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No. 54

House of Representatives

The House met at 10 a.m. and was called to order by the Speaker pro tempore (Mr. JOLLY).

DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC,
April 15, 2015.

I hereby appoint the Honorable DAVID W. JOLLY to act as Speaker pro tempore on this day.

JOHN A. BOEHNER,
Speaker of the House of Representatives.

MORNING-HOUR DEBATE

The SPEAKER pro tempore. Pursuant to the order of the House of January 6, 2015, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning-hour debate.

The Chair will alternate recognition between the parties, with each party limited to 1 hour and each Member other than the majority and minority leaders and the minority whip limited to 5 minutes, but in no event shall debate continue beyond 11:50 a.m.

IMMIGRATION REFORM

The SPEAKER pro tempore. The Chair recognizes the gentleman from Illinois (Mr. GUTIÉRREZ) for 5 minutes.

Mr. GUTIÉRREZ. Mr. Speaker, the man pictured alongside me will go a long way towards determining who lives in the White House for the next few years. No, he is not a pollster or a campaign spin doctor. No, this is a Federal judge for the U.S. District Court for the Southern District of Texas, the Honorable Judge Andrew Hanen.

The lawsuit by 26 Republican Governors and attorneys general seeking

to block the executive actions taken by the Obama administration on immigration was filed in his court. He has not ruled yet on the constitutionality of the case.

He ordered a preliminary injunction, however, saying he thought the States have standing to bring the suit—or at least that the State of Texas did. That was enough for him to stop the implementation of the program nationwide.

Not surprisingly, just last week, the judge refused the government's request to lift his injunction and allow the plan to move forward.

Here is the reality: Congress mandates that about 400,000 people will be deported this year out of a total of 11 million.

The Secretary of Homeland Security developed a plan to choose between hardened criminals and those immigrants who have lived here for at least 5 years, have U.S. citizen children, and can pass a criminal background check at their own expense.

The plan also requires immigrants to renew their temporary status periodically to prove again that they have not committed crimes or fraudulently sought out services or benefits.

It is that plan for the parents of U.S. citizens in American families, people who have been working and staying out of trouble for years, that the Texas judge here believes will cause irreparable damage to the State of Texas and, therefore, must be stopped nationally.

Just as they had hoped, the judge ruled that Texas might some day in the future suffer irreparable harm because of driver's licenses. In other words, people who qualify for driver's licenses and who take the test and pay their fees for driver's licenses—if they live in Texas and apply for those driver's licenses in Texas—will be doing the State irreparable harm.

I have a driver's license. It is right here. I had no idea I was causing irrep-

arable damage to the State of Illinois just by applying for it and paying for the driver's license and learning the rules of the road and buying car insurance; but who am I to disagree with a Federal judge?

On Friday, the Department of Justice will argue before the fifth circuit court in New Orleans that the President's executive actions should move forward. It is well known that the fifth circuit is among the most conservative.

Look what happened a couple of weeks ago in that very same circuit court. They ruled on a lawsuit related to the State of Mississippi which, like Texas, felt it might some day in the future be dealt damage by the deferred action program announced by the President for DREAMers back in 2012.

The panel of judges from the fifth circuit looked at the program, the evidence, and the cost of the State of Mississippi, and the fifth circuit judges said Mississippi is not harmed and, thus, does not have legal standing for the lawsuit.

That bodes well for the country and the President's executive actions. In the meantime, Judge Hanen still hasn't ruled on the case. Maybe he is running out the clock, trying to make the immigrants in cities like Chicago and Houston lose hope or stop preparing to sign up or maybe magically self-deport and give up on watching their children, their U.S. citizen children, grow up in America.

It might turn into a drawn-out series of rules and appeals that wind up in the Supreme Court, which could take us well into 2016.

2016 is an election year, where Latino U.S. citizens—not immigrants we are discussing, but their neighbors, cousins, spouses, and coworkers who are citizens of the United States—are not likely to vote for a party that is making sure that their neighbors, cousins, spouses, and coworkers are still a top priority for deportation.

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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I have a feeling the citizens will support the candidates and the parties that support their communities. I also have a feeling that the decision to drag this fight out in the courts will be one the Republican Party regrets from a political point of view; just like the decision not to allow a vote on immigration reform over the past 2 years will be seen as one of the biggest and most consequential political mistakes of all time.

How long does a vote take? Fifteen minutes—it might sound too much like a Geico commercial, but just 15 minutes could have saved the Republicans a great deal of heartache.

The failure to take those 15 minutes for a vote might mean that there are no Republican Presidents for a long time who would nominate judges like this one.

DISTRICT OF COLUMBIA TAXATION WITHOUT REPRESENTATION

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from the District of Columbia (Ms. NORTON) for 5 minutes.

Ms. NORTON. Mr. Speaker, yesterday, I began a series of remarks leading up to tomorrow, Emancipation Day, in the District of Columbia, when Lincoln and the Congress freed the slaves in the District 9 months ahead of the Emancipation Proclamation.

There are no slaves living in the District today, nor is there a single free and equal citizen living in your Nation's Capital. Freedom from slavery did not give residents freedom as equal citizens.

During yesterday's remarks in this series, I spoke about D.C. residents going to war, to every war since the Nation was created, without ever having a vote. Today's remarks fit today, April 15, the day when D.C. residents will be the only Americans who pay Federal taxes without a vote for or against those taxes or anything else. For us, it is not tax day; it is taxation without representation day.

It is no overstatement to say that this House is obsessed with taxes, that is to say, tax cuts. There are tax cut bills on the floor this very week. Our residents are not demanding tax cuts—take the money—but they are demanding the rights that go with the taxes they pay.

We want an end to no vote on this floor; an end to local matters coming to Congress without a vote on this floor; an end to D.C.'s local budget, of all matters, coming to Congress, even though there is not one dime of Federal money in it, only local money.

We want an end to every Member getting a vote on District matters that come to this floor except the Member who represents the District of Columbia. We want an end to this mountainload of injustice, and that comes with statehood.

The best way to see the injustice of paying taxes without representation is

to compare D.C. residents and what taxes they pay with what other Americans pay. Look at who pays the highest taxes in the United States of America, D.C. residents—this is per capita, my friends—compared to who pays the lowest, Mississippi. What is that, a third of what D.C. residents pay?

The two largest States in the Union, New York and California—New York taxpayers pay a little more than \$8,700 per capita, California a little more than \$8,000 per capita—both compared to our \$12,000 per capita. Southern States average between the \$4,000 and \$5,000 per capita range. The Midwest states average in the \$6,000 range. Ohio is \$6,130. Iowa is \$6,019.

Even States with many wealthy taxpayers, like Virginia and Florida, are within the \$7,000 tax range, but D.C.—650,000 residents—pays \$12,000 per resident. Find your State on my Web site. You will not find one state paying what District of Columbia residents pay.

Today is April 15, and nobody enjoys paying taxes, but we believe that the constituents of my colleagues will join the moral outrage of my constituents when they learn that D.C. residents are not only paying more federal taxes per capita than any other Americans, but that added up, this amounts to more dollars than 24 of our States are paying, all with representation.

D.C. residents pay more than their full freight to support the United States Government. The time is overdue to permit D.C. citizens to join the Union of States as the State of New Columbia, the 51st State of the Union.

INTERNAL REVENUE SERVICE

The SPEAKER pro tempore. The Chair recognizes the gentleman from Oregon (Mr. BLUMENAUER) for 5 minutes.

Mr. BLUMENAUER. Mr. Speaker, today is April 15. This is the day that our income taxes are due, a day that is difficult enough under the best of circumstances, but made even more difficult, purposefully, for millions of Americans.

My Republican friends have decided to take out their differences with the IRS by deliberately torturing the American taxpayer. Ours is the largest tax system in the world that relies primarily on voluntary compliance. Most Americans, in fact, do comply, but an ever-increasingly complex tax system makes that compliance difficult.

It should be noted that it is not the IRS that makes the Tax Code complex; it is Congress that makes the Tax Code complex, a Congress that is sometimes so late in meeting its obligations with tax changes that the Service has difficulty even printing the forms on time as these changes occur every single year.

In order to help citizens with Congress' complex tax system, the Internal Revenue Service runs the largest consumer service operation in the world,

but this process has been deliberately sabotaged by the Republican approach to the agency budget.

The agency has 30,000 fewer employees today than it had in 1992. The real budget adjusted for inflation is about the level we had in 1998, when we had fewer taxpayers filing returns and a Tax Code that was smaller and less complicated.

If Congress had truly been partners with the agency in improving its service in streamlining and modernization and giving them today's computers, maybe it would be possible to keep pace, but the IRS has been given a budget that prevents it from modernizing its information technology. It uses applications for its computers that were running in the early 1960s.

The IRS is virtually a museum of computer technology, but you cannot modernize the simple call service function of answering phones and talking to taxpayers, yet Congress has deliberately slashed that money available for those positions.

When you visit the IRS offices, which I have and which I hope every one of my colleagues does before they reduce those budgets yet again, they will find employees who simply cannot meet the needs of their customers.

Our employees don't like putting people on hold for 20 minutes, 30 minutes, or more or dropping the calls altogether. It frustrates the taxpayer, and it breaks the hearts of our employees.

□ 1015

Now, it is no secret that some people forget to declare all of their income, and, frankly, there are some people who actually cheat on their taxes, but Congress has not equipped the IRS to do the audits necessary to actually collect the money that is due—billions and billions of dollars—which would pay for badly needed government services or reduce our debt.

They refuse to fund some positions that would not just pay for themselves but would collect 10, 20, 30 times or more their annual salaries, and Congress is deliberately making it worse with yet another budget cut while watching the exodus of highly trained, skilled professionals who have better things to do with their lives than work in an impossible situation and constantly be under attack.

I have no doubt that there are times when the agency has not performed in ways that we would all like, but the solution is not to torture the taxpayers and fail to equip the agency to do its job while continuing to make the Tax Code ever more complex.

This is gross political malpractice. It is not fair to the taxpayers; it is a disservice to our employees; and it makes it hard to fund the needs of our Nation. They may think it is good politics to make the taxpaying experience as miserable as possible, but it is, ultimately, bad judgment; it is poor politics; and it is a disservice to the American public.

Many of my colleagues have been looking at scandal within the IRS. Whatever problems they uncover or imagine, the real scandal is how the Republican budget is treating the American public and the people who work for them at the vital service of the Internal Revenue Service.

**TRIBUTE TO KATRINA ADAMS,
PRESIDENT OF THE U.S. TENNIS
ASSOCIATION**

The SPEAKER pro tempore. The Chair recognizes the gentleman from Illinois (Mr. DANNY K. DAVIS) for 5 minutes.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I rise to pay tribute to Katrina Adams, president of the United States Tennis Association.

Mr. Speaker, the community in which I live, work, and represent is well-known for its production of high-profile and world renowned male athletes, individuals like Ernie Terrell, world heavyweight champion; basketball stars Doc Rivers, Isaiah Thomas, Mark Aguirre, Mickey Johnson, Kevin Garnett; footballer Darryl Stingley; and countless others who have excelled in athletics. All of them are males.

However, I take this opportunity to mention two females. One is Dorothy Gaters, the girls' basketball coach and athletic director at the John Marshall High School in Chicago, Illinois, the winningest high school basketball coach in the Nation. The other is Katrina Adams, who grew up not far from Marshall High School and whose parents still live in the East Garfield Park community.

Earlier this year, Katrina Adams became the first African American and the first former pro tennis player to become president and CEO of the United States Tennis Association, which is a 134-year-old organization that had barred Black athletes from its premier event—the U.S. National Championship, currently known as the U.S. Open—until 1950, when it allowed Althea Gibson to compete.

At 46, Adams is the youngest of the 53 people—among them, just four women—who have been the USTA leaders, an unpaid volunteer position.

In an article done by the Chicago Tribune, the writer states that, although her term lasts only 2 years, Adams understands that her being the face of the U.S. Tennis Association can have a significant impact, especially at a moment when the best female player in the world, Serena Williams, is also an African American.

Katrina is supposed to have said:

I think having an African American as president is a huge statement. It shows how far we have come within the USTA as a whole.

As family, friends, community leaders, old coaches, volunteers, and tennis fans gathered to congratulate and honor Katrina, they were reminded of something her mother, Yvonne, told her many years ago.

Her mother said:

Katrina, other little Black girls may not want to reach where you are, but they will want you to do well, and you are showing them they can do it if they put their minds to it.

Philip Hersh also mentions in his article something that Billie Jean King is supposed to have said to her friend Katrina. She said:

Katrina, if you can see it, you can be it.

Her being the first person of color as the U.S. Tennis Association president—and as a former pro besides—sends a strong message.

Her family, friends, and former classmates at Whitney Young High School, at Northwestern University, and in the East Garfield Park community were, indeed, a proud bunch as they gathered to salute the young lady they had watched grow up in the inner city, become a high school and college tennis star, a tennis pro, and, ultimately, the president of the United States Tennis Association.

Congratulations to you, Katrina. We are all proud of your accomplishments.

**SUPPLEMENTAL SECURITY
INCOME EQUALITY ACT**

The SPEAKER pro tempore. The Chair recognizes the gentleman from Puerto Rico (Mr. PIERLUISI) for 5 minutes.

Mr. PIERLUISI. Mr. Speaker, today, I am reintroducing a bill to extend the Supplemental Security Income program, known as SSI, to Puerto Rico.

Of all of the disparities that Puerto Rico faces because it is a territory and not a State, few are as damaging as its exclusion from SSI.

SSI provides monthly cash assistance to blind, disabled, or elderly individuals who have limited or no income. We are talking about the most vulnerable members of our society. SSI applies in all 50 States and in the District of Columbia. However, since the program's inception in 1974, it has not been extended to Puerto Rico. Instead, the Federal grant program, known as Aid to the Aged, Blind, and Disabled, or AABD, applies in Puerto Rico.

The Social Security Administration sends monthly SSI payments directly to beneficiaries; whereas the AABD program is administered by the Puerto Rico Government, using an annual block grant provided by the U.S. Department of Health and Human Services. The gap between the treatment that is provided to beneficiaries in the 50 States and the treatment that is provided to their fellow American citizens in Puerto Rico is, in a word, shocking.

According to the most recent Federal statistics, the average SSI payment to beneficiaries is \$540 a month and is close to \$650 a month for beneficiaries who are under the age of 18. By contrast, based on the most recent data that has been furnished to my office, the block grant that the Federal Government provides to the Puerto Rico Government is only \$33 million a year.

With this limited funding, the Puerto Rico Government provides an average payment to adult beneficiaries of just \$74 a month. Let me repeat that—\$540 a month in the States versus \$74 a month in Puerto Rico. To add insult to injury, the Puerto Rico Government is legally required to meet a 25 percent match in order to receive this block grant. The States, obviously, do not have to make any matching payments for their residents to receive SSI assistance.

In 2014, the GAO estimated that, if Puerto Rico were a State, it would receive up to \$1.8 billion a year under SSI. That is 54 times as much as the territory receives annually under AABD. Again, let me repeat that—54 times greater. The GAO estimated that, if Puerto Rico were a State, 300,000 island residents would qualify for SSI payments. Under the current program in Puerto Rico, only 35,000 individuals receive assistance. Thus, Puerto Rico's exclusion from the SSI program means that its government cannot provide decent monthly payments to residents who cannot support themselves. It also means that the Puerto Rico Government cannot assist hundreds of thousands of extraordinarily needy residents at all.

Those who seek proof of how Puerto Rico is harmed by its territory status need look no further than the treatment it receives under SSI. Those who want to comprehend why, roughly, 240,000 island residents relocated to the States between 2010 and 2014 in search of a better quality of life should realize that Puerto Rico's unequal treatment under key Federal programs, including—but not limited to—SSI, is a major contributing factor to this migration.

Let me be crystal clear on this point. Politicians in Puerto Rico and the States who defend Puerto Rico's current status must accept the undeniable truth that this status is harming the people of Puerto Rico. When they rationalize or excuse Puerto Rico's territory status, they are complicit in Puerto Rico's mistreatment.

But make no mistake. The era of inequality is coming to an end. I stand side by side with a large and growing army of proud U.S. citizens from Puerto Rico who refuse to accept such shameful treatment any longer. We believe in full equality for Puerto Rico under the American flag. We will fight for it until we achieve it, and we will achieve it soon.

BRING BACK OUR GIRLS

The SPEAKER pro tempore. The Chair recognizes the gentlewoman from Texas (Ms. JACKSON LEE) for 5 minutes.

Ms. JACKSON LEE. Mr. Speaker, I address the House to discuss a number of concerns that I believe we need to confront as quickly as possible.

Yesterday and today commemorate, sadly, the snatching of over 200 girls from northern Nigeria—the area in which the girls lost their innocence and their right to a good quality of life.

It was in the dark of night when heinous thugs, armed with horrific weapons, burst into the dorm rooms of sleeping girls who were preparing to take exams to improve their lives. Their parents had worked hard. They were like any other parents here in the United States or around the world, loving their children; and these heinous thugs with their vile leader, Boko Haram, stole them—stole their innocence and, in a certain sense, their virginity. Now we are struggling to find them.

For over a year, many of us pressed the Nigerian Government to find and bring back the girls. In the spring of 2014, I traveled to the northern state with my colleague Ms. WILSON and with my colleague from Texas, and we met with broken families and with the girls who had escaped. We saw the northern state. We were not welcomed by the words that we were saying, which was “bring the girls back.” We met with generals in our military. We saw our military’s compassion under the Africa Command, and we saw that they were ready to be of assistance. Those generals, I must say, said that they were ready.

In the course, Boko Haram has killed 15,000 people. There are thousands who are displaced—1.5 million, I believe the number is—and these girls are still missing. They are said to have been married off, but some girls are worth rescuing. All girls are worth rescuing. All children are worth saving. Today, we will stand on the steps of the Capitol, begging for help from the international community.

I must make mention that the African Union, through the auspices of the United Nations, has developed a strategy and a military effort, led by Chad, Niger, Cameroon, and Nigeria, but they are still not found—they are still not caught—and Boko Haram continues to be the heinous, vile organization that should not exist in attacking the innocent people of Nigeria. Boko Haram has declared itself part of the family of ISIL. That alone stands to promote them as a heinous terrorist group, and they should draw the attention of the world just like ISIL has drawn the attention of the world.

□ 1030

Mr. Speaker, I am calling upon the United States, who I believe has a deep commitment to find these girls, to be able to engage in an intensified effort to find them and a collaborative effort with our expertise, continued, to be able to assure that these girls are brought home, but that Boko Haram does not continue to flaunt itself.

Let me add al-Shabaab, that did the heinous killings of students in Kenya. We must be concerned about a continent that is our friend, a continent that desires to do trade and business with us, a continent that looks to America—Africa, who loves America. You can see the array of Africans who are here in the United States. I have

the largest population of Nigerians—wonderful, good people, doctors and teachers, lawyers, public servants. But we must stand with them to bring these girls back.

Let me show you the mutilating and destroying of Christian artifacts, the destruction of towns left in their midst. They don’t care, and I am outraged that they are standing.

Let me say this, Mr. Speaker, as I ask for them to be rescued, as I go to express this in an open forum to our community, our Nation. Let me add that part of the work of the Department of Justice deals with issues of human trafficking, and sometimes it takes it internationally.

So I conclude my remarks by saying that we must—we must—confirm as General, Loretta Lynch, the Attorney General nominee of the United States of America. This is an African American woman that has been held without conscience. She is qualified; she is ready to serve; and I would ask my colleagues to show to the world what kind of country America is—that we follow process, and that this individual be allowed to serve her nation as she desires to do.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until noon today.

Accordingly (at 10 o’clock and 32 minutes a.m.), the House stood in recess.

□ 1200

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. GRAVES of Louisiana) at noon.

PRAYER

Reverend Kenny Gooden, Union Grove Baptist Church, Yadkinville, North Carolina, offered the following prayer:

Heavenly Father, today, we humbly come into Your presence, confessing our sins, asking You for mercy, grace, and forgiveness. We come, recognizing Your greatness and Your power, understanding today that, from Heaven, You oversee all that we do. We come, thanking You for the many blessings that You have bestowed upon this Nation in years past. For Your divine protection, provisions, and the power that You have bestowed upon us, we are grateful.

