against fighting hunger.

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

Mr. LEVIN. I yield an additional 2 minutes to the gentleman from Maryland.

Mr. HOYER. But when you talk about fighting hunger, don't cut food stamps \$40 billion. Don't suggest the way we pay for this tax cut is to cut \$125 billion from food stamps over the next 10 years, as the chairman did.

I disagree with that policy, and I respect the chairman.

Mr. KELLY of Pennsylvania. Will the gentleman yield?

Mr. HOYER. No, I can't yield any more because I am running out of time.

Mr. Speaker, this is one of two bills that we are considering on the floor this week to make tax cuts permanent, and it is unfortunate that neither of these bills is paid for 1 year or permanently. Together, they would increase the deficit by \$93 billion. Nobody is suggesting we are going to pay for that, so our kids will pay for it.

Democrats support extending many of the preferences we are talking about, but we are also deeply concerned about America's fiscal future. And I voted that way, not just talked that way.

I hear a lot of talk from my friends in the majority about the debt, but

that talk too often fails to translate into fiscally responsible policy. It didn't in 1981 when we cut taxes deeply and increased the national debt from the time I came in under Reagan 189 percent, more than any President that has been President during my term in the last 34 years.

We have seen these two tax bills before—when Republicans brought them to the floor last Congress, along with several other permanent tax cuts, which, together, would have ballooned the deficit by more than \$600 billion. That is twice what we will spend on medical research at NIH and 10 times what it would cost to expand community college access.

I also hear a lot of my friends on the other side of the aisle talk about a broken tax system. I tell my friend, that system is going to remain broken. That system is going to remain broken unless we do what Camp did.

Did I agree with everything that Camp did? No. But I respected him for putting together a package of tax reform that gives what Mr. RYAN says we need, and I agree with him—certainty. People need to know. These ought to all be permanent. The R&D tax credit ought to be permanent so people can plan.

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

Mr. LEVIN. I yield an additional 1 minute to the gentleman.

Mr. HOYER. America's businesses and families deserve the certainty that comes from tax reform, not partisan piecemeal reform bills that undermine—undermine—tax reform. That is what ROY BLUNT was talking about.

ROY BLUNT has already been quoted, so I won't repeat the quote. But what he said is, as long as the Finance Committee feels there is an opportunity for overall tax reform, I think you are not going to see a quick response to individual bills coming over.

That is why this is bad policy; because you are not going to get from here to there unless you have a comprehensive bill that makes the tough tradeoffs and summons the courage of this Congress to pass meaningful, permanent, paid-for tax certainty for our citizens.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself 1 minute to say I truly, sincerely want to say this.

I very much respect the majority whip. We have had a great relationship over the years. I very much respect the gentleman. He is a class act legislator. I look forward to his support of our coming work from the committee if he wants to be part of tax reform.

Mr. HOYER. Will the gentleman yield?

Mr. RYAN of Wisconsin. I yield to the gentleman.

That was the longest magic minute I think I have seen.

Mr. HOYER. No, I have done longer when I had the minute, believe me.

I want to tell the gentleman, in all sincerity, I look forward to being able

to support a bill that is comprehensive, paid for, and gives our citizens and individual taxpayers the certainty they need to have the confidence they need to grow our economy.

I thank the gentleman for yielding.

Mr. RYAN of Wisconsin. Mr. Speaker, I just want to keep on my time.

Let me ask about the time allotment, by the way. Who is where.

The SPEAKER pro tempore. The gentleman from Wisconsin has 37 minutes remaining. The gentleman from Michigan has 33½ minutes remaining.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself 2 minutes.

Mr. Speaker, normally, I don't try to get into these baseline issues because it is kind of arcane budget issues. But here is where I think there is an inconsistency or a problem, and so people listening to this debate, there is a lot of confusion here.

If we were talking about a spending bill—let's just say the highway trust fund or TANF, Temporary Assistance for Needy Families—and it expired and we said, well, let's just extend this bill, this law, and the spending in it at its current levels for another 5, 6 years, we wouldn't have to "pay" for that. It wouldn't cost anything. It is already in the baseline. So if we were basically talking about a spending bill here, none of these kinds of criticisms would hold merit, would be usable.

So here we are talking about taxes, and so I think people are getting the impression from this debate that we are talking about a tax cut here, that we are talking about doing something to businesses or individuals and cutting their taxes. These are laws that are already on the books. Charities, that is what we are talking about here in this particular bill. All we are saying is don't raise their taxes. That is what we are saying here.

The choice before us is fairly obvious. Either we raise taxes on small businesses and individuals with respect to charitable giving, or we keep them where they are today and just go raise taxes on somebody else, or we acknowledge reality for what it is: they have these benefits, they have had these benefits, we all agree they ought to keep these benefits, and every year we renew these benefits.

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

Mr. RYAN of Wisconsin. I yield myself an additional 30 seconds.

But we do it in such an awful way. We wait until the end of the year, then we do it retroactively or we do it 1 year. Nobody knows what is going on. Nobody can predict the Tax Code. Nobody can make decisions. As a result, these charities, these families, these small businesses suffer. That is what we are trying to fix here.

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

Mr. SCHOCK. Mr. Speaker, I thank the chairman.

I would just say so much has been said I am not sure I will need 3 minutes.

Obviously, I am here to speak in support of a measure that I introduced in this body last July that passed by a 2 to 1 majority. That means nearly every Republican and tens and scores of Democrats, a whole host of Democrats that passed by a 2 to 1 majority, voted for almost identical language contained in this bill.

Now, the negotiation in the agreement between the House and the Senate to make this more permanent fell apart, and so we did what we have always done, which is extend it for another year.

Just a few months ago—just a few months ago—Republicans and Democrats came together in this body to vote on identical legislation to extend it a year at a time. In fact, this piece of legislation has been extended four times since 2006 under the same proposal that we are submitting here, just not a year at a time but, rather, permanent, the same pay-fors or lack thereof, written almost identically.

So what is at stake? What is at stake is how much the people of our respective districts are going to benefit and whether they will benefit.

Back in my district, the head of the Galesburg Community Foundation says that, when he is meeting with donors, if they can give to their IRA, as this bill will allow, they give, on average, four times the amount of goods and services that they would otherwise give without the IRA donation provision—four times.

This isn't about the donor; it is about the recipient. And so I would just simply ask: Why don't we give the certainty not to the donor but, rather, give the certainty to the recipient, whether it be food and shelter, whether it be education benefits here in our country and around the world, a benefit from this provision, give them the certainty, do what we have always done, but do it early and do it now?

Rather, I would ask anyone who stands up to oppose this: 10 months from now, where will your vote be on a 1-year extension? Where will your vote be on a 2-year extension? What is wrong with making what we have been doing since 2006 1 year and 2 years at a time permanent?

It is important for us to give the certainty to the beneficiaries and to the communities who benefit from this provision. I urge a "yes" vote on this. And I hope, once again, as we did last July, this body will pass this bill with an overwhelmingly 2 to 1 majority.

Mr. LEVIN. Mr. Speaker, I yield myself 1 minute.

The answer to the gentleman is you pay for certainty. If you make something permanent, you should pay for it. And that is essentially what our chairman did when he chaired the Budget Committee. His budget never assumed these provisions were permanently in the baseline or he would never have

been able to say he balanced the budget in 10 years. That is the reality.

If you want to add hundreds of billions of dollars to the budget, you have got to face up to paying for them; otherwise, you squeeze out other necessary programs.

Mr. Speaker, it is now a pleasure to yield 4 minutes to the gentleman from Texas (Mr. DOGGETT), a member of our committee, a very active member.

Mr. DOGGETT. Mr. Speaker, certainty, we are told, is the key factor here—first words from Chairman RYAN in support of this bill. I think the first certainty we have here is the knowledge that this bill is part of a package that, approved through today, is certain to borrow \$317.5 billion. That is basically a request to this House and this Congress that we approve the borrowing of \$317.5 billion. And when you look at other measures they have approved in the past, they are really on a pathway to borrowing almost \$1 trillion to finance these tax cuts.

I believe that certainty is important to taxpayers. I think that when someone pays for Medicare and Social Security, they need to be certain that it will be there. They need to be certain that the water that they drink and the air they breathe is not contaminated. They need to be certain that the food that they put on their family's table is safe, that it has been inspected by a meat inspector or another type of health inspector. They need to be sure when they drive home, they need to have the certainty that the bridge that they drive over is not going to fall down, as it did in Minneapolis a few years back. They need to be certain that there is educational opportunity, quality education, for their children. They need to be able to do all this without just having to rely on charity.

This bill certainly selects a subset of tax provisions that benefit a few Americans and gives them preference. And I like some of these provisions. In fact, I am a cosponsor of some of these provisions, like the conservation easement. But they are measures that can and should be fully paid for instead of asking for another IOU. And because they are select provisions, they exclude many working and middle class American families.

For example, the American Opportunity Tax Credit, which is based on the principle that we want all Americans to be able to get postsecondary education in a college or a trade school, but a choice that they make and get \$2,500 directly off of their tax bill to pay for tuition and books; the child tax credit that so many American families claim to help with their children; the earned income tax credit that even President Reagan said was a key factor in getting people out of poverty, those are key provisions that were left over on the side and not selected for borrowing or for anything else.

It is certain that many Americans have been left out of this very costly package. Working families do need to

depend on more than charity. They need to be able to depend on this Congress to respond to their needs.

Now, there is seldom a week that goes by in the area of medical research that there is not a group here on Capitol Hill concerned with Alzheimer's research, multiple sclerosis, diabetes, Parkinson's, cancer, AIDS, or any number of dreaded diseases, basically saying: Find a cure for my family member or my neighbor; find a cure before I get this dreaded disease. There are groups that come here after the tough droughts we had here last year saying the Forest Service and the weather service need more resources in order to deal with the natural disasters associated with climate change.

□ 1515

We have been unable to find the funds for our crumbling roads and bridges. We do not have the investment we need from pre-K to postgraduate in education.

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

Mr. LEVIN. I yield the gentleman an additional minute.

Mr. DOGGETT. When you dig another hundreds of billions of dollars—or maybe \$1 trillion—into debt, it provides an excuse for many of those who don't believe in those programs to say: Gee, we would love to help you with education for your children, and, yes, it would be good if we had another meat inspector, but we just can't afford to do that.

So we get to the point that Mr. RYAN has raised: Why is it we should raise taxes on some in order to maintain and renew some expired tax credits for others? I think there are two reasons.

One is that some people are still not paying their fair share. We have got some multinational corporations that don't pay as much as a percent of their income as the people who clean up their offices. The second reason is that it is for the same reason that we say, if we need additional money for our national defense or for our educational and retirement security at home, we have to come up with the revenues to pay for that if we are to maintain any sense of fiscal responsibility.

There are some good provisions in this bill, but we need the certainty that we will not be digging ourselves deeper into debt, preventing our ability to meet other vital national needs for our families.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself 10 seconds to say: I wonder what the reaction would be if we chose to change the way that the spending baseline is treated, such that, if any program in its authorization expired, then it would expire on the baseline, and you would have to offset the spending for renewing any program. I would be curious to see what the reaction would be for that.

