The legislation introduced many new guidelines for airline safety and required airlines to put well-trained pilots in every cockpit. Although this law has helped to prevent accidents like that of Flight 3407 from happening again, there is still work to be done.

Mr. Speaker, earlier this week, I met with some of the families of the victims of Flight 3407, and, yesterday, I joined a group of bipartisan Members in urging the committee of jurisdiction to continue to support the implementation of the Airline Safety and Federal Aviation Administration Extension Act of 2010.

Mr. Speaker, I thank the committee for their continued support and their efforts in helping to make commercial airline travel safer. As we move forward, the House should be clearly focused on ensuring tragedies like Flight 3407 never happen again.

CONGRATULATIONS TO ENGELHEIM VINEYARDS

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

Mr. COLLINS of Georgia. Mr. Speaker, I rise today to congratulate northeast Georgia's Engelheim Vineyards for its success in the San Francisco Chronicle Wine Competition.

Thanks to the great Peach State winemakers, including Jan and Gary Engel, the owners of Engelheim Vineyards in Ellijay, Georgia wines are rightfully gaining national recognition.

Last month, the Engels entered their northeast Georgia-grown and bottled wine in the prestigious San Francisco Chronicle Wine Competition. With more than 6,400 entries from 28 States, the San Francisco Chronicle Wine Competition is recognized as the largest competition of American wines in the world.

Despite the crowded field and the fact that it was their first showing at the competition, Engelheim Vineyards did Georgia proud by earning four medals. Engelheim brought home a double gold medal for Sweet Molly, silvers for its Traminette and its Merlot, and a bronze medal for Trilogy, a blend of three estate-grown grapes.

This magnificent achievement is just the latest example of northeast Georgia's emergence as a prominent wine region. Wine critics and a growing number of tourists agree the unique geography of our mountains and the passion of our winemakers make Georgia wines truly special.

I commend the Engels and the hardworking Georgia winemakers, who are making a great name for our State in the world of wine, and I look forward to their continued success.

□ 0915

AMERICA'S SMALL BUSINESS TAX RELIEF ACT OF 2015

Mr. RYAN of Wisconsin. Mr. Speaker, pursuant to House Resolution 101, I call up the bill (H.R. 636) to amend the Internal Revenue Code of 1986 to permanently extend increased expensing limitations, and for other purposes, 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 114–6 is adopted, and the bill, as amended, is considered read.

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

H.R. 636

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's Small Business Tax Relief Act of 2015''.

SEC. 2. EXPENSING CERTAIN DEPRECIABLE BUSINESS ASSETS FOR SMALL BUSINESS.

(a) IN GENERAL.—

(1) DOLLAR LIMITATION.—Section 179(b)(1) of the Internal Revenue Code of 1986 is amended by striking ''shall not exceed—'' and all that follows and inserting ''shall not exceed $500,000.''.

(2) REDUCTION IN LIMITATION.—Section 179(b)(2) of such Code is amended by striking ''exceeds—'' and all that follows and inserting ''exceeds $2,000,000.''.

(b) COMPUTER SOFTWARE.—Section 179(d)(1)(A)(ii) of such Code is amended by striking '', to which section 167 applies, and which is placed in service in a taxable year beginning after 2002 and before 2015'' and inserting ''and to which section 167 applies''.

(c) ELECTION.—Section 179(c)(2) of such Code is amended—

(1) by striking ''may not be revoked'' and all that follows through ''and before 2015'', and

(2) by striking ''IRREVOCABLE'' in the heading thereof.

(d) AIR CONDITIONING AND HEATING UNITS.—Section 179(d)(1) of such Code is amended by striking ''and shall not include air conditioning or heating units''.

(e) QUALIFIED REAL PROPERTY.—Section 179(f) of such Code is amended—

(1) by striking ''beginning after 2009 and before 2015'' in paragraph (1), and

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

(f) INFLATION ADJUSTMENT.—Section 179(b) of such Code is amended by adding at the end the following new paragraph:

''(6) INFLATION ADJUSTMENT.—

''(A) IN GENERAL.—In the case of any taxable year beginning after 2015, the dollar amounts in paragraphs (1) and (2) shall each be increased by an amount equal to—

''(i) such dollar amount, multiplied by

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2014' for 'calendar year 1992' in subparagraph (B) thereof.

''(B) ROUNDING.—The amount of any increase under subparagraph (A) shall be rounded to the nearest multiple of $10,000.''.

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

SEC. 3. REDUCED RECOGNITION PERIOD FOR BUILT-IN GAINS OF S CORPORATIONS MADE PERMANENT.

(a) IN GENERAL.—Paragraph (7) of section 1374(d) of the Internal Revenue Code of 1986 is amended to read as follows:

''(7) RECOGNITION PERIOD.—

''(A) IN GENERAL.—The term 'recognition period' means the 5-year period beginning with the 1st day of the 1st taxable year for which the corporation was an S corporation. For purposes of applying this section to any amount includible in income by reason of distributions to shareholders pursuant to section 593(e), the preceding sentence shall be applied without regard to the phrase '5-year'.

''(B) INSTALLMENT SALES.—If an S corporation sells an asset and reports the income from the sale using the installment method under section 453, the treatment of all payments received shall be governed by the provisions of this paragraph applicable to the taxable year in which such sale was made.''.

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

SEC. 4. PERMANENT RULE REGARDING BASIS ADJUSTMENT TO STOCK OF S CORPORATIONS MAKING CHARITABLE CONTRIBUTIONS OF PROPERTY.

(a) IN GENERAL.—Section 1367(a)(2) of the Internal Revenue Code of 1986 is amended by striking the last sentence.

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

SEC. 5. 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. 636, America's Small Business Tax Relief 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.

Mr. Speaker, I think we are going to have a little bit of a déjà vu here today because we are going to be talking on yet another tax extender bill like we did yesterday. This one involves small businesses.

Let me see if I can sort of lay out the case that is before us and the decision that we as Members of Congress are going to have to make.

Small businesses are the engine of economic growth and job creation in this country. Eighty percent of all businesses in America file their taxes as small businesses under what we call

subchapter S corporations or partnerships, and one of the critical ingredients to running a successful small business is to be able to buy equipment for your small business and to hire people to do things. One of the important provisions in the Tax Code to help do this is something we call section 179 of the Tax Code.

Section 179 is really simple. It says to small businesses: We want you to be able to write off the purchase of equipment to run your small business so that you can be successful.

Well, here is what happened. For a number of years, small businesses have been able to write off $500,000—a small business earning $2 million—to purchase equipment. The problem is, as of January 1 of this year, that ability to write off $500,000 to buy a couple of trucks and scaffolding and other kinds of equipment—maybe you want to buy a tractor if you are a farmer, maybe you want to buy a skid steer if you are a contractor—that $500,000 expensing limit has now gone down to $25,000.

What typically happens is Congress says: We don't want that to happen. Let's get it back up to where it was so small businesses can plan and invest for their future.

And here is what happened last year. Last year, this expired at the beginning of this year. So, we waited until December 11 to say: No, you can expense up to $500,000 for these small businesses to purchase things like tractors and all sorts of kinds of equipment.

So this is what we did to the American small business men and women of America last year. We said: You don't know what is going to happen, and we will let you know on December 11, and you will have a few weeks to make all of these decisions before this expires. Just think about that.

So from December 11 to December 31 of last year was the window in which American small business men and women realized they had this incentive to purchase and plan for equipment because on January 1 it went away. And that is where we are today.

So we are saying: Let's stop this monkey business, let's stop this crazy notion of injecting all this uncertainty into small businesses and make this provision that is bipartisan—this provision that we know creates jobs—let's make it permanent so that small business men and women of America can plan their purchases.

I remember talking to a dealer of Case tractors. We make Case New Holland tractors in Racine, Wisconsin. We call them Case Magnums. These are phenomenal tractors that increase the productivity of farmers and ranchers. They are also used for construction. Well, it is a pretty big purchase. It is about $200,000, $250,000 for a nice Case Magnum, and it is a big purchase that somebody needs to think about and plan.

Case, the dealer in Janesville, Wisconsin, had to wait from December 11 to December 31 to be able to try and market these tractors as something that a small business person or a farmer could actually purchase. Think about the kind of uncertainty you are injecting into the economy when people cannot think and plan and invest in their businesses because of Congress.

So what we are simply trying to do here is produce certainty so that the men and women on the line in Racine, Wisconsin, making Case tractors can make those tractors and so that the dealers selling those tractors can sell those tractors so the farmers and ranchers and construction contractors can buy those tractors, knowing that this incentive that has been here and not, up and down is there, and they can plan accordingly, so that we can grow the economy and create jobs.

The purpose of all of this is to get people back to work. The purpose of all of this is to recognize that small business is the backbone of our economy, and one of the biggest things that is threatening small businesses, one of the reasons why we have this middle-income wage stagnation, one of the reasons why we have slower than average economic growth, is because we have all this uncertainty in our economy.