Today, we make these requests:

We pray for the Members of this great body that You grant to them safety, divine wisdom, and knowledge as they make decisions which affect both history and every American citizen.

We pray that You give to them a love for both You and this Nation that is unwavering and unsurpassed.

We also pray today for Your protection over the men and women who serve in our Nation’s military all around the world.

And, above everything, we pray today for a real, true revival of righteousness in America, and we make this prayer in the name that is above every name and to which every knee shall bow and every tongue confess—the name of Jesus Christ.

Amen.

THE JOURNAL

The SPEAKER pro tempore. The Chair has examined the Journal of the last day’s proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore. Will the gentleman from California (Mr. COSTA) come forward and lead the House in the Pledge of Allegiance.

Mr. COSTA led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

WELCOMING REVEREND KENNY GOODEN

The SPEAKER pro tempore. Without objection, the gentlewoman from North Carolina (Ms. FOXX) is recognized for 1 minute.

There was no objection.

Ms. FOXX. Mr. Speaker, it is an honor and a privilege to introduce our guest chaplain, Reverend Kenneth “Kenny” Gooden, today.

Reverend Gooden is a vital part of the religious community in northwest North Carolina, and he has faithfully shepherded the flock at Union Grove Baptist Church in Yadkinville for 25 years.

He previously served the faithful of Pilot View Baptist Church in High Point and of West Yadkin Baptist Church in Hamptonville. He attended North Iredell High School, Mitchell Community College, and Fruitland Baptist Bible College.

He is accompanied today by his wife, Tina; his daughter, Hannah; and his son, Hunter.

Reverend Gooden’s service to God cuts to the very heart of the gospel message of love. He has brightened and enriched the lives of many throughout the years, and we are blessed to have him in our community.

I hope that his words of prayer will remain with all of us as we do the people’s work.

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, April 15, 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 April 15, 2015 at 8:34 a.m.:

That the Senate passed without amendment H.R. 2.

With best wishes, I am
Sincerely,

KAREN L. HAAS.

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, April 15, 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 April 15, 2015 at 11:46 a.m.:

That the Senate agreed to without amendment H. Con. Res. 9.

With best wishes, I am
Sincerely,

KAREN L. HAAS.

ANNOUNCEMENT BY THE SPEAKER
PRO TEMPORE

The SPEAKER pro tempore. The Chair will entertain up to 15 further requests for 1-minute speeches on each side of the aisle.

SOCIAL SECURITY UPDATE RULES

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

Mr. SAM JOHNSON of Texas. Mr. Speaker, in 1979, Social Security began to use rules to help decide who should receive disability benefits. A lot has changed since then, and, yet, believe it or not, Social Security continues to use the same rules from 1979.

It is time Social Security caught up. That is why, today, I am introducing the Guiding Responsible and Improved Disability Decisions Act of 2015, which would require Social Security to update its rules. This bill is, simply, common sense.

The American people want, need, and deserve a disability program that works, and they expect Social Security to make consistent and accurate decisions when determining who should receive benefits.

On behalf of America's hard-working taxpayers, I urge my colleagues to join me in bringing Social Security into the 21st century.

ROOSEVELT UNIVERSITY
ANNIVERSARY

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

Mr. QUIGLEY. Mr. Speaker, I rise today to congratulate my alma mater, Roosevelt University, on the 70th anniversary of its founding in Chicago, Illinois.

From its founding, the university has stood by its mission: to make higher education available to all students regardless of their socioeconomic status, racial or ethnic origin, age, or gender.

At the 1945 dedication of Roosevelt, Eleanor Roosevelt said:

We can prepare to help the rest of the world and do it without fear, do it with goodwill.

For 70 years, the university has upheld the values of inclusiveness, opportunity, and social justice. In the next 70 years, I know Roosevelt will continue to provide transformational experiences and opportunities for discovery, shaping generations of socially conscious citizens.

I had an extraordinary experience at Roosevelt, learning as much from my fellow students as from my classroom work, and the school was very kind to me.

As my friend, colleague, and fellow alum, BOBBY RUSH, said:

Roosevelt loved me before I loved Roosevelt.

Congratulations to Dr. Chuck Middleton and to the entire Roosevelt community on the university's 70th anniversary.

Go, Lakers.

SOUTH CAROLINA SAYS, "NO
MORE"

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

Mr. WILSON of South Carolina. Mr. Speaker, today, men and women will come together and take a stand against sexual assault at the sixth annual Walk a Mile in Her Shoes march in Columbia, South Carolina.

Men from across the State will don high-heeled shoes and join women and other community leaders to raise awareness and funds to support survivors of sexual assault and sexual violence. Just one victim is too many, and we must stand with survivors to prevent sexual assault.

I am grateful for the Sexual Trauma Services of the Midlands, the South Carolina Coalition Against Domestic Violence and Sexual Assault, the Cumbee Center, and countless other organizations for their advocacy, for their continued efforts to prevent sexual assault, and for their support to survivors.

Chaired by Ginny Walker, I am grateful my oldest son, State Attorney General Alan Wilson, will be one of the

leaders of the Walk a Mile today. They are making a difference with efforts to end sexual assault and sexual violence.

In conclusion, God bless our troops, and may the President, by his actions, never forget September the 11th in the global war on terrorism.

My sympathy to the family of the late John Duncan of Laurens County, South Carolina, the father of our colleague Congressman JEFF DUNCAN.

PREVENT DANGEROUS GUNS
FROM REACHING DANGEROUS
PEOPLE

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

Mr. GALLEGO. Mr. Speaker, today, in America, 48 children and young people will be shot, and seven will die. Today, in America, 45 people will be injured in gun-related accidents, and 55 will take their own lives with guns. Yet, today, in America, zero new Federal gun laws will be debated here in this body.

This is unacceptable.

Yet we know smart gun laws work. We know background checks keep guns out of the hands of terrorists, criminals, and the mentally ill. We know banning assault rifles and high-capacity magazines protects police officers and the communities they serve.

Mr. Speaker, after the Newtown shootings claimed the lives of 20 innocent children, President Obama asked the Nation whether we were prepared to admit that we are powerless in the face of the carnage caused by guns. That is not an admission I am ready to make. This isn't a problem we can ignore.

Mr. Speaker, instead of politics as usual, let's come together to prevent dangerous guns from reaching dangerous people.

CONGRATULATIONS, KIMBERLY
KEENAN

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

Mr. ROSS. Mr. Speaker, I rise today to recognize the achievements of Ms. Kimberly Keenan.

Ms. Keenan has been both the principal and the assistant principal of Tampa Palms Elementary School in the school district of Hillsborough County, Florida, for 18 years. She has recently been appointed to serve as the supervisor of Language Arts and Writing for Hillsborough County. The school district is the eighth largest in the United States, and it is located in Florida's 15th Congressional District.

Under her leadership, Tampa Palms Elementary has been rated as an A-rated school for 16 years in a row and is a National Blue Ribbon School of Excellence.

During her time at this school, Ms. Keenan has created a culture that embodies her motto: "Hard work pays off

all the time." Her efforts to help every child to be treated with love and respect has enabled countless students from diverse backgrounds to learn, gain confidence, and take with them the knowledge and the skills needed to help them make their way in this world.

Our Nation's teachers are the open door to education and opportunity by their working long hours and with, sadly, less recognition than they deserve.

Ms. Keenan has spent years shaping young minds. She has touched many lives of those at Tampa Palms Elementary, including those of the students and parents, and they are indebted to her for her life's work. I am proud to recognize her achievements.

HOLOCAUST REMEMBRANCE DAY

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

Mr. HIGGINS. Mr. Speaker, tomorrow, we commemorate Holocaust Remembrance Day.

This day was established by the Israeli Parliament in 1951, and it coincides with the anniversary of the Warsaw Ghetto uprising. Later, Congress established annual Days of Remembrance, which we also celebrate this week. Memorial and educational activities will take place in schools, places of worship, and communities across this Nation.

This is a time to mourn the millions of victims of the Holocaust, and it is an annual reminder to Americans—indeed, to all of humanity—that we must never forget the evil that man visited upon his fellow man.

It was a Supreme Court Justice from western New York, Robert H. Jackson, who served as the lead American prosecutor of Nazi war criminals at the Nuremberg trials. In recognition of his work to expose the horrors of the Holocaust, we named the new Federal courthouse in Buffalo in Jackson's honor.

Tomorrow, in western New York and across the country, Americans will memorialize the victims of the Holocaust, and we will pray for vigilance and for the resolve to stop such evil from ever happening again.

IRAN AGREEMENT

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

Mr. DOLD. Mr. Speaker, today, I rise to express my support for the Iran Nuclear Agreement Review Act, which has now passed out of the Senate Foreign Relations Committee with unanimous support.

This important step shows that there continues to be momentum to move forward on this vital and necessary bill to ensure accountability and congressional oversight over any deal with Iran.

I call on my colleagues on both sides of the aisle to move quickly to enact this bipartisan legislation so that the American people can have a say in any final agreement.

Mr. Speaker, I remain extremely concerned that the administration's latest agreement with Iran means that we are headed for a historically bad deal. An agreement that sunsets by the time my youngest daughter is in college does nothing to secure our long-term national security.

In the weeks ahead, Congress must stand strong and unequivocally reject any deal that leaves intact Iran's nuclear infrastructure, that cements Iran's position as a nuclear threshold state, that unwinds the sanctions architecture in exchange for empty promises, or that legitimizes a sure-to-fail inspection regime that falls short of "anywhere, anytime" inspections.

Mr. Speaker, we must not be fooled into false choices, and Iran must not be left with any path towards a nuclear weapon.

□ 1215

THE REPUBLICAN LEADERSHIP SHOULD LISTEN TO AMERICAN FAMILIES

(Mrs. BEATTY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. BEATTY. Mr. Speaker, I join many of my colleagues today proudly wearing red and this pin to ask us to remember to bring our girls back who were kidnapped by Boko Haram.

Mr. Speaker, I also returned to Washington this week from a busy district work period, where I advocated for homeownership, explored funding for early childhood through college education, and heard from seniors and veterans about their need for access to affordable health care.

Unfortunately, it is very clear, Mr. Speaker, that the Republican leadership continues to turn a deaf ear to the American people, to our seniors, to our veterans, and to the next generation by putting forward legislation that does not work for my district in central Ohio or this Nation.

Democrats, however, have put forth plans to help hard-working American families by making it easier to own a home, making it easier to send our children to college, and making it easier to have a secure and enjoyable retirement.

Mr. Speaker, Republican leadership should listen to American families and help them attain the tools they need to achieve economic security for now and the future.

PROTECTING TAXPAYERS

(Ms. FOXX asked and was given permission to address the House for 1 minute.)

Ms. FOXX. Mr. Speaker, today Americans across the country face the an-

nual deadline to file their tax returns. Taxpayers shudder at the mere mention of the IRS, and that image hasn't been helped since the Federal Government's most feared agency admitted to singling out conservative groups for unprecedented invasive scrutiny. As Americans, we expect our government to preserve, protect, and defend our rights, not target them for political gain and control.

The House is poised to pass several pieces of legislation today that will help ensure that all taxpayers are treated fairly and hold IRS employees accountable for their actions.

Tomorrow the House will vote to repeal permanently the death tax so that families who have lost loved ones are not faced with an enormous financial burden in the wake of that loss. While it represents only a tiny fraction of Federal revenue, the death tax can be devastating for a family. We must repeal this unreasonable and unfair burden on thousands of American families, small businesses, and family farms.

CONDEMNING BOKO HARAM

(Ms. KELLY of Illinois asked and was given permission to address the House for 1 minute.)

Ms. KELLY of Illinois. Mr. Speaker, it has been a year since 276 girls were abducted from Chibok Secondary School in northern Nigeria by the militant Islamic group Boko Haram. Since then, we have heard numerous tales of unspeakable atrocities committed by the group, the continued abductions of schoolgirls who have been trafficked and murdered, and the sickening discovery of a mass grave with beheaded remains in a formerly Boko Haram-held territory in northern Nigeria.

Just when we thought that Boko Haram had reached its evil peak, the group swears an unholy alliance to ISIL.

I would like to commend my House colleagues for unanimously passing a resolution I introduced condemning Boko Haram. It sent a strong message to the world that America will never tolerate terrorism, and this Congress will never abide terrorists.

We must continue to stand together to fight Boko Haram's brutal victimization of innocent men, women, and children, and defend the basic human right of schoolgirls in Nigeria and around the world to receive an education. We can never forget our girls, and we can never forgive the cowardly crimes of Boko Haram.

TAX DAY BRINGS ANOTHER PAINFUL REMINDER OF IRS ABUSE

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

Mr. BABIN. Mr. Speaker, today is tax day, bringing us another painful reminder of our broken Federal Tax Code, which is being enforced at the heavy and, many times, unfair hand of

the Internal Revenue Service. Simply put, American taxpayers are sick and tired of this out-of-control agency. The IRS has grown too large, too powerful, too aggressive, and too involved in the everyday lives of the American people.

Today the House will pass a series of bills to end this abuse, and we invite the U.S. Senate and the President to join us. Our bills will protect the hard-working taxpayers and hold the IRS employees accountable. We create a taxpayer bill of rights, ensuring the American taxpayers are treated with the respect that they deserve. We will take steps to end the politicization of the IRS, which abusively and illegally targeted conservative American citizens.

From lost emails to refusing to testify before Congress, the IRS abuses must end. I urge my colleagues to support these commonsense bills to bring transparency and accountability to this runaway agency.

ONE YEAR AFTER THE BOKO HARAM KIDNAPPING

(Ms. HAHN asked and was given permission to address the House for 1 minute.)

Ms. HAHN. I rise today in solidarity with the Nigerian people who are still terrorized by Boko Haram.

It has now been 1 year since 276 schoolgirls were abducted from their dorms and classrooms by Boko Haram. This militant terrorist group continues its violent attacks—kidnapping, rape, murder, and brutality—against children, women, and men.

One year ago the international community joined in the social media campaign #bringbackourgirls to raise awareness of this tragic kidnapping. We speak out today to say these girls have not been forgotten, as 219 of them remain missing, their fates unknown. Many American individuals and organizations as well as government leaders are continuing efforts to aid the Nigerian people who have been victimized and to prevent future violence.

We must keep in mind the atrocities committed by Boko Haram as we and our allies continue to fight extremist groups around the world.

BRING BACK OUR GIRLS 1-YEAR ANNIVERSARY

(Mrs. WATSON COLEMAN asked and was given permission to address the House for 1 minute.)

Mrs. WATSON COLEMAN. Mr. Speaker, I rise to remind my colleagues that we have not yet succeeded in bringing back the 219 Nigerian girls abducted by Boko Haram on this day last year. For a moment, the plight of those young schoolgirls captured the attention of the world, spurred by millions of tweets and a hashtag that demanded justice, but as is so often the case with faces of color, their disappearance quickly left the headlines.

We can neither forget nor give up on these girls. Their abduction was a vio-

lent challenge to peace, to freedom, and to the right of every girl to choose to better herself through education.

Mr. Speaker, I join my colleagues in calling for a renewed effort to bring back those girls and to bring justice to those responsible.

GIRLS SHOULD NOT FEAR FOR THEIR LIVES BECAUSE THEY WANT AN EDUCATION

(Mrs. DAVIS of California asked and was given permission to address the House for 1 minute.)

Mrs. DAVIS of California. Mr. Speaker, I rise today to bring back our girls. I recently returned from a bicameral delegation mission to several African countries, focusing on terrorist threats. The girls are still on everyone's minds, as are the increasingly frequent and violent attacks of Boko Haram.

With Boko Haram's recent alignment with ISIL, we must do more to counter the growing worldwide threat. We must work with the Nigerian Government and President Buhari, along with the Governments of Chad, Kenya, Cameroon, and any other nation willing to stand up and fight. Building partner capacity by assisting in military training and sharing intelligence will go a long way in the fight to end this cancer.

We must also ensure that the voices of women everywhere are elevated, not just in Nigeria, but around the world. Nowhere in this world should girls fear for their lives just because they want an education.

WE OWE TAXPAYERS A GREAT DEBT OF GRATITUDE

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

Mr. YODER. Mr. Speaker, today millions of Americans will take their hard-earned income through toil and labor and send a significant portion of that sweat equity to Washington, D.C., for this Congress to spend, sending trillions to continue to feed a bloated and inefficient government. According to the IRS, Americans have spent 6.1 billion hours and \$168 billion just simply having their tax returns prepared. These taxpayers bear a heavy burden for our actions here.

Last year our Federal Government took in more money from the American people than ever before. Washington doesn't have a revenue problem; it has a spending problem, which is easy for Congress because they are spending other people's money.

Americans expect, when they send their tax dollars to Washington, D.C., that we will be good stewards of that money, that we will treat it with the respect for the American people that worked hard to earn it and send it here.

So today, as Americans head to the post office to drop their returns before

the deadline, we owe them a great debt of gratitude; and in that, I ask that Congress renew its efforts to reduce spending, reform programs, balance our budget, and reduce the heavy weight of the tax burden on these hard-working American people.

BRING BACK OUR GIRLS

(Ms. PLASKETT asked and was given permission to address the House for 1 minute.)

Ms. PLASKETT. Mr. Speaker, today, 1 day after the 1-year anniversary of the abduction of the Chibok schoolgirls in Nigeria, I rise to encourage my colleagues here in Congress to continue in their efforts to help bring back our girls. We have protested, demonstrated, tweeted, and spoken about this issue on a number of occasions. Now, with a new Nigerian leader in place, I encourage Muhammadu Buhari to do all that is within his power to defeat Boko Haram and bring back our girls.

In an effort to improve the quality of life of their young daughters, can you imagine, as a parent, sending your child off to school and never seeing them again? This is the case for hundreds of families. This is not right. No family or child should feel threatened when it comes to improving their lives through education.

Therefore, as we continue to call for the total annihilation of Boko Haram, we should also use this moment to emphasize the importance of establishing safe learning environments for all children. I commend USAID and other human rights organizations for the work that they have done to accomplish this goal.

As a person of color, a mother, and an American, I urge you all to do much more to stop Boko Haram and promote safe, quality education for young girls and boys around the world.

TODAY IS TAX DAY

(Ms. HERRERA BEUTLER asked and was given permission to address the House for 1 minute.)

Ms. HERRERA BEUTLER. Today is tax day, April 15, and one of the things that I wanted to bring to the attention of Congress, really, is the amount of waste and abuse that takes place not just within the bloated Federal Government, but within the IRS.

I serve as the vice chair of the Subcommittee on Financial Services and General Government of the Committee on Appropriations. In this last go-around, we reduced—or cut, actually—the IRS' budget by about \$100 million to \$300 million. The IRS Commissioner was before us to tell us that that is too much; it is too much; it is too much; the sky is going to fall; we are not going to be able to process returns; we are not going to be able to give taxpayers assistance.

But what needs to be told on this floor, Mr. Speaker, is that the IRS sends out tens of billions of misapplied

or fraudulent payments—tens of billions. This has to stop. It is not an issue of not making sure that people pay their taxes.

I am all for making sure that things are applied fairly and equitably, but we have an obligation of responsibility to make sure that money is spent appropriately and efficiently or safeguarded. It is not our money.

I just wanted, today, to take the opportunity to recognize the hard-working moms and dads, individuals across this country who have written their check to Uncle Sam, and they expect us to be good stewards of their hard-earned dollars.

There are a few bills we are working on this week I urge this body to pass. Whether it is balancing the budget or making sure that we eliminate the death tax, we will have our opportunity to make sure that we are holding the Federal Government accountable.

□ 1230

WATER WEEK

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

Mr. COSTA. Mr. Speaker, I rise today to speak about our most precious natural resource: water.

It is Water Week here in D.C.; but in the San Joaquin Valley, in California, it is always Water Week.

At first glance at this picture, you might think this was taken in an underdeveloped country thousands of miles away. It is not. These are the squalid living conditions in California's San Joaquin Valley. They are a direct result of the extreme lack of water in California.

While, in part, the drought is to blame, our inability to move the limited water is exacerbating the crisis. While conditions like these are unacceptable, I think to all of us in the richest country in the world, we must do something about it.

It takes water to grow food, period. California grows half the Nation's fruits and vegetables and more, but this year, some estimates say that 1 million acres out of 6 million acres usually in production will be fallowed.