I yield 3½ minutes to the distinguished gentleman from Minnesota (Mr. PAULSEN), a member of the Ways and Means Committee.

Mr. PAULSEN. I thank the chairman for his leadership on leading the effort to simplify the Tax Code and give some confidence and certainty to those who use it.

Mr. Speaker, I rise in support of this legislation, the America Gives More Act. This legislation is absolutely about helping those who are most in need. Those are our charities and our foundations across the country, which are working day in and day out to help those who are most in need.

There are a number of important tax rules that we have already discussed that are governing charitable donations and charitable organizations, but they have always been temporary. We have already had these provisions in law, and they have already expired, so here we are, acting under retroactivity already. It is time to get rid of these short-term fixes and embrace long-term solutions. This legislation simply makes the provisions permanent.

It encourages companies to donate food to help feed the hungry. It makes it easier for individuals who might want to use their money in their IRA retirement funds and give that money to charitable organizations to help others of all varieties. It incentivizes landowners to help protect and preserve our environment for future generations through conservation easements.

I want to just address one other provision that is in this bill, which I actually authored with my colleague, Mr. DAVIS of Illinois, to help simplify the Tax Code for private foundations. He has been a very strong advocate in leading this effort.

I think we would all agree that private foundations make a world of difference in our communities. We all have them in our States. I know, in Minnesota, we have 1,400 different foundations that donate about \$1 billion annually to all of those who are in need. Across the country, there is something like 86,000 foundations that give tens and tens and tens of billions of dollars. Now, these are really impressive figures, but the truth is those figures could actually be a lot higher, and here is why.

The foundation community has come to us, and they are telling us that the Tax Code is discouraging them from actually giving large donations. Today, these institutions face a really complex, cumbersome, two-tiered system of taxation that requires them to pay either a 1 percent or a 2 percent excise tax on their investment income, but in order to qualify for the low rate in any given year, they have got to go and donate an amount greater than the average of their 5-year rolling average from the previous 5 years.

This, actually, creates a very perverse disincentive for these foundations to not make any donations of large amounts in times when we might have a natural disaster, when there are economic tough times. Absolutely now, this is because a large donation in

these times would significantly increase a private foundation's 5-year average and make it difficult for them to actually qualify for the lower rate. It also makes sure that they are not going to get the low rate for the next 4 years. We are eliminating this disincentive by replacing a very complicated, two-tiered system with a simple, flat, 1 percent excise tax on all private foundation investment income.

It is important to simplify the tax planning process especially for smaller foundations, because they are the ones who are spending money on accountants and lawyers to navigate the Tax Code when those are valuable resources that could actually be used to help give grants to others who need those resources. This bill simply makes sure that charitable giving decisions are going to be based not on the Tax Code but on the needs of our communities.

The bottom line is: every dollar that these organizations are paying in taxes is one less dollar that they are giving to those who truly need it. I ask my colleagues to join in supporting this legislation.

Mr. LEVIN. Mr. Speaker, it is now my real pleasure to yield 1 minute to the gentlewoman from California, NANCY PELOSI, our distinguished leader.

Ms. PELOSI. I thank the gentleman for yielding and for his leadership on helping to have a budget that produces growth to reduce the deficit.

Mr. Speaker, today, we are talking about issues on which we are very much in agreement in terms of the policy toward charitable giving. In fact, some of this legislation has been introduced by Mr. LEVIN and Mr. THOMPSON on the Ways and Means Committee, in fact, in offering an amendment in Rules last night, which was rejected by the Rules Committee, to go forward in a way that was fiscally sound and was paid for.

Here is the problem that we have. We all want to have comprehensive tax reform, where we can close loopholes and we can lower the tax rate and we can have transparency in our Tax Code. In order to go to the table to do that—and I know there is bipartisan interest in doing so—we should go to the table with as much freedom as possible and not constrained by taking rifle shots on the floor of the House for certain pieces of the Tax Code. The whole package that the Republicans are putting forth is about \$800 billion. That is a lot of money.

It is important for people to know that, in our budget every year, we have a part of the budget that is called tax expenditures. They are well over \$1 trillion. Some of them are worthy, and we want to protect them—certainly, charitable deductions fall in that category—but many of them are not. Many of those tax expenditures, which means giving a tax break whether it is special interest loopholes in the Tax Code to special interests, do not create growth. They increase the deficit, and

they are just like spending. They are called expenditures because they are giving a tax break to certain special interests.

Okay. How does that fit in here?

We want to go to the table—put everything on the table—and subject it to agnostic scrutiny to say: What works for growth? What is fair about transparency? How do we proceed in a way that lowers the corporate rate? Increases the revenue to the budget? That has fairness, simplicity, and transparency?

What the Republicans are proposing this week is totally in opposition to our being able to do that effectively. What they are saying is let us take \$800 billion—permanently, unpaid for—out of the mix, and then we have less to negotiate on in terms of what we can do on the other side of the budget, which are investments into the future.

I have always said—and I think that most economists would agree—that nothing brings more money to the Treasury or reduces the deficit more than investments in education—early childhood education, K-12, higher ed, postgraduate—lifelong learning. That is about growth. That is about bigger paychecks, confidence to spend, demand injected into the economy, jobs created, revenue produced. It is all part of how we can go forward with a budget for the future that creates growth and reduces the deficit.

So we have this obstacle, which sounds very good. How do you vote against these provisions, which are good provisions, about nonprofits and conservation and all of these other things? We agree—as I say, our colleagues have introduced them—but then you say that they are permanently unpaid for. Again, mixing some of the good with the not so good is like a Trojan horse moving in. It looks good, but wait a minute. There is a lot in the gut of that horse that is not good for growth or for reducing the deficit.

All we are saying to everyone today is we can come to agreement on some of the principles about tax deductions for charitable organizations. It is curious to hear our colleagues talk so movingly about providing food for hungry people when very few of them want to vote for food stamps, but that is a whole other issue. It just shows some inconsistency in all of this.

Just remember this one thing: if we want to have comprehensive tax reform—if we want to reduce the deficit, if we want to have balance in terms of investments plus how we produce revenue—we have to do it in a comprehensive way. That is what a budget is about. What we are doing today is to throw up, to just stack the deck against any investments in growth, because we have already taken \$800 billion off the table if we go down this path.

What we are doing today is to say other tax reforms that we want to make for fairness are already in jeop-

ardy because of some of what is in this. As I say, some are positive and some are not. Let's be discerning in how we make the judgment. You can't be discerning by saying: I am going to vote for permanent, unpaid-for tax expenditures—which, as I say, have a blend of positive and negative in them, but it is hard to make a distinction without seeing the whole, big picture of it.

I urge my colleagues to say: While I support some of what is good in all of this, I do not support permanently taking it off the table for consideration and not paying for it at this time.

In order to talk this through and have a clear instead of this drive-by approach to tax policy—an antideficit exploding spree that our Republican colleagues are on while they profess to be deficit hawks—and while we are working this out and having a discussion about this, we, in our motion to recommit, will have a 1-year extension of the provision that we are talking about here so that, okay, in the course of this time, we will go forward with a tax extender for 1 year.

Hopefully, in that time, under the leadership of the Budget chair, who is also from the Ways and Means Committee—he understands these issues very well. In fact, his own budget would not be consistent with what he is putting on the floor today as he is the former chair of Ways and Means, now of the Budget Committee. No. It is the reverse, but it is related. They are so related because how we produce revenue is so essential to how we do our budget, and the gentleman knows that because his own budget would be inconsistent with what is on the floor today.

So I say to my colleagues: Hold on. Vote “no” on this. Vote “yes” on the motion to recommit, which gives us a year to talk this through but to do so in a way that reduces the deficit, produces growth, makes bigger paychecks from that growth to increase more revenue, and we would have these provisions go forth in a way that is fair, that is paid for, and that is part of comprehensive tax reform.

With that, again, I thank the gentleman for his exceptional leadership and the members of the Ways and Means Committee for their courage in opposing something that has popular appeal. There is a reason why. They are not bad policies. It is just that they are not paid for, and they are permanent. We should do this, but we should do it right. I urge my colleagues to vote “no” on the bill and “yes” on the motion to recommit.

I thank the gentleman for his leadership.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself 30 seconds.

I want to say to the gentlewoman, the minority leader, that I appreciate the tone and the temperament of her remarks. I thought that was well done.

□ 1530

I disagree with the basic premise on baseline. I won't get into the details. I talked about that a little bit before.

So I have some differences of opinion on the facts as she laid them out. I see it quite differently. But I thought that was a good tone and temperament that speaks well to the need for tax reform that is comprehensive. We believe that this helps move us in the right direction toward tax reform.

I won't go to the baseline issues again, only to say I think this is a positive step in the direction toward comprehensive tax reform, which clearly the gentlewoman—meaning both parties—agree is something that we have to tackle.

Mr. Speaker, I yield 4 minutes to the gentleman from Illinois (Mr. ROSKAM), a member of the Ways and Means Committee.

Mr. ROSKAM. I thank Chairman RYAN for yielding.

Mr. Speaker, the gentlewoman from California said that we needed to use agnostic scrutiny when we are evaluating these. I think it is a little bit ambitious to have a roomful of agnostics when we are all true believers. We all come in with an agenda.

An agnostic, Mr. Speaker, would look at the four things in the bill that we are contemplating today and would say of all four of these things: Surely these are not going to get caught up and swept away in tax reform; surely, it is not going to be how we are treating food charities; surely, it is not going to be how we are dealing with conservation easements; surely, it is not how we are treating IRA contributions to charities; and surely, it is not trying to make private foundations and give them a sure footing. Surely, these are the things we can all agree on based on agnostic scrutiny.

Did you notice something, Mr. Speaker? There is nobody on the other side of the aisle who has stood up today and said: The food charity thing? Disaster. I'm against that. Or: Conservation easements? Ridiculous. Look into that a little bit more. Or: The IRA contributions? Be careful there. Or: Private foundations, getting them all squared away? I'm against it. Not one person said that.

So what was their argument? They wrap themselves up in process. But by wrapping themselves up in process, they have opened themselves up to criticism, because if we had gone a different route, if the chairman had taken a different path, they would have said: Chairman RYAN, why don't you start on things where there is bipartisan agreement? And here the chairman is bringing bills to the floor that have been enthusiastically, actively supported, Mr. Speaker, by our friends on the other side of the aisle. Why have they supported them? Because they are good ideas. This is where there is an incredible amount of common ground.

There have been some false arguments made on the other side that are just not that persuasive, and the argument by the gentleman from Texas created the impression that if you vote "yes" on this, then we are not going to

be able to afford meat inspectors. We are not going to be able to have bridges or a cure for cancer. It is somehow out of our reach. Spare me.

Mr. Speaker, I am reminded at times like this of a letter that Thomas Jefferson wrote in 1790 to a man named Charles Clay. I am going to give you three lines from this letter that I have committed to memory because I think it deeply resonates where most Americans are when they look at our House today.

Thomas Jefferson wrote this to Charles Clay. He said:

The ground of liberty is to be gained by inches. We must be content what we can get from time to time and eternally press forward for what is yet to get. It takes time to persuade men even to do what is for their own good.