We need to give businesses certainty. We need to help them plan for the future. We need to stop this crazy game of extending a tax benefit that has been on the books for quite some time one year at a time or retroactive one year at a time and give businesses certainty.

This notion that not raising taxes is all of a sudden some tax cut that one must pay for is a notion that we just completely disagree with, which is a difference of opinion between ourselves and the other side of the aisle.

And so I urge adoption of this Tiberi bill to extend the 179 limit to $500,000, to make it permanent and help small businesses grow and create jobs.

With that, I reserve the balance of my time.

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

Last year, as we remember so well, Republicans reacted to the tax reform proposal from then-Chairman Dave Camp with a ''blah, blah, blah, blah.'' That reception, echoed in the overall chilly reaction of the Republicans, stemmed in part from that plan's honesty.

Chairman Camp had pledged not to increase the deficit with his proposal. To achieve that goal, he played it straight—at least within the first 10 years. He proposed a tax on banks that drew cringes from his fellow Republicans. He put forward a surtax on the highest earners—essentially, a third tax rate. And he eliminated one of the most widely used provisions in the Tax Code: the State and local sales tax deduction. In the process, he paid for making permanent tax provisions like the bill before us today, this single piece of legislation costing about $80 billion alone.

Like it or not, it was at least somewhat honest accounting. And so started a Republican ploy to get around the hard realities of tax reform. The gist of that ploy: take a number of provisions separately, make them permanent, and don't pay a dime for them. Not a dime. The reason? The expectation of needing to raise less revenue in tax reform would allow Republicans to more easily cut tax rates.

Republicans feared that by trying to pay for their tax cuts—and they still do fear this—by shifting to the highly uncertain dynamic scoring may not be enough. So they are further trying to rig the system with baseline games and making permanent tax provisions outside of tax reform.

Not having to pay for $800 billion worth of tax extenders made permanent would make it easier for Republicans to lower taxes, especially on higher income taxpayers, carrying out further their trickle-down tax policies. It would allow them to avoid having to end the abuse of tax savings and incentives to ship jobs overseas.

By massively increasing the deficit—this is so important—through permanent unpaid-for tax revisions, Republicans could later cite this debt that they created as a reason to take a hatchet to programs like Head Start or fail to adequately fund the vital research at the National Institutes of Health. The President blew the whistle on that scheme—the rigging of the system and sound policy—with support from Democrats. Last year, the ploy was stopped in the Senate.

But here, House Republicans are going at it again—before even hinting, by the way, what tax reform might look like; there is no H.R. 1 for tax reform this session—throwing to the wind the statement of the chairman of our committee, Mr. RYAN, about trying to find common ground on common aspects of tax reform, at the same time betraying the GOP preaching on fiscal responsibility.

As chairman of the Budget Committee, Mr. RYAN never assumed tax extenders would be a permanent part of the Tax Code. Otherwise, he would never have been able to say he balanced the budget in 10 years.

So what the chairman of the Ways and Means Committee is proposing now is the opposite of the approach he pursued as the chairman of the Budget Committee.

The bill before us on section 179 addresses an important subject. It is primarily available to small and middle-sized businesses. It will likely be part of any tax reform. And until then, it will be renewed. That is certain.

Republicans control this House, and they control when renewal would occur, absent tax reform, but this provision deserves not to be left out of a tax reform process. It should give careful and comprehensive consideration of all the tax provisions in our Code.

So maybe the best way to expose this Republican gambit is for editorial writers to use their pen and for others to

use social media, tweeting to Republicans this message: Stop your efforts at congressional alchemy.

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

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

Mr. LEVIN. Mr. Speaker, I yield 4 minutes to the gentleman from the great State of Wisconsin (Mr. KIND), a very active and distinguished member of our committee.

□ 0930

Mr. KIND. Mr. Speaker, I thank my friend from Michigan for yielding me this time.

It is kind of amazing, Mr. Speaker, that today, although it won't be reflected in the final vote count of the legislation before us, there actually is a lot of common ground that exists in this Chamber.

I couldn't agree more with my friend and colleague from Wisconsin, the chairman of the Ways and Means Committee, that our Nation is in desperate need of comprehensive tax reform. We have an a old, antiquated Tax Code that is not fair. It is too complicated.

It is leading us in a less competitive position in the global economy, and it is long overdue for a thorough scrubbing and a review so that we can simplify it, lower the rates for businesses—large and small—and for our families back home, and lead us in a more competitive position.

I am concerned that the approach that the majority is taking undermines that attempt. This legislation and the legislation that was before us yesterday and the legislation that will be coming up as soon as we get back from the President's Day recess is probably the surest signal that the majority in the Congress, just 6 weeks into this new session, is punting on comprehensive tax reform because this isn't the way to do it.

To cherry-pick certain provisions where, policywise, it may make sense and there is great agreement behind the policy of what is being offered, not paying for it undermines the ability for us to comprehensively reform the Code, making the difficult decisions so we don't leave a legacy of debt for future generations.

My name is on these bills today. I have teamed up with Representative TIBERI from Ohio when it comes to the expensing 179 allowance. I think it makes sense with small businesses and family farmers in Wisconsin and throughout the country to have that cash flow, to have that certainty built into the Code, to make sure that they can immediately expense the investments that they are putting into their business which can help to grow the economy and create jobs.

I have teamed up with my friend from Washington State (Mr. REICHERT) on S corp modernization, but between those bills, it is an $80 billion cost, according to the Congressional Budget Office, and no effort to find an offset or a pay-for to deal with it, and that is a missed opportunity because this really does come down to fiscal responsibility.

My friend from Wisconsin was once quoted as saying, ''The people deserve a government that works for them, not one that buries them in more debt.''

We couldn't agree more with that sentiment; yet we have got an example of how well Pay-As-You-Go budgeting can work. During the 1990s, when there was a spending increase offered or a tax cut offered, there had to be an offset to pay for it, and it helped lead, along with a growing economy, 4 years of budget surpluses when we were paying down the national debt, rather than adding to it, but somehow, that element of fiscal discipline and responsibility is absent in the legislation that is before us today.

We can move forward as Chairman Camp did last year in offering his discussion draft on comprehensive reform by making difficult decisions within the Tax Code, finding expenditures that are inefficient and not necessary to promote growth and job creation, and make those decisions while we reform the entire Code.

That is the approach that we should be taking rather than piecemealing very popular proposals, mind you, but doing it in a way that leaves a legacy of more deficits and more debt for future generations to grapple with but also undermines the baseline that we need, the tools that we need to do comprehensive reform the right way.

I would encourage my colleagues—maybe they are doing it because they know it is a message piece rather than a real, substantive proposal. Again, we couldn't agree about the need for greater certainty, more predictability in the Tax Code so our businesses can start making longer-term decisions and not worrying about whether Congress is going to get its act together at the end of the year and extend short-term measures like this.

But the way to do that is in comprehensive reform and making the difficult decisions that will have to be made, so we don't pile up the debt for future generations.

Again, the policy behind this 179 S corp modernization, I think it is in the right place. We have got to find a way to pay for it.

I encourage my colleagues to vote ''no.'' Let's get back to the real business of reforming a Tax Code that is long overdue.

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

Mr. MCCARTHY. Mr. Speaker, I thank the gentleman for yielding, and I want to thank more than just the gentleman for yielding. I want to thank him for his work as chairman on the Committee on Ways and Means, knowing where they are going.

We have to reform the Tax Code if we are going to grow this economy, and our chairman we have today, that has been his life's work. There is no one better poised and in a better position of understanding to finally get this done, and I am excited about what the future brings.

Today, we are talking about something much different. Today, we are talking about something that is already in the Code, something that helps bring job growth because it is about small business, and the worst thing about small business is to ever have uncertainty.

So this Congress wants to be a new American Congress. They don't want to have uncertainty for small businesses. They are taking up an issue much earlier so you can plan for the future, so you can make that hire and grow.

Now, why do I care so much about this? Many of you don't know, but I started my first business when I was 19. I got a little luck of winning a lottery. I was saving my money in summer. I took my money out of the stock market, and I took a big risk and took my time out of college.

It is not easy opening a small business. I even built the counter of my business in my dad's garage, trying to save money, but the values I learned in that small business are the same values that every small business owner in America learns: you are the first one to work, you are the last one to leave, and you are the last one to be paid.

The last thing a small business needs is more uncertainty from their government of changing the Tax Code or even whether it is going to go forward.

Today is a day not to debate. Today is a day to invest in America's small businesses. As I have said a few times on this floor, these are things that should unite us, not divide us; but in this new American Congress, I think we have something different, Mr. Speaker, in the idea of putting veto threats from this administration.

Just moments after we passed another bipartisan bill on the floor to help the food banks, the charitable giving, for those are the most vulnerable across our Nation, this administration offered a veto threat on helping small businesses. I take those seriously.