In the short term, we need to act on operational flexibility to deal with this crisis. In the long term, it is time that we fix this broken water system not just for California, but for the West and for the entire world to whom we provide a large part of the food supply. This is the challenge of the 21st century.

TACKLING THE TAX CODE

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

Mr. HARDY. Mr. Speaker, I rise today to address an issue that has ham-

pered the growth and prosperity for both individuals and businesses.

Our economy continues to struggle. Our Tax Code shouldn't be working against us. Each year, hard-working Americans have to navigate the Internal Revenue Code, which stands at tens of thousands of pages. Moreover, the agency charged with collecting taxes from Americans has been scrutinizing and delaying critical paperwork for conservative groups.

Mr. Speaker, I stand here today to advance the conversation surrounding the comprehensive tax reform. From the individual Code to the corporate tax system, reform needs to result in a fairer, flatter system that works for Americans and their businesses, not against them.

As we labor through another tax day, it is a reminder, Mr. Speaker, that we haven't addressed the Code in close to 30 years. We have the ability to tackle the Tax Code only if we are willing to make hard decisions.

ADOPT A LONG-TERM HIGHWAY FUNDING BILL

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

Mr. DELANEY. Mr. Speaker, in 45 days, the highway trust fund runs out of money. That means that 90 percent of the road projects in this country will grind to a halt. That is a national tragedy, particularly when there are numerous bipartisan proposals in this Congress to deal with the situation.

Rather than just focusing on the macro statistics, we decided to reach out to my constituents and find out what they think about America's infrastructure. We received hundreds and hundreds of responses detailing all the problems my constituents have with long commute times, concrete falling down from bridges and hitting their windshields, and water interruptions.

We cannot let this happen in the United States of America in the year 2015. I encourage this Congress to adopt a long-term highway funding bill and stop with short-term measures that just delay the inevitable.

Let's invest in America's future; let's invest in our infrastructure, and let's stop Americans from having the problems that they have to deal with day in and day out with an underinvested, aging, decrepit infrastructure.

BOKO HARAM

(Ms. CLARKE of New York asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. CLARKE of New York. Mr. Speaker, I stand today with my colleagues to focus the attention of the world on the 276 young women who were kidnapped by Boko Haram—219 whose whereabouts remain unknown—in Chibok, Nigeria, just a year ago in April.

This kidnapping, this act of terrorism, was an attack on the basic human rights of women and girls to participate in the civil society, in this instance by attending school to develop their individual talents and God-given potential.

These young women were violently abducted for the explicit purpose of preventing their full participation in the civil society of Nigeria.

Now, a year after their kidnapping, these young women are still missing, and Boko Haram continues to terrorize the people of west Africa, forcing millions of people to flee their home and undermining the foundations of democracy.

We must continue in our efforts to find these girls and bring their abductors to justice. The destabilization of Nigeria, Cameroon, and Chad has implications for the entire continent of Africa and, indeed, the world.

We have called on the community of nations to bring back our girls.

BRING BACK OUR GIRLS

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

Ms. JACKSON LEE. Mr. Speaker, what you have seen today is the powerful impact of the women of the United States Congress.

Earlier today, we joined on the steps of the United States Capitol; and in that area that we joined with the young girls who had escaped from Boko Haram, women of faith, and many other advocates, we stood there, arm-in-arm, listening to the stories of those young girls who jumped out of trucks and escaped the violence of Boko Haram and their very thuggish leader.

The Boko Haram are terrorists. A year ago, they stole the "world's girls." I led a delegation, joined by my colleagues, to Nigeria. In that effort, we saw the families who were crying and broken. We protested at the Nigerian Embassy and made a direct call to the then President to ask him to denounce Boko Haram.

Today, we have been on the floor. Working with my colleagues, we have continuously said: bring the girls back.

Mr. Speaker, in Nigeria, 15,000 have been killed because of Boko Haram. Also, 1.5 million are displaced persons, 800,000 of which are children.

I end my remarks by saying: bring the girls back. I am delighted to have been with Congresswoman MALONEY and Congresswoman WILSON. We will never give up on bringing the girls back. They are the world's girls. They are our girls.

THE GIRLS OF CHIBOK

(Mrs. CAROLYN B. MALONEY of New York asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. CAROLYN B. MALONEY of New York. Mr. Speaker, yesterday, on the 1-

year anniversary of the kidnapping of the girls of Nigeria, there were solemn acts of remembrance in Nigeria's capital.

In the Republic of the Congo, they tied red and purple ribbons around the capital. There was a solidarity protest near the Eiffel Tower in Paris and a gathering in London to call for the girls to be returned.

In my home city of New York, as the sun was setting, the Empire State Building was lit up brightly in purple and red, purple for violence against women and red for the girls of Chibok.

It seems like the very act that ripped them from the arms of their parents has somehow tied the rest of the world together, united us in our outrage, and armed us with hope.

Feelings are not enough. It is time for action. It is time for the governments of Africa to unite and to act. Already, the Governments of Chad, Nigeria, Niger, and Cameroon are holding Boko Haram accountable.

It is time for Western countries to unite because we will never, ever forget our girls. We could not forgive our failure to act.

BOKO HARAM

(Ms. WILSON of Florida asked and was given permission to address the House for 1 minute.)

Ms. WILSON of Florida. Mr. Speaker, I rise today to recognize the 1-year anniversary of the tragic kidnapping of 276 girls in Nigeria.

I welcome Patience and Saw to Washington, two of the girls who are with us all day. I thank all of the Members of Congress for taking part in this sad, sad anniversary. We are wearing red and purple today to note the horrible atrocity.

How much longer do we have to wait before the girls are returned to their families? How many more people must die before Boko Haram is defeated? How many more families must be separated? How many more women will be raped?

Mr. Speaker, Boko Haram must be stopped. We must do everything we can to help the Nigerian Government in bringing back our girls.

We must continue to march, continue to demonstrate, continue to protest, continue to pass legislation, and continue to tweet #bringbackourgirls and #followrepwilson until our girls are returned home.

PROVIDING FOR CONSIDERATION OF H.R. 622, STATE AND LOCAL SALES TAX DEDUCTION FAIRNESS ACT OF 2015; PROVIDING FOR CONSIDERATION OF H.R. 1105, DEATH TAX REPEAL ACT OF 2015; AND PROVIDING FOR CONSIDERATION OF H.R. 1195, BUREAU OF CONSUMER FINANCIAL PROTECTION ADVISORY BOARDS ACT

Mr. STIVERS. Mr. Speaker, by direction of the Committee on Rules, I call

up House Resolution 200 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 200

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 622) to amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in part A of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

SEC. 2. Upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 1105) to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in part B of the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

SEC. 3. At any time after adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1195) to amend the Consumer Financial Protection Act of 2010 to establish advisory boards, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and amendments specified in this section and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Financial Services. After general debate the bill shall be considered for amendment under the five-minute rule. The amendment printed in part C of the report of the Committee on Rules accompanying this resolution shall be considered as adopted in the House and in the Committee of the Whole. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. No further amendment to the bill, as amended, shall be in order except those printed in part D of the report of the Committee on Rules. Each such further amendment may be offered only in the order printed in the report, may be offered only by a Member designated in the re-

port, shall be considered as read, shall be debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question in the House or in the Committee of the Whole. All points of order against such further amendments are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill, as amended, to the House with such further amendments as may have been adopted. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except one motion to recommit with or without instructions.

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

□ 1245

Mr. STIVERS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Colorado (Mr. POLIS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

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

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

There was no objection.

Mr. STIVERS. Mr. Speaker, on Tuesday, the Rules Committee met and reported a rule for three important bills: H.R. 622, the State and Local Tax Deduction Fairness Act of 2015; H.R. 1105, the Death Tax Repeal Act of 2015; and H.R. 1195, the Bureau of Consumer Financial Protection Advisory Boards Act.

House Resolution 200 provides for a closed rule for consideration of H.R. 622 and H.R. 1105, and a structured rule for the consideration of H.R. 1195.

The resolution provides 1 hour of debate equally divided between the chair and ranking minority member of the Committee on Ways and Means for H.R. 622 and H.R. 1105, and 1 hour of debate equally divided between the chair and ranking minority member of the Committee on Financial Services for H.R. 1195.

The resolution also provides for consideration of the two amendments offered by the gentlewoman from New Hampshire (Ms. KUSTER) on H.R. 1195 and provides a motion to recommit for each bill.

Mr. Speaker, I rise today to support the resolution and the underlying legislation. Each of these bills is important to providing fairness and certainty for our Nation's Tax Code, ensuring our Nation's small businesses and family farms are able to pass on to the next generation and ensuring our Nation's community banks, credit unions, and small businesses are able to work with Federal regulators and have their voices heard.

Today is April 15. It is tax day. Millions of Americans are filing their taxes today. They go through this annual process, and many Americans are frustrated today because sometimes the Tax Code is frustrating.

Unfortunately, many Americans are also frustrated by the fact that millions of Americans have to wait until the last minute to find out what the Tax Code will be because so many provisions in our Tax Code are temporary.

Last year, the so-called tax extender package, which was a batch of tax provisions, was retroactively applied for the entire year of 2014, but it didn't get signed into law until December 19. That is less than 2 calendar weeks from the end of the year.

Mr. Speaker, we are determined to provide a little more certainty and a little more fairness in our Tax Code for the future, and that is what these bills are about today. We are moving forward with important legislation that permanently extends a couple of sections in the Tax Code.

H.R. 622 is a very straightforward proposal. In our Tax Code today, American taxpayers have the option to deduct their State taxes. They can deduct their income taxes. Of course, that provision is permanent. It is in law permanently.

But if they want to deduct their sales taxes, that is an annual provision that has been—it was part of the tax extender package last year, which wasn't even renewed until December 19. This is an issue of fairness.

Some States, like Ohio, where I happen to reside, have an income tax. Other States have a sales tax in its place. For the States that have sales taxes, having this uncertainty is patently unfair, and it pits one State against another. It advantages States that have an income tax and disadvantages States that have a sales tax.

States like Texas and Florida, where millions of Americans live, do not have an income tax, and Arizona, they have a sales tax. So we should treat these two tax systems the same. We should be fair and say, if the income tax deduction is permanent, the sales tax deduction is permanent as well.

Certainly, I know the gentleman from Colorado brought up some good points yesterday in the Rules Committee meeting. While you could move to make the income tax deduction temporary, and that would also provide certainty, I think, until we can do tax reform, we should make these provisions permanent because of Congress' inability to, in a timely way, provide certainty to the American public.

In tax reform we can have the discussion about deductible as an overall concept, and I think that is a fair debate to have. But if we are not going to renew it until December 19, 12 months into the year, that does not create a fair and certain system for our taxpayers.

We want to ensure that taxpayers across the country are treated equally

and fairly by our Tax Code. This underlying legislation would permanently extend the sales tax deduction, just like the income tax deduction is permanently in law.

H.R. 1105 is a proposal to repeal the death tax. The death tax conflicts with the American Dream, and it is inherently unfair.

The death tax hurts family businesses, family farmers, and ranchers. In fact, according to the Joint Economic Committee, the death tax hurts economic growth and activity by discouraging savings and small business growth. It represents a tiny fraction of Federal revenue, but its impact on families is enormous.

The death tax violates the basic premise of the American Dream that if American individuals work hard and provide for their families, that they will get to keep some of that money.

Many Americans spend their entire life working hard to build a nest egg for their families, and yet, through the Federal Tax Code, the Federal Government can take up to 40 percent of certain estates just because somebody was unfortunate enough to die.

In my district, which covers parts of rural Ohio, this is often a problem for small family businesses and family farms. As the price of land continues to go up and the price of farm equipment, it is a capital-intensive business, and unfortunately, when you have the power to tax something, you have the power to destroy it.

When these assets trigger the tax in the death tax, what many times happens is part of the family farm or part of the family business has to be sold and liquidated, taken away from the family, just to pay the tax collector.

In fact, the death tax is one of the reasons that some family businesses have been lost from one generation to the next. I don't think it is fair at all for family businesses to have to pay that type of price.

Family businesses and farms should be able to pass on what they have worked so hard for and what has already been taxed to the next generation, instead of giving 40 percent back to the government.

The death tax represents double and sometimes triple taxation, and it further penalizes people from saving and investing in their family or their business and their family farm. I am glad we have an opportunity to move forward on this proposal and repeal the onerous death tax.

Finally, Mr. Speaker, H.R. 1195 would create a small business advisory council for the CFPB and codify two other councils that the CFPB did create on their own.

These councils can advise and consult the CFPB in the exercise of its functions under the Federal consumer financial laws and provide information on emerging practices in the consumer financial products and services industry.

H.R. 1195 provides for a small business council to advise the CFPB re-

garding small business concerns. It is important that the CFPB receive this input from people who are close to the action, who know what is going on in consumer finance, and it is critical for small businesses and community-based financial institutions to have that kind of input and dialogue with the CFPB.

Small business is the engine of our economy, and we need to ensure its viability in the future by making sure that our Federal regulators are well-informed of the issues affecting small business as they move forward with important regulations.

I look forward to debating these bills with our House colleagues, and I urge support for the rule and the underlying legislation.

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

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

The rule here today provides for consideration of three bills, all of which I oppose in their current form. I want to talk about each of those.

We also have, under this rule, a closed process. This resolution contains the 19th and 20th closed rules of this Congress.

Instead of having an open debate about taxes here on tax day, we see nothing more than recycled partisan measures and attacks on consumer protections that are disguised and under the guise of a small business advisory board, which had historically been a bipartisan effort.

While discussing tax legislation on tax day may not seem the most exciting piece of legislative news to our constituents, I hope they are watching today, Mr. Speaker. This rule and this bill we are bringing under it really demonstrate the gulf that exists between our two parties when we talk about things like middle class economics.

This is a \$296 billion tax cut. So if we have \$296 billion in taxes cut, who are we going to cut taxes for?

This bill affects 100 families in Colorado. With the same amount of money, \$296 billion, we could cut taxes for every American adult by \$1,000.

That \$1,000 would mean a lot to middle class families, Mr. Speaker. It might help pay for your kids' college tuition. It might help pay for a family vacation.

But instead of directing money there, we are directing it to the very wealthiest Americans, namely, those who die with more than a \$10 million estate for a married couple. I think we see a stark contrast on priorities.

While I disagree with the policies and tactics that are under consideration, I think it is important to talk about what a Democratic majority would do here on tax day. We would certainly not be about to consider a bill that applies to literally zero percent of taxpayers, Mr. Speaker.

Let me clarify, because that may seem strange to some people that this applies to zero percent of taxpayers.

But the bill we are considering with regard to the inheritance tax on estates over \$10 million would apply to 0.15 percent of taxpayers. That can be rounded down to zero.

It doesn't even apply to those taxpayers. It applies to them after they are dead. So it applies to zero living Americans.

Mind you, we won't have a debate about the broken immigration policies that impact over 11 million immigrant workers who would grow the tax base.

We won't have discussions on reducing taxes for the middle class, but we are having policies that affect a few thousand dead people, a few thousand rich dead people, I might add.

If there were a Democratic majority on tax day, we would be working to provide tax relief to middle class families, rather than offering a bill that would gut one agency whose sole purpose is to protect middle class consumers and delivering a tax break to rich, dead families.

We have another bill under this rule, ostensibly about a small business advisory board. This is a worthwhile effort to provide a small business advisory input to the Consumer Financial Protection Bureau.

Unfortunately, it is a minimal cost, \$9 million, but the Republicans are offering a way of paying for it that guts the Consumer Financial Protection Bureau. They are effectively cutting off your arm to remove a splinter in your pinky.

Well, look. If the majority was consistent when they say the deficit matters and we must pay for legislation—but we are dealt with two bills that are mutually exclusive.

On the one hand, they are handing out \$269 billion in deficit spending through providing tax cuts to 1,000 Americans who are already dead. And on the other hand, they are saying this \$9 million dollars, somehow we have to figure out a way of paying for, and they are effectively gutting the financial protection agency to do it.

That is because this \$9 million is apparently a step too far, even though they are offering two bills, one that adds \$269 billion to the deficit, and the other adds \$42 billion to the deficit, which I will talk about in a minute.

In this year alone, the House Ways and Means Committee has given Congress nine tax expenditure bills, at a cost of \$317 billion, all unfunded; \$317 billion in tax expenditure spending, not even including this \$269 billion that they are looking at doing today.

□ 1300

And what bothers me most about this rule today is where we say to ourselves: Look, we will spend \$269 billion for a tax expenditure for dead rich people, \$42 billion on a tax reform that will ultimately make tax reform harder, but we can't spend \$9 million on a bill to help small business.

I am sure that we all have a lot of ideas on both sides of the aisle about

how we can spend money. If we have \$269 billion in tax expenditures to use, why don't we direct that to a tax cut for small businesses or to reducing the corporate tax rate, which is one of the highest in the world, or reducing the middle class tax rate? But instead, it is being directed entirely to approximately 100 dead people in Colorado, rather than allowing businesses to keep more of their money so they can reinvest in their infrastructure and create jobs, this precious tax break we are giving to 100 dead people in the State of Colorado.

We should be talking about tax reform today. We should be talking about how to reduce taxes for the middle class. Instead, we are having a closed debate about another set of bills that will likely not pass the Senate, and if they got to the President's desk, he would veto.

I urge my colleagues to reject this rule. The repeal of the estate tax is very hard to explain to our constituents. That is because it is \$269 billion that benefits almost no one—less than 100 people in the State of Colorado.

Now, when my friends call this the "death tax" or somehow say this will help small business, let's keep in mind, you don't even pay inheritance tax on the first \$5 million of your estate, \$10 million for a married couple. So you can die with a \$5 million small business, a \$10 million small business for a couple, and your heirs pay zero tax on that—zero tax.

What we are saying now is that the very limited number of families that might have estates of \$50 million or \$60 million, instead of paying tax on that, should pay zero tax on that and just have the costs of that added to the deficit.

There are a lot of ideas about spending \$269 billion. We could say, oh, we could spend it on schools or science and research. Or even, if we limit ourselves to what we want to do with taxes, why aren't we lowering taxes on business? Why aren't we talking about reducing the marginal rate? Why aren't we talking about reducing all the tax brackets across the board? Why aren't we talking about a tax refund to middle class families? Instead, we are spending \$269 billion on a few hundred dead rich people. From a tax policy standpoint, that has got to be one of the least productive ways to attempt to cut taxes.

You want to cut taxes on small businesses? No argument here. Give it to them while they are living.

I was a small-businessman before I got here. I would have loved to have been able to keep more of my own money to be able to invest in the growth of my small business rather than receive a tax break when I am already dead. This makes no sense in the world.

Look, we would all love to get rid of every tax, wouldn't we—estate tax, business tax, income tax—but we all agree that government needs so much money to function.

We have a House budget. The House budget that this body agreed to stipulates a certain amount of tax breaks. It is up to our body to decide how to deliver those tax breaks.

I honestly think that almost every businessowner would rather see lower rates while they are alive so they could grow their companies faster, creating growth and employing people, rather than a tax break after they are dead.

Proponents of this bill tell stories about how many businesses or farms are harmed every year by the estate tax. Well, how many of those same farms and businesses are harmed by the hard-earned money that they are forced to turn over to the government every year? Why aren't we saying: Give less of your hard-earned income to the government every year?

But no, the Republican tax-and-spend approach continues to oppress small businesses with higher and higher taxes, oppress the middle class with higher and higher taxes, while they are only concerned with delivering a tax break to dead rich people. I simply disagree that this is an efficient way to use our Tax Code to spur economic growth.

Chairman RYAN knows full well that I am enthusiastic about having a discussion about our Tax Code: how to cut taxes for business, reduce the burden on small businesses, simplify and streamline the Tax Code by reducing tax expenditures, and bringing down tax rates to ensure that the capital expenditures by businesses and reinvesting in businesses are determined by businessowners rather than by lobbyists here in Washington.

These bills are a step in the wrong direction, away from tax reform, and are detrimental to the American middle class and to American small businesses.

I reserve the balance of my time.

Mr. STIVERS. Mr. Speaker, I yield myself such time as I may consume because I have three quick points in response before I yield to the gentleman from Tennessee.