Mr. Speaker, that is Jefferson's admonition—no stranger to vision, no stranger to the big picture as the author of the Declaration of Independence.

We don't walk away from tax reform, the aspiration that we all have, but it is to say: Look, if we are going to be agnostically scrutinizing these things, even an agnostic would say this ought not to be caught in the crossfire.

We ought to vote "yes" for this bill and move it along.

Mr. LEVIN. Mr. Speaker, I yield myself 30 seconds.

Essentially, what the gentleman from Illinois says is: Well, let's do tax reform by picking and choosing a piece or a few at a time.

That is the opposite of tax reform. He described it. That is the difference.

Mr. Speaker, I yield 3 minutes to the gentleman from California (Mr. THOMPSON), a very distinguished member of our committee.

Mr. THOMPSON of California. I thank the gentleman for yielding.

Mr. Speaker, I rise today as the Democratic lead on the conservation easement bill and to very regrettably say that I rise in opposition to this bill that I think so highly of.

I don't disagree with the policy. I don't disagree with the need for certainty, something that has been referred to many times today. And I don't disagree that the way the Republicans did it last year—in the last 2 weeks and doing it retroactively—I don't disagree that that was the wrong way to do it.

I have worked for permanency on conservation easements ever since Chairman Camp and I passed the big expansion in 2006. I have been the Democratic lead in every Congress to make conservation easements permanent.

Conservation easements are good public policy. They protect open space. They protect important ag lands. They protect important wildlife habitat. They are essential for clean air and clean water. They are essential for locally sourced good, healthy food. They are important to hunters, to fishermen, to conservationists.

They are important to people who live in rural areas and they are important to people who live in urban areas. Nowhere is that more apparent than what happened in New York. We were able to save New York City from having to spend \$8 billion in building a water filtration system because we were able to protect their watershed area, in large part through conservation easements.

We all know that these are important. Every one of us knows it is important. That is why every Congress, when we introduce this bill, we get upward of and sometimes over 300 bipartisan coauthors on the bill, but the problem is this bill isn't paid for, as you have heard a number of times.

Sadly, I offered an amendment that would have totally offset the cost of the conservation easement portion of the bills that we are taking up today. It was an offset with no tax increases. It didn't increase anybody's taxes, didn't put the taxes on the back of somebody else, didn't shift the cost to anyone else. As a matter of fact, it focused on scofflaws who have been able to avoid paying their taxes because of a short statute of limitations. We offered to extend that statute of limitations. We could have paid for this whole thing. Unfortunately, my friends on the Republican side of the House rejected that amendment.

So instead, we are here with this bill, not paid for. Instead, today, we are going to vote on \$93 billion worth of unpaid-for tax bills that will add \$93 billion to our deficit.

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

Mr. LEVIN. I yield the gentleman an additional 1 minute.

Mr. THOMPSON of California. If you add that to what our Republican colleagues did in the Ways and Means Committee this morning when they passed \$225 billion of unpaid-for tax expenditures, that means that just today the Republican side of this House spent \$320 billion that we don't have, directly shifting the cost to our deficit and our debt.

This is not tax reform, Members, and this is not paid for. It is not a good way to proceed, and I ask for a "no" vote.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the distinguished member from New York (Mr. REED), a member of the Ways and Means Committee.

Mr. REED. I thank the chairman for yielding.

Mr. Speaker, I rise today in support of the underlying bill, the America Gives More Act of 2015. In particular, Mr. Speaker, I want to talk about a bill that is near and dear to me, and that is the Fighting Hunger Incentive Act, which is a subpart of this underlying bill.

The ranking member and I had a conversation the last time this legislation was before the House for consideration. We got a large bipartisan vote in support of the fighting hunger provisions.

And I know the ranking member, the gentleman from Michigan, has worked extensively on this legislation for years and years and years. I know in our last debate and conversation here that the ranking member had some concerns that I questioned whether or not he cared about the people that were going to be helped by this act.

I want to make it clear here today, Mr. Speaker, I understand the ranking member cares about those individuals, just as I do—just as all of us, as Democrats and Republicans, should be focusing this debate not necessarily always about the arguments of D.C. but about the people that we came here to represent and help.

Fighting hunger is a bipartisan issue. We unite as Americans when our fellow citizens are suffering. When you look at the millions of Americans who are going hungry every day, Mr. Speaker, we shouldn't be divisive. We shouldn't be arguing about the details of what my opponents on the other side are putting forth today.

We should stand for those millions of Americans, where we say this tax policy is going to result in tons and tons of food not going into landfills, not going into the garbage, but going onto the tables of our fellow Americans that could use that food the most: the hungry, the poor.

And we can argue whether there are other ways to do it and there are other things that we can do to help them, but we can agree that this is one piece of a solution to this problem that we could pass today and move the needle and care for our fellow Americans.

That is why I ask my colleagues on both sides of the aisle to support this legislation. We don't want food going into landfills. We want food to be put on the table of the people that need it most.

We have concerns about the debt on both sides. I get it. But here is an opportunity for us to come together. I am concerned about the debt. My colleagues are concerned about the debt. But here is an opportunity for us to show the American people that sent us here that we care about them, we are listening to the American people, and we are willing to do something about it in order to make sure that this policy results in that food going to our fellow citizens who need it most.

Mr. LEVIN. Mr. Speaker, if could I ask how much time we have remaining.

The SPEAKER pro tempore. The gentleman from Michigan (Mr. LEVIN) has 22½ minutes remaining, and the gentleman from Wisconsin (Mr. RYAN) has 21½ minutes remaining.

Mr. LEVIN. Mr. Speaker, I yield 4 minutes to the gentleman from California (Mr. BECERRA), another distinguished member of our committee, the chairman of our Caucus.

Mr. BECERRA. Mr. Speaker, I thank the gentleman for yielding.

I think we should clarify something. Every day, Americans donate food, clothes, and money to charities. Mil-

lions of Americans do that all the time. Most of those Americans don't expect to get something in return. They do it because it is the right thing to do, and it makes them feel like they are part of the American community. So every day Americans are giving.

Now, the Tax Code happens to also try to encourage us to do more giving, which I think all of us agree is good. So let's remove that from the debate because I think we are confusing folks who might be watching this.

This isn't about trying to give people an incentive to give because Americans are doing it whether or not the Tax Code says to them: We want you to do this.

The issue is this. Under the Tax Code, some Americans—not a majority of Americans, not even a third of Americans, but a fraction of Americans—can take advantage of the provisions in the Tax Code that give them tax breaks for having given something.

You have heard a discussion about food. If you gave canned goods because the boy next door put up a bag and you put canned goods in there and you gave them away, this provision isn't about that. No. There are a fraction of American taxpayers, mostly companies, restaurants, and so forth, who can take advantage of that. You can't. Americans can't take advantage of that provision.

Say you have an IRA, or Individual Retirement Account. Some Americans have an IRA. The majority of Americans don't, but some do. You want to be charitable. Say you have done fairly well. You want to give some of your IRA to a charity. The Tax Code says: We want to incentivize you to do that.

□ 1545

The Tax Code right now says you can give up to \$100,000 in your IRA to charity. Guess what? That won't be recognized as income.

How many Americans make \$100,000? Not too many—but say you make \$100,000. How much are you going to pay in taxes? How many of you have \$100,000 in your IRA that you give away to a charity? Well, there are some people who can, and there are some people who do. Guess what? They get a tax break for doing that.

It is a pretty big tax break if you think about how much you would pay in taxes on \$100,000 of your income. They get to give that money away. Guess what? They don't get taxed a cent on that \$100,000 that they just gave out of that IRA that they can do.

By the way, you don't get to just do it once in your lifetime. Every year, an American can give away \$100,000 out of your IRA and get the tax break.

How many Americans do that? A tiny, tiny fraction—but guess what? When you take that IRA rollover tax break and you take that other tax break for those companies that can give away food and you take the other tax breaks for those who have land that they could give away to a charity, guess how much it adds up to?

It adds up to what we, today, provide in funding to do research against breast cancer and all the research funding we put in to do Alzheimer's research, the same amount of money.

When people say, You don't have to worry about the cost of that, you don't have to pay for this—well, we could spend twice as much money to find a cure for breast cancer, twice as much money to find a cure for Alzheimer's disease, if we weren't giving away these tax breaks to somebody who can afford to give away \$100,000 in their IRA every year to do good.

By the way, that wealthy American could give \$100,000 out of that IRA today, but they get a tax break for doing it. Would that stop them from giving away \$100,000 just because they don't get the tax break? I don't think so.

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

Mr. LEVIN. I yield the gentleman an additional 1 minute.

Mr. BECERRA. I don't think so because you don't have to be wealthy in America to give. We all want to give. In fact, the folks who give the most are the folks who earn the least. They give what they can.

How many times have you been invited to someone's home who you know it is hard for them to put food on the table, and they invite you to eat at their home, and they don't expect you to give them a thing?

We give because we think it is the right thing to do. The Tax Code wants to incent that, and that is good because we want to help charity.

To say that it doesn't have to be paid for, when we have to pay for all the cancer research, for breast cancer, when we have to pay for the research to cure Alzheimer's disease, when we have to pay for those food inspectors to make sure that the food that gets on our table is free of carcinogens and diseases and microbes that could endanger us—absolutely, we have to pay for those things. As it was said earlier, there is no free lunch.

All we are saying is this: Let's do good. If we are going to give someone who is wealthy a chance to do good, let's pay for it. Let's figure out a way to do that because we want to be charitable, but let's not play this game that it doesn't cost somebody in America for this tax break to go mostly to wealthy folks.

Mr. RYAN of Wisconsin. Mr. Speaker, at this time, I yield 1 minute to the gentleman from California (Mr. MCCARTHY), the distinguished House majority leader.

Mr. MCCARTHY. Mr. Speaker, I thank the gentleman and the chairman for yielding.

I have to pause for a moment. We debate a lot of things on this floor, and they are worthy debates, and they are interesting debates, but let's first, Mr. Speaker, tell the American people what we are debating today. Fighting Hunger Incentive Act, that is what we are debating.

Lots of times, I question why we have debates on the floor certain times. Right now is one of them. I really wonder if the American people tuned in today and said: You were really having an argument against Fighting Hunger Incentive Act?

Let me walk through what we are debating because, just a couple of days ago, I just went down the road here to the D.C. Central Kitchen. It is a non-profit, feeds a lot of homeless, also helps people build jobs.

You know how it was created? Because a small businessman saw people who were hungry, then he saw an inaugural for the 41st President of the United States and said: Should that food all be wasted?

He took the leftovers and found someone who needed it. Then he went further and he goes: You know what, these people coming to eat, what they really need is they need a job, so why don't I create a culinary school?

Ninety-nine classes have gone through this culinary school. And you know what? I met this young man who went through class number two. Early in his life, he did some things wrong, and he was incarcerated for more than 20 years.

But you know what his life is today? He is the supervisor for 8 years. He has a 5-year-old daughter, and he has a college fund for that daughter. That is because the current Tax Code allows it to happen.

Mr. Speaker, when I listen to the other side, you would think we are creating a whole new bill. We are taking a Tax Code and extending it, instead of having a problem when someone wonders: Will I still get that donation?