As the majority leader, I want to understand. I want to work with anyone that wants to work with us, so I read the veto threat to understand where could we make something better, where had something gone wrong, because this was already in law.

Mr. Speaker, the administration's veto threat, on the President's reasons why: first, he says that the House didn't pass a bill last Congress that he wanted; and, second, he said Congress might pass bills in the future that he doesn't like. How does that create any jobs in America?

Mr. Speaker, that sounds more like a schoolyard argument than a debate on the floor of the House. I think it is time the people grow up, understand where jobs are created, understand what uncertainty does across America,

not in my district, but in every district that is represented here today.

As someone who is a former small business owner, knows the challenges, knows what he has to do to hire someone, I ask that we look in a new American Congress to put people before politics and pass this bill, so we can grow America's economy.

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

I say to the majority leader: this isn't about small business. We favor 179. This is about monkey business, monkeying with procedure, doing the opposite of what the chairman did when he was chairman of the Budget Committee, of trying to rig the system. I wish the majority leader would have cited the entire Statement of Administration Policy. I assume he read it all.

Here is what it said on behalf of the President:

''If this same, unprecedented approach of making certain traditional tax extenders permanent without offsets were followed for the other traditional tax extenders, it would add $500 billion or more to deficits over the next ten years, wiping out most of the deficit reduction achieved through the American Taxpayer Relief Act of 2013.

''The Administration wants to work with the Congress to make progress on measures that strengthen the economy and help middle-class families, including pro-growth business tax reform. However, H.R. 636 represents the wrong approach.''

That is what the President is talking about, and it is really sad when the majority leader comes here and misrepresents what the administration has said.

We want to work together. We want to find common ground. The answer today is, from the Republicans: Forget about common ground, common elements; stop working together; we'll do it our way; don't worry about tax reform now, we'll worry about that later.

That is what really this is all about.

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

Mr. RYAN of Wisconsin. Mr. Speaker, at this time, I ask unanimous consent that the gentleman from Ohio (Mr. TIBERI), a member of the Ways and Means Committee, the author of this legislation, be allowed to manage the time for our side of the aisle.

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

There was no objection.

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

I thank the chairman for his leadership in the area of tax reform and entitlement reform.

Ladies and gentlemen, this is not monkey business. This is serious business, kind of déjà vu all over again. We have now been at trying to do comprehensive tax reform for 5 years, and we should continue to try to do it, but our constituents shouldn't be held hostage for the lack of the ability for us to get it across the finish line. This is bipartisan.

Let me remind my friend from Michigan that the provisions in these bills that I am sponsoring today were part of a package that was being negotiated to be made permanent by a bicameral, bipartisan group of legislators in December, Democrat leadership and Republican leadership, before the President stepped in and said ''no.''

He said ''no'' to constituents of mine like Claggett & Sons, a general contractor. I will tell you what the controller of Claggett & Sons said about section 179. This is what he said:

> It is an important part of our decision-making process when evaluating equipment purchases.

He went on to say that making the increased expensing levels permanent, as this bill does, will be beneficial for capital purchases planning for small businesses.

Let me tell you, when you look at section 179 in particular, Mr. Speaker, we had section 179 at this level, supported by Democrats and Republicans alike, for 2014. On December 11, 2014, we gave our constituents 20 days to take advantage of this provision, as we have done now 12 times on a temporary basis since 2003.

Claggett & Sons couldn't take advantage of it. My friends have heard about my constituents, farmers Tom and Judy Price, about buying a combine, waiting to see when we would make this permanent or reextend it.

□ 0945

We gave them 20 days to make that decision—20 days. That is no way to run a railroad, none at all, Mr. Speaker.

I understand the points that the other side has made. I want tax reform in a comprehensive way as bad as anybody. The two aren't mutually exclusive here in terms of, we can do this, give our small business owners and farmers the type of certainty they need that will help our economy grow, that will help their businesses grow, rather than do what we have done for 12 years now—over 12 years—making these temporary provisions, extending them for a year or two at the end of the year. That is just no way to do this.

So, ladies and gentlemen, on behalf of small business owners like Claggett & Sons and farmers like Tom and Judy Price, I urge us to move the ball forward. We can chew gum and walk at the same time. We can do this, and we can move on to try to find common ground on comprehensive tax reform.

I reserve the balance of my time.

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

I say to my friend from Ohio, you are running this railroad. If you want to wait until December, that is your decision. It wasn't ours.

I reserve the balance of my time.

Mr. TIBERI. Mr. Speaker, I yield 2 minutes to the gentleman from Cincinnati, Ohio (Mr. CHABOT), the chairman of the Committee on Small Business.

Mr. CHABOT. Mr. Speaker, I would like to thank Mr. TIBERI for yielding me this time.

One of two Americans gets up each day and heads to a small business. That is where they work. Small firms are critical to America's success. They create seven out of every 10 new job opportunities and provide the means for millions of our neighbors to put a roof over their head and food on their table and to get ahead in life.

The bill before us today would help those small businesses and the working families that rely on them by providing much-needed certainty. It would make permanent several tax policies that end up being retroactively applied anyway at the end of every year, but not without scrambling at the eleventh hour. We have all seen this happen year after year after year. Let's give these small businesses all over the country the certainty that they need.

These provisions will help small businesses purchase equipment and technology to grow and create more jobs; and, after all, that is what we on both sides of the aisle say we are after is creating more jobs in this economy. Right now businesses are oftentimes operating in the dark. They don't know whether they will be able to utilize these progrowth tax provisions or not. That lack of certainty discourages growth, and it discourages job creation. Passing this bill will make it easier for small businesses to plan for the future, knowing that Washington won't pull the rug from under them.

As chairman of the House Committee on Small Business, I strongly support this measure and any measure that removes barriers to small business job creation. This bill provides relief to our Nation's small businesses and will result in more opportunities to working families all over this country.

I would like to thank my colleague from Ohio, Mr. TIBERI, for his leadership on this legislation. I urge my colleagues to support the bill.

Mr. LEVIN. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from New York (Mr. RANGEL).

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

Mr. RANGEL. Mr. Speaker, I thank Congressman LEVIN for this opportunity to speak.

There has been some talk as to whether or not the Democrats have finally recognized the importance of the deficit and the debt and that since we are going to pass these bills anyway, because there is a negative feeling that we are not going to have tax reform, I assume, that we might as well give some confidence to our small business people that they will have this tax incentive.

Well, that is a way of thinking, but it would appear to me that if we can forgo going through the regular procedure in order to give, at this stage of

our political calendar, the incentive now, I have heard no reason—and I hope I will—as to why we cannot close the loopholes that exist in the Tax Code now.

It seems to me that it goes without dispute that we have trillions of dollars—certainly hundreds of billions of dollars—in the Tax Code that Republicans and Democrats believe shouldn't be there. While we are anxious to reduce the corporate tax so that we are not embarrassingly the highest in the entire world, we also know that there are so many corporations that don't pay any taxes at all. How can we ignore that?

If we can say that we are going to go into debt for a trillion dollars by extensions, why can't we say we are going to pay for it by closing the loopholes? It is clear to me, if we want to make certain steps in advance of a comprehensive tax reform, that we just can't pick that part that business wants as an incentive and at the same time not look at the part that business really is taking advantage of loopholes that the Congress has provided.

So we cannot charge the corporations with being un-American because they are not paying taxes. It is our responsibility to have a Tax Code, as FOX would say, that is fair and balanced.

But this whole idea of not extending the things that people need, such as education, the homeless, the infrastructure, all of the things that can make America greater, to select out the low-hanging fruit for tax reform and leave the hard work as to how we are going to raise the money to pay for it for later does not make any legislative sense. So that if we are being charged with being too fiscally responsible because we are concerned as to what this is doing to our national debt, then help us to raise the funds that are there that are not difficult to recognize.

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

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

Mr. RANGEL. We do recognize that we have to close these loopholes.

And I might say that it appears as though the corporations and the businesses that receive these obscene tax benefits are the ones that actually contribute the most to the parties that legislate. I am not saying there is a connection, but there is a perception that those people that give high congressional campaign funds are the ones that receive high tax benefits. Certainly it goes without saying that those who are not doing well as relates to fairness and equity in the tax system are those people who don't hire the accountants and the lobbyists.

So let's be fair and balanced and say that if you are going to extend our government to this liability fiscally, then we can raise some money at the same time by closing the tax loopholes.

Mr. TIBERI. Mr. Speaker, I yield 3 minutes to the gentleman from North Dakota (Mr. CRAMER), who represents a number of newly created small businesses with the energy boom.

Mr. CRAMER. Mr. Speaker, I thank the sponsor of this important legislation for yielding the time.

I just have to respond to the most recent speaker, who I believe is sincere in his concerns, but we are not talking today about corporations and loopholes. We are not talking about education and homelessness. Those are important things that we want to work with them on. We are talking today about small business.