First, with regard to the death tax, it is important to remember whose money it is in the first place. This money has already been taxed, and it is being taken. Some small businesses, like the gentleman's from Colorado, grow to be big businesses, and we are for that in America, and that is great. But just because somebody has the misfortune to die doesn't mean the government should take up to 40 percent of their assets.

Second, with regard to the CFPB, this bill was bipartisan, and I hope that we can get it back to a bipartisan bill because the input from small businesses and credit unions and community banks is something that both sides of the aisle agree on. The disagreement is on the pay-for.

Unfortunately, the gentleman from Colorado and his side of the aisle, when they were in charge, when they passed the Dodd-Frank bill, did not subject

the CFPB to the appropriations process. Therefore, anytime we make any change that requires money, it requires an offset.

So this offset simply says, beginning in 2020, it reduces the cap of the amount that the CFPB can take from the Federal Reserve as an exact offset. It was done by the CBO, was what the chairman of the Financial Services Committee said to us, and they did it as an exact offset for exactly the \$700,000 a year it allegedly, according to the CBO, will take to run these three advisory committees. It doesn't apply any cap until the year 2020. It does apply a cap exactly offset by the amount that it will have cost to run these committees for the budget window, and that starts in the year 2020.

I am really disappointed that we didn't find a bipartisan offset. I know that the chairman of our Financial Services Committee did say in the Rules Committee that he talked to the minority whip's office when he did the offset. Obviously folks on the other side of the aisle are upset about that. I am really sorry about it because I do want to acknowledge that it started as a bipartisan bill that passed our Financial Services Committee, which I happen to sit on, on an overwhelmingly bipartisan basis. In fact, I believe it was unanimous.

So my last point to the gentleman from Colorado is, on comprehensive tax reform, we completely agree. America needs comprehensive tax reform, and nothing in these underlying bills would preclude us from doing comprehensive tax reform.

But it is important that the American people know that we want to end the death tax. They know that we want to create a situation where there are permanent deductions that are the same for income tax States and sales tax States, and they will be treated fairly. Both those bills are about fairness. And of course the CFPB advisory committee bill is about input and making sure there is a real dialogue with small business before the CFPB creates regulation.

Mr. Speaker, I yield 3 minutes to the gentleman from Tennessee (Mr. DUNCAN).

Mr. DUNCAN of Tennessee. I want to thank the gentleman from Ohio for yielding me this time.

Mr. Speaker, I rise in strong support of the combined rule, bringing all three of these very important bills to the floor today. However, I rise to speak primarily about H.R. 622, the State and Local Sales Tax Deduction Fairness Act, which is so vitally important to the people of my home State of Tennessee.

Some people refer to today as tax day, the day on which individual income tax returns are due to the Federal Government. But actually, Mr. Speaker, for most Americans, every day is tax day, counting sales taxes, gas taxes, property taxes, all of the taxes that people pay directly, and

then all of the hidden indirect taxes we pay on everything in the cost of goods, taxes that are passed on to the consumer in the form of higher prices because, to stay in businesses, businesses have to pass their taxes on to the consumer in the form of higher prices.

We are an overtaxed nation, Mr. Speaker. Most taxpayers will pay more in taxes of all types this year than on food, clothing, and housing combined. Per person, the Federal Government collected a near record amount in revenues over the past 12 months: \$3.3 trillion just to the Federal Government, and another \$1.5 trillion, or perhaps even more, to State and local governments.

Despite what some people say, Washington does not have a revenue problem; it has a spending problem—and higher taxes won't solve it. Tennessee is a prime example of that. It is an example for the Nation, leading the way, because it is a low-tax State.

The State and Local Sales Tax Deduction Fairness Act is especially important to my State because it will help Tennessee families make ends meet by keeping more money in the pockets of hard-working individuals. This deduction is a matter of fairness for Tennesseans to ensure that they are treated the same way the Federal Government treats those in States with State income taxes.

The State and local sales tax deduction allows residents in States with no State income tax, such as Tennessee, to deduct their State and local sales tax payments from their Federal income tax. This puts Tennessee on equal footing with taxpayers in other States who can deduct their State income taxes from their Federal tax obligation.

This is a matter of fairness, Mr. Speaker. As the gentleman from Ohio just said, Tennesseans shouldn't pay a larger share of taxes than other taxpayers simply because we pay sales tax and we rely on sales tax instead of income tax. Making this deduction permanent will provide certainty to Tennesseans who itemize their taxes and allow them to plan their family budgets.

People all over the country, Mr. Speaker, are moving from the high-tax States to the low-tax States. Tennessee benefits from this. Jobs are being created. Our State's economy is one of the strongest in the Nation because we keep our taxes low. This is an example the Nation should follow and certainly not one that the Nation should penalize in any way.

I urge support for this legislation.

Mr. POLIS. Mr. Speaker, before further yielding, I yield myself such time as I may consume to address some of the points of my colleague, the gentleman from Ohio.

He asked, Whose money is it? I think if you ask any small-businessperson, any person whom we are talking about here—people that are worth over \$10 million—and you say, "Look, would

you rather pay higher taxes while you are alive or after you are dead?" I would bet almost everybody would rather hold on to more of their money. Whose money is it? Let them keep more of their own while they are alive and pay it after they are dead. I certainly would. I would much rather pay the government after I am dead than while I am alive, if we have to pay them at all.

Number two, he said, Why can't we come up with this pay-for? Well, look, this body, at its very best, just came together around a package over \$100 billion for SGR.

This is \$9 million. It is not that hard to pay for \$9 million for the U.S. Government. We probably spent \$9 million of U.S. Government time just having this debate right here, keeping the lights on and C-SPAN flowing and the Chamber going. For goodness' sake, \$9 million—it is easy.

If you allowed this to come up under an open rule, Mr. Speaker, plenty of Members could have offered \$9 million pay-fors. Take it out of almost any account; it is such a relatively small amount of money. You could take it from almost any government agency you want, and I am sure you can find \$9 million to agree on to fund this rather than a backdoor attempt to gut the Consumer Financial Protection Bureau.

Finally, the gentleman from Ohio said nothing in here precludes tax reform. Of course he is right; nothing precludes tax reform. We are just moving further and further away from tax reform by making permanent special interest tax cuts that we all agree are part of the discussion for tax reform to eliminate in order to bring down taxes. So it is moving further and further away. It doesn't preclude it. It makes it harder.

Mr. Speaker, yesterday was Equal Pay Day. If we defeat the previous question, we will offer an amendment to the rule that would allow the House to consider H.R. 1619, the Paycheck Fairness Act, introduced by Representative DELAURO, which I am proud to cosponsor.

I yield 3½ minutes to the gentleman from Connecticut (Ms. DELAURO) to discuss our proposal.

Ms. DELAURO. I thank the gentleman.

Mr. Speaker, I rise to ask Members to defeat the previous question so that the gentleman from Colorado (Mr. POLIS) can offer an amendment for the House to immediately consider the Paycheck Fairness Act.

Yesterday we marked yet another Equal Pay Day. What is Equal Pay Day? That means that it took 104 days for the average woman's earnings to catch up with what the average man made last year—104 days. That is exactly 104 days too long.

It has been 52 years since the Equal Pay Act became law, and a woman still makes only 78 cents, on average, for every dollar earned by a man.

□ 1315

That is almost \$10,000 a year or almost half a million dollars over the course of the average career. The gap has barely changed in over a decade. Even in nursing, a profession that is more than 90 percent female, a study last month showed that men earned \$5,100 more per year on average than women, when you control for education, experience, and other factors.

Clearly, we must do more to close the gender pay gap. That is why, 3 weeks ago, I reintroduced the Paycheck Fairness Act. My bill would finish the job started by the Equal Pay Act. It would end pay secrecy across the board.

It would require employers to prove that pay disparities are not based on gender. Passing the bill would give real teeth to a very simple principle: men and women in the same job deserve the same pay.

The Paycheck Fairness Act enjoys bipartisan support. It has passed the House twice already and came just two votes shy of passing in the Senate. President Obama has called on us to pass it.

More crucially still, the American people know the importance of paycheck fairness. In October, a Gallup poll asked Americans to identify the top issue facing women in the workplace. Equal pay was, by far, the most common response among men as well as women.

All across the country today, working families are in trouble. Wages are stagnant. The single biggest issue that we face today in our economy is that men and women are in jobs that do not pay them enough money to live on.

Many are struggling—struggling—to feed their children and to heat their homes. It is time that we look at equal pay because equal pay is a crucial part of the solution to this problem.

Women are half of the workforce. Two-thirds of us are breadwinners for our families. Lower pay for women means less gas in the car; less food on the table; less money in the college fund; and, yes, less spending to support our economy.

President Obama and the Department of Labor have shown the way by taking action to protect women who work for Federal contractors. It is high time that we in the Congress acted to extend real, enforceable pay equity protection for all women.

Equal pay for equal work is the right thing to do; it is the smart thing to do, and it is the popular thing to do. It is time to make it a reality for all Americans.

For those of us who are in the Congress, we all come to this institution from different parts of the country. We come from different skill sets, different educational backgrounds, and different philosophies, yet we are in the same job, and men and women in this institution get paid the same amount of money. That ought to be extended to every woman in this Nation.

That is why we should defeat the previous question here so that we can in-

troduce the paycheck fairness bill. I thank the gentleman.

Mr. STIVERS. Mr. Speaker, before yielding to the gentleman from Texas, I don't think we are going to solve necessarily the philosophical disagreement we have on the death tax because, clearly, we think death is bad enough, it shouldn't be a taxable event; and the gentleman from Colorado thinks it is a preferable tax.

On the other one, I would just ask the gentleman from Colorado, Mr. Speaker, whether he thinks that having a temporary deduction for sales tax States like Texas—the gentleman from Texas is about to speak—is fair when we have a permanent deduction for income taxes for States like Ohio.

Mr. POLIS. Will the gentleman yield?

Mr. STIVERS. I yield to the gentleman from Colorado.

Mr. POLIS. As we talked about yesterday in the committee, it seems like the answer that would move us toward tax reform would mean making the deduction of income tax temporary rather than make them both permanent, moving us away from reform.

Mr. STIVERS. Thank you, Mr. Speaker, to the gentleman from Colorado.

It appears to me it doesn't matter which we choose. We need to equalize the treatment, and neither one takes us further away from tax reform because, in tax reform, we are going to have the entire debate.

Whatever we do, we just need to move to a system that is fair, and I don't think it is fair today to States like Texas that we are not going to let you know whether you can deduct your sales tax until December 19. It just does not make sense.

Mr. Speaker, I would like to yield 3 minutes to the gentleman from Texas (Mr. THORNBERRY).

Mr. THORNBERRY. Mr. Speaker, I appreciate the gentleman from Ohio yielding. I rise in support of the rule and the underlying legislation.

Mr. Speaker, I think the gentleman from Ohio makes a great point. It is not right to have some States given preference versus other States when their States have different methods of taxation.

I want to focus my remarks primarily on the death tax. I want to first commend the gentleman from Texas (Mr. BRADY), who is the sponsor of the underlying legislation.

I have had a bill to deal with the death tax and supported doing away with it completely since I have been in Congress. I want to express appreciation for the 79 Members who have co-sponsored my bill in this Congress, which is substantially similar to the bill we will vote on tomorrow.

Mr. Speaker, the reason this issue is so important is because the death tax has a huge effect on farmers, ranchers, and small businesses of all kinds, including those in my district. It is one of the issues I have heard the most about.

It hangs like a cloud over business growth and job creation. Now, what we often hear is: Well, the thresholds are so high that it really doesn't affect anybody but the very rich.

I just want to make two points. Number one is we see continual efforts to increase taxes on estates. Even the President's budget request this year had a different method of increasing taxes. It makes it very difficult for any farmer, rancher, or small-businessowner to plan because you never know what the government is going to do next.

Secondly, Mr. Speaker, it is wrong to levy a tax on what someone tries to leave to their children after they have already paid taxes on it when they earn it and then have the government come and want them to pay taxes on it again.

It is wrong for an estate of \$100, and it is just as wrong for an estate of \$100 million. We pay taxes when we earn it the first time. We should not have the government come in after death when we are trying to leave it to our heirs, our children, and then take another bite out of it.

There are too many farms, ranches, and small businesses who have had to sell just in order to pay the tax. If there is one thing we want people to do in this country, it is to work hard, to save, and to leave something for our kids so that they can have a better life.

The death tax punishes you for doing that. That is why it is so fundamentally wrong, regardless of whether you are leaving a farm, a ranch, a small business, or a lifetime of savings.

It is time to get rid of it completely so it does not hang over us in this country. I support the rule and the underlying legislation. I hope my colleagues will as well.

Mr. POLIS. Mr. Speaker, I would like to yield 3 minutes to the gentlewoman from Texas (Ms. JACKSON LEE).

Ms. JACKSON LEE. Let me thank the gentleman from Colorado for his very lucid explanation of where we are today.

Let me say that I hope my colleagues will join me in eliminating sequester. We can put that on the floor today that would in actuality provide more funding for education, for military pay, and for the infrastructure. We need to be doing serious work here.

Let me join my colleague, Congresswoman DELAURO, in opposing the rule and the previous question in order to be able to assure that we pass pay equity. Today, in 2015, whether we have the death tax or the sales tax, we have women who are making 75 cents on a dollar and cannot make ends meet. We are having women who are not in the body of this august House and Senate working every day and getting 75 cents on the dollar. It is time for pay equity now.

Let's hear the voices raised up to be able to support the working women of America who over almost a century ago—not yet—were fighting for the

right to vote. We have gained the right to vote, but we are still in an unequal economic circumstance. I want my colleagues to be as energetic about providing for pay equity.

Now, Mr. Speaker, let me say something that is sort of bifurcated. I will say to you that, on the death tax, there is an equity in that. There is an equity in that because the ability to build that estate has been through the gracious laws and hard work of the people, a combination that you are in the capitalistic system that is here in America and, therefore, the death tax is simply the transfer tax that goes on the basis of all of this money that you have made to be able to help run this government.

I don't really think that that is offensive at all because there are many tax breaks that have come to the individuals with these huge estates through their lifetime: capital gains tax; many different taxes that they have; R&D taxes, research tax that gives them a benefit. It is not like we are taking money. It is an investment in America.

Let me also add that I do come from Texas, and I do think equalizing of taxes is very important. I really do. What I would like to say to my friends is let us have a comprehensive tax reform. Let's get rid of sequester. Let's pass pay equity. Let's address the tax problems of people who make \$50,000 a year, and that does impact those who pay sales tax. That is a reasonable approach.

Let's look at everybody in the circle of life, if you will, and make sure that, when we leave this floor tomorrow, we have addressed the concerns of all. Let us look closely at the death tax and the fact that they are not being punished; it is a transfer based upon the bounty of wealth that has been gained over the years and invested because of a capitalistic system that allows that wealth to grow.

I don't think anybody can challenge that when you have become a Rockefeller.

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

Mr. POLIS. Mr. Speaker, I yield the gentleman an additional 30 seconds.

Ms. JACKSON LEE. The Rockefellers were most notorious, positively, for giving money back because they realized that they had gained money through the system here in the United States, their hard work—I am not denying that—but, in the overall system that we have, allowed their money to grow.

I would just make the argument that we can do well together in doing a comprehensive system. I certainly will not ignore the fact that the equalizing of taxes through the sales tax deduction is an important step, but I would like to take many steps.

I would like my colleagues to join me in relieving the sequester but also not voting for the previous question so that pay equity can come to the floor. Vote for the women.

Mr. STIVERS. Mr. Speaker, I yield 3 minutes to the gentleman from Louisiana (Mr. SCALISE), our whip.

Mr. SCALISE. Mr. Speaker, I thank the gentleman from Ohio for yielding. I rise in strong support of the rule and especially in strong support of the underlying legislation to repeal the death tax in the United States of America.

Mr. Speaker, if you look at what the death tax is, this is an attack on family-owned businesses. You are talking about people who have built up, as part of the American Dream, built up businesses that are creating jobs across this country.

These people, by the way, paid taxes all along the way as they were building up that business. The business has already been taxed multiple times in some cases by the Federal Government; yet because of the death tax, when the businessowner dies, the first thing the Federal Government does is Uncle Sam shows up not to issue condolences to the grieving family, but to send them a massive tax bill that, in many cases, Mr. Speaker—in many cases—threatens the very existence of that business.

What we hear from small-businessowners all across the country and family-owned businesses is that, in many cases, when their loved ones die, while they are trying to figure out how to grieve and how to take care of the family from there, in many cases, they have to spend those first few weeks figuring out how or even if they can keep the family-owned business.

In many cases, we see people having to sell their family-owned business that they wanted to pass on to the next generation just to pay the death tax.

This is morally wrong, Mr. Speaker, that the Federal Government taxes people on their death after they have already paid taxes building up their businesses, wanting to pass on the American Dream.

Part of the American Dream is not just to own a home or to create good jobs for people, but to be able to pass that on to your kids so that they can experience and live that same dream as well and continue to grow and create jobs.

What we see so many times because of this death tax is that many businessowners spend so much of their time and their resources trying to figure out how to shield their business from the death tax.

A lot of people aren't paying this tax. They are paying a lot of accountants and attorneys to figure out how to avoid the death tax so they can pass it on to their kids. That is money—millions and billions of dollars—that they could be spending growing their business, growing jobs, and creating more opportunities for other people not only to have that first job, but to then go out and create their own small business.

But, lo and behold, if they are too successful, Mr. Speaker, and they grow that business big enough and they have kids they want to pass it on to, eventu-

ally, they are going to die, and the one constant they know is that their kids will have to face that same decision of whether or not to sell the family business just to pay the Federal Government over their death.

This is morally wrong. It is time we repeal this death tax and preserve the American Dream for those family-owned businesses all across this country.

□ 1330

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

I have a hard time understanding why the Republicans, of all the parties, support H.R. 622, which incentivizes States and Governors to increase their taxes. This is a State and local tax extender. It is a step away from tax reform. It adds billions to our deficit.

Do my Republican colleagues realize that this bill and its sister policy deducting State and local income tax simply subsidizes high-tax States? That is what this does.

You are saying to Governors, Raise taxes as much as you want, Ohio Governor. Raise taxes as much as you want, Colorado Governor. Don't worry, the Federal Government will bail you out. We are going to have a Federal bailout for your own high taxes.

That is what this bill does, and you cannot dispute that. They are saying, Oh, it treats it the same. Oh, well, let's give this same bailout to Texas that we give to Ohio. Okay, let's bail out Texas for their high taxes and Ohio for their high taxes—brilliant, brilliant.

It seems like it is at odds with everything the Republican Party pretends to stand for while, here in this body, they are actually advocating to bail out States with high taxes.

For me, in some ways, that is actually the most troubling bill we are considering under this rule not because it is the worst policy of the three—that great distinction is owned by directing an enormous tax break to dead people rather than living people—but because the underlying policy of deducting State and local taxes can be defensible.

This signals that the majority has no interest in comprehensive tax reform. It moves us further away from tax reform by enshrining one of the tax loopholes that incentivizes States to raise taxes permanently in the Tax Code rather than including it as part of a package that brings down tax rates for American businesses and American individuals.

Here on tax day, why aren't we debating tax reform and reducing our tax rates? I am sure to say that there has been someone here on the House floor saying those exact words since 1986, the last time this body took on tax reform, but instead, the House Ways and Means Committee has given us these "extender" bills that all the ones passed this year have moved us \$317 billion away from tax reform, away from cutting rates for American families and businesses.

Each billion that is put in the Tax Code represents an additional billion-dollar hurdle to ever getting a bipartisan tax reform deal done.

Now, look, I understand tax reform will be hard. No one agrees on what the final product should look like, even though the President and Chairman RYAN and others have indicated their support for the concept, but it should be and needs to be the goal of this Congress.

We can simplify the Tax Code and bring down tax rates. We can streamline the code. We can make sure that businesses invest wherever their productivity is most enhanced rather than optimize their expenditures to fit the Tax Code that lobbyists have inserted here in Washington, D.C. We can champion small businesses and middle class taxpayers rather than dead rich people and States with high sales taxes.

These discussions about tax extender policy move the baseline further and further away and make tax reform harder and harder to ever get done. Again, it is not adding any certainty to taxpayers.