So I asked them, I see how many people you feed here and the number of volunteers—if you want to volunteer at the D.C. Central Kitchen, you have to sign up, and the opening is in May because people want to give back.

They say 60 percent of all the food they get is donated. They get fish that would actually go into a dump beforehand. But you know what? It is not easy, if you are a small farm somewhere else, to donate it.

This incentive allows it happen. Why? Because one person saw a need—he didn't go to government to do it, but he used the system to actually enhance and build it up.

I don't have to just go to D.C. to see this. I see this in my own community. My wife and I go down to the mission in Kern County. I see lives changed. I see people fed.

But you know what? I see all walks of life. I was down to feed the mission one day, and a person that was just a couple of lines behind it in there to get food went to the same elementary school as me and the same junior high and the same high school. That is the greatness of this country, that we are willing to help one another.

Mr. Speaker, I just don't understand. If we are willing to help each other, why do we have to fight to make it allowed to do that?

There are worthy fights on this floor, but this is not one. We are better than this, Mr. Speaker. I will tell you this: What I am most amazed and dumbfounded by, this bill has a veto threat.

This bill to help hunger, to help the next Dawain, to help the next individual be fed, has a veto threat.

You know what? I read the veto threat. The administration doesn't oppose the provision because it is already in law.

So many times, people say: Why do you wait till the last minute in this House? Well, we are not now. We are taking it up early, so nobody has a problem.

But you know what the administration, Mr. Speaker, the President said? He is threatening to veto this bill because Congress didn't pass other bills the President wanted and because the President might oppose future bills that the House could pass.

Seriously? That is just wrong. Mr. Speaker, I believe in this country. I believe in mankind. I believe in the goodness of all of us. It is not about party. It is about helping one another.

We are fighting for the incentive to end hunger and encouraging others to do it. We shouldn't have to debate about it. We should celebrate it.

I look forward to this bill passing with a large majority and the President signing it and all of us, as Americans, coming together to help the most precious because it is in every single one of our communities, hunger.

Let's put our political games aside, Mr. Speaker, and let's rise to what people expect of this House, to help the common good.

Mr. LEVIN. Mr. Speaker, I yield myself 1 minute.

I think the majority leader is leaving the floor, but I want him to hear me. I am an original if not the original sponsor of the provision regarding food donation. I have a son and daughter-in-law who are working on this very issue.

The issue is this: the majority leader helped lead an effort to cut food stamps by \$40 billion. The argument was we could not afford it. Now, they come forth here with a provision that they don't want to pay for, added to other provisions that will cost \$200 billion, \$300 billion, going to \$700 billion or \$800 billion.

That puts a bad name on the notion of commitment. Commitment needs to have some consistency.

Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. DANNY K. DAVIS).

Mr. DANNY K. DAVIS of Illinois. Mr. Chairman, I have long supported the tax incentive for businesses to deduct charitable contributions of food inventory. Indeed, I have a bill to expand the deduction for non-C corps, as does the bill under consideration.

The food inventory deduction allows us to help stock America's food banks and feed the hungry. Importantly, we need to address the food inventory deduction because, unlike other business

tax extenders, the food deduction provision cannot be useful if extended retroactively. If it expires, our hunger relief organizations miss out on potential donations of food.

In Chicago, where I live, one in six people, including children, do not know where their next meal is coming from.

In addition to advancing charitable and S corps tax provisions, this committee should be prioritizing the permanent extension of the earned income tax credit to help the working poor afford food and other basic needs for their families.

We should be prioritizing the new market tax credits to help distressed communities so that the hungry can have jobs so that they can purchase their own food and not rely on food banks.

Although I strongly support incentivizing charitable donations of food inventory, I do not support passing unpaid for, permanent, and piecemeal tax breaks while the needs of other vulnerable citizens go unmet.

We should be considering the EITC, AOTC, new market tax credit, work opportunity tax credit, tuition and fees deduction, teacher tax benefits, Promise Zones, and hundreds of other tax provisions that help our communities and our people.

One of the things that I have learned—if I know nothing else—is something that Frederick Douglass was known for saying, that in this world, you may not get everything that you pay for, but you most certainly will pay for everything that you get, and if you don't pay one way, then you will definitely pay another way.

The price of increasing the deficit, not providing a broad, comprehensive tax reform effort, is something that we ought not be paying for. The principles and concepts in many of the provisions, obviously, we agree, but we do not agree that you can go on paying for what it is that you need.

Mr. Speaker, I will vote "no" on these provisions.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 1 minute to the distinguished gentleman from Minnesota (Mr. EMMER).

Mr. EMMER. Mr. Speaker, I rise today in support of the Fighting Hunger Incentive Act of 2015.

Roughly one in 10 Minnesotans live in poverty. Sadly, this means that many Minnesotans, including children, lack access to the food and resources they need to maintain a healthy and active lifestyle.

This morning, I had an opportunity to tour and make sandwiches at Martha's Table, an organization here in D.C. that reaches more than 18,000 people through their programs. I saw firsthand the need for legislation like this.

This legislation will permanently extend the enhanced charitable deduction for all businesses that donate food to charities and food banks. This will encourage more businesses to chip in and help in the ongoing fight against hunger.

We have an obligation to help those around us, and this is a nonpartisan, bipartisan way to make a big difference.

□ 1600

Mr. LEVIN. I yield 3 minutes to the gentleman from Maryland (Mr. VAN HOLLEN), our ranking member on the Committee on the Budget so dedicated to these issues. If he needs more time, he should just ask.

Mr. VAN HOLLEN. I thank my friend from Michigan.

Mr. Speaker, things are not always what they seem, and this is one of those cases. It is unfortunate because tax incentives for charitable giving are the kind of issues we should be handling in a bipartisan way. We should be working together in a bipartisan manner to reform our Tax Code and this as part of that.

Unfortunately, we are not doing that today, and this bill along with the series of other bills that will be coming to the floor in the days to come will add \$350 billion to our deficit over the next 10 years.

Mr. Speaker, most of the bills that are coming next are permanent extensions of tax breaks to major corporations. In the process, they don't pay for any of that. They don't close a single corporate tax loophole to provide those tax breaks.

Now, Mr. Speaker, I am holding in my hand the budget that Republicans passed in this House just a year ago. Now we have the chairman of the Committee on Ways and Means—he was chairman of the Committee on the Budget, a good friend of mine. In their budget last year, they said they would not do what they are doing today. They passed a budget saying they would not have tax extenders that added to the deficit. I am reading right here from the budget that I think passed unanimously with Republican votes. It says they will only do these tax extenders if such measures would not increase the deficit for the period of fiscal years 2015 to 2024.

Here we are, less than a year later, throw their budget out the door. Why did it matter? Because last year they wanted to pretend their budget was in balance after 10 years, and they knew that if you had these tax extenders that were unpaid for, they wouldn't have a balanced budget. It wasn't balanced anyway, but no matter, that is why they did it.

Now, why does this matter beyond the fact that the Republican majority did one thing last year and is doing something different today? It matters because when you increase the deficits, our Republican colleagues are going to come right back around to us and say: You know what? The deficits are going to go up, and so we have to cut some of the investments that are supposed to help vulnerable people—the very people our Republican colleagues say they want to help today. They are going to say: Deficits are going up. We have got to cut those programs.

You know how we know that? Even before they increase the deficit like they are doing today, they were cutting those investments last year. In fact, while they are claiming to fight hunger today, here is what the budget from last year did: it would have cut the food and nutrition programs by 20 percent, \$137 billion. That would have ended nutrition assistance for 3.8 million Americans.

Now, I heard one of my friends and colleagues, Mr. ROSKAM from Illinois, saying Democrats are opposing this.

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

Mr. LEVIN. I yield the gentleman an additional 2 minutes.

Mr. VAN HOLLEN. I heard some of our colleagues saying we are opposing this on the basis of process. Really? Cutting nutrition assistance programs for 3.8 million Americans is process?

You know what else their budget did? It cut the category of spending that we use for the Women, Infants, and Children program to the point that 200,000 women, infants, and children would have been cut off of supplemental nutrition assistance under the Women, Infants, and Children program. Process? Really? I thought our colleagues were saying they wanted to fight hunger.

That budget last year, the one I am holding in my hands that passed here, you know what else it did? It did not extend tax credits for vulnerable people. It did not extend the earned income tax credit bump up. It did not extend the child tax credit. At the same time, they had a budget, and I suspect they will again this year, that cuts the top income tax rate for millionaires. That is what they do.

We can do a lot better, Mr. Speaker. That is what Democrats are saying. We can make these reforms to the Tax Code. We can make the charitable deduction permanent, but we can do it in a way that doesn't hurt other programs for hungry people. We can help hungry people through one mechanism without hurting those same people through another mechanism. That is why the President said he was going to veto this bill, not because it helps the deduction for charitable giving. This is a bill that says we are going to help some hungry people. But you know what? We are going to do something else in our budget that actually hurts those same hungry people even more, much more.

Now, I am also holding in my hand the Democratic budget that was presented last year. You know what we do? We permanently extended this charitable deduction—permanently—just like this bill. But you know what we did not do?

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

Mr. LEVIN. I yield the gentleman an additional 2 minutes.

Mr. VAN HOLLEN. Mr. Speaker, I thank my friend.

So I just want to be clear. In our budget, we extended permanently this charitable deduction to fight hunger, the fighting hunger incentive. We did that.

But you know what we did not do? We did not cut the food and nutrition program, SNAP, by 20 percent. You know what we did not do? We did not cut the part of the budget that funds the Women, Infants, and Children program so that 200,000 people would not have the benefit of that.

You know what we did do? We cut a lot of the corporate tax breaks. We said we should not have a Tax Code that actually rewards American companies that move American jobs and capital overseas, so we would cut down on those. In that way, we were able to pay for them. That way, Mr. Speaker, we were able to extend the charitable deduction permanently, but we were also able to avoid cutting the Women, Infants, and Children program and avoid cutting the food and nutrition programs. That is what we are saying.

Unfortunately, the bill before us today, what they are saying is, by increasing the deficit, yes, we are going to extend this program to fight hunger; but, on the other hand, when their budget comes around next year, they are actually going to pass stuff that hurts those same people even more.

What we are saying is we don't have to help people by hurting people. We can do it all if we are willing to cut some of those corporate tax breaks, tax expenditures, spinning the Tax Code for major corporations that are put there because they have good lobbyists in Washington.

So let's do this the right way. That's the way we did it in the Democratic budget last year. That is the way we will do it in the Democratic budget again this year. Let's not help people by hurting other people or even hurting the people we are trying to help.

Mr. Speaker, I regretfully urge that we reject this bill and do this the right way.

Mr. RYAN of Wisconsin. I yield 2 minutes to the gentleman from California (Mr. KNIGHT).

Mr. KNIGHT. Mr. Speaker, I have gotten to sit during this debate, and for the last hour or more I got to listen to nobody arguing, nobody wondering that this is a bad idea, nobody saying that this is something we shouldn't do.

When you walk around your district—and me being a freshman, I get to hear all my friends. You know, you never ask your friend whether you are a liberal or a conservative or a Democrat or Republican. You just talk to your friends. Friends always ask me: Why don't you get something done?