I found it sort of disturbing that the ranking member said that today is not about small business; it is about monkeying around with procedures. Are we so wed to our procedures that that is more important than small businesses?

I also have to say that, for me, in my town halls, in my Coffee with Cramer sessions, my regular town halls—I had more town halls than any Member of Congress last year—the number one issue that is raised not by corporations but by small family business men and women, largely farmers and ranchers, is the issue of 179 expensing and the uncertainty that is created by mid-December extensions to the previous year. Maybe if they are lucky, the farmer gets to buy a new combine for Christmas.

But it is about more than even the farmer or the snow removal business person that needs to buy a new snow blower or the lawn care businessman that needs to buy a new mower. It is about more than the implement dealers. It is about more than even the Case IH plant or John Deere plant or the Melroe Bobcat plants in North Dakota. Those are important. But it is also about the mechanic that works at the implement dealership, who is one paycheck away from not being able to feed his family. It is about the restaurant owner, the cafe owner in a small town who feeds breakfast and lunch and dinner and, yes, occasionally mid-morning coffee over the shaking of dice to that farmer, to that implement dealer, to that mechanic that benefits from the dynamics—the dynamics—of an economy that, yes, provides this, not a loophole, this appropriate deduction in the year in which a piece of equipment is purchased. It makes all the difference in the world not to corporate America, but to middle class families, hardworking farmers and ranchers and mechanics and snow removers and landscapers and all kinds of middle class working people in America.

Let's do the right thing. Let's make this incremental step toward comprehensive tax reform and do the thing that I know we all know is the right thing to do. Let's pass this bill. Let's pass it in the Senate. Let's get it on the President's desk and appeal to him for common sense.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from Massachusetts (Mr. NEAL), who heads up one of our subcommittees as ranking member.

Mr. NEAL. Mr. Speaker, I thank Mr. LEVIN for yielding to me.

I want to speak specifically to what the previous gentleman has just stated. I had not intended to speak because I am going to offer the motion to recommit on our side, but the gentleman appeared in his commentary to belittle the notion of procedure.

Procedure in this institution is sacrosanct based upon the rules that we adopt in the earliest moments of the new Congress. I was struck by the notion that we should just cast aside and denigrate procedure. That is how the institution operates, based upon procedure, established precedent, and settled law.

To suggest that somehow we could just offend procedure, we remind ourselves of what has happened to this institution during the last two decades when virtually all the Members on both sides got elected by running against the institution. They could never step away from the campaign rhetoric to get on with actual governance of the institution. Procedure in this institution means that we adhere to a prescribed set of rules and orders and, yes, goodwill.

Now, again, I had not even intended to get up and talk about this issue, arcane as it might seem, but it underlies the whole notion of a representative democracy and a duly elected legislative institution. Procedure, the basic tenet of which is, oftentimes: Shall the institution simply concur with a motion to proceed? That is the antecedent of the term, ''procedure.'' That is how the body works.

Today, fundamentally what is being proposed here and what we object to in no small measure is the violation of the whole notion of procedure.

□ 1000

Mr. TIBERI. Mr. Speaker, I continue to reserve the balance of my time.

Mr. LEVIN. I now yield 3 minutes to the gentleman from Oregon (Mr. BLUMENAUER), another distinguished member of our committee.

Mr. BLUMENAUER. Mr. Speaker, we come today in the midst of a debate at a time when there are wide areas of agreement in this Congress about things that we should do to help improve the country. We all acknowledge the importance of tax reform. Many people in this Chamber, on both sides of the aisle, have a lot of time and energy invested in it. And in the other Chamber, they are establishing working groups to explore the challenges. The administration has set reform proposals in its budget that could be a basis of discussion in moving forward. Our past chairman produced a substantial draft and was, sadly, maligned for, in fact, achieving his objective of a significant reform that was revenue-neutral.

And what we are seeing today is another in a series of bills that have

nothing to do with really achieving that objective. In fact, they run contrary to past reform efforts.

Yesterday in committee, we marked up something that has broad agreement in terms of helping deal with problems of deductibility for sales tax in States that don't have income tax. This was an area that was dealt with by the gentleman from Michigan, then-Chairman Camp, in his reform bill. Our current chairman has called for a different treatment. We understand there are challenges dealing with it. But all of a sudden, we are just moving that forward too, and that is on the conveyor belt that is moving forward.

I think it makes a mockery of the process that it takes to reform the tax process, wherein we have so far already approved over $300 billion that, if approved, would add to the deficit. Now, mercifully, I don't think they are going to be enacted anytime soon, but it sets us back for the long-term objective and confuses what we could be doing.

I find this at stark variation with how we deal with another area that used to be a bipartisan area of consensus, and that is providing funding for infrastructure to rebuild and renew the country.

It was interesting, we have a highway trust fund where the current fix runs out this spring. The highway trust fund will be literally going broke by early June. Some States have already listed the projects they have as suspended or canceled due to this uncertainty. And more will act as it becomes clearer that we are in a pickle, and Congress has not yet moved forward.

Last summer, when Congress struggled to pass the 23rd short-term extension to our transportation program, now-Chairman RYAN said that it is important that we follow ''a House budget rule that requires general fund transfers to the trust fund to be fully offset. It should not become a recurring practice for taxpayers to bail out the highway and transit programs because Congress and the President are unable to make the changes necessary to avoid future trust fund insolvency.''

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

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

Mr. BLUMENAUER. Kind of a different approach.

Here, we roll through, add to the deficit, make tax reform more complicated, and the Republican-controlled Congress has yet, in the entire 50 months that it has been in charge, to have even a hearing on a proposal that is supported by the U.S. Chamber of Commerce, the AFL–CIO, truckers, AAA, transit, local government, environmentalists, and mirrors something that Ronald Reagan did 33 years ago.

Mr. Speaker, I suppose we have to go through this exercise. And we will do it, and we are going to see that there is kind of a two-track system.

If you are on the conveyor belt for things that they want to move, it will go forward—consequences to the deficit be damned—even if it makes more difficult long-term tax reform and repudiates things that have had bipartisan interest in the past.

In the meantime, things that have broad support, that have profound effects on the economy right now and impact people from coast to coast, lie dormant, and we are manufacturing another crisis.

Oh, and before that, we are going to have an artificial crisis with disability funding because of a switch in the rules for those that don't get this favored treatment.

There is a reason that we have got this gulf in terms of our inability to work together. There is a reason because there is a gap between those income disparities, failing to deal with policies that would narrow them rather than widen them. And I hope that we can get past this today and at some point get back to basics on things that will make us stronger, that can bring us together, and make our families safer, healthier, and more economically secure.

Mr. TIBERI. Mr. Speaker, I yield 5 minutes to the gentleman from Wisconsin (Mr. RYAN), the chairman of the Ways and Means Committee.

Mr. RYAN of Wisconsin. Mr. Speaker, I don't think I will use all that time. I appreciate the generosity of the gentleman.

I am intrigued by this debate and the so-called admonishment from the minority as to how this jeopardizes tax reform and how it is not being bipartisan.

Let me see if I can bring some clarity to this debate. I interpret what was just said as, if you don't agree with our higher taxes, if you don't—before negotiating tax reform—agree to our terms of the debate, then you are not being bipartisan.

Look, when we were in the minority, we made similar arguments as well, which were: surrender your beliefs, surrender your principles, agree with us, and then we can be bipartisan. I am sorry, Mr. Speaker, I was born at night, but I wasn't born last night. That is not how negotiations occur. That is not how you find common ground. Finding common ground isn't surrendering your ground and agreeing to the other ground. Finding common ground is saying, where do my principles and your principles intersect, overlay, and what can we do?

Just so you understand, Mr. Speaker, here is what this is about: the premise that the minority is offering is, these tax provisions that we all agree on, that we think are good, that we think help the economy, but that have, in law, expiration dates when they expire and those taxes go up, we don't think that is good.

And the minority is saying: If these things expire and go up, we don't want that to happen. So we will work with you and make sure that they don't expire on a year-by-year basis. And we are fine. But if you dare try to make these things that we all agree on, that need to stay in the Tax Code, permanent, you are not paying for it. It is a budget-buster. You are being irresponsible. You are jeopardizing tax reform. Process, process, process.

Here is the problem. What we are trying to do here, we are trying to grow the economy. We are trying to get people back to work. We are trying to increase take-home pay. We are trying to honor and respect the hardworking taxpayers who sent us here in the first place.

So what we don't want to do is tell all those small business men and women in America, wait until December, and then we will let you know what your Tax Code is going to look like. What we want to tell the small business men and women in America is: Washington is out of your way. You can go plan, and you can grow, and you can invest, and you can hire. That is what we are trying to achieve here.

And this idea that not raising taxes is somehow a big, giant tax cut is an idea and a premise that we don't agree with. What we are being told here is, if we don't agree with that, then we are jeopardizing tax reform. Baloney.