If you listen to the majority, the folks who understand how these numbers add up at the end of the day, they know they can't take tax extenders that cost tens of billions of dollars completely "off the table." You can't shield that money and still lower rates in the way that they are promising. The numbers just don't work.

If extenders like this are "still on the table," why are we even calling this permanent? We are just further confusing people and injecting uncertainty. Republicans are telling Governors: go ahead and raise your sales taxes; we will bail you out.

At the same time, they are saying it is not off the table that some day we might cut that for tax reform, but they are moving further and further away from tax reform.

This bailout of high-tax States is simply a step away from tax reform and a step towards encouraging Governors to raise their sales tax by letting them know that the Federal Government is here to bail them out.

We will debate this bill today, not pay for it, make it harder to get to tax reform, send a message to Republican States like Texas that it is okay to raise your sales tax, but my hope is, hopefully, this is our last one.

Maybe we can begin a serious discussion that Chairman Camp started with his outline on tax reform that Chairman RYAN has paid lip service to, and I hope that we will work on a bipartisan proposal that we can begin without haste.

Finally, I want to address the Bureau of Consumer Financial Protection Advisory Boards Act. Again, Republicans took a bipartisan bill to add a small business advisory board to the Consumer Financial Protection Bureau. It came back costing \$9 million—not billion, not trillion—\$9 million.

Rather than allowing Members of both sides to come up with a way of

paying for it, rather than cutting some bloated line of Federal bureaucracy that both sides could have agreed on to pay for \$9 million, they are handcuffing the entire agency with effectively a policy rider pay-for that effectively restricts the Consumer Financial Protection Bureau in its entirety rather than extending their arm to come up with a bipartisan pay-for. It should be easy to find a bipartisan pay-for for \$9 million.

These concepts represent a stark difference between our parties: Democrats wanting to cut taxes for middle class and businesses, Republicans wanting to cut taxes for rich dead people and incentivize States to raise their sales tax.

These rules allow for consideration of a tax bill that only serves the needs of a few thousand Americans rather than cutting taxes for the middle class. It allows the consideration of a bill that moves us further away from tax reform by bailing out States like Texas. After a self-executing amendment, this rule would drastically cut the Consumer Financial Protection Bureau.

We should be having a conversation of comprehensive tax reform. We should be talking about how we can make the Tax Code work better for the middle class and small businesses and bring down rates. We should streamline our Tax Code and make our businesses more competitive.

I hope my colleagues oppose this rule and the underlying bill.

Mr. Speaker, yesterday was Equal Pay Day. If you defeat the previous question, I will offer an amendment to the rule that will allow the House to consider H.R. 16, the Paycheck Fairness Act.

In one of the wealthiest countries in the world, it is unacceptable that women are paid significantly less than men for filling the exact same role. It is long past time that Congress acted to close the wage gap. This bill would do exactly that.

I join Representative DELAURO in advocating we finally enable women, support America's children and families, and end the crippling drag created by the gender pay gap on our Nation's economic prosperity.

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

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

There was no objection.

Mr. POLIS. Mr. Speaker, I urge my colleagues to vote "no" and defeat the previous question.

I urge a "no" vote on the rule and the underlying bills. Instead of talking about providing a tax cut for dead Americans, we talk about providing a tax cut for living Americans. Instead of bailing out States and encouraging them to raise their taxes even more, we give them an incentive to reduce their taxes and, at the same time, reduce the Federal tax rate.

Yes, we can—si, se puede. Si, se puede. Si, se puede.

I urge my colleagues to vote "no" on the underlying rule and bill.

I yield back the balance of my time.

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

These bills today are about fairness. While I certainly agree with the gentleman from Colorado about the incentive in the deductibility of sales tax, it is really important that we put sales tax States and income tax States on a level playing field.

Because Congress last year and the President did not enact these tax extenders until December 19, it is important to create a permanent system that creates certainty that does not prevent anything from being considered in comprehensive tax reform. In fact, our side of the aisle has proposed comprehensive tax reform last year and continues to work to enact comprehensive tax reform that simplifies the Tax Code and lowers the rates.

On the death tax, we just have a fundamental disagreement. We think that repealing the death tax is fair. Small businesses and family farms should not be forced to be sold to pay the tax collector.

With regard to the CFPB, I think getting input from small businesses, credit unions, and small banks will ensure that financial regulations passed by the CFPB are thoughtful and understand what the impact will be on the overall economy.

It is unfortunate that the pay-for has become comprehensive. The pay-for is a simple offset that ensures that the CFPB doesn't spend more money than it costs to operate the CFPB, minus the small \$700,000 a year cost for these three advisory councils.

It is too bad that that became partisan, but I understand from the Financial Services Committee that that effort was worked with the minority whip, and it is too bad that it became partisan.

The differences between the parties are clear. Republicans are for fairness in the Tax Code and ensuring we give input from our small businesses and Main Street before big Washington regulators crush small businesses with oppressive regulation.

Mr. Speaker, I urge my colleagues to support the rule and the underlying bills.

The material previously referred to by Mr. POLIS is as follows:

AN AMENDMENT TO H. RES. 200 OFFERED BY
MR. POLIS OF COLORADO

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

SEC. 4. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1619) to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes. General debate shall be confined to the bill and shall

not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 5. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 1619.

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

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

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

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

In Deschler's Procedure in the U.S. House of Representatives, the subchapter titled

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

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

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

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

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

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

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

TAXPAYER BILL OF RIGHTS ACT OF 2015

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1058) to amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1058

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 "Taxpayer Bill of Rights Act of 2015".

SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FAMILIAR WITH AND ACT IN ACCORD WITH CERTAIN TAXPAYER RIGHTS.

(a) IN GENERAL.—Section 7803(a) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) EXECUTION OF DUTIES IN ACCORD WITH TAXPAYER RIGHTS.—In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

"(A) the right to be informed,

"(B) the right to quality service,

"(C) the right to pay no more than the correct amount of tax,

"(D) the right to challenge the position of the Internal Revenue Service and be heard,

"(E) the right to appeal a decision of the Internal Revenue Service in an independent forum,

"(F) the right to finality,

"(G) the right to privacy,

"(H) the right to confidentiality,

"(I) the right to retain representation, and

"(J) the right to a fair and just tax system.".

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 and to include extraneous material on H.R. 1058, currently under consideration.

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, today is tax day. We are bringing to the floor today a number of bills aimed at one thing, recognizing the fact that the IRS works for the taxpayer, not the other way around. It is their job in the Internal Revenue Service to make paying your taxes as easy as possible.

This marks the day that most Americans are sending their taxes in; but just ask any of these Americans who probably went to the mailbox today if it is getting any easier, ask them if the IRS is making it easier for them to fill out their forms to do their civic duty. They will tell you that it is clearly not how the IRS is working today.

We have learned a lot. We have conducted rigorous oversight, led by Mr. ROSKAM here, into the Internal Revenue Service, into how they operate. We have learned all too well that bureaucracies don't always do what is efficient; they do what is convenient—at least what is convenient for them.

What we are doing is telling the IRS that they are going to have to clean up their act. We are saying that we think most of these bills are common sense, and we are saying that it is pretty much simple, like don't target people because of their political beliefs, don't tax donations to tax-exempt groups, don't send taxpayer information to

your private email—simple stuff, things that citizens should automatically expect from the Internal Revenue Service but have not been getting lately.

□ 1345

That is why we are bringing these bills to the floor. It is so that we can put the taxpayer in front, so that we can put the taxpayer first, so that we can realign the balance so that the Internal Revenue Service, like any other government agency, works for the taxpayer and not the other way around.

I want to make one more point.

All of this confusion, all of this unfairness, and all of this frustration that we are sensing and that we see on tax day is because our Tax Code is an absolute mess. It is way too complicated. It punishes people for saving; it punishes people for investing; it punishes people for working—all of the things that we need in order to build a healthy economy. It is going in the wrong direction.

We need to make our Tax Code simpler. We need to make it fairer. We need to make it easier for people to comply with. We need to make it flatter. We need to make it more internationally competitive. We need to make it so that it can help our economy heal and grow more jobs. We think these bills are the right bills to put the taxpayers back in the driver's seat, to reassert their rights.

I just want to say how proud I am of the members of our committee—of Mr. ROSKAM, of Mr. MARCHANT, of Mr. MEEHAN, of Mr. HOLDING, of Mr. RENACCI, of Mr. KELLY—who all were involved in doing vigorous oversight of this government agency, who found problems, and who have acted on behalf of hard-working taxpayers to right these wrongs and to make sure that they don't happen again.

With that, Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. ROSKAM), the author of H.R. 1058, the chairman of the Oversight Committee, the person who is in charge of our investigation and who is a member of the Ways and Means Committee.

Mr. ROSKAM. Thank you, Mr. Chairman, for yielding.

Mr. Speaker, it is a very sobering thing to get a letter from the Internal Revenue Service and to not know what is inside. It is one thing if you go to the mailbox, and it is one of those ones that is a little bit colorful, and you say, Hey, that is a tax refund in there, and isn't that a delightful piece of mail? Everybody is happy to see that. Yet, when you get one of those other ones that is black and white and has all of that sort of nefarious print—and you know the kind I mean—it sends a chill through you.

Now, why does it send a chill through you? It sends a chill through you based on sort of the past disposition of the Internal Revenue Service. You get this feeling of: Is this an organization—is this an entity?—which has unbeliev-

able authority? Are they being fair? Are they treating me, as a taxpayer, the way I ought to be treated?

The reason this becomes so important is that we have got a tax compliance system in the United States 99 percent of which is voluntary. It is a remarkable thing that 99 percent of American taxpayers voluntarily pay their taxes, and yet they are paying taxes into a system in which their confidence is shaken, and it is shaken grievously. It is shaken so much that, on a bipartisan basis, Mr. Speaker, the Ways and Means Committee reported out on a voice vote these things on which Republicans and Democrats have come together. They have said we know one thing: we know what impunity looks like when we see it, and we see impunity has seeped into the culture at the Internal Revenue Service, and on a bipartisan basis, we are going to do something about it. I think this deeply resonates with the American public.

H.R. 1058, the Taxpayer Bill of Rights Act of 2015, has received input and support from Nina Olson of the National Taxpayer Advocate. Mr. Speaker, let me read a couple of sentences that she said about this.

She says: "A Taxpayer Bill of Rights would provide taxpayers with critical information to assist them in their dealings with the IRS, provide the IRS with foundational principles to guide employees in their dealings with taxpayers, and serve as a benchmark to help the IRS leadership and Congress monitor the extent of the agency's compliance with these rights."

In just the height of gracious understatement, she says this: "After a difficult period for the IRS, a Taxpayer Bill of Rights has the potential to restore taxpayers' trust in both the IRS and the tax system."

Mr. Speaker, here is what the Taxpayer Bill of Rights calls for. These would then be enumerated rights the taxpayers would have, and under this legislation, it would be the responsibility of the Commissioner of the Internal Revenue Service to make sure that these would be in place and that employees would be familiar with these and that the Internal Revenue Service would be acting in accordance with them. It is a list. Let me read it. It is brief, and you are going to love it:

The right to be informed; the right to quality service; the right to pay no more tax than the correct amount of tax; the right to challenge the position of the Internal Revenue Service and to be heard; the right to appeal a decision of the Internal Revenue Service in an independent forum; the right to finality; the right to privacy; the right to confidentiality; the right to retain representation; and the right to a fair and just tax system.

Mr. Speaker, we have a responsibility in Congress, and that is to recognize our role in this whole enterprise. Clearly, what has happened is the American public has delegated authority to us,

their elected representatives. We, in turn, and some of our predecessors, have delegated that authority to the Internal Revenue Service. I would argue—and, I think, on a bipartisan basis that argument is echoed—that that authority has been abused.

All right. So then what is the remedy?

The remedy is Congress comes together, as reflecting the American public, and it says, We are going to reclaim this. We are going to make this right. There is a whole series of bills today that, I think, will enjoy very, very strong support out of the House.

In closing, Mr. Speaker, I want to echo the theme that Chairman RYAN articulated. He said that we are reminded today that the Internal Revenue Service works for the public. The public does not work for the Internal Revenue Service.

I think that today's debate and the focus with which we on a bipartisan basis come to this is meant to do a couple of things. It is meant to restore confidence in an agency whose confidence has been undermined. It is meant to assert and assume a responsibility that we in Congress have, and it is meant to restore the confidence of the American people in the democratic process on an overall basis.

I thank the chairman for his leadership in bringing these bills before the committee, and I urge the passage of H.R. 1058.

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

I rise in support of H.R. 1058.

Today, this day, April 15, is the due date for Americans to file their tax returns. On this day, it is important for the House to consider a taxpayer bill of rights.

This legislation would ensure that Internal Revenue Service employees are familiar with the rights guaranteed to taxpayers under the Internal Revenue Code. These include the right to be informed, the right to be heard, the right to privacy, the right to appeal, and the right to a fair and just system.

Mr. Speaker, we must do all we can to protect taxpayers' rights. In addition to passing this act, Congress must ensure that the agency has the resources it needs to properly serve American taxpayers. This year, American taxpayers finally felt the shock of the billion-dollar cuts to the agency's budget. Taxpayers seeking assistance waited in lines for hours. Few could reach a live person when they called the help hotlines, and according to press reports—to written reports, television, newspapers, and magazines—in New York, the Internal Revenue Service office even ran out of paper to print extra tax forms after taxpayers waited in long lines for hours. That is not right. That is not fair. That is not just.

The Taxpayer Bill of Rights Act takes an important step in the right direction. It is timely and it is just. I hope that we can come together to make sure that our constituents are receiving the services and the protections they deserve.

Again, I thank the gentleman from Illinois and my Republican colleague—the chairman—and others for bringing this bill to the floor today.

I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. ROSKAM).

Mr. ROSKAM. Thank you, Mr. Chairman.

Mr. Speaker, I want to associate myself with the remarks of the ranking member, which are that the American public has an expectation that they are going to be treated with respect and with dignity. With that, I urge the passage of H.R. 1058.

Mr. LEWIS. Mr. Speaker, in closing, I support H.R. 1058, the Taxpayer Bill of Rights Act of 2015. On this tax day, we must do more for our taxpayers. I urge all of my colleagues on both sides of the aisle to vote “yes” for H.R. 1058.

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

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1058, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

IRS EMAIL TRANSPARENCY ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1152) to prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1152

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 “IRS Email Transparency Act”.

SEC. 2. IRS EMPLOYEES PROHIBITED FROM USING PERSONAL EMAIL ACCOUNTS FOR OFFICIAL BUSINESS.

No officer or employee of the Internal Revenue Service may use a personal email account to conduct any official business of the Government.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 within which to revise and extend their re-

marks and to include extraneous material on H.R. 1152, currently under consideration.

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.

I want to congratulate and thank Mr. MARCHANT of Texas, a member of the Ways and Means Committee, for bringing this issue to the floor. I want to thank the gentleman from Georgia, who is the ranking member of the subcommittee, for partnering, along with other members of the minority on the Ways and Means Committee, on this.

This is a perfect example of Congress’ seeing an abuse that was made and rectifying it, and that is why these laws are here.

For the purpose of explaining what this particular bill does, I yield such time as he may consume to the gentleman from Texas (Mr. MARCHANT).

Mr. MARCHANT. Thank you, Mr. Chairman, and thank you for your leadership in helping advance the IRS Email Transparency Act.

Mr. Speaker, we have an important responsibility in Congress to protect American taxpayers. That is what our constituents sent us here to do. I believe we have the opportunity to do that today. By moving forward this bill, we put safeguards in place for taxpayers, and we bring greater transparency and accountability to the IRS.

H.R. 1152 is a clear, straightforward bill that will prohibit the IRS’ officers and employees from using personal email accounts for official IRS business—a very commonsense thing.

This bill came as a result of the Ways and Means Committee’s investigation into the IRS’ targeting of taxpayers based on their political beliefs. Many of those wrongly targeted were in my district in Texas. The underlying issue of H.R. 1152 is about finding ways to fix the problem and ensuring that such abuses never happen again. This is something that will impact all Americans.

One of the abuses the committee discovered in our investigation was that some IRS employees used their personal, nonsecure email accounts to conduct official IRS business. In doing so, they also disclosed confidential taxpayer information.

□ 1400

Lois Lerner, a former IRS official at the center of the agency’s targeting scandal, routinely conducted official business involving taxpayer information on her personal email account. If that is not bad enough, nothing on her personal email is subject to official recordkeeping, which conveniently keeps taxpayer information outside the orbit of proper security.

Such reckless behavior by the IRS breaches the trust between the American people and their government. This

is wrong in principle and has failed in practice.

Currently, the IRS employee manual only says that sensitive but unclassified data can’t be emailed outside the IRS network, but it says nothing about an outright prohibition. In other words, it is bad practice, but it is not prohibited. It clearly didn’t stop Lois Lerner from betraying the confidence of the American taxpayer.

This bill makes it against the law for IRS employees to share confidential tax information on their personal email account. As I said at the outset, Congress has a responsibility to protect taxpayers. Just avoiding a repeat of past failures cannot be our ambition.

So let’s put commonsense safeguards in place, shine the light of transparency on the IRS, and provide greater accountability to the American people. The IRS Email Transparency Act does just that.

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

Mr. Speaker, I rise in support of H.R. 1152, the IRS Email Transparency Act.

In 2012, the Internal Revenue Service prohibited employees from using personal email accounts for governmental or official purposes. This bill simply makes this commonsense rule a Federal law.

H.R. 1152 responds to the investigation into the processing of tax-exempt applications. This investigation started nearly 2 years ago, in May 2013. To date, the agency has spent more than \$20 million to produce more than 1.3 million pages of documents, including 78,000 emails from Ms. Lois Lerner.

Mr. Speaker, to date, there has not been one shred of evidence produced to support the Republican claim that the processing of applications was politically motivated or intended to target the President’s political enemies. The inspector general even stated that no one outside of the agency was involved in setting the standards for processing tax-exempt applications. The delays experienced by groups were the result of incompetence at the agency in the Exempt Organizations Division.

I want to thank the gentleman from Texas (Mr. MARCHANT) and my Republican colleagues for bringing this bill to the floor today.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. Mr. Speaker, I thank the chairman for yielding.

One of the questions I get at home a lot is: How did the Lois Lerner scandal happen? How did it come to pass that that happened, and how do you make sure that it doesn’t happen again?

Mr. MARCHANT’s bill doesn’t deal necessarily with Lois Lerner 1.0, but it deals with Lois Lerner 2.0. So it is a prohibition against this very cavalier attitude that we have seen coming from the Internal Revenue Service, and

that is to be cavalier about taxpayer information. It hasn't just been leaked through emails. It has been leaked in other sources and in other ways and shapes and iterations, but the effect is the same, and the effect is devastating.

So this takes away any ambiguity that somebody can use their own private email account and begin to do official activity. If that is the bright line that is necessary, that is the bright line that Mr. MARCHANT's bill creates.

So what we want to make sure is that we do more than simply say Lois doesn't work here anymore, as if that is the remedy, but to actually change these underlying policies, reclaim this authority, and make sure that this can never happen again.

Mr. LEWIS. Mr. Speaker, I don't have any other speakers.

I yield back the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield such time as he may consume to the gentleman from Texas (Mr. MARCHANT) for the purpose of closing.

Mr. MARCHANT. Mr. Speaker, today is the day that we should declare that the IRS cannot take our personal tax information and put it on their private email account so that it could be subject to discovery by other people and people who will not observe and revere that information.

I urge passage today of H.R. 1152.

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

The SPEAKER pro tempore (Mr. DENHAM). The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1152, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

TAXPAYER KNOWLEDGE OF IRS INVESTIGATIONS ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1026) to amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1026

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 "Taxpayer Knowledge of IRS Investigations Act".

SEC. 2. RELEASE OF INFORMATION REGARDING THE STATUS OF CERTAIN INVESTIGATIONS.

(a) IN GENERAL.—Section 6103(e) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(11) DISCLOSURE OF INFORMATION REGARDING STATUS OF INVESTIGATION OF VIOLATION OF THIS SECTION.—In the case of a person who provides to the Secretary information indicating a viola-

tion of section 7213, 7213A, or 7214 with respect to any return or return information of such person, the Secretary may disclose to such person (or such person's designee)—

"(A) whether an investigation based on the person's provision of such information has been initiated and whether it is open or closed,

"(B) whether any such investigation substantiated such a violation by any individual, and

"(C) whether any action has been taken with respect to such individual (including whether a referral has been made for prosecution of such individual)."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to disclosures made on or after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 within which to revise and extend their remarks and include extraneous material on H.R. 1026, currently under consideration.