As a State legislator in California, it was difficult for us to get some things done. I was always frustrated about that. I never liked to hear the term "ABC"—Anywhere but California. But the reason that term came up was because of certainty, was because businesses didn't know what we were going

to do from year to year. That is exactly what we are talking about today—certainty. “Certainty” is just not a word that we throw around. “Certainty” is something that has meaning. If we are going to extend this for, now, 7, 8 years in a row, it is obviously a good idea.

Going back and forth and volleying back and forth saying that this is a great idea, we all agree, we just want to do it on a 1-year basis, doesn't give certainty, doesn't give that reliability that this is good policy, we all believe in it, and we can get what we desire out of it.

When we go back to our districts and we go to our food pantries or we go to places that are helping the needy and helping the people that need it, feed people that need to be fed, wouldn't you like to go back there and say: “You know what? This is not something we are going to kick back and forth next year or the next year. This is something that is going to be on the books. We have sheer certainty about this”?

So listening to this debate and listening to what is happening of these four measures is what I draw out of this. What I draw, what we can get today: bipartisan, moving this forward, getting certainty for these measures that we seem to all agree upon.

Mr. LEVIN. I reserve the balance of my time.

Mr. RYAN of Wisconsin. At this time, I yield 2 minutes to the gentleman from North Dakota (Mr. CRAMER).

Mr. CRAMER. Mr. Speaker, I thank the chairman.

As I have been sitting here, I have to admit, my thoughts have changed back and forth. My mind has changed. My speech has changed dramatically.

It occurred to me: I think my friends on the other side of the aisle are asking the wrong question. The question should not be: What is this going to cost the taxpayers? The question should be: What will the cost to the taxpayers be if we let these deductions expire?

Then it occurred to me, in listening to some of the speeches, that there is not a lack of sincerity in the desire to feed hungry people, not on their side, and certainly not on our side. I grieve when somebody's sincerity is questioned in this way. But I think what the question is is: Who do you trust to deliver the solution to people's needs, to people's hunger? What about college education? What about women's shelters? Who is best prepared to deliver those resources and those services?

I submit to you, Mr. Speaker, it is charity. It is charity. The Sermon on the Mount wasn't communicated to the Congress; it was communicated to the congregation. It wasn't delivered to the democracy; it was delivered to the disciples. Our Tax Code ought not punish charity; it ought to lift it up.

I think we are asking the wrong question: Who is best prepared to deliver these services?

I think the other wrong question is we are arguing over what is not in the bill sometimes as opposed to what is. I wish there was more in it. I wish that we could include life income tools and the charitable IRA rollover. The chairman knows that. I hope to get to that. But I also know that incremental change is better than no change. Incremental progress is better than no progress. I hope we can get to comprehensive tax reform. I am confident we can. But today I am asking our colleagues, let's do what we can do. What we can do is this bill that is in front of us. I urge a “yes” vote.

Mr. LEVIN. I yield 1 minute to the gentleman from New York (Mr. CROWLEY), another member of our committee.

Mr. CROWLEY. Mr. Speaker, I thank the gentleman from Michigan for yielding me this time.

It is unfortunate we are here today, once again, in a situation where I think the overall intent sounds very good: charitable giving, helping the poor, helping the hungry. Quite often that is something you hear from our side of the aisle. In fact, all last year we had done the food stamp challenge. We had done a number of things to bring focus and attention to the plight of the hungry in the United States, and it is a bit raw to hear my colleagues on the other side of the aisle speak about their solution to this issue as a tax bill unpaid for that adds more than \$14 billion back on to our national deficit and to our debt, ultimately.

The President announced that he would cut the deficit in half within 4 years. He has now reduced the deficit by over a trillion dollars, from \$1.4 trillion to a little bit over \$400 billion.

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

Mr. LEVIN. I yield the gentleman an additional 1 minute.

Mr. CROWLEY. Not perfect. We still have a ways to go. But isn't that remarkable? A Democratic President that reduced the deficit, was handed a deficit of over a trillion dollars by his Republican predecessor, and now this President can lay claim—and I think rightfully so—to having reduced the deficit, yearly deficit, by over a trillion dollars.

Yet here are my Republican colleagues. Once again, they see an opportunity to add on to the deficit again here in this particular measure by \$14.3 billion. It doesn't sound like much, but when you add up the whole package, it is well over \$300 billion you want to add back to the Nation's deficit. I think it is wrong. I think most Americans think that is wrong. Democrat, Republican, it matters not. We are making progress. You are putting that on the back of future generations. The hungry that you pretend to be taking care of today are going to have to try to pay for these bills in the years to come. I think this is wrongheaded. I hope that my colleagues on this side do not support this measure.

□ 1615

Mr. RYAN of Wisconsin. Mr. Speaker, at this time, I yield 1 minute to the gentleman from Pennsylvania (Mr. COSTELLO).

Mr. COSTELLO of Pennsylvania. Mr. Speaker, one thing that is particularly of pride for organizations and individuals in southeastern Pennsylvania is the success of the Chester County Food Bank and many other food banks.

Fighting food insecurity is something that you wouldn't think is a real problem in the more wealthier enclaves of this country, yet there are those who wake up every morning not knowing where their meal is going to come from. Food banks provide a very valuable service. The Fighting Hunger Incentive Act aims to assist our food banks and assist organizations and individuals to help fight hunger. That is what this bill is about. We should pass it, and we should move on in a bipartisan fashion.

Mr. LEVIN. Mr. Speaker, I yield myself the balance of my time.

We have heard a lot of discussion about many of these programs, maybe most of all about food programs. But really, let's look at it beyond the rhetoric. Essentially when it comes to food programs, what the Republicans are doing is giving with one hand while they take with another. And there is much more that they take than they would give.

The food provision here comes to \$2.2 billion. They have chopped \$40 billion from food stamps; that is 20 times more. As the gentleman from Maryland (Mr. VAN HOLLEN) pointed out, when you add in WIC and other programs, they have cut way over \$100 billion. And they say they had to do that, in part, because they could not afford it.

So they come forth with bills that are going to add to the deficit, and that shows what this is all about, because they pass these bills adding to the deficit, and then they come back and they say, Sorry, when it comes to other needed programs, we don't have the money.

Indeed, not only do they give with one hand and take with another, and much more, but they give an empty hand, an empty hand like this—nothing in it—for the Child Tax Credit, for the Work Opportunity Tax Credit, for the New Markets provision that really matters, for the EITC. And then they say, Well, we can't afford it, yet they won't close the tax loopholes. It is so inconsistent.

I think in terms of the impact on human beings, it is not only inadequate but it is impersonal.

So we come here fortified. We are determined to do the right thing when it comes to tax reform. We are going to do the right thing when it comes to other important issues, including fiscal responsibility. And we are going to make sure that there are the funds available for needed programs because we have paid for things.

I strongly urge a “no” vote. That really is standing up for the right thing

when it comes to bipartisanship, to tax reform, and to fiscal responsibility.

I yield back the balance of my time. Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself the balance of my time to close.

I guess I will just try to summarize this debate in a couple of ways. What I am hearing is, to paraphrase: We like this policy. We think there is a need. We just want to raise taxes.

Let me put it a different way. If there was a popular spending measure that came here to the floor that extended the same policy from last year to this year because it was expiring, I don't think we would be hearing these concerns.

In fact, with Trade Adjustment Assistance, something that is very popular among this committee and the Members on the other side of the aisle, that is exactly what happened in December. The law expired. A straight extension of the law, of spending, continued. It didn't cost anything. Why? Because that is how the baseline treats spending.

I didn't hear all the hues and cries about deficits when we extended the Trade Adjustment Assistance law, that spending program. So we hear all of these cries about it.

Actually, let me take that back. We don't hear all these hues and cries about the deficits when we extend these tax provisions for 2 years. We don't hear these concerns when we extend current law tax provisions for 1 year. And we don't hear these concerns about deficits when we retroactively extend it from last year, going forward. We only hear these concerns when we are giving people the certainty.

So the real actual question before us is: Do we have to raise taxes on other hardworking Americans just so that we can keep them where they are for everybody else? Do we take money away from charities and people giving donations or raise taxes on other hardworking Americans? Or, just like Trade Adjustment Assistance was extended this last year, do we treat these important provisions the same, which is: they are in the Code; they have been in the Code; we want them in the Code; we agree they should be in the Code—let's keep them in the Code. That is the decision here.

So the newfound concern about deficits, I find, is really more of a thinly veiled attempt to raise taxes. I think what this baseline argument is really all about is: Do we just want to have a Tax Code that raises more and more and more taxes? Do we want to put ourselves in this position of just always raising taxes? Or do we want to give taxpayers a break? We are not even saying give them a break. We are saying, just don't raise their taxes; just keep them where they are.

So this isn't costing anything, in that we are not lowering someone's taxes. We are just keeping their taxes where they are, and we are preventing them from going up. So let's just make it really clear.

I guess the new definition of preventing tax increases from hitting hardworking Americans is now a big tax cut. That is basically what we are hearing here.

We don't buy that logic. We don't want to raise people's taxes. We want to reform the Tax Code. And we want these kinds of provisions that are very important, that we know will stay in the Tax Code even with tax reform. We want people to know that they are there so they can plan accordingly.

We are doing 179 tomorrow. We want farmers to be able to buy tractors before December 11 in the year. We want people to make decisions to donate food to charities. Maybe you are doing well in retirement and you have got a little bit of money out of your Individual Retirement Account and you would like to donate it to a charity, we think you ought to be able to do that. We want foundations to be able to make donations for the greater good in their communities. Those are the things we are getting here and, more importantly, we are giving them the certainty they need to make long-term plans so they can do more of it. That is why we should pass this bill. That is why I think everybody should vote for this bill. That is why I think Democrats and Republicans should vote for this bill.

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

Mr. CROWLEY. Mr. Speaker, I rise in opposition to this bill.

It's not because I don't support providing additional assistance to benefit charities. I do.

It's because this bill is a trick to actually cut funding for groups like food banks and homeless shelters in the long term.

The reason is, the cost of this bill is not paid for, meaning the entire cost of these tax breaks will be added to the nation's deficit.

\$14.2 billion will be added to the deficit.

This after President Obama has already slashed the deficit by $\frac{2}{3}$ from the trillion dollar deficits he inherited from his predecessor George Bush.

So what will be the result of these new larger deficits that my Republican colleagues are creating today?

We all know.

Republicans will soon turn around and cry crocodile tears about the budget and demand deeper cuts in spending.

And that means less Federal grants towards homeless veterans shelters, food banks, senior centers and other organizations that help people in need.

I ask, has the Republican austerity program benefitted charities so far?

Have the budget cuts known as sequestration benefitted local charities and nonprofits?

The answer is a resounding no.

It is the charities themselves who have said the painful budget cuts forced on them have put charities in a situation where more than 50 percent of nonprofits report that they are unable to meet demand for their services.

So why are our charities, our schools, our communities suffering under the Republican majority?

Because my Republican colleagues claimed to be so concerned about deficits—many of

which were caused by the trillion dollar Bush tax cuts that did nothing for our economy or to create jobs—that they have demanded steep spending cuts without ever asking the wealthiest American to pay more.