The irony of this issue is compounded by the fact that the minority is telling us already—in their statements from the White House, in their budgets—that there are temporary provisions in the Tax Code that they like that aren't bipartisan, that they are saying make them permanent and don't pay for them. So they are cherry-picking, selective memory. It is an argument, quite frankly, that I don't think holds water because what we are doing here today, we are bringing certainty to the Tax Code. We are helping job creators and taxpayers and families. And we are doing it in a way that we think is honest, we think is fair, and we think advances tax reform.

The way to find common ground is not to ask the other side to surrender their beliefs, surrender their principles, and agree with the other side, and then you can get along. That is not how you find common ground. That is not bipartisanship. That is surrender. Nobody is asking anybody to surrender, at least we are not.

So what I would argue to my colleagues is, support this. Just show the small business men and women in your district that you are there for them, that you don't want to keep doing this to them, which is projecting all this uncertainty.

The other point I would make—and my friend from Oregon, who really is my friend; he is a sincere legislator who does his job very well, cares very dearly about his district—the argument he makes about tax cuts expiring doesn't jibe with the spending argument he is making.

Let me give you a case in point. Trade Adjustment Assistance, the farm bill, Temporary Assistance for Needy Families, all of these are spending programs that have expiration dates, just

like provisions in the Tax Code that have expiration dates. And when these things on the spending side of the ledger book expire and Congress extends them, it doesn't cost. It is not measured in the baseline as costing anything.

The SPEAKER pro tempore (Mr. DOLD). The time of the gentleman has expired.

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

Mr. RYAN of Wisconsin. But God forbid if something in the Tax Code expires, you had better raise taxes on somebody else if you want to keep that provision.

So just understand the argument that is being brought to the floor here. They are saying, in order to keep taxes the same for charities and small businesses, you have got to raise taxes on some other hardworking taxpayer out there. That is the argument that is coming here. And if you don't agree with that, then you are not being bipartisan, and you are not facilitating tax reform. We just don't agree with that.

So we are bringing our ideas to the floor. We are bringing our proposals to the table. And in the interest of growing the economy and finding common ground, this is what we are doing.

We encourage the other side of the aisle to bring their ideas to the floor, to bring their ideas to the committee, to bring their ideas into the public sphere so we can see where they line up and what we can do and where common ground might exist.

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

Mr. Chairman, we are not suggesting you surrender your ground for 1 minute, not for 1 second. What we are saying is, let's search for common ground, and don't you come here and cut out pieces of it, piece by piece. That is what we are suggesting.

In terms of a 1-year basis, we are saying, do things comprehensively like your predecessor did.

This isn't a matter just of process, process, process. It is a matter of policy, policy, policy. That is what this is all about.

You come forth, and you then talk about wage inequality. What have you brought up here that relates to that? We are trying to get a vote, for example, on minimum wage. You won't even allow us a vote. Give us a vote.

You talk about TAA. The rules apply there. And we could go into the details in terms of whether it is authorized for a certain period of time, and after that, then if it is permanent, it becomes part of the baseline.

What you are trying to do today is essentially rig the system. You want to do it with dynamic scoring. And now you essentially want to take each of these pieces, make them permanent, unpaid for, to put them in the baseline. You did not do that when you were chairman of the Budget Committee.

You talk about honesty. I won't use that word because I totally respect your honesty more than that. I think it is hypocritical.

□ 1015

Mr. RYAN of Wisconsin. Will the ranking member yield?

Mr. LEVIN. I yield to the gentleman.

Mr. RYAN of Wisconsin. The budget resolution reflects law as it is. The budget resolution reflects the CBO as it gives us baselines and laws. What we are doing here are our policy preferences. What we are doing here is what we think that law ought to be, not what it is. The budget resolution is: here is the law, there it is.

What we are trying to do here is fix the law because we think the law is broken. We think the law doesn't work.

Mr. LEVIN. Well, here is the problem: you took the baseline in the budget, and you don't want to take it for this. You want to squeeze $800 billion permanently unpaid for, change the baseline, and that increases the deficit by that amount, and then you use that deficit to squeeze out needs, whether it is NIH or whatever it is. Infrastructure has been mentioned here also.

We don't have the money for that. It is hypocritical to do one thing in one committee and another thing in another committee. It is not only hypocritical, it is a very dangerous approach.

That is our answer. I am not suggesting you surrender for 1 minute, but don't take pieces out of ground that we want to be common. That is what you are doing, and that is why it is antithetical to tax reform. That is why Dave Camp came here with a comprehensive program, and you guys didn't like it.

You said, ''Blah, blah, blah, blah.'' That was the Speaker, and others of you did not like it—the bank tax—so you don't want to do it comprehensively at first. You want to do it piece by piece. That is bad policy, it is bad for the deficit, and it is bad for the hopes for tax reform.

If you want me to surrender time, I reserve the balance of my time.

The SPEAKER pro tempore. Members are reminded to direct their remarks to the Chair and not to other Members in the second person.

Mr. TIBERI. Mr. Speaker, as a Roman Catholic, I find it interesting that Mr. Camp is a saint now that he is gone. I would like to remind my colleagues that Mr. Camp worked for several years on comprehensive tax reform with little help from the other side. When I say ''the other side,'' I mean the White House. It was 4 years into his chairmanship that he released a draft.

The new chairman has been in the job for about 42 days, so let's give him some time to work on a comprehensive draft which he said and has continued to say that he can do while we make some important provisions that have been bipartisan that is about putting money in people's pockets.

Everybody knows we have had the worst job recovery in my lifetime—the worst. This provision has been around for a long, long time. We know it works—liberal economists, conservative economists—expensing works. It works for small businesses. Small businesses hire people.

By the way, many small business owners and many farmers pay their taxes quarterly. Most of us have our taxes taken out of our paycheck every time we have a paycheck.

Imagine the debate that we would be having on the floor today if every American had to send in their taxes quarterly. These small business owners and farmers are at the heart of our economy in trying to improve our economy—improve our economy, grow our economy, and hire more people. We are all for that.

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

Mr. LEVIN. I say to the gentleman from Ohio, I favor 179, not doing it piecemeal unpaid for this way.

By the way, this is not the worst job recovery. There has been an increase in jobs in the last month, month after month. The problem is it hasn't lifted the incomes of middle-income families. Let's get together to do that.

Mr. Speaker, I now yield 2 minutes to the gentlewoman from New York (Ms. VELÁZQUEZ), who has been working on small business—maybe you will tell us how many years—a few.

Ms. VELÁZQUEZ. Sixteen.

Mr. Speaker, I rise in opposition to the bill before us today. As we all know, small businesses are critical to sustaining our economic growth, and it only makes sense to cater our economic policy to meet their needs.

Congress needs to continue promoting our ultimate goal of providing small firms with certainty and simplicity in our Tax Code. Expanding section 179 permanently is one way to accomplish this goal.

Unfortunately, H.R. 636 neglects other important provisions in the Tax Code benefiting small firms. What about R&D tax credit or modernizing the depreciation schedule?

These are important tax reforms that small businesses have been asking for, for so long, but here we are again enacting a piecemeal tax bill that does nothing to accomplish our bipartisan goal of passing comprehensive tax reform.

Republicans love to claim that they are fighting for small businesses when it is convenient for them. However, today's bill doesn't provide enough for small firms, and it certainly doesn't meet what the other side of the aisle claims is the most important policy tenet: fiscal responsibility.

This bill will add $77 billion to our deficit—so much for fiscal responsibility.

While I applaud the effort and agree more can be done to help small businesses, we must enact smart, comprehensive tax reform that truly addresses small business needs.

Thank you, Mr. Chairman.

Mr. TIBERI. Mr. Speaker, I would ask if the other side is ready for closing. We have no more speakers at this time, and I reserve the balance of my time to close.

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

We have debated this now for 2 days. The issue isn't whether 179 is a useful provision. It is. It will be continued. That can be sure. It should not be continued essentially forever unpaid for, adding to the deficit, eroding the chances for tax reform, but this really isn't about 179.

The purpose of bringing up this and other provisions outside of tax reform is really essentially to rig the system. It is to play games with the system. It is to try to change the rules so that essentially, if you make it permanent unpaid for, it goes into the baseline; and therefore, after that, you don't have to pay for it.

That is what this is really all about. It means you can do other things like reducing tax rates mainly for the very wealthy, having more room to do that, not having to worry about the money to pay for that because you haven't used the money to pay for the extenders. That is really what this is all about.

It wasn't done in the Rules Committee by Chairman RYAN. It should not be done now. Mr. Speaker, the Republicans are trying to adjust the rules, to change them, so that they can proceed with their approaches. It isn't forthright, and it isn't honest.