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

There was no objection.

Mr. RYAN of Wisconsin. At this time, I would like to thank Mr. KELLY, a member of the Ways and Means Committee, along with the minority ranking member for their diligence in uncovering this problem also. You are seeing a theme here, Mr. Speaker, which is both the Republican and Democratic side of the Ways and Means Committee in conducting oversight saw abuses that needed to be fixed. We are fixing these abuses so that they can't happen again, in this statute.

For the purpose of describing this particular legislation, I would like to yield such time as he may consume to the gentleman from Pennsylvania (Mr. KELLY), the author of the bill.

Mr. KELLY of Pennsylvania. I thank the chairman for yielding me this time.

Mr. Speaker, H.R. 1026, as has been described, this actually had come before Congress before. Dr. BOUSTANY and Mr. ROSKAM have presented this. This is about taxpayer knowledge of IRS investigations.

Now, this would make sense to almost everybody to understand what exactly has been going on. Under section 6103 in the Tax Code, it is a felony to disclose or to compromise people's tax information and give it to other groups to work with. We shouldn't have to pass laws like this; but unfortunately, laws are not made and governments are not run by angels but they are run by men, so we have to have oversight over what has happened.

This piece of legislation gives the same rights to those people whose information has been violated, whose information has been compromised, as is given to IRS personnel. We found out 2

years ago, and Dr. John Eastman really made the point of it for the National Organization for Marriage, their tax information on their people, their members, was given out, and it went to Human Rights Campaign. Now, you would think by the name of that that it makes sense, Human Rights Campaign, those are probably good people, but you cannot divulge private tax information to anybody else. It is a felony to do that. But section 6103 also prevented those whose tax information was divulged, they couldn't get information on it. They weren't allowed to even inquire and were not allowed to be informed of what was taking place. Did it in fact take place? Well, we knew it took place because it was out in the public.

Secondly, who was it who divulged it? We don't know. We can't talk to you about that because that is protected under the Tax Code.

Well, is there an investigation? We can't tell you that either, because that is protected. We can't tell you who it was who divulged it, who they divulged it to, is there an investigation or is there not an investigation. And at the end of it, was there proof found that this was actually done? If so, what is the penalty for it? Those are basic tenets of what we are as Americans.

So I submit to people, this is not a Republican or Democrat issue, as we know it—Mr. LEWIS is a good friend of mine—it is American tenets. It is what we firmly believe as Americans. Nobody should be able to do that to us; and if they do that to us, we should be able to inquire about the status of that. This piece of legislation gives every single taxpayer the same rights as those doing the investigation, those doing the leaks and the findings.

Now, if we are to restore the American people's confidence in our form of government, this is essential. We can't allow these things to happen and then say, well, we could have helped you except for one thing in the Tax Code, section 6103(e). What is going to happen, those people are going to look at us and say: I have absolutely no idea what you are talking about. We say: Well, we can't really let you know what happened.

So if it really is an American principle and if we really do need to have faith and trust and feel that we are all being treated the same way and in an honest way, and if that is the only way to restore the confidence that the people need to have and the trust they have in our form of government and those of us who they have sent to represent them, then this type of legislation has to take place.

I am so proud of what our Committee on Ways and Means is doing today under Chairman RYAN and under Mr. ROSKAM. What are we doing? We are protecting taxpayers and taxpayers' rights. This is so fundamentally American. This shouldn't be anything you even have to stop and think about.

So what we are proposing today under H.R. 1026 is that the taxpayers

have the same information and the same knowledge of what is going on with their accounts, what has been divulged, who divulged it, is there an ongoing investigation, what were the findings of that investigation and who is being held responsible, and more important than that, who is being held accountable? These are felonies. Until we get to the point where the American people have faith and trust in us again and restore their confidence, we have nothing.

In America's House, we as Members have got to make sure that every single day we safeguard the rights of every single American. Unfortunately, this has not taken place in the past, and we have to move forward with it.

I do know that today being April 15 is a day that most people dread. Listen, tax revenues are necessary. We need to have an agency to collect them. But by the same token, when it turns out that those people in that agency—and not all of them, but we have some people in there that are violating individuals' rights, then we have to come forward and we have to champion legislation that protects the same people who voted us into office and sent us to defend them.

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

Mr. Speaker, I rise in support of H.R. 1026, the Taxpayer Knowledge of IRS Investigations Act.

Earlier this afternoon, the House passed H.R. 1058, the Taxpayer Bill of Rights Act. Two of the rights included in that bill were the right to confidentiality, the right to be informed. This bill complements that legislation.

Generally, tax returns are confidential and may not be disclosed unless authorized by the Internal Revenue Code. Section 6103 of the Code provides certain exceptions. These do not include telling a taxpayer if there has been an unauthorized disclosure of his or her tax return information. Fines, criminal penalties, or both apply to the unauthorized inspection or disclosure of tax return information.

H.R. 1026 would allow the Internal Revenue Service to update a taxpayer on the status of investigations of unauthorized disclosure of his or her tax return. They would be allowed to know whether the investigation started, is open, or is closed.

This is a simple, commonsense bill. Taxpayers have a right to know if their tax return information has been compromised.

□ 1415

I want to thank my friend, the gentleman from Pennsylvania, my Republican colleague; the ranking member of the subcommittee; and the chairman for bringing this bill to the floor today.

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

Mr. RYAN of Wisconsin. Mr. Speaker, may I inquire as to how much time is remaining on each side, please?

The SPEAKER pro tempore. The gentleman from Wisconsin (Mr. RYAN) has

17½ minutes remaining, and the gentleman from Georgia (Mr. LEWIS) has 18 minutes remaining.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself 4 minutes.

This one, this case, really boils my blood. Let me just try and describe in a simple way what Mr. KELLY is fixing here and what happened to honest, hard-working taxpayers in America in this case.

There is an organization that is a nonprofit organization advocating freely in our free speech society for their view on a cause—I won't even say what cause it is—advocating for their view, a charitable nonprofit.

The Internal Revenue Service took their confidential filing and list of their donors to their cause, and the Internal Revenue Service broke the law and leaked it to an outside individual not with the Internal Revenue Service. This list of donors to this cause went out on the Internet. It was released to the public by the opponents of this cause.

Guess what happened. The people who confidentially, privately donated—exercising their free speech rights to advocate for a cause—found themselves intimidated, found themselves harassed because their personal, private information had been released by the IRS to the public.

This organization asked the Internal Revenue Service: What just happened? How did this private document with the private information of our donors to our cause get out there on the Internet and hosted on the page by our opponents of our cause?

The Internal Revenue Service in turn said: We can't answer your question.

The advocates of the cause, trying to defend the privacy of their donors—a free speech right—said: Well, are you investigating this? Are you looking into this? Are you holding somebody responsible? Is there an investigation into how this private information got out on the Internet?

They said: We can't answer that question.

Unbelievable—that is not freedom; that is not liberty. That is not how this IRS will ever act again if we have any say-so over this.

That is why Mr. KELLY is writing this bill, to make sure that people's privacy is protected and that it is not leaked to the public or to the opponents of a cause that they care about.

I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. Mr. Speaker, you are noticing a theme here, and that is intimidation and impunity. That is a bad combination when a culture of impunity develops and an agency says: We can do what we want, when we want, and how we want to; and we can intimidate who we want, how we want, and when we want to.

Said another way, here is what the IRS did: the IRS broke the law, and then they used the law to conceal it.

They broke the law, and they used the law. That is a manipulation. That is a manipulation that no side of this Congress is going to stand for.

That is a manipulation that has to be answered. That is a manipulation that has to be put down, that we cannot be complicit with. You cannot break the law and then use the law to conceal it. That is exactly what happened in this case.

In other words, the IRS releases this information in violation of the law; and then, when they are asked about it, they say: Well, we would just love to tell you about it, but it is against the law for us to tell you about it.

That is ridiculous. That is so jarring that now we have had a situation and we have had a culture that has developed over a period of time at the Internal Revenue Service where breaking the law and using the law to conceal it is considered what? It is considered normal.

I am proud of the House today because the sensibilities of the House of Representatives is to say that is not normal, that is not acceptable, that is not right, and that will not be tolerated.

Mr. LEWIS. Mr. Speaker, I support the piece of legislation.

I yield back the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield the balance of my time to the gentleman from Pennsylvania (Mr. KELLY) for the purpose of closing.

Mr. KELLY of Pennsylvania. Mr. Speaker, I agree with everything my colleagues have said. I think Americans need to look at what is going on in their House—America's House—today and to understand that we do understand the difference between right and wrong. We also understand that sometimes absolute power corrupts absolutely.

We started years ago looking into this. We still don't have all the answers. I would just tell some of our fellow citizens that we are not done yet because we knew those things have happened.

I think what the chairman has expressed and Mr. ROSKAM has expressed is the outrage we feel because it is not only our responsibility, it is our duty to protect every single one of America's citizens. To divulge the information that was divulged and to do it in such a way to use the law to break the law makes absolutely no sense to any of us.

This isn't really about either side of the aisle. This is about all of us, together, doing what is right for the American people. This should reaffirm to the American people that we are here acting in their best interest and defending them every single day that we sit in session and that we sit in office.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr.

RYAN) that the House suspend the rules and pass the bill, H.R. 1026, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

ENSURING TAX EXEMPT ORGANIZATIONS THE RIGHT TO APPEAL ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1314) to amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1314

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 "Ensuring Tax Exempt Organizations the Right to Appeal Act".

SEC. 2. ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATIONS OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS.

(a) IN GENERAL.—Section 7123 of the Internal Revenue Code of 1986 is amended by adding at the end of the following:

"(c) ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATION OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS.—

"(1) IN GENERAL.—The Secretary shall prescribe procedures under which an organization which claims to be described in section 501(c) may request an administrative appeal (including a conference relating to such appeal if requested by the organization) to the Internal Revenue Service Office of Appeals of an adverse determination described in paragraph (2).

"(2) ADVERSE DETERMINATIONS.—For purposes of paragraph (1), an adverse determination is described in this paragraph if such determination is adverse to an organization with respect to—

"(A) the initial qualification or continuing qualification of the organization as exempt from tax under section 501(a) or as an organization described in section 170(c)(2),

"(B) the initial classification or continuing classification of the organization as a private foundation under section 509(a), or

"(C) the initial classification or continuing classification of the organization as a private operating foundation under section 4942(j)(3)."

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to determinations made on or after May 19, 2014.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 within which to revise and extend their remarks and include extraneous material on H.R. 1314, currently under consideration.

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.

I thank the gentleman from Pennsylvania (Mr. MEEHAN) for his work in crafting this legislation and for bringing it to the floor. This, too, is one of the important things that we needed to do to restore some trust and confidence and accountability at the Internal Revenue Service.

For the purpose of describing the legislation, I yield such time as he may consume to the gentleman from Pennsylvania (Mr. MEEHAN).

Mr. MEEHAN. I thank the chairman for his recognition and support of this very, very—once again—thematically important bill.

Mr. Speaker, I rise today in support of what is commonsense legislation, H.R. 1314. What it does is gives tax-exempt status applicants whose application is denied the right to appeal that decision. That seems fundamental, doesn't it, in a country like ours, where the Constitution built within it the concept of the right to petition your government for the decisions that they make.

The purpose of the legislation is simple. What it will do is codify in statute the requirement for the IRS to create a mechanism by which 501(c) organizations—tax-exempt organizations—if they get an adverse determination of their tax-exempt status, they can request an administrative appeal to the agency's internal Office of Appeals.

My colleague from Illinois talked about the concept here of impunity. To me, this is a lot of what this speaks to. The idea that an administrative agency—in this case, the IRS—will take this application and then would make a decision—it was because of the good work that was done in the previous Congress by this committee and the Oversight Subcommittee of this committee, that they exposed the reality that, in many cases, these particular appeals, these particular decisions, were being made after the applicant was being targeted because of the fact that they had chosen to express particular political views in the context of their application.

What was done was that those applications, once denied, were diverted to a different part of the structure in which they went to die. That made the IRS the judge; the jury; and, in fact, the executioner because you were done with respect to your application. There was no place else to go.

Now, I have to say that, when this came to light because of the work of this committee, the IRS did issue interim guidance in May 2014 that ensured that all groups subject to a denial would have the right to appeal the decision.

This bill today, H.R. 1314, codifies that guidance into law so there is no

ambiguity and that, once again, we don't have the ability of the IRS to indiscriminately and sua sponte make their own decisions about when American taxpayers should have the right to be able to petition for an appeal of an adverse decision.

Mr. Speaker, I will enter in the RECORD a letter from the Small Business and Entrepreneurship Council which supports the legislation.

The group writes: "H.R. 1314 is an important bill as it allows taxpayers an additional right to petition their government when they disagree with a decision."

That is the fundamental challenge that we have to the impunity which has been taking place.

SMALL BUSINESS AND
ENTREPRENEURSHIP COUNCIL,
Vienna, VA, April 13, 2015.

Hon. PAT MEEHAN,
Cannon Building,
Washington, DC.

DEAR REPRESENTATIVE MEEHAN: The Small Business and Entrepreneurship Council is pleased to support H.R. 1314, a bill that would allow for an appeals process for those organizations that are denied tax-exempt status by the Internal Revenue Service (IRS).

H.R. 1314 is an important bill as it allows taxpayers an additional right to petition their government when they disagree with a decision by the IRS to deny tax-exempt status. Given the clear and well-documented bias by IRS staff that thwarted and delayed the approval of organizations based on their ideology, more accountability and protection for taxpayers is needed. H.R. 1314 provides that check.

Thank you for your leadership on this important issue.

Sincerely,

KAREN KERRIGAN,
President & CEO.

Mr. MEEHAN. I urge my colleagues, as they have on our subcommittee and our committee with their unanimous support from both sides of the aisle, to support this commonsense taxpayer protection and to send an unmistakable signal to the American taxpayers that they should not be targeted by the IRS for their political views.

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

Mr. Speaker, I rise in support of H.R. 1314. Currently, not all 501(c) organizations are able to appeal decisions regarding the application for tax-exempt status; instead, the right to appeal depends on whether the application was processed inside the Internal Revenue Service.

This bill would give the right of an administrative appeal to all organizations that apply for tax-exempt status. It is a good, commonsense bill. I urge all of my colleagues on both sides of the aisle to vote "yes" on H.R. 1314, and I thank the chair of our full committee and the sponsor of this bill.

I reserve the balance of my time.

Mr. RYAN of Wisconsin. I thank the gentleman from Georgia as well for his comments.

Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. Mr. Speaker, I thank the chairman for yielding.

This is a classic example of the IRS basically putting the American taxpayers in a nice little cul de sac. They would come in; you would have a process, and they would review something and so forth and so on.

Then rather than moving you through where you could get a disposition, rather than moving you through to where you could get an answer, rather than moving you through so you knew that there was somebody unbiased that was looking at something, they essentially moved you into a cul de sac and just kind of let you walk around the neighborhood for a while and not particularly caring about the disposition of this.

□ 1430

I want to say, Mr. Speaker, these bills that we are discussing today, many of them were authored and have been highlighted and brainstormed by Dr. CHARLES BOUSTANY, the former chairman of the Oversight Subcommittee. And now, on a bipartisan basis, folks have come together.

So I want to congratulate Mr. MEEHAN for the procedure by which this has now been expedited and the expectation that people will be fairly considered and fairly reviewed and that they won't be stuck in a cul-de-sac with no way out.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I yield the balance of my time to the gentleman from Pennsylvania (Mr. MEEHAN) for the purpose of closing.

Mr. MEEHAN. Mr. Speaker, I think the point has been made very articulately by all of the speakers who have talked about what really is a fundamental and simple issue, which is the right to appeal to your government.

What concerned me the most when we began to look at what occurred with the IRS conduct in the context of the applications by the organizations which were denied based on their perceived political views or religious views, that the process for these particular applicants was changed; that it went to a different division, where, as my colleague from Illinois identified, it went to die in the cul-de-sac.

So this is a question of fundamental fairness, that every American taxpayer should have the right to be treated equally. That is all we are asking for here, fundamental, equal treatment, and the right, when you disagree with the decision by an IRS administrative official, to have somebody else question that decision.

That is fundamental. It is simple. It is basic American, and I am very proud that we have colleagues from both sides of the aisle who have joined together to petition to assure that that right is codified into law. That is what we accomplish today.

I am grateful for the support of all of my colleagues and the leadership of the

chairman of the subcommittee, who has been helping to bring to light these abuses. I urge my colleagues to support the legislation.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1314, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

IRS BUREAUCRACY REDUCTION AND JUDICIAL REVIEW ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1295) to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1295

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 "IRS Bureaucracy Reduction and Judicial Review Act".

SEC. 2. ORGANIZATIONS REQUIRED TO NOTIFY SECRETARY OF INTENT TO OPERATE AS 501(c)(4).

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

"SEC. 506. ORGANIZATIONS REQUIRED TO NOTIFY SECRETARY OF INTENT TO OPERATE AS 501(c)(4).

"(a) IN GENERAL.—An organization described in section 501(c)(4) shall, not later than 60 days after the organization is established, notify the Secretary (in such manner as the Secretary shall by regulation prescribe) that it is operating as such.

"(b) CONTENTS OF NOTICE.—The notice required under subsection (a) shall include the following information:

"(1) The name, address, and taxpayer identification number of the organization.

"(2) The date on which, and the State under the laws of which, the organization was organized.

"(3) A statement of the purpose of the organization.

"(c) ACKNOWLEDGMENT OF RECEIPT.—Not later than 60 days after receipt of such a notice, the Secretary shall send to the organization an acknowledgment of such receipt.

"(d) EXTENSION FOR REASONABLE CAUSE.—The Secretary may, for reasonable cause, extend the 60-day period described in subsection (a).

"(e) USER FEE.—The Secretary shall impose a reasonable user fee for submission of the notice under subsection (a).

"(f) REQUEST FOR DETERMINATION.—Upon request by an organization to be treated as an organization described in section 501(c)(4), the Secretary may issue a determination with respect to such treatment. Such request shall be treated for purposes of section 6104 as an application for exemption from taxation under section 501(a)."

(b) SUPPORTING INFORMATION WITH FIRST RETURN.—Section 6033(f) of such Code is amended—

(1) by striking the period at the end and inserting ", and",

(2) by striking "include on the return required under subsection (a) the information" and inserting the following: "include on the return required under subsection (a)—

"(1) the information", and

(3) by adding at the end the following new paragraph:

"(2) in the case of the first such return filed by such an organization after submitting a notice to the Secretary under section 506(a), such information as the Secretary shall by regulation require in support of the organization's treatment as an organization described in section 501(c)(4)."

(c) FAILURE TO FILE INITIAL NOTIFICATION.—Section 6652(c) of such Code is amended by redesignating paragraphs (4), (5), and (6) as paragraphs (5), (6), and (7), respectively, and by inserting after paragraph (3) the following new paragraph:

"(4) NOTICES UNDER SECTION 506.—

"(A) PENALTY ON ORGANIZATION.—In the case of a failure to submit a notice required under section 506(a) (relating to organizations required to notify Secretary of intent to operate as 501(c)(4)) on the date and in the manner prescribed therefor, there shall be paid by the organization failing to so submit \$20 for each day during which such failure continues, but the total amount imposed under this subparagraph on any organization for failure to submit any one notice shall not exceed \$5,000.

"(B) MANAGERS.—The Secretary may make written demand on an organization subject to penalty under subparagraph (A) specifying in such demand a reasonable future date by which the notice shall be submitted for purposes of this subparagraph. If such notice is not submitted on or before such date, there shall be paid by the person failing to so submit \$20 for each day after the expiration of the time specified in the written demand during which such failure continues, but the total amount imposed under this subparagraph on all persons for failure to submit any one notice shall not exceed \$5,000."

(d) CLERICAL AMENDMENT.—The table of sections for part I of subchapter F of chapter 1 of such Code is amended by adding at the end the following new item:

"Sec. 506. Organizations required to notify Secretary of intent to operate as 501(c)(4)."