Yes, my Republican colleagues have used their so-called concerns about the deficit to justify cutting spending to social programs that serve children, seniors, and other vulnerable populations—shifting the burden to already-stressed nonprofits. This is a vicious cycle that needs to stop and it needs to stop today.

Funny thing is we could have stopped this process of adding to the deficit, while still benefiting charities, if the Republicans simply allowed a vote on a Democratic amendment to pay for the costs of these tax cuts.

The Republicans refused to even allow a vote in Congress.

Republicans will argue that tax cuts pay for themselves.

But everyone who has been forced to live under the austerity program over the past few years know otherwise.

Republicans argue there is wasteful spending that needs to be cut in order to mandate new spending. Sometimes they are right.

But let's be clear there are wasteful tax programs out there that should be repealed to pay for more beneficial tax cuts as well.

We can find common ground here.

Let's go back to the drawing board and pass these tax cuts, but in a fiscally responsible manner.

So I reluctantly oppose this bill as it will just add to the deficit and lead to more painful spending cuts for the charitable groups that we are claiming to help today.

I urge a no vote on the underlying bill.

Mr. ZINKE. Mr. Speaker, I wish to highlight an important bill that is being considered by the House today—the “America Gives More Act of 2015 (H.R. 644).” This legislation contains a package of four charitable giving incentives: the IRA charitable rollover; the enhanced deduction for donating food inventory; the simplification of the Private Foundation Excise Tax; and the enhanced deduction for donating conservation easements, the last of which is of critical importance to Montana.

Since 2006, the enhanced tax incentive for qualified conservation easement donations has opened the door to voluntary, landowner-led conservation on millions of acres across the country. This provision allows Montanans, particularly our ranchers and farmers, who donate the development rights on their land to deduct a larger portion of their income over more years. It is common sense that modest income donors with highly valued lands should be allowed the same tax deductions they would have been entitled to if their incomes were larger.

These donations are extraordinary in many ways. One of which is the time they take and the money they cost the donor. Decisions to give away what is often a family's most valuable asset routinely take more than a year and require hiring an attorney and an appraiser at considerable cost. Having this incentive expire after a year guarantees that most of the people who would most benefit from it will never even begin the process of considering it.

I support this bill, especially when it benefits constituents like Dan Lilja. About 35 years ago he moved to rural western Montana after graduating from the University of Montana. He married a local, Sally, and started Lilja Precision Barrels in Plains, Montana, in 1985.

Dan's interest in bench shooting inspired him to design some of the world's best rifle barrels. Lijia barrels are used in rifles by the U.S. Army, the U.S. Army Rangers, Navy SEALs, Coast Guard, the FBI, the Royal Canadian Mounted Police, and Canadian Special Forces, among others. These customers demand the best and Lijia Precision Barrels delivers a quality product.

Dan and Sally own property in Sanders County along the scenic Clark Fork River. They entered into a conservation easement with the Montana Land Reliance to protect this property from inappropriate subdivision and to provide critical winter and spring habitat for elk and big horn sheep.

In a way that is both patriotic and conservation-minded, Dan and Sally have contributed to the health and preservation of western wildlife habitats and the security of our country. This is just one of the many stories of how conservation easements are preserving our rich heritage, and I call upon the House to support this bill for the betterment of not only Montana, but our country.

Mr. HONDA. Mr. Speaker, because I was traveling to attend the President's cybersecurity summit in California, I was not present when the House voted on H.R. 644, the Fighting Hunger Incentive Act of 2015.

While I support goals of the tax provisions in this bill and recognize the value of extending them permanently, I am concerned that H.R. 644 does not pay for them. I have long been a supporter of improving and streamlining charitable donations to make it easier for individuals to donate food, but this one-sided approach of passing bills that offer tax reductions without increasing revenues is unsustainable.

H.R. 644 will add \$14.2 billion to the deficit over 10 years. By bringing this and similar tax extender bills to the floor for votes, Republicans continue to demonstrate that they are not serious about deficit reduction. It is long past time for Congress to have a reasonable and informed debate on comprehensive tax reform. These piecemeal, unbalanced extender votes are not the way to approach real tax reform.

Ms. LINDA T. SÁNCHEZ of California. Mr. Speaker, I rise today to speak about H.R. 644, the America Gives More Act.

The bill before us today contains provisions that I strongly support, but it is with much frustration that I will vote against today's bill. Rather than tackling comprehensive tax reform, House Republicans are once again doing just the opposite. It seems like Congress has given up on comprehensive tax reform only six weeks into the year. The American people deserve better.

I feel like I'm starting to sound like a broken record on this, but we need a tax code that is simple, fair, and provides certainty to all taxpayers. Watching the Republicans cherry pick a few bills while leaving countless other deserving, historically bipartisan bills in the dust is not how to run this committee or this country.

I have been proud to support local food banks in Los Angeles for many years. The work that they do is truly invaluable. Countless families in my district, and across Los Angeles County, are able to put food on the table and send their kids to school on a full stomach because of our local food banks.

Yet year after year we let our local charities down by kicking the can down the road, some-

times kicking the can backwards, when can only muster retroactive policy. Our federal tax code is like a spider web. If we tinker with one provision, others provisions are affected. That is why we must tackle comprehensive tax reform to provide true certainty to both tax payers and charities.

I strongly support the individual charitable provisions before us today, but this is not how to run a country.

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

Pursuant to House Resolution 101, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

MOTION TO RECOMMIT

Mr. NEAL. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. Is the gentleman opposed to the bill?

Mr. NEAL. I am opposed to the bill in its current form, Mr. Speaker.

Mr. RYAN of Wisconsin. Mr. Speaker, I reserve a point of order.

The SPEAKER pro tempore. A point of order is reserved.

The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. Neal moves to recommit the bill H.R. 644 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Add at the end the following:

SEC. 7. NO INCREASE IN DEFICIT OR DELAY OF COMPREHENSIVE TAX REFORM.

Nothing in this Act shall result in—

(1) an increase in the deficit, or

(2) a delay or weakening of efforts to adopt a permanent extension of the provisions of this Act, so long as it is accomplished in a fiscally responsible manner.

SEC. 8. SHORT-TERM EXTENSION WHILE COMPREHENSIVE TAX REFORM IS UNDER CONSIDERATION.

Notwithstanding any other provision of this Act, any temporary provision of law the application of which is otherwise made permanent under this Act shall be hereby only extended for 1 year.

SEC. 9. TAX BENEFITS DISALLOWED IN CASE OF INVERTED CORPORATIONS.

(a) IN GENERAL.—In the case of a taxpayer which is, or is a member of an expanded affiliated group which includes, an applicable inverted corporation, the Internal Revenue Code of 1986 shall be applied and administered as if the provisions of, and amendments made by, this Act (other than this section) had never been enacted.

(b) APPLICABLE INVERTED CORPORATIONS.—

(1) IN GENERAL.—For purposes of this section, the term “applicable inverted corporation” means any foreign corporation which—

(A) would be a surrogate foreign corporation under subsection (a)(2) of section 7874 of the Internal Revenue Code of 1986 if such subsection were applied by substituting “80 percent” for “60 percent”, or

(B) is an inverted domestic corporation.

(2) INVERTED DOMESTIC CORPORATION.—For purposes of this subsection, a foreign corporation shall be treated as an inverted domestic corporation if, pursuant to a plan (or a series of related transactions)—

(A) the entity completes after May 8, 2014, the direct or indirect acquisition of—

(i) substantially all of the properties held directly or indirectly by a domestic corporation, or

(ii) substantially all of the assets of, or substantially all of the properties constituting a trade or business of, a domestic partnership, and

(B) after the acquisition, either—

(i) more than 50 percent of the stock (by vote or value) of the entity is held—

(I) in the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic corporation by reason of holding stock in the domestic corporation, or

(II) in the case of an acquisition with respect to a domestic partnership, by former partners of the domestic partnership by reason of holding a capital or profits interest in the domestic partnership, or

(ii) the management and control of the expanded affiliated group which includes the entity occurs, directly or indirectly, primarily within the United States, and such expanded affiliated group has significant domestic business activities.

(3) EXCEPTION FOR CORPORATIONS WITH SUBSTANTIAL BUSINESS ACTIVITIES IN FOREIGN COUNTRY OF ORGANIZATION.—A foreign corporation described in paragraph (2) shall not be treated as an inverted domestic corporation if after the acquisition the expanded affiliated group which includes the entity has substantial business activities in the foreign country in which or under the law of which the entity is created or organized when compared to the total business activities of such expanded affiliated group. For purposes of applying section 7874(a)(2)(B)(iii) of the Internal Revenue Code of 1986 and the preceding sentence, the term “substantial business activities” shall have the meaning given such term under Treasury regulations in effect on May 8, 2014, except that the Secretary of the Treasury may issue regulations increasing the threshold percent in any of the tests under such regulations for determining if business activities constitute substantial business activities for purposes of this paragraph.

(4) MANAGEMENT AND CONTROL.—For purposes of paragraph (2)(B)(ii)—

(A) IN GENERAL.—The Secretary of the Treasury shall prescribe regulations for purposes of determining cases in which the management and control of an expanded affiliated group is to be treated as occurring, directly or indirectly, primarily within the United States. The regulations prescribed under the preceding sentence shall apply to periods after May 8, 2014.

(B) EXECUTIVE OFFICERS AND SENIOR MANAGEMENT.—Such regulations shall provide that the management and control of an expanded affiliated group shall be treated as occurring, directly or indirectly, primarily within the United States if substantially all of the executive officers and senior management of the expanded affiliated group who exercise day-to-day responsibility for making decisions involving strategic, financial, and operational policies of the expanded affiliated group are based or primarily located within the United States. Individuals who in fact exercise such day-to-day responsibilities shall be treated as executive officers and senior management regardless of their title.

(5) SIGNIFICANT DOMESTIC BUSINESS ACTIVITIES.—For purposes of paragraph (2)(B)(ii), an expanded affiliated group has significant domestic business activities if at least 25 percent of—

(A) the employees of the group are based in the United States,

(B) the employee compensation incurred by the group is incurred with respect to employees based in the United States,

(C) the assets of the group are located in the United States, or

(D) the income of the group is derived in the United States,

determined in the same manner as such determinations are made for purposes of determining substantial business activities under regulations referred to in paragraph (3) as in effect on May 8, 2014, but applied by treating all references in such regulations to “foreign country” and “relevant foreign country” as references to “the United States”. The Secretary of the Treasury may issue regulations decreasing the threshold percent in any of the tests under such regulations for determining if business activities constitute significant domestic business activities for purposes of this paragraph.

(c) DEFINITIONS.—For purposes of this section, the terms “domestic corporation”, “foreign corporation”, and “expanded affiliated group” shall each have the same meaning as when used in section 7874 of the Internal Revenue Code of 1986.

Mr. RYAN of Wisconsin (during the reading). Mr. Speaker, I ask unanimous consent to dispense with the reading.

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

There was no objection.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Massachusetts is recognized for 5 minutes in support of his motion.

Mr. NEAL. Mr. Speaker, I am opposed to this bill in its current form.

I want to remind my colleagues that this amendment to the bill will not kill the bill or send it back to committee if adopted. It will simply allow us to proceed to final passage, as amended.