They are worried the dynamic scoring won't be enough, so essentially, they are trying to do dynamic things—so-called—with the basis. All of that really is contrary to sound policy, it is contrary to the rules, and it is really contrary to the search for bipartisanship.

We will sit down tomorrow and talk about 179 as an important part of tax reform. We will do that tomorrow. We haven't even started on tax reform. Now, you essentially want to say we will cut some pieces, and we will do that. That is not sound policy. As Mr. NEAL said, it really abrogates sound practice. That is what this is all about.

Mr. Speaker, I urge very much that we vote ''no.'' There will be, one way or another, enough votes if this ever got through the Senate—and it won't—to sustain a veto. Don't play games. Let's address tax reform and responsibility in terms of the deficits.

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

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

Ladies and gentlemen, this isn't a game. This is reality. This is Groundhog's Day. We have been doing this for 12 years. You go ask somebody who is trying to run a business in America on Main Street—they want certainty, they don't want retroactivity.

Heck, we got 10 months left in the year. They would like longer than that. Their business cycle is longer than 10 months. Their business cycle is years. Go ask an accountant at a business in terms of how they have to plan. The rules are rigged against them. The rules—the chairman talked about the rules.

I am going to underline and bold this. Imagine this: this provision is expired, and my colleagues in the minority are concerned about adding to the deficit because this provision that expired on December 31, we are trying to renew without raising taxes on other people.

When spending expires, the chairman mentioned a few of those programs, and we renew them at the same level, it doesn't add to the deficit. Think about that. Go talk to some constituents at a diner on Main Street in any of our districts and see if they think those rules are fair. They are paying the bill. They are paying all of the bill.

Ladies and gentlemen, we have got to get things done. We have to get things done. The American people are counting on us to get things done. This is as common ground as there is in our Tax Code when it comes to trying to help job creators create jobs.

I don't know anybody who wants a minimum wage job. I know people who want jobs that pay more than the minimum wage. I had a minimum wage job once. I wanted to make more than that. That wasn't my goal. My goal was to make more money than minimum wage.

Each and every one of us knows somebody who can't find a job who wants a job. I know people who want to create more jobs and have their businesses grow. This provision, ladies and gentlemen, we know this provision helps people get jobs. It doesn't have to be that hard. We can walk and chew gum.

Mr. Speaker, we can lay the groundwork for comprehensive tax reform, but we need partners. We need partners in the Senate, and we need partners in the White House.

The White House has said they are for C corp reform. Well, as everybody knows, this provision is going to help a lot more than just C corps. It is going to help small businesses that are pass-through entities, S corps, limited liability companies, and mom-and-pop small businesses on Main Street. We cannot wait. These people have waited long enough.

Ladies and gentlemen, we need long-term certainty. This is an important step to comprehensive tax reform—a very important one—that we need to pass and get on our business to getting to comprehensive tax reform.

□ 1030

So I would plead with my friends in the minority, let's put aside this rhetoric; let's move toward this; let's pass this bill.

We had a debate last summer that is reminiscent of debate today, and we almost got there, ladies and gentlemen. Democrats in the Senate, the Democrat majority leader, our chairman at the time, Dave Camp, were negotiating the framework of what some now are being critical of that would create permanency for policy provisions that we are debating today.

We know Democrats are for this, under the right circumstances, exactly how this is written. So let's put aside all those things, and let's do work today that is good for America and good for Americans.

I yield back the balance of my time.

Mr. HONDA. Mr. Speaker, because I was attending the President's cybersecurity summit in California, I was not present when the House voted on H.R. 636, the America's Small Business Tax Relief Act of 2015.

I support many of the goals of the tax provisions in this bill and recognize the value of extending them permanently, but I am concerned that H.R. 636 does not pay for them. I am a strong supporter of helping small businesses succeed. Small businesses power the American economy, and some of the provisions in this bill will help these small companies remain healthy, but this one-sided approach of passing bills that offer tax reductions without increasing revenues is unsustainable.

H.R. 636 will add $79.2 billion to the deficit over 10 years and puts further pressure on the United States' domestic discretionary priorities. By bringing this and similar tax extender bills to the floor or 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.

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.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. Neal moves to recommit the bill H.R. 636 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. 6. 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. 7. 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.

Mr. TIBERI. Mr. Speaker, I reserve a point of order.

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

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

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

Mr. NEAL. Mr. Speaker, I am opposed to this bill in its current form. I would remind my colleagues that this amendment to the bill will not kill the bill or send it back to committee. If adopted, the bill will immediately proceed to final passage, as amended.

Now, I must tell you that I, having served on the Ways and Means Committee for a long time, think that we should label tax reform as ''Chairman RYAN's tax reform by ambiguity.''

I can't figure this out. We have a set of final decisions that are putting ours in front of the discussion and the debate. Mr. RYAN stands and says: You are supposed to stick to your principles; you are supposed to stick to your beliefs; you don't need bipartisanship. And the majority leader addressed the House 10 minutes before, blaming the President because he sticks to his beliefs and he sticks to his principles and he adheres to some basic policy tenets.

Well, this is Friday the 13th. What an appropriate way to discuss tax reform. But I have figured out what the problem is. They, on the Republican side, are now afraid of doing tax reform. They must be afraid of what they see as the luck that might come to the Democratic Party based on tax reform.

Let me say this today, right now. Every Democrat in this institution favors 179 and favors expensing for small businesses. If anything, we would extend the principle beyond its current form so that we might include even more individuals.

But like garlic to the vampire, the permanent unpaid-for extension of these tax bills harms bipartisan tax reform because it goes out of its way to violate not just procedure, but something that is elusive and hard to put our arms around in this institution, and it is called the principle of goodwill—which, by the way, used to exist, particularly on the Ways and Means Committee. It was the hardest committee to get on. There was deep thinking that you had to adhere to at virtually every tax measure. People spent careers trying to get on and, once they got on, spent careers trying to perfect legislation that might come to the aid of the American family. But not in this instance.

I heard my friend, Mr. TIBERI—and he is my friend—say a few moments ago, he addressed the issue of the framework. Democrats do not object to the framework that David Camp used—or as Mr. TIBERI called him, Saint David Camp—to do fundamental tax reform. We strongly endorse the principle offered by Chairman Camp of framework and procedure. He included Democrats right through the whole discussion. And then when it failed—and incidentally, as I told you it would. When it failed, Mr. Camp said: Well, we have to do the extenders.

So there is a bit of amnesia at work here today. They were in charge when we had to do the extenders in, what we might call in New England with Super Bowl champions, the 2-minute warning. That is precisely what happened. We had to do this at the very end after the referee came in and said: If we don't get this done quickly—and, by the way, another group that they disdain, the IRS, because the IRS said, for the 2-minute warning, what? They simply said to us: You will not be able to prepare tax reforms for April if we do not get this done right now. So succumbing to what had been a very good framework, we had to do tax extenders because the Republican Party rejected David Camp's tax reform proposal.

Now, our proposal here is essentially the same. And Mr. TIBERI is correct when he says everybody here favors 179. What we object to is you are going to borrow the money to end up paying for it because you violate the principles that in one moment you adhere to and in the next moment you relinquish.

We might think, on this side, tomorrow is Valentine's Day. There could have been some goodwill established here today. There could have been some common ground as we go forward on tax reform.

I saw how Mr. Rostenkowski did it when I joined the committee; I saw how Mr. RANGEL did it. And do you know what? I saw how Mr. Archer and Mr. Camp did it. They were institutionalists by nature. They would not have done what is being done today. All four of those individuals would have said: Well, first of all, to make it work and to make it great, it has to be bipartisan in nature as you relate to tax reform.

When you hear about tax reform in '86, one of the things that comes to mind immediately is the fact that it was done with President Ronald Reagan and Speaker Thomas O'Neill.

Let me say something, Mr. Speaker. As upset as I am today by the manner in which this is being offered, I want to say to our Republican colleagues, Happy Valentine's Day.

I yield back the balance of my time.

Mr. TIBERI. Mr. Speaker, I withdraw my reservation of a point of order.

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

Mr. TIBERI. Mr. Speaker, I claim the time in opposition to the gentleman's motion.

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

Mr. TIBERI. I thank the gentleman from New England and oppose his motion.

I don't want to deflate anybody's honor today. Let me just clarify what I said about Mr. Camp and his draft.

What I said is—because the gentleman is right. He was fully engaged in a very comprehensive way, as were others on the committee with Chairman Camp and me and others. But Mr. Camp had one partner in the Senate that he was working with, a very important one; unfortunately, got sent to China, and at that point all opportunities with the other very important body kind of evaporated. And remember, 4 years—actually, his start was when he was actually ranking member, he started putting together a comprehensive draft. I think that is important to note.

I really appreciate the gentleman's attempt today because, remember, last year, last summer, the gentleman correctly observed that this was a waste of time because we are just going to do this retroactively at the end of the year. We could have broken that cycle last year. It took Chairman Camp and Majority Leader REID in December to almost do it. They almost got there. They almost broke the cycle.