(e) LIMITATION.—Notwithstanding any other provision of law, any fees collected pursuant to section 506(e) of the Internal Revenue Code of 1986, as added by subsection (a), shall not be expended by the Secretary of the Treasury or the Secretary's delegate unless provided by an appropriations Act.

(f) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to organizations which are described in section 501(c)(4) of the Internal Revenue Code of 1986 and organized after the date of the enactment of this Act.

(2) CERTAIN EXISTING ORGANIZATIONS.—In the case of any other organization described in section 501(c)(4) of such Code, the amendments made by this section shall apply to such organization only if, on or before the date of the enactment of this Act—

(A) such organization has not applied for a written determination of recognition as an organization described in section 501(c)(4) of such Code, and

(B) such organization has not filed at least one annual return or notice required under subsection (a)(1) or (i) (as the case may be) of section 6033 of such Code.

In the case of any organization to which the amendments made by this section apply by reason of the preceding sentence, such organization

shall submit the notice required by section 506(a) of such Code, as added by this Act, not later than 180 days after the date of the enactment of this Act.

SEC. 3. DECLARATORY JUDGMENTS FOR 501(c)(4) ORGANIZATIONS.

(a) *IN GENERAL.*—Section 7428(a)(1) of the Internal Revenue Code of 1986 is amended by striking “or” at the end of subparagraph (C) and by inserting after subparagraph (D) the following new subparagraph:

“(E) with respect to the initial classification or continuing classification of an organization described in section 501(c)(4) which is exempt from tax under section 501(a), or”.

(b) *EFFECTIVE DATE.*—The amendments made by this section shall apply to pleadings filed after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 within which to revise and extend their remarks and include extraneous material on H.R. 1295, currently under consideration.

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 would like to thank Mr. HOLDING for bringing this bill to the floor, bringing it through committee.

I would like to thank the ranking member from Georgia as well for his support.

Mr. Speaker, I yield such time as he may consume to the gentleman from North Carolina (Mr. HOLDING) for the purpose of describing his bill.

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

H.R. 1295, the IRS Bureaucracy Reduction and Judicial Review Act, has two simple goals. First, it will provide newly formed 501(c)(4) organizations with a mandatory yet simple process for registering with the IRS. Within 60 days of establishment, a new 501(c)(4) will be required to provide notice of formation and intent to the IRS. The IRS, in return, must issue an acknowledgement of receipt to the notifying organization.

Second, this legislation would offer 501(c)(4)s the ability to seek judicial review should the IRS deny their application for recognition, fail to act on the application, or inform an organization that it is considering revoking or adversely modifying its tax-exempt status. This would be conducted under the 7428 declaratory judgment procedure that is currently afforded to other tax-exempt organizations.

Mr. Speaker, it is important to note that this legislation does not change the requirement for 501(c)(4)s to file an annual 990 or alter any of the other reporting requirements currently mandated for 501(c)(4)s.

Now, thanks to the efforts of Chairman ROSKAM of the Oversight Subcommittee, leading a team of us, we know that last year the IRS spent nearly 10,000 hours reviewing 501(c)(4)s. So this legislation before us would simplify the review process for the IRS and allow them to better focus their resources on the thousands—thousands, Mr. Speaker—of 501(c)(3) applications which are outstanding and languishing for review.

So I urge the support of this bill, and I thank the chairman.

Mr. LEWIS. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, I rise in support of H.R. 1295. I support the improvements the bill makes to the taxpayers' exempt process for social welfare organizations.

Under current law, social welfare organizations are not required to file for tax-exempt status with the Internal Revenue Service, although many organizations do apply for greater certainty. From 2009 to 2012, the number of social welfare organizations applying for tax-exempt status nearly doubled, from 1,800 to 3,400 requests.

But for an organization that simply starts operating as a social welfare organization without applying for tax exemption, the agency does not have any information on the organization until it files its annual information return. This return, known as Form 990, may not be due until more than a year after the organization has already been operating.

This bill, which I think is a good bill, is a commonsense bill, requires all social welfare organizations to file a notice of formation with the agency no later than 60 days after the organization is established. The intent is to provide the agency with certain key information.

I believe this bill could have done more. Currently, social welfare organizations are permitted to engage in political campaigns. However, an organization's primary work cannot be engaging in political activities.

I am concerned that the information required to be provided to the agency under this bill, and in the first annual information return, may not be sufficient. It is important that the agency can clearly identify all cases in which the organizations engage in an inappropriate amount of political activity.

To address this concern, the bill should require these organizations to indicate whether they engage or intend to engage in political activity.

Although this bill does not go far enough, I support the improvement it makes. I urge all of my colleagues on both sides of the aisle to vote “yes” for H.R. 1295.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. Mr. Speaker, I thank Chairman RYAN for yielding.

Congressman HOLDING's idea is a great idea, and we should enact it with dispatch and get it done with. And the reason is, according to the IRS, their 2014 data book—this is published by the Internal Revenue Service—they have said that they have spent 10,000 hours reviewing 4,000 applications for 501(c)(4) organizations, which sounds sort of interesting.

Except there is a plot trap. And you know what the plot trap is? They only said “no” to eight of them.

So, said another way, the way PETER ROSKAM thinks about the world, that is 10,000 hours of a complete waste of time. That is 10,000 hours from an organization that is saying, Oh, we are just begging for mercy, and we are not able to meet these claims, and we are not able to make these calls.

Now, I have got an email here that the Commissioner sent out to all the IRS employees at the beginning of this year. It is January 13, 2015. And you know how normally, around a dinner table, when people say, Hey, you know, it is getting really tough out there. We are going to have to do what? We are going to have to do more with less.

That is what we do, as Americans, don't we? We do more with less. That is who we are as a people.

But that is not the Internal Revenue Service. Oh, no, no, no, no, no. They don't disappoint. You know what the Internal Revenue Service says?

We are going to do less with less. We are going to do less with less.

So this is an organization, now, that has spent 10,000 hours of taxpayer time, completely squandering it. Stay tuned next week, and come to the Oversight Subcommittee, where you are not going to be disappointed when you learn more things about the IRS budget and some of the things that we are going to be discussing.

But my point is this: Representative HOLDING's concept says, this is a complete waste of time. Let's clean this up. Let's free up 10,000 hours so that we can do more with less and reject the IRS notion that the best that they can do is to do less with less.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I yield the balance of my time to the gentleman from North Carolina (Mr. HOLDING) for the purpose of closing on his bill.

Mr. HOLDING. Mr. Speaker, I want to thank the distinguished gentleman from Georgia for the support of this bill.

I thank the chairman, Mr. ROSKAM, of the subcommittee, for the support of this bill because, by streamlining the registration process for newly formed 501(c)(4)s with the IRS and providing them with the ability to seek judicial review similar to such review that other tax-exempt organizations have, we can have a process, Mr. Speaker, that is both simpler and fairer for the folks who want to get involved in their communities and across the Nation.

Civic engagement should not require jumping over hurdles or a long, drawn-out review process by the IRS. If you play by the rules, the IRS should not be a hindrance to your activities.

So, once again, I urge support of this bill.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1295, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

PREVENT TARGETING AT THE IRS ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 709) to provide for the termination of employment of employees of the Internal Revenue Service who take certain official actions for political purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 709

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 "Prevent Targeting at the IRS Act".

SEC. 2. TERMINATION OF EMPLOYMENT OF INTERNAL REVENUE SERVICE EMPLOYEES FOR TAKING OFFICIAL ACTIONS FOR POLITICAL PURPOSES.

(a) *IN GENERAL.—Paragraph (10) of section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 is amended to read as follows:*

"(10) performing, delaying, or failing to perform (or threatening to perform, delay, or fail to perform) any official action (including any audit) with respect to a taxpayer for purpose of extracting personal gain or benefit or for a political purpose."

(b) *EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.*

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 within which to revise and extend their remarks and include extraneous material on H.R. 709, currently under consideration.

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 such time as he may consume to

the gentleman from Ohio (Mr. RENACCI) to describe the contents of his bill, and thank Mr. RENACCI for bringing this issue to our attention, for crafting this legislation, for moving it through committee on a bipartisan basis.

□ 1445

Mr. RENACCI. I thank the chairman.

Mr. Speaker, I rise today to urge approval of H.R. 709, the Prevent Targeting at the IRS Act.

This bipartisan legislation has over 50 cosponsors and actually passed by voice vote in a previous Congress. I think the overwhelming support for this legislation shows that the vast majority of Members, regardless of their party affiliation, believe the IRS should be above politics.

Congress has already acted to create a list of fireable offenses at the IRS. In 1998, the IRS Restructuring and Reform Act passed by a vote of 402–8. It sought to bring accountability to the IRS by allowing for the immediate termination of IRS employees who engage in the so-called "10 deadly sins" against taxpayers. Many of the Members in Congress today supported those reforms back then.

Unfortunately, while that legislation covers many offenses, it did not include political targeting. I have no doubt this was a simple oversight.

This is not a partisan issue. I cannot imagine any Member would support a process for removing an employee for bad behavior but somehow not consider political targeting to be a bad enough behavior. It is absolutely unacceptable for a government official to consider the political leanings of any taxpayer when conducting official business. If a Federal employee engages in political targeting, that employee should be fired. It is that simple.

My legislation will make sure of it. It specifically spells out that any IRS employee, regardless of political affiliation, who targets a taxpayer for political purposes will immediately be relieved of his or her duties. If you work for the IRS, you cannot target taxpayers for political purposes. There should be no controversy in that.

This legislation does not change any of the procedures for removing an IRS agent. It just adds "political targeting" to the list of the 10 deadly sins already in existence.

Though it has been nearly 2 years since we learned that the IRS targeted individuals based on their political beliefs, the American public's lack of trust in this Federal agency remains—and rightly so. Political targeting contradicts the very principles this country was founded upon, and there is no room for it in our democracy. It will not be tolerated.

The IRS needs this legislation; the entire Federal Government needs this legislation; and, most importantly, the American people need this legislation. They need to know that they will not be targeted by their government for political purposes. They need to know

that those who are entrusted with the vast power of the Federal Government will act in a responsible and professional manner and will be reprimanded if they don't. They need to know that the government is accountable to them and not the other way around.

I urge all Members to support this commonsense legislation.

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

Mr. Speaker, I rise in support of H.R. 709. This legislation removes certain protections that are otherwise available to Federal employees if an employee conducts his or her official duties with the intent to extract personal gain or for a political purpose.

H.R. 709 responds to the investigation into the processing of tax-exempt applications. This investigation started nearly 2 years ago, in May of 2013. To date, the agency has spent more than \$20 million to produce more than 1.3 million pages of documents, including 78,000 emails from Lois Lerner.

Mr. Speaker, to date, there has not been one shred of evidence produced to support the Republican claim that the processing of applications was politically motivated or intended to target the President's political enemies.

The inspector general even stated that no one outside the agency was involved in setting the criteria for processing tax-exempt applications. The delays experienced by groups were the result of incompetence at the agency in the Exempt Organizations Division.

I urge all of my colleagues on both sides of the aisle to vote "yes" for H.R. 709.

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

Mr. RYAN of Wisconsin. At this time, I yield 2 minutes to the gentleman from Kansas (Mr. HUELSKAMP).

Mr. HUELSKAMP. Mr. Speaker, I thank the chairman, and I appreciate my colleague from Ohio bringing forth this important legislation.

"If men were angels, no government would be necessary. If angels were to govern men, neither external nor internal controls on government would be necessary." James Madison wrote these words 227 years ago in his 51st Federalist Paper. It is an elegant way of expressing an ugly truth, that a government of the people cannot always be trusted to do right by the people and, thus, must hold itself in check for the sake of the people.

When Madison penned the Federalist Papers, it was with a fresh view of what the British Parliament did to exert government control over the lives of the colonists, leading to the famous Boston Tea Party and, ultimately, a revolution.

The targeted discrimination and unfair treatment of conservative organizations with the words "Tea Party" and others in their names that took place at the IRS under the direction of Lois Lerner shows what happens when government no longer feels accountable to the people and when the Constitution becomes simply a list of suggestions. Agencies can then become a

political weapon for one party to use against the other.

It is sad that we actually have to pass legislation to address these inexcusable actions. Every employee of the IRS, of this entire Federal Government, is ultimately a public servant. Once you stop serving the public and start serving political agendas, it is time for you to do something else.

This bill will add targeting taxpayers for political purposes to the list of the 10 things that can get you fired as an employee of the IRS.

I am not sure what is more upsetting about that sentence: that our government is so bureaucratic that only 10 things might get you fired at the IRS, or that political discrimination wasn't already one of those things.

I urge my colleagues to support this straightforward, commonsense measure.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 4 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. I thank the chairman for yielding.

Mr. Speaker, I want to tell you a story. I want to take you back to 1996. A friend of mine in Illinois, my former law partner, Al Salvi, was running for the United States Senate. He loaned himself some money to his campaign.

The Federal Election Commission—a different agency than we are talking about, but stick with me. This is like a 'Seinfeld' episode. It is all going to come together at the end. The Federal Election Commission said: You did that the wrong way. You violated Federal election law. They placed him under investigation. World War II headlines in the Chicago papers. He goes on, and he loses the election for the United States Senate.

Now, political scientists can debate whether he would have won or whether he would have lost, but let's face it, being under investigation by the Federal Election Commission generally does not help you win a political campaign.

At the end of that campaign, the Federal Election Commission came and they made a very large settlement demand. I don't remember off the top of my head how many hundreds of thousands of dollars they were demanding from him, but he said: I didn't do anything wrong, and I am not going to pay you any money.

The Federal Election Commission said: That is fine. We are going to sue you—which they did. They filed a lawsuit against him in Federal court. A Federal judge reads the pleadings, dismisses the case—against the Federal Election Commission—and finds in favor of Al Salvi.

You would think that this drama all ended there. Oh, no, no, no. The Federal Election Commission came back, and they said: Well, we know you won, but we are still going to make a settle-

ment demand of you. We are going to lower the amount, but we are still going to make a demand because, if you don't pay us, we are going to appeal the judge's ruling.

Al Salvi is a pretty sophisticated lawyer. He talked to the lawyer at the other end of the line and said to that person: Let me talk to the person who had authority on this case because you don't understand. I won; you lost. I am not going to pay you any money. Let me talk to the person with authority on the case at the Federal Election Commission.

That person got on the phone with Al Salvi and said this: If you pledge never to run for office again, we will drop this case.

Al Salvi said: Put that in writing.

The person said: We don't put that in writing, and we never lose.

That person was Lois Lerner.

Now, you take that disposition, you take that attitude, you take that long arm of a bureaucrat who reaches into the sanctity of the ballot booth, and you've got a real problem. And you up the wattage on that, you move her over and you give her the type of authority that not the Federal Election Commission has, but the Internal Revenue Service to grab somebody by the throat and to do whatever they want with them, with the possibility of imprisoning them, that is a problem. That is a problem that the gentleman from Ohio, Representative RENACCI, is trying to make go away.

We had a hearing in the last Congress. I hear a lot of testimony. We all hear a lot of testimony. But this testimony was inspirational to me because these were people that came in before our committee.

Committee members, you will remember this.

They told us about how they had been targeted. But you know what was the most incredible thing? They kept faith with their country when it didn't look like their country had kept faith with them. They said: This isn't America. My America doesn't target me. My America doesn't shun me out of the public square.

But you know the one that got the most attention in my mind was the pro-life group in Iowa who was asked by the Internal Revenue Service: Tell us about your organization; tell us about your activity.

They gave a list of activities, and one of the activities they said was: We have prayer meetings.

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

Mr. RYAN of Wisconsin. I yield the gentleman an additional 2 minutes.

Mr. ROSKAM. We have prayer meetings.

And the IRS said: In writing, under penalty of perjury, tell us about your prayer meetings.

The hair on the back of my neck is tingling at this moment as I am describing this to you because it is so scandalous.

Mr. RYAN of Wisconsin. Will the gentleman yield?

Mr. ROSKAM. I yield to the gentleman.

Mr. RYAN of Wisconsin. I believe the specific question from the IRS to the pro-life group from Iowa was: What do you pray about?

Mr. ROSKAM. So can you imagine that? You are a nice little group, minding your own business, in Iowa, with a point of view, and the Internal Revenue Service starts roughing you up?

This targeting is insidious. This targeting is poisonous. This targeting is without a defender. There is nobody who is getting up on this floor today—no voice is saying, "Oh, yes. Let him do it. It is fine. It will all settle out." Not the ranking member, he is not defending this. There was nobody. Not the chairman, he is not defending this.

Everybody in this House should all be saying that we all have the right to come in and make our arguments and try to persuade the public to vote for us, and it should be never a bureaucrat who manipulates and uses power to an end and abuses somebody who, by good faith, is coming into this process.

This is an incredibly important piece of legislation. I urge its passage.

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

This one is the one that really takes the cake with us because we recognized a persistent pattern of targeting and harassment by the Internal Revenue Service over groups, and the only thing that grouped these groups together, the only thing that was similar, was their political persuasion, their political beliefs.

So the question that I get asked a lot from hard-working taxpayers in Wisconsin is: Did the IRS really target people based on their political beliefs? And the answer is: Absolutely yes, they did.

That is tyrannical; that is beyond the pale; and that, with the passage of this bill, will be illegal. It will make it extremely clear, no ifs, ands, or buts.

And let me tell you one other thing, Mr. Speaker. There is still a long ways to go with the investigation that is still underway, but what we already know is that this targeting happened. People were targeted based on their political beliefs, and this law makes that a crime.

With that, I yield such time as he may consume to the gentleman from Ohio (Mr. RENACCI) for the purpose of closing.

Mr. RENACCI. Mr. Speaker, I want to thank the chairman; I want to thank the gentleman from Illinois for his comments; and I want to thank the gentleman from Georgia, my colleague from the other side.

□ 1500

Look, it is pretty simple. It is unacceptable for a government official to consider the political leanings of any taxpayer when conducting official business. If a federal employee engages in

political targeting, that employee should be fired. It is that simple.

With that, Mr. Speaker, I urge the Members to support H.R. 709 to prevent targeting of the IRS, a commonsense piece of legislation.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 709, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

FAIR TREATMENT FOR ALL GIFTS ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1104) to amend the Internal Revenue Code of 1986 to provide a deduction from the gift tax for gifts made to certain exempt organizations, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1104

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 "Fair Treatment for All Gifts Act".

SEC. 2. DEDUCTION FROM GIFT TAX FOR GIFTS MADE TO CERTAIN EXEMPT ORGANIZATIONS.

(a) *IN GENERAL.*—Section 2522(a) of the Internal Revenue Code of 1986 is amended by striking the period at the end of paragraph (4) and inserting a semicolon and by inserting after paragraph (4) the following new paragraph:

"(5) an organization described in paragraph (4), (5), or (6) of section 501(c) and exempt from tax under section 501(a)."

(b) *EFFECTIVE DATE.*—The amendments made by subsection (a) shall apply to gifts made after the date of the enactment of this Act.

(c) *NO INFERENCE.*—Nothing in the amendments made by subsection (a) shall be construed to create any inference with respect to whether any transfer of property (whether made before, on, or after the date of the enactment of this Act) to an organization described in paragraph (4), (5), or (6) of section 501(c) of the Internal Revenue Code of 1986 is a transfer of property by gift for purposes of chapter 12 of such Code.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 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 within which to revise and extend their remarks and include extraneous material on H.R. 1104, currently under consideration.

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 such time as he may consume to the gentleman from Illinois (Mr. ROSKAM), the chairman of the Oversight Subcommittee and the author of this bill for the purpose of describing his bill.

Mr. ROSKAM. Mr. Speaker, I have a riddle for you:

What is it that brings together the American Civil Liberties Union, Americans for Prosperity, the Human Rights Campaign, and the Tea Party Patriots all under one tent? Mr. Speaker, it is the Fair Treatment for All Gifts Act, H.R. 1104.

Here is the point. This is why all these groups from a wide range of political perspectives have all come together. They have come together because the IRS has started sniffing around about the possibility of doing something that every one of those groups really finds jarring, and that is assessing a tax liability on gifts to nonprofit organizations.