Mr. Speaker, the gentleman from Wisconsin, Chairman RYAN, spoke a few moments ago about the notion of goodwill and confidence. But he used a peculiar term as a substitute. He called it the “baseline.”

What about a baseline of some goodwill and confidence building and a measure that acknowledged that, in terms of procedure, this is a violation of the confidence that we have all tried to establish as we proceed to tax reform?

Some of us who have been around for a long time and have participated in actual tax strategy, we would offer the following: the last time that the Tax Code was changed in America, the Internet had not been invented, Ronald Reagan was the President of the United States, and Tip O’Neill was the Speaker of this House.

Now, in terms of procedure, why we object is the following: if you recall, the gentleman from Michigan, Chairman Camp, waited until tax reform last year was completely dead and then asked us to go through the motion. And that, in the end, is exactly what it was, to have gone through the motion of trying to pass some permanent extended tax bills.

Well, in New England 2 weeks ago, we were talking about deflated footballs. Now we are talking about deflated tax reform expectations.

Six weeks into this Congress, and we are doing this procedural instead of

substantive achievement that might lead to some tax relief, as the President has acknowledged, for American corporations or tax relief for individual and family filers?

□ 1630

We are doing this with the argument that, somehow, Democrats don’t support charitable giving? Our objection today is based on the following: Fiscally, this is reckless; procedurally, it violates the notion of goodwill in the House; and lastly, and just as importantly, I think it pushes apart the two parties from getting to tax reform.

Mr. Speaker, this is a positioning amendment: How might we embarrass the minority? Do you know what? They are saying here, as they go forward in this argument, that this keeps everything the way it is, it extends charitable giving.

You have to borrow the money eventually to pay for this. That adds to the deficits. Mr. Speaker, that is the argument that we are having here today. We want to know how this is paid for. We are not objecting to the thrust or mission of what is being offered. Under different circumstances, these bills would pass without any problem with broad support.

Mr. Speaker, I don’t have any personal quarrel with the merits of this policy, but when it is unpaid for, it means more borrowing. We all support the work of public charities and private foundations in our communities. We support the good works of charitable communities, and we strive to provide these charities with the resources that they need to carry out their mission.

Let me ask you this: Why would they try to masquerade this notion that somebody from Massachusetts is against charitable giving?

Universities, hospitals, and foundations, they abound throughout my State. Like the rest of our Caucus, I favor charitable giving and object to the procedure in which this is being offered today. We object to the procedure.

Why are we taking up this time debating these bills? We should be coming together on tax reform, as promised, for middle class families that grows the economy. If the goal of Mr. RYAN is to eventually remove all deductions, preferences, and exclusions in the Code to get to a lower rate, that should be stated, but not to do it this way.

We are debating bills that the administration has already said they will veto and the Senate has given us no indication they will take them up.

So to fix this moment, our motion to recommit offers the following: a 1-year bridge to tax reform. By the way, my predictions of this in terms of the extenders have been far more accurate over the years than their proposals on the extenders.

We are suggesting here a proposal that does not add to the deficit and ad-

resses the longstanding problem of corporate inversions. By the way, why are companies inverting? Because of the tax system in America.

We are suggesting today that there is a difference and a distinction to be drawn between tax evasion and tax avoidance. They are avoiding taxes in some cases and evading them in the others.

We have an opportunity to do something about this Tax Code that would help bring that about. We pay for our provision. It gives, I think, a measure of comfort for the Democratic minority today to vote for this motion to recommit, and I urge Republican support for this provision.

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

Mr. RYAN of Wisconsin. I withdraw my reservation of a point of order.

The SPEAKER pro tempore. The reservation of the point of order is withdrawn.

Mr. RYAN of Wisconsin. Mr. Speaker, I claim the time in opposition to the gentleman’s motion.

The SPEAKER pro tempore. The gentleman is recognized for 5 minutes.

Mr. RYAN of Wisconsin. Mr. Speaker, I will be very brief. My friend got a little animated.

Mr. Speaker, there was a lot there. I will just say this. Here is the question before us: Do we want to give businesses and charities certainty or not? If we would pass this motion to recommit and it went into law, then we will be right back here at the end of the year with the same old problem. We will be right back here. We will be right back here in the same old problem.

They are saying, Let’s just do 1 year. Let’s just say it takes a few months to pass through the Senate and all of this, then we are back here at the end of the year saying, Oh, my gosh, all these charities are going to be in jeopardy in January.

Let’s get off this merry-go-round, Mr. Speaker. It is ridiculous. We all know this is good policy. We all know this is the right thing to do, and we all know that businesses and charities need the kind of certainty that we are providing, and most of us believe that not raising taxes is not the same as cutting taxes.

With that, Mr. Speaker, I urge a “no” vote, and I yield back the balance of my time.

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

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

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

Mr. NEAL. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 9 of rule XX, the Chair will reduce to 5 minutes the minimum

time for any electronic vote on the question of passage of the bill.

The vote was taken by electronic device, and there were—yeas 168, nays 245, not voting 19, as follows:

[Roll No. 79]

YEAS—168

Adams	Gabbard	Napolitano
Aguilar	Gallego	Neal
Ashford	Garamendi	Nolan
Bass	Graham	Norcross
Beatty	Grayson	Pallone
Bera	Green, Al	Pascrell
Beyer	Green, Gene	Payne
Bishop (GA)	Grijalva	Pelosi
Blumenauer	Gutiérrez	Perlmutter
Bonamici	Hahn	Peters
Boyle (PA)	Hastings	Peterson
Brady (PA)	Heck (WA)	Pingree
Brown (FL)	Higgins	Pocan
Brownley (CA)	Himes	Polis
Bustos	Hoyer	Quigley
Butterfield	Huffman	Rangel
Capps	Israel	Rice (NY)
Capuano	Jackson Lee	Richmond
Cárdenas	Jeffries	Roybal-Allard
Carney	Johnson (GA)	Ruppersberger
Carson (IN)	Johnson, E. B.	Ryan (OH)
Castor (FL)	Keating	Sánchez, Linda
Castro (TX)	Kelly (IL)	T.
Chu (CA)	Kennedy	Sanchez, Loretta
Ciциlline	Kildee	Sarbanes
Clark (MA)	Kilmer	Schakowsky
Clarke (NY)	Kind	Schiff
Clay	Kirkpatrick	Schrader
Cleaver	Kuster	Scott (VA)
Clyburn	Langevin	Scott, David
Cohen	Long	Serrano
Connolly	Larsen (WA)	Sewell (AL)
Conyers	Larson (CT)	Lucas
Cooper	Lawrence	Sherman
Costa	Levin	Sinema
Courtney	Lewis	Sires
Crowley	Lieu (CA)	Slaughter
Crowley	Lipinski	Smith (WA)
Cuellar	Lipinski	Smith (WA)
Cummings	Loeb sack	Smith (WA)
Davis (CA)	Lowenthal	Takai
Davis, Danny	Lowey	Takano
DeFazio	Lujan Grisham	Thompson (MS)
DeGette	(NM)	Titus
Delaney	Lujan, Ben Ray	Tonko
DelBene	(NM)	Torres
DeSaulnier	Lynch	Tsongas
Deutch	Maloney,	Van Hollen
Dingell	Carolyn	Vargas
Doyle (PA)	Maloney, Sean	Vela
Edwards	Matsui	Velázquez
Ellison	McColum	Visclosky
Engel	McDermott	Walz
Esty	McGovern	Wasserman
Farr	McNerney	Schultz
Fattah	Meeks	Waters, Maxine
Foster	Meng	Watson Coleman
Frankel (FL)	Moore	Welch
Fudge	Moulton	Wilson (FL)
	Nadler	Yarmuth

NAYS—245

Abraham	Calvert	Duncan (TN)
Aderholt	Carter (GA)	Ellmers
Allen	Carter (TX)	Emmer
Amash	Chabot	Farenthold
Amodei	Chaffetz	Fincher
Babin	Clawson (FL)	Fitzpatrick
Barletta	Coffman	Fleischmann
Barr	Cole	Fleming
Barton	Collins (GA)	Flores
Becerra	Collins (NY)	Forbes
Benishek	Comstock	Fortenberry
Bilirakis	Conaway	Foxx
Bishop (MI)	Cook	Franks (AZ)
Bishop (UT)	Costello (PA)	Frelinghuysen
Black	Cramer	Garrett
Blackburn	Crawford	Gibbs
Blum	Crenshaw	Gibson
Bost	Culberson	Gohmert
Boustany	Curbelo (FL)	Goodlatte
Brady (TX)	Davis, Rodney	Gosar
Brat	Denham	Gowdy
Bridenstine	Dent	Granger
Brooks (AL)	DeSantis	Graves (GA)
Brooks (IN)	DesJarlais	Graves (LA)
Buchanan	Diaz-Balart	Graves (MO)
Buck	Doggett	Griffith
Bucshon	Dold	Grothman
Burgess	Duffy	Guinta
Byrne	Duncan (SC)	Guthrie

Hanna	McHenry	Ryan (WI)
Hardy	McKinley	Salmon
Harper	McMorris	Sanford
Harris	Rodgers	Scalise
Hartzler	McSally	Schock
Heck (NV)	Meadows	Schweikert
Hensarling	Meehan	Scott, Austin
Herrera Beutler	Messer	Sensenbrenner
Hice (GA)	Mica	Sessions
Hill	Miller (FL)	Shimkus
Holding	Miller (MI)	Shuster
Hudson	Moolenaar	Simpson
Huelskamp	Mooney (WV)	Smith (MO)
Huizenga (MI)	Mullin	Smith (NE)
Hultgren	Murphy (PA)	Smith (NJ)
Hunter	Neugebauer	Smith (TX)
Hurd (TX)	Newhouse	Stefanik
Hurt (VA)	Noem	Stewart
Issa	Nugent	Stivers
Jenkins (KS)	Nunes	Stutzman
Jenkins (WV)	O'Rourke	Thompson (CA)
Johnson (OH)	Olson	Thompson (PA)
Johnson, Sam	Palazzo	Thornberry
Jolly	Palmer	Tiberi
Jones	Paulsen	Tipton
Jordan	Perry	Trott
Joyce	Pittenger	Turner
Katko	Pitts	Upton
Kelly (PA)	Poe (TX)	Valadao
King (IA)	Poliquin	Wagner
King (NY)	Pompeo	Walberg
Kinzinger (IL)	Posey	Walden
Kline	Price (GA)	Walker
Knight	Ratcliffe	Walorski
Labrador	Reed	Walters, Mimi
LaMalfa	Reichert	Weber (TX)
Lamborn	Renacci	Webster (FL)
Lance	Ribble	Wenstrup
Latta	Rice (SC)	Westerman
LoBiondo	Rigell	Westmoreland
Long	Roby	Whitfield
Loudermilk	Rogers (AL)	Williams
Love	Rogers (KY)	Wilson (SC)
Lucas	Rohrabacher	Wittman
Luetkemeyer	Rokita	Womack
Lummis	Rooney (FL)	Woodall
MacArthur	Ros-Lehtinen	Yoder
Marchant	Roskam	Yoho
Marino	Ross	Young (AK)
Massie	Rothfus	Young (IA)
McCarthy	Rouzer	Young (IN)
McCaul	Royce	Zeldin
McClintock	Russell	Zinke

NOT VOTING—19

Cartwright	Lee	Ruiz
DeLauro	Lofgren	Rush
Duckworth	Mulvaney	Speier
Eshoo	Murphy (FL)	Swalwell (CA)
Hinojosa	Pearce	Veasey
Honda	Price (NC)	
Kaptur	Roe (TN)	

□ 1659

Messrs. **LOUDERMILK, WESTERMAN, LATTA, GRIFFITH, BILIRAKIS, and AMODEI** changed their vote from “yea” to “nay.”