We can still break that cycle. We can still stop this vicious cycle of 1 year here, 2 years there, retroactive here, and provide certainty and get to the business of comprehensive tax reform. We can do all that, but we have to pass this bill first and make it permanent.

I oppose the motion. This is simple: permanency versus 1 year.

Happy Valentine's Day.

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 noes 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 8 and clause 9 of rule XX, this 15-minute vote on the motion to recommit will be followed by 5-minute votes on passage of the bill, if ordered, and agreeing to the Speaker's approval of the Journal, if ordered.

The vote was taken by electronic device, and there were—yeas 173, nays 241, not voting 18, as follows:

[Roll No. 81]

YEAS—173

Adams	Carney	Cummings
Aguilar	Carson (IN)	Davis (CA)
Ashford	Castor (FL)	Davis, Danny
Bass	Castro (TX)	DeFazio
Beatty	Chu (CA)	DeGette
Becerra	Cicilline	Delaney
Bera	Clark (MA)	DelBene
Beyer	Clarke (NY)	DeSaulnier
Bishop (GA)	Clay	Deutch
Blumenauer	Cleaver	Dingell
Bonamici	Clyburn	Doggett
Boyle (PA)	Cohen	Doyle (PA)
Brady (PA)	Connolly	Edwards
Brownley (CA)	Conyers	Ellison
Bustos	Cooper	Engel
Butterfield	Costa	Esty
Capps	Courtney	Farr
Capuano	Crowley	Fattah
Cárdenas	Cuellar	Foster

Frankel (FL)
Fudge
Gabbard
Gallego
Garamendi
Graham
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hahn
Hastings
Heck (WA)
Higgins
Himes
Hoyer
Huffman
Israel
Jackson Lee
Jeffries
Johnson (GA)
Johnson, E. B.
Kaptur
Keating
Kelly (IL)
Kennedy
Kildee
Kilmer
Kind
Kirkpatrick
Kuster
Langevin
Larsen (WA)
Larson (CT)
Lawrence
Levin
Lewis
Lieu (CA)
Lipinski
Loebsack
Lowenthal
Lowey
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lynch
Maloney, Carolyn
Maloney, Sean
Matsui
McCollum
McDermott
McGovern
McNerney
Meeks
Meng
Moore
Moulton
Murphy (FL)
Nadler
Napolitano
Neal
Nolan
Norcross
Pallone
Pascrell
Payne
Pelosi
Perlmutter
Peters
Peterson
Pingree
Pocan
Polis
Quigley
Rangel
Rice (NY)
Richmond
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Sherman
Sinema
Sires
Slaughter
Smith (WA)
Takai
Takano
Thompson (MS)
Titus
Tonko
Torres
Tsongas
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Walz
Wasserman Schultz
Waters, Maxine
Watson Coleman
Welch
Wilson (FL)
Yarmuth

NAYS—241

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

NOT VOTING—18

Brown (FL)
Cartwright
DeLauro
Duckworth
Eshoo
Franks (AZ)
Gosar
Hinojosa
Honda
Lee
Lofgren
Mulvaney
Pearce
Price (NC)
Roe (TN)
Ruiz
Speier
Swalwell (CA)

□ 1106

Messrs. BOST, MULLIN, FLEISCHMANN, WESTMORELAND, and HUIZENGA of Michigan changed their vote from ''yea'' to ''nay.''

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.

RECORDED VOTE

Mr. DOGGETT. 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 272, noes 142, not voting 18, as follows:

[Roll No. 82]

AYES—272

Abraham
Aderholt
Aguilar
Allen
Amash
Amodei
Ashford
Babin
Barletta
Barr
Barton
Beatty
Benishek
Bera
Bilirakis
Bishop (GA)
Bishop (MI)
Bishop (UT)
Black
Blackburn
Blum
Bost
Boustany
Brady (TX)
Brat
Bridenstine
Brooks (AL)
Brooks (IN)
Brownley (CA)
Buchanan
Buck
Bucshon
Burgess
Bustos
Byrne
Calvert
Carter (GA)
Carter (TX)
Chabot
Chaffetz
Clawson (FL)
Coffman
Cole
Collins (GA)
Collins (NY)
Comstock
Conaway
Cook
Costello (PA)
Cramer
Crawford
Crenshaw
Cuellar
Culberson
Curbelo (FL)
Davis, Rodney
Delaney
DelBene
Denham
Dent
DeSantis
DesJarlais
Diaz-Balart
Dold
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Emmer
Esty
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gabbard
Garamendi
Garrett
Gibbs
Gibson
Gohmert
Goodlatte
Gowdy
Graham
Granger
Graves (GA)
Graves (LA)
Graves (MO)
Griffith
Grothman
Guinta
Guthrie
Hahn
Hanna
Hardy
Harper
Harris
Hartzler
Heck (NV)
Hensarling
Herrera Beutler
Hice (GA)
Hill
Holding
Hudson
Huelskamp
Huizenga (MI)
Hultgren
Hunter
Hurd (TX)
Hurt (VA)
Issa
Jenkins (KS)
Jenkins (WV)
Johnson (GA)
Johnson (OH)
Johnson, Sam
Jolly
Jordan
Joyce
Katko
Kelly (IL)
Kelly (PA)
Kilmer
King (IA)
King (NY)
Kinzinger (IL)
Kline
Knight
Kuster
Labrador
LaMalfa
Lamborn
Lance
Latta
Lawrence
LoBiondo
Loebsack
Long
Loudermilk
Love
Lucas
Luetkemeyer
Lummis
MacArthur
Maloney, Sean
Marchant
Marino
Massie
McCarthy
McCaul
McClintock
McHenry
McKinley
McMorris Rodgers
McSally
Meadows
Meehan
Meng
Messer
Mica
Miller (FL)
Miller (MI)
Moolenaar
Mooney (WV)
Mullin
Murphy (FL)
Murphy (PA)
Neugebauer
Newhouse
Noem
Nolan
Nugent
Nunes
Olson
Palazzo
Palmer
Paulsen
Perry
Peters
Peterson
Pittenger
Pitts
Poe (TX)
Poliquin
Pompeo
Posey
Price (GA)
Ratcliffe
Reed
Reichert
Renacci
Ribble
Rice (NY)
Rice (SC)
Rigell
Roby
Rogers (AL)
Rogers (KY)
Rohrabacher
Rokita
Rooney (FL)
Ros-Lehtinen
Roskam
Ross
Rothfus
Rouzer
Royce
Ruppersberger
Russell
Ryan (WI)
Salmon
Sanford
Scalise
Schock
Schweikert
Scott, Austin
Sensenbrenner
Sessions
Shimkus
Shuster
Simpson
Sinema
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Stefanik
Stewart
Stivers
Stutzman
Thompson (PA)
Thornberry
Tiberi
Tipton
Titus
Trott
Turner
Upton
Valadao
Vela
Wagner
Walberg
Walden
Walker
Walorski
Walters, Mimi
Walz
Weber (TX)
Webster (FL)
Wenstrup
Westerman
Westmoreland
Whitfield
Williams
Wilson (SC)
Wittman
Womack
Woodall
Yoder
Yoho
Young (AK)
Young (IA)
Young (IN)
Zeldin
Zinke

NOES—142

Adams
Bass
Becerra
Beyer
Blumenauer
Bonamici
Boyle (PA)
Brady (PA)
Butterfield
Capps
Capuano
Cárdenas
Carney
Carson (IN)
Castor (FL)
Castro (TX)
Chu (CA)
Cicilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly
Conyers
Cooper
Courtney
Crowley
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
DeSaulnier
Deutch
Dingell
Doggett
Doyle (PA)
Edwards
Ellison
Engel
Farr
Fattah
Foster
Frankel (FL)
Fudge
Gallego
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hastings
Heck (WA)
Higgins
Himes
Hoyer
Huffman
Israel
Jackson Lee
Jeffries
Johnson, E. B.
Jones
Kaptur
Keating
Kennedy
Kildee
Kind
Kirkpatrick
Langevin
Larsen (WA)
Larson (CT)
Levin
Lewis
Lieu (CA)
Lipinski
Lowenthal
Lowey
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lynch
Maloney, Carolyn
Matsui
McCollum
McDermott
McGovern
McNerney
Meeks
Moore
Moulton
Nadler
Napolitano
Neal
Norcross
O'Rourke
Pallone
Pascrell
Payne
Pelosi
Perlmutter
Pingree
Pocan
Polis
Quigley
Rangel
Richmond
Roybal-Allard
Rush
Ryan (OH)

Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Sherman
Sires
Slaughter
Smith (WA)
Takai
Takano
Thompson (CA)
Thompson (MS)
Tonko
Torres
Tsongas
Van Hollen
Vargas
Veasey
Velázquez
Visclosky
Wasserman Schultz
Waters, Maxine
Watson Coleman
Welch
Wilson (FL)
Yarmuth

NOT VOTING—18

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

□ 1113

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

THE JOURNAL

The SPEAKER pro tempore. The unfinished business is the question on agreeing to the Speaker's approval of the Journal, which the Chair will put de novo.