Mr. COHEN and Ms. LORETTA SANCHEZ of California changed their vote from “nay” to “yea.”

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the passage of the bill.

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

Mr. LEVIN. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

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

The vote was taken by electronic device, and there were—yeas 279, nays 137, not voting 16, as follows:

[Roll No. 80]

YEAS—279

Abraham	Graves (GA)	Paulsen
Aderholt	Graves (LA)	Perlmutter
Aguilar	Graves (MO)	Perry
Allen	Grayson	Peters
Amash	Griffith	Peterson
Amodei	Grothman	Pittenger
Ashford	Guinta	Pitts
Babin	Guthrie	Poe (TX)
Barletta	Hahn	Poliquin
Barr	Hanna	Pompeo
Barton	Hardy	Posey
Benishek	Harper	Price (GA)
Bera	Harris	Quigley
Bilirakis	Hartzler	Ratcliffe
Bishop (GA)	Heck (NV)	Reed
Bishop (MI)	Heck (WA)	Reichert
Black	Hensarling	Renacci
Blackburn	Herrera Beutler	Ribble
Blum	Hice (GA)	Rice (NY)
Blum	Hill	Rice (SC)
Bost	Holding	Rigell
Boustany	Hudson	Roby
Boyle (PA)	Huelskamp	Rogers (AL)
Brady (TX)	Huizenga (MI)	Rogers (KY)
Brat	Hultgren	Rohrabacher
Bridenstine	Hunter	Rokita
Brooks (AL)	Hurd (TX)	Rooney (FL)
Brooks (IN)	Hurt (VA)	Ros-Lehtinen
Brownley (CA)	Issa	Roskam
Buchanan	Jenkins (KS)	Ross
Buck	Jenkins (WV)	Rothfus
Bucshon	Johnson (OH)	Rouzer
Burgess	Johnson, Sam	Royce
Bustos	Jolly	Russell
Byrne	Jordan	
Calvert	Joyce	
Capps	Katko	
Carter (GA)	Keating	
Carter (TX)	Kelly (PA)	
Castro (TX)	Kilmer	
Chabot	King (IA)	
Chaffetz	King (NY)	
Clawson (FL)	Kinzinger (IL)	
Coffman	Kirkpatrick	
Cole	Kline	
Collins (GA)	Knight	
Collins (NY)	Kuster	
Comstock	Labrador	
Conaway	LaMalfa	
Cook	Lamborn	
Costello (PA)	Lance	
Cramer	Latta	
Crawford	Lipinski	
Crenshaw	LoBiondo	
Cuellar	Loeb sack	
Culberson	Long	
Curbelo (FL)	Loudermilk	
Davis, Rodney	Love	
Delaney	Lucas	
DelBene	Luetkemeyer	
Denham	Lummis	
Dent	MacArthur	
DeSantis	Maloney, Sean	
DesJarlais	Marchant	
Deutch	Marino	
Diaz-Balart	Massie	
Dold	McCarthy	
Duffy	McCaul	
Duncan (SC)	McClintock	
Duncan (TN)	McHenry	
Ellmers	McKinley	
Emmer	McMorris	
Esty	Rodgers	
Farenthold	McSally	
Fincher	Meadows	
Fitzpatrick	Meehan	
Fleischmann	Messer	
Fleming	Mica	
Flores	Miller (FL)	
Forbes	Miller (MI)	
Fortenberry	Moolenaar	
Foxx	Mooney (WV)	
Franks (AZ)	Mullin	
Frelinghuysen	Murphy (FL)	
Garamendi	Murphy (PA)	
Garrett	Neugebauer	
Gibbs	Newhouse	
Gibson	Noem	
Gohmert	Nolan	
Goodlatte	Nugent	
Gosar	Nunes	
Gowdy	Olson	
Graham	Palazzo	
Granger	Palmer	

NAYS—137

Adams	Green, Al	O'Rourke
Bass	Green, Gene	Pallone
Beatty	Grijalva	Pascarell
Becerra	Gutiérrez	Payne
Beyer	Hastings	Pelosi
Blumenauer	Higgins	Pingree
Bonamici	Himes	Pocan
Brady (PA)	Hoyer	Polis
Brown (FL)	Huffman	Rangel
Butterfield	Israel	Richmond
Capuano	Jackson Lee	Roybal-Allard
Cárdenas	Jeffries	Rush
Carney	Johnson (GA)	Ryan (OH)
Carson (IN)	Johnson, E. B.	Sánchez, Linda
Castor (FL)	Jones	T.
Chu (CA)	Kelly (IL)	Sanchez, Loretta
Cicilline	Kennedy	Sarbanes
Clark (MA)	Kildee	Schakowsky
Clarke (NY)	Kind	Schiff
Clay	Langevin	Schrader
Cleaver	Larsen (WA)	Scott (VA)
Clyburn	Larson (CT)	Scott, David
Cohen	Lawrence	Serrano
Connolly	Levin	Sewell (AL)
Conyers	Lewis	Sherman
Cooper	Lieu (CA)	Sires
Costa	Lowenthal	Slaughter
Courtney	Lowey	Smith (WA)
Crowley	Lujan Grisham	Takai
Cummings	(NM)	Takano
Davis (CA)	Luján, Ben Ray	Thompson (CA)
Davis, Danny	(NM)	Thompson (MS)
DeFazio	Lynch	Tonko
DeGette	Maloney,	Torres
DeSaulnier	Carolyn	Tsongas
Dingell	Matsui	Van Hollen
Doggett	McCollum	Veasey
Doyle (PA)	McDermott	Velázquez
Edwards	McGovern	Visclosky
Ellison	McNerney	Wasserman
Engel	Meeks	Schultz
Farr	Meng	Waters, Maxine
Fattah	Moore	Watson Coleman
Foster	Moulton	Welch
Frankel (FL)	Nadler	Wilson (FL)
Fudge	Napolitano	Yarmuth
Gabbard	Neal	
Gallego	Norcross	

NOT VOTING—16

Cartwright	Kaptur	Roe (TN)
DeLauro	Lee	Ruiz
Duckworth	Lofgren	Speier
Eshoo	Mulvaney	Swalwell (CA)
Hinojosa	Pearce	
Honda	Price (NC)	

□ 1707

Mr. CARSON of Indiana changed his vote from "yea" to "nay."

Mr. GARAMENDI changed his vote from "nay" to "yea."

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

□ 1715

HONORING WALTER GROTZ ON HIS 90TH BIRTHDAY

(Mr. EMMER asked and was given permission to address the House for 1 minute.)

Mr. EMMER. Mr. Speaker, I rise today to honor the 90th birthday of Walter Grotz of Delano, Minnesota.

Born on February 10, 1925, Walter is a World War II veteran with a remarkable life of service, both to his community and to his country.

Shortly after graduating from Delano High School in 1943, Walter was drafted into the U.S. Army Air Force. When his plane was shot down over Germany, he spent 6 months as a prisoner of war of the Nazis.

After surviving this brutal experience, Walter came back to Minnesota, serving as Delano's postmaster until his retirement 34 years later. "Freedom is a very special thing," he reminds Delano students through his scholarship essay contest. "You take it for granted because it's always been there and always will be." But will it?

Thank you for your service, Walter. Happy birthday.

SEND THE PRESIDENT A HOMELAND SECURITY APPROPRIATIONS BILL

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

Mr. HOYER. Mr. Speaker, the Congress has 5 legislative days left until February 27. We have 5 days to meet and send the President an appropriations bill that he can sign to keep the Department of Homeland Security from shutting down.

The Republican leader in the Senate says the House ought to act. The Speaker says the Senate ought to act. Somebody needs to act. Somebody needs to act like an adult. Somebody needs to fund the security and safety of the American people. Their own Senate colleagues disagree with their strategy of holding national security hostage to their political goals on immigration.

We face, as all of us know, very real threats, which is why we cannot let the Department's funding lapse. If Republicans want to debate immigration policy, then bring an immigration bill to the floor. Don't hold our security hostage.

I ask my Republican colleagues to end their games and instead work with us to keep America safe.

NATIONAL MARRIAGE WEEK

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

Mr. HUELSKAMP. Mr. Speaker, this week marks National Marriage Week. This is the time for Americans to recognize, to celebrate, to honor this time-honored institution and the critical importance of a man and a woman committing to each other and to the children of their loving union.

The plain and simple truth is this: marriage is vital to our economic success, cultural well-being, and our children. And sadly, it is being trampled upon as we speak. Unelected judges from all across the country are forcing their personal feelings and biases against traditional marriage upon the American people. This judicial activism has thrown the social and legal status of marriage into chaos.

Since the question of marriage is now before the U.S. Supreme Court, Congress must act now to right this wrong. That is why today I am reintroducing the marriage protection amendment to

affirm the true meaning of marriage is between one man and one woman and to provide a clear policy for our Nation, especially for our children.

ANNIVERSARY OF CRASH OF FLIGHT 3407

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

Mr. HIGGINS. Mr. Speaker, today marks the sixth anniversary of the crash of Colgan Air Flight 3407 in western New York, which forever stole the lives of husbands and wives, sons and daughters, sisters and brothers.

Since that tragic day, the families and friends of those taken banded together as a new family to give others what their loved ones didn't have: a safe flight home. They descended in red by the dozens on Capitol Hill, turning pain into persistence, purpose, and progress.

They saw success in the passage of the Airline Safety and Federal Aviation Administration Extension Act, which establishes the "one level of safety" standard. This ensures that all commercial airlines, regardless of size, are held to the same high-quality training and rest requirements.

Still, there is no rest for the brave families. Last week, I joined them on Capitol Hill to support reauthorization of the Federal Aviation Administration bill and to speak out against recent industry pushback on safety qualifications.

With heavy hearts we remember the people of Flight 3407 and their courageous families. The flying public is safer today because of their work and persistence.

AMERICAN HEART MONTH

(Ms. ROS-LEHTINEN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to remind every American that February is Heart Month.

According to the American Heart Association, heart disease is the most common form of mortality among both men and women. In fact, one out of every four deaths in this country is cardiac-related. And yet many of these deaths are preventable.

Small changes in diet and exercise can have an enormous and positive impact on your heart health and lifespan. We must not forget America's amazing medical researchers and practitioners who are also doing their part by pioneering innovative treatments that save lives every day.

So, please remember to love your heart this Valentine's Day, and every day.

SUPPORT PRESIDENT'S DECISION TO DEFER ON DEPORTATION

(Mr. SMITH of Washington asked and was given permission to address the