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

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

RECORDED VOTE

Mr. COLLINS of Georgia. 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 158, answered ''present'' 1, not voting 40, as follows:

[Roll No. 83]

AYES—233

Abraham
Aderholt
Allen
Amodei
Ashford
Babin
Barletta
Barr
Barton
Beatty
Becerra
Beyer
Bilirakis
Bishop (GA)
Bishop (UT)
Black
Blum
Blumenauer
Bonamici
Boustany
Brady (TX)
Brat
Bridenstine
Brooks (AL)
Bustos
Butterfield
Byrne
Capps
Cárdenas
Castro (TX)
Chabot
Chu (CA)
Cicilline
Clark (MA)
Clay
Cohen
Cole
Collins (NY)
Comstock
Conaway
Connolly
Cook
Cooper
Courtney
Crawford
Crowley
Cuellar
Culberson
Davis (CA)
Davis, Danny
DeGette
DelBene
Dent
DeSaulnier
Deutch
Diaz-Balart
Dingell
Doggett
Doyle (PA)
Duncan (SC)
Duncan (TN)
Edwards
Emmer
Engel
Esty
Farenthold
Farr
Fattah
Fleischmann
Fortenberry
Foster
Frankel (FL)
Franks (AZ)
Frelinghuysen
Gabbard
Gallego
Garamendi
Garrett
Goodlatte
Gowdy
Graham
Graves (LA)
Grayson
Grothman
Guinta
Guthrie
Hahn
Hardy
Harper
Harris
Hartzler
Heck (WA)
Hensarling
Himes
Huelskamp
Huffman
Hultgren
Hurd (TX)
Hurt (VA)
Jeffries
Johnson (GA)
Jolly
Kaptur
Keating
Kelly (IL)
Kelly (PA)
Kennedy
Kildee
King (IA)
King (NY)
Kline
Knight
Kuster
Labrador
LaMalfa
Lamborn
Larsen (WA)
Larson (CT)
Latta
Lieu (CA)
Lipinski
Loebsack
Long
Loudermilk
Love
Lowenthal
Lowey
Lucas
Luetkemeyer
Lujan Grisham (NM)
Lummis
Marchant
Marino
Massie
McCarthy
McCaul
McClintock
McCollum
McHenry
McMorris Rodgers
McNerney
McSally
Meeks
Meng
Messer
Mica
Miller (FL)
Miller (MI)
Moolenaar
Moulton
Mullin
Murphy (PA)
Nadler
Newhouse
Nolan
Nunes
O'Rourke
Olson
Palmer
Pascrell
Pelosi
Perlmutter
Perry
Pingree
Pitts
Pocan
Polis
Pompeo
Posey
Rangel
Reichert
Rice (NY)
Roby
Rogers (KY)
Rohrabacher
Rokita
Rooney (FL)
Roskam
Rothfus
Royce
Ruppersberger
Russell
Ryan (WI)
Salmon
Sanford
Scalise
Schiff
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Sensenbrenner
Serrano
Sessions
Sherman
Shimkus
Simpson
Sinema
Smith (NE)
Smith (NJ)
Smith (TX)
Smith (WA)
Stefanik
Stewart
Stutzman
Takai
Takano
Thornberry
Titus
Tsongas
Upton
Van Hollen
Wagner
Walden
Walker
Walorski
Walters, Mimi
Walz
Wasserman Schultz
Waters, Maxine
Webster (FL)
Welch
Westmoreland
Whitfield
Williams
Wilson (SC)
Womack
Yarmuth
Yoho
Young (IA)
Young (IN)
Zeldin
Zinke

NOES—158

Adams
Aguilar
Amash
Bass
Benishek
Bera
Bishop (MI)
Bost
Boyle (PA)
Brady (PA)
Brownley (CA)
Buchanan
Buck
Bucshon
Burgess
Capuano
Carney
Carson (IN)
Carter (GA)
Castor (FL)
Clarke (NY)
Clawson (FL)
Cleaver
Clyburn
Coffman
Collins (GA)
Conyers
Costello (PA)
Crenshaw
Cummings
Curbelo (FL)
Davis, Rodney
DeFazio
Delaney
Denham
DeSantis
Dold
Duffy
Ellison
Ellmers
Fincher
Fitzpatrick
Fleming
Flores
Forbes
Foxx
Fudge
Gibbs
Gibson
Graves (GA)
Graves (MO)
Green, Al
Green, Gene
Griffith
Gutiérrez
Hanna
Hastings
Heck (NV)
Herrera Beutler
Hice (GA)
Higgins
Hill
Holding
Hoyer
Huizenga (MI)
Hunter
Israel
Issa
Jackson Lee
Jenkins (KS)
Jenkins (WV)
Johnson (OH)
Johnson, E. B.
Jones
Jordan
Joyce
Kilmer
Kind
Kinzinger (IL)
Kirkpatrick
Lance
Langevin
Lawrence
Levin
Lewis
LoBiondo
Luján, Ben Ray (NM)
Lynch
MacArthur
Maloney, Carolyn
Maloney, Sean
Matsui
McDermott
McGovern
McKinley
Meehan
Moore
Murphy (FL)
Napolitano
Neal
Neugebauer
Norcross
Nugent
Palazzo
Pallone
Paulsen
Payne
Peters
Peterson
Pittenger
Poe (TX)
Poliquin
Price (GA)
Ratcliffe
Reed
Renacci
Ribble
Rice (SC)
Rigell
Rogers (AL)
Ros-Lehtinen
Rouzer
Roybal-Allard
Rush
Ryan (OH)
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schock
Schrader
Sewell (AL)
Shuster
Slaughter
Smith (MO)
Stivers
Thompson (CA)
Thompson (MS)
Thompson (PA)
Tiberi
Tipton
Torres
Trott
Turner
Valadao
Vargas
Veasey
Velázquez
Visclosky
Walberg
Watson Coleman
Weber (TX)
Wenstrup
Wilson (FL)
Wittman
Woodall
Yoder
Young (AK)

ANSWERED ''PRESENT''—1

Tonko

NOT VOTING—40

Blackburn
Brooks (IN)
Brown (FL)
Calvert
Carter (TX)
Cartwright
Chaffetz
Costa
Cramer
DeLauro
DesJarlais
Duckworth
Eshoo
Gohmert
Gosar
Granger
Grijalva
Hinojosa
Honda
Hudson
Johnson, Sam
Katko
Lee
Lofgren
Meadows
Mooney (WV)
Mulvaney
Noem
Pearce
Price (NC)
Quigley
Richmond
Roe (TN)
Ross
Ruiz
Sires
Speier
Swalwell (CA)
Vela
Westerman

□ 1122

So the Journal was approved.

The result of the vote was announced as above recorded.

PERSONAL EXPLANATION

Ms. DELAURO. Mr. Speaker, I was unavoidably detained and so I missed the following votes: rollcall vote No. 81 regarding the "Democratic Motion to Recommit H.R. 636". Had I been present, I would have voted "yes".

Rollcall vote No. 82 regarding the "America's Small Business Tax Relief Act of 2015". Had I been present, I would have voted "no".

On Approving the Journal on February 13th, 2015. Had I been present, I would have voted "yes".

ADJOURNMENT FROM FRIDAY, FEBRUARY 13, 2015, TO TUESDAY, FEBRUARY 17, 2015

Mr. RUSSELL. Mr. Speaker, I ask unanimous consent that when the House adjourns today, it adjourn to meet at 2 p.m. on Tuesday, February 17, 2015, and that the order of the House of January 6, 2015, regarding morning-hour debate not apply on that day.

The SPEAKER pro tempore (Mr. POLIQUIN). Is there objection to the request of the gentleman from Oklahoma?

There was no objection.

APPOINTMENT OF MEMBERS TO UNITED STATES GROUP OF THE NATO PARLIAMENTARY ASSEMBLY

The SPEAKER pro tempore. The Chair announces the Speaker's appointment, pursuant to 22 U.S.C. 1928a, and the order of the House of January 6, 2015, of the following Members on the part of the House to the United States Group of the NATO Parliamentary Assembly:

Mr. TURNER, Ohio, Chair
Mr. JOHNSON, Ohio
Mr. MILLER, Florida
Mr. MARINO, Pennsylvania
Mr. GUTHRIE, Kentucky
Mr. COOK, California
Mr. KINZINGER, Illinois

APPOINTMENT OF MEMBERS TO BOARD OF VISITORS TO THE UNITED STATES MILITARY ACADEMY

The SPEAKER pro tempore. The Chair announces the Speaker's appointment, pursuant to 10 U.S.C.