Now, you would have thought that this would be pretty settled doctrine, that gifts to nonprofit organizations, those types of contributions, are not taxable events. Yet the Internal Revenue Service wrote a letter. It is this type of letter. It is the kind of letter that I described in an earlier bill. You get it, and it is very unsettling, Mr. Speaker. They just wrote some donor, and they said, Your gift tax return was assigned to me for examination. The IRS has received information that you donated cash to some organization, and it begins to lay out a theory as to why this should be a taxable event.

Mr. Speaker, this should not be a taxable event. Mr. Speaker, this should not be ambiguous. And, Mr. Speaker, the Internal Revenue Service should not be wasting its precious time, which it seems to have so little of; shouldn't be going after American donors to all kinds of groups—left, right, center, up, down, any which way—and giving them a hard time about the contributions that they are making.

One final point. We have got a system, Mr. Speaker, that depends on the generosity of Americans. The American public is an incredibly generous group. The American public is sacrificial in their giving in many ways, and the donations and the generosity of the American public is absolutely foundational for our civic life. So, Mr. Speaker, H.R. 1104 clarifies that, and it says donations to those tax-exempt organizations under 501(c)(4), (5), and (6) of the Tax Code are not taxable.

Mr. LEWIS. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, I rise in support of H.R. 1104. On this day, it is wise for the House to consider a bill to increase certainty for taxpayers. This bill brings clarity to what has historically been uncertain tax treatment for contributions to social welfare organizations, agricultural associations, labor unions, and trade associations.

With this bill, Mr. Speaker, amounts contributed to such organizations will not be subject to the gift tax.

Mr. Speaker, I urge all of my colleagues on both sides of the aisle to vote "yes" for H.R. 1104.

Mr. Speaker, I thank my colleagues, the chairman, the chairs of the subcommittee, and all of the members of the committee for supporting this piece of legislation and the other pieces.

I reserve the balance of my time.

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

Are you getting a theme here, Mr. Speaker? So what has happened here is individuals were giving donations to tax-exempt organizations, nonprofit organizations. As they should have, they did not expect to have to pay taxes on those donations. The Internal Revenue Service sent these letters to these donors, to these particular organizations, obviously stirring up a lot of confusion and threatening them with a big tax bill.

This makes it really clear. These organizations are tax-exempt organizations, and therefore you don't owe gift taxes for a donation to these organizations. It is crystal clear. It is made even more clear in this bill because, Mr. Speaker, it is very important for the operation of our society that that space that occurs between ourselves and our government is full, is vibrant, and is alive.

We call that space civil society. It is where we live our lives. The deeply woven fabric of civil society are all these various groups, nonprofit groups, all kinds of groups, advocating for something—advocating for the environment, advocating for the economy, advocating for the disabled, advocating for this cause, advocating for that cause, advocating for this person, and advocating for that person. It is how we lead our lives. It is how we integrate with one another. It is how we have a community.

So, Mr. Speaker, the last thing we want to do is have the IRS parachute itself in and divide itself and make people think that they can't participate in civil society. Civil society is so core to who we are as Americans and so core to our ability to live our freedoms and to help others. That is what is so important about this.

So when people are hit with an intimidating letter from the Internal Revenue Service and are being told that by participating in civil society, by participating in civil dialogue, and by exercising their free speech rights they are going to get hit with this huge, massive tax bill that they didn't expect, that is harassment. That is targeting. That is not going to happen once this bill passes. That is one other mistake that was made that is being rectified because of Mr. ROSKAM's diligence.

Mr. Speaker, I want to congratulate all the members of the committee who

on a bipartisan basis saw that this was wrong and on a bipartisan basis agreed with this solution. That is why I am just so pleased that we are bringing these bills to the floor. JOHN LEWIS, SANDY LEVIN, PETER ROSKAM, and PAUL RYAN are arm in arm agreeing on this. We are standing up for citizens, we are standing up for taxpayers, we are putting the taxpayer in charge of the IRS, not the other way around, and we are standing up for our free speech rights for our civil society. That is why on this tax day, April 15, we are bringing these bills to the floor and passing these bills on a bipartisan, unanimous basis because this is the signal we want to send to Americans on tax day that we are not going to take this anymore, and we are going to reassert our rights.

With that, Mr. Speaker, I yield the balance of my time to the gentleman from Illinois (Mr. ROSKAM) for closing on his bill.

Mr. ROSKAM. Thank you, Chairman.

Mr. Speaker, I want to make one other point to echo something Chairman RYAN said as it relates to civil society, and it is an important thing to think about.

There is the Federal Government here, and there is the individual here. The only thing that sort of comes in between as a buffer—there are a couple of things. One is family. I think that is a very important buffer. The other buffer is civil society. It is a restraining influence, the capability of individual, family, and civil society to push back.

So we are on the floor today, and we have been interacting with JOHN LEWIS, our friend from Georgia, who has a reputation that is unbelievable, and it is an honor and a privilege to serve with him. Why? Because of the work that he did in the civil rights movement. It is an inspiration.

But can you imagine what it would have been like if a bureaucrat at the time had said, Well, I am just going to send one of these kind of letters to the donors of the NAACP or any of these organizations? Can you imagine what happens?

Here is my second point. A letter like this? What does it do? It has a chilling effect, doesn't it? All of a sudden you have donors who say, I don't know, I don't know. This is going to be a taxable event. Well, maybe I am not going to give. Or I am going to end up on some list, I don't know. Or I am going to find my name in the paper in this way, and I don't want my name in the paper. Whatever it happens to be. But the impact and the damage, Mr. Speaker, is the same. It has a chilling effect, doesn't it?

Here is the final point. The IRS backed off really fast on this once we asked about it. This wasn't a situation where they doubled down, they said, Oh, no, no, no, the statute that you all passed absolutely gives us this authority. They backed off, and they said, No, we are not going to do that anymore. That tells you something too, doesn't

it? It tells you that the ground upon which they thought they were operating was pretty soft ground.

So let me just conclude by saying this. Today, the nature of this debate, the intensity that you have heard from both sides of the aisle, the Members are reflecting not ourselves and just our world view, Mr. Speaker, but we are reflecting what we are hearing at home, and we are reflecting the desire of the American public who want to have confidence in these institutions. They want to know that the tax-collecting body of the United States that is the Internal Revenue Service is just going to collect the taxes and is not going to mess with them and is not going to put them through all kinds of paces and manipulate them and make their lives miserable and actually abuse power. That is all they want. Isn't that a very real expectation? It is not asking too much.

So my suspicion is that the debate today—and it is my hope that the other body will pick up these bills and move forward on them, recognize the bipartisan nature of them and recognize the timeliness and the ripeness of them. These need to be fixed. These problems need to be fixed now. There is an urgency to them. But this is not a false claim that this work is completed. In fact, this is going to be a work in process, because it is our responsibility to get an Internal Revenue Service that moves away from the disposition and the attitude of impunity—which is saturated up until now—back to where it should be. I think we can do it. I am confident with the bipartisan support in this House we can reflect back and say April 15 of this year, this was a good day.

Mr. LEWIS. Mr. Speaker, before I yield the balance of my time back, it has been an honor and a pleasure to work with the chairman, the chairman of the subcommittee, and all of the Members on the other side. We did come together in a bipartisan fashion.

In a real sense, we all live in the same house—the American house—and we must continue to look out for this house, not just this building, but the more than 300 million people in our country. That is the right thing to do. That is the fair thing to do. That is the just thing to do.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I can't top that, so I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1104, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

□ 1515

CONTRACTING AND TAX ACCOUNTABILITY ACT OF 2015

Mr. CHAFFETZ. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1562) to prohibit the awarding of a contract or grant in excess of the simplified acquisition threshold unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that the contractor or grantee has no seriously delinquent tax debts, and for other purposes.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1562

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 “Contracting and Tax Accountability Act of 2015”.

SEC. 2. GOVERNMENTAL POLICY.

It is the policy of the United States Government that no Government contracts or grants should be awarded to individuals or companies with seriously delinquent Federal tax debts.

SEC. 3. DISCLOSURE AND EVALUATION OF CONTRACT OFFERS FROM DELINQUENT FEDERAL DEBTORS.

(a) IN GENERAL.—The head of any executive agency that issues an invitation for bids or a request for proposals for a contract in an amount greater than the simplified acquisition threshold shall require each person that submits a bid or proposal to submit with the bid or proposal a form—

(1) certifying that the person does not have a seriously delinquent tax debt; and

(2) authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether the person has a seriously delinquent tax debt.

(b) IMPACT ON RESPONSIBILITY DETERMINATION.—The head of any executive agency, in evaluating any offer received in response to a solicitation issued by the agency for bids or proposals for a contract, shall consider a certification that the offeror has a seriously delinquent tax debt to be definitive proof that the offeror is not a responsible source as defined in section 113 of title 41, United States Code.

(c) DEBARMENT.—

(1) REQUIREMENT.—Except as provided in paragraph (2), the head of an executive agency shall initiate a suspension or debarment proceeding against a person after receiving an offer for a contract from such person if—

(A) such offer contains a certification (as required under subsection (a)(1)) that such person has a seriously delinquent tax debt; or

(B) the head of the agency receives information from the Secretary of the Treasury (as authorized under subsection (a)(2)) demonstrating that such a certification submitted by such person is false.

(2) WAIVER.—The head of an executive agency may waive paragraph (1) with respect to a person based upon a written finding of urgent and compelling circumstances significantly affecting the interests of the United States. If the head of an executive agency waives paragraph (1) for a person, the head of the agency shall submit to Congress, within 30 days after the waiver is made, a report containing the rationale for the waiver and relevant information supporting the waiver decision.

(d) RELEASE OF INFORMATION.—The Secretary of the Treasury, in consultation with

the Director of the Office of Management and Budget, shall make available to all executive agencies a standard form for the authorization described in subsection (a).

(e) REVISION OF REGULATIONS.—Not later than 270 days after the date of enactment of this subsection, the Federal Acquisition Regulation shall be revised to incorporate the requirements of this section.

SEC. 4. DISCLOSURE AND EVALUATION OF GRANT APPLICATIONS FROM DELINQUENT FEDERAL DEBTORS.

(a) IN GENERAL.—The head of any executive agency that offers a grant in excess of an amount equal to the simplified acquisition threshold shall require each person applying for a grant to submit with the grant application a form—

(1) certifying that the person does not have a seriously delinquent tax debt; and

(2) authorizing the Secretary of the Treasury to disclose to the head of the executive agency information limited to describing whether the person has a seriously delinquent tax debt.

(b) IMPACT ON DETERMINATION OF FINANCIAL STABILITY.—The head of any executive agency, in evaluating any application for a grant offered by the agency, shall consider a certification that the grant applicant has a seriously delinquent tax debt to be definitive proof that the applicant is high-risk and, if the applicant is awarded the grant, shall take appropriate measures under guidelines issued by the Office of Management and Budget for enhanced oversight of high-risk grantees.

(c) DEBARMENT.—

(1) REQUIREMENT.—Except as provided in paragraph (2), the head of an executive agency shall initiate a suspension or debarment proceeding against a person after receiving a grant application from such person if—

(A) such application contains a certification (as required under subsection (a)(1)) that such person has a seriously delinquent tax debt; or

(B) the head of the agency receives information from the Secretary of the Treasury (as authorized under subsection (a)(2)) demonstrating that such a certification submitted by such person is false.

(2) WAIVER.—The head of an executive agency may waive paragraph (1) with respect to a person based upon a written finding of urgent and compelling circumstances significantly affecting the interests of the United States. If the head of an executive agency waives paragraph (1) for a person, the head of the agency shall submit to Congress, within 30 days after the waiver is made, a report containing the rationale for the waiver and relevant information supporting the waiver decision.

(d) RELEASE OF INFORMATION.—The Secretary of the Treasury, in consultation with the Director of the Office of Management and Budget, shall make available to all executive agencies a standard form for the authorization described in subsection (a).

(e) REVISION OF REGULATIONS.—Not later than 270 days after the date of the enactment of this section, the Director of the Office of Management and Budget shall revise such regulations as necessary to incorporate the requirements of this section.

SEC. 5. DEFINITIONS AND SPECIAL RULES.

For purposes of this Act:

(1) PERSON.—

(A) IN GENERAL.—The term “person” includes—

- (i) an individual;
- (ii) a partnership; and
- (iii) a corporation.

(B) EXCLUSION.—The term “person” does not include an individual seeking assistance through a grant entitlement program.

(C) TREATMENT OF CERTAIN PARTNERSHIPS.—A partnership shall be treated as a person with a seriously delinquent tax debt if such partnership has a partner who—

- (i) holds an ownership interest of 50 percent or more in that partnership; and
- (ii) has a seriously delinquent tax debt.

(D) TREATMENT OF CERTAIN CORPORATIONS.—A corporation shall be treated as a person with a seriously delinquent tax debt if such corporation has an officer or a shareholder who—

(i) holds 50 percent or more, or a controlling interest that is less than 50 percent, of the outstanding shares of corporate stock in that corporation; and

(ii) has a seriously delinquent tax debt.

(2) EXECUTIVE AGENCY.—The term “executive agency” has the meaning given such term in section 133 of title 41, United States Code.

(3) SERIOUSLY DELINQUENT TAX DEBT.—

(A) IN GENERAL.—The term “seriously delinquent tax debt” means a Federal tax liability that—

(i) has been assessed by the Secretary of the Treasury under the Internal Revenue Code of 1986, and

(ii) may be collected by the Secretary by levy or by a proceeding in court.

(B) EXCEPTIONS.—Such term does not include—

(i) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code;

(ii) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending;

(iii) a debt with respect to which a continuous levy has been issued under section 6331 of such Code (or, in the case of an applicant for employment, a debt with respect to which the applicant agrees to be subject to such a levy); and

(iv) a debt with respect to which such a levy is released under section 6343(a)(1)(D) of such Code.

SEC. 6. EFFECTIVE DATE.

This Act shall apply with respect to contracts and grants awarded on or after the date occurring 270 days after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Utah (Mr. CHAFFETZ) and the gentleman from Maryland (Mr. CUMMINGS) each will control 20 minutes.

The Chair recognizes the gentleman from Utah.

GENERAL LEAVE

Mr. CHAFFETZ. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous materials on the bill under consideration.

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

There was no objection.

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

I appreciate being here today. We have done this in a good bipartisan way. This is a good, strong bill. This bill has come under a previous Conclude and done quite well.

H.R. 1562 will increase tax compliance by Federal contractors and grant recipients and deny contracts or grants to those with seriously delinquent tax debt.

I am pleased to, again, present this bill to the House with Representative JACKIE SPEIER, like we did in the past. I also appreciate the help of Representative JOHN CARTER in his cosponsorship.

The bill has a long history of bipartisan support, including from then-Senator Obama and President Obama. While he cannot claim that he has commented specifically on this exact bill, this bill before us was something that was originally introduced by then-Senator Obama years ago.

Five years ago, President Obama directed his administration to crack down on tax cheats that are seeking government contracts. The President said:

All across this country, there are people who meet their obligations each and every day. You do your jobs. You support your families. You pay the taxes you owe—because it's a fundamental responsibility of citizenship.

The steps I'm directing today and the steps I'm calling on Congress to take are just basic common sense. They're not going to eliminate all of the waste or abuse in government contracting in one fell swoop. Going forward, we'll also have to do more to hold contractors more accountable not just for paying taxes, but for following other laws as well.

I wholeheartedly and totally agree with the President's approach on this.

On April 15, 2013, the House passed this very similar piece of legislation by a vote of 407-0. Unfortunately, the Senate did not act.

Two years later, we are considering essentially the same bill today with some very minor changes. For example, the definition of “seriously delinquent tax debt” now exempts individuals determined by the IRS to be under economic hardship.

Let me remind my colleagues of what this bill does. H.R. 1562 denies contracts or grants to those with seriously delinquent tax debt. The bill requires contractors and potential grant recipients to certify their tax status when submitting a proposal for a contract or a grant.

If the agency finds the contractor or grantee to have seriously delinquent tax debt, then they would be referred for suspension or debarment and would not be eligible for new awards.

There are exceptions in the bill for those that are trying to do the right thing so they should not be covered under the definition of “seriously delinquent tax debt.”

Such people, including those who are paying their back taxes through debt installment plans or in the process of hearings with the IRS to finalize a determination of their debt or experiencing economic hardship as determined by the IRS, have exceptions.

In 2007, then-Senator Obama introduced legislation to address this contractor accountability issue.

The bill before us today is simple. If contractors and those applying for grants don't pay their taxes, they will not be eligible for lucrative Federal contracts or grants.

At its core, this bill is about contractor and grant recipient accountability with taxpayer dollars. Whether we like it or not, the law requires we pay taxes. We expect the same from contractors and grant recipients.

To give you some perspective on how much money we are talking about, the Federal Government spends about \$1 trillion annually on contracts and grants, \$1 trillion on just contracts and grants.

Most recently, in fiscal year 2014, the Federal Government spent \$444 billion on contracts and \$591 billion on grants. That is a lot of money and demands a lot of tax compliance.

Over the years, the GAO—the Government Accountability Office—has identified thousands of Federal contractors with substantial amounts of unpaid taxes.

Here are a few examples given to us by the GAO. Tens of thousands of recipients of Federal grant and direct assistance programs collectively owed more than \$790 million in Federal taxes as of September 2006.

Approximately 27,000 defense contractors owed about \$3 billion; 33,000 civilian agency contractors owed roughly \$3.3 billion, and 3,800 General Services Administration contractors owed about \$1.4 billion in unpaid taxes. We are talking about roughly \$7.7 billion in uncollected taxes.

At least 3,700 Recovery Act contract and grant recipients owed more than \$750 million in known unpaid Federal taxes while receiving over \$24 billion in Recovery Act funds. We have 3,700 contractors that already owe \$750 million; and what do we do? We gave them \$24 billion in additional contracts.

GAO also found contractors were not paying payroll taxes or owed substantial property or other assets and still—still—didn't pay their taxes.

For example, under a VA-HHS contract for healthcare-related services, a contractor was paid more than \$100,000 in Federal funds. The contractor also had an unpaid tax debt of more than \$18 million. The owner was purchasing multimillion dollar properties and unrelated luxury vehicles while not fully paying its payroll taxes. It goes on and on.

The tax accountability problem has become a potential national security problem. In 2014, the GAO found 83,000 Department of Defense employees and contractors who held or were eligible for security clearances had unpaid Federal tax debt totaling more than \$730 million.

Now, not all contractors are tax cheats; the vast majority do pay their taxes on time and in full. Those who fail to satisfy their tax debt have a cost advantage over those who do pay their taxes.

You are competing for Federal contracts; you are competing for grants. Some pay taxes; some don't. Who do you think is going to give the lowest price and potentially get the next grant or contract? The person who can

undercut them because they don't pay their taxes—it is just not fair.

Further, many fulfill dangerous missions, invest in cutting-edge technology, and provide assistance for the poor and others in need.

Contractors who do not play by the rules should be held accountable.

Unfortunately, despite our past efforts, we haven't been able to get this bill over the finish line. I hope the House will again support this bill, as it did in the year 2013, and that the Senate will finally bring this bill up and pass it as they should. Hopefully, this Congress will be a bit different.

I urge my colleagues to support H.R. 1562.

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

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

I rise in strong support of H.R. 1562, the Contracting and Tax Accountability Act.

This bill is nearly identical to a bill introduced in the last two Congresses by Chairman CHAFFETZ and is very similar to legislation reported by the Oversight Committee and passed by the House in the 110th Congress. I supported this legislation each time it has been introduced, and I continue to support it today.

The Government Accountability Office has reported that government contractors owed more than \$5 billion in unpaid Federal taxes in 2004 and 2005. Unpaid taxes owed by contractors include payroll taxes—amounts required to be withheld from employee wages—as well as corporate income taxes.

GAO has also found that some contractors with unpaid tax debts are repeat offenders that have failed to pay their taxes over many years, including one case for almost 20 years.

This legislation will allow the Federal Government to make sure that contractors seeking to do business with the Federal Government have paid their taxes before they can receive a Federal contract.

The Federal acquisition regulation was revised in 2008 to require contractors to certify that they do not owe a delinquent tax debt to the Federal Government. This bill builds on that requirement by providing Federal agencies the means to verify contractors' claims.

This legislation will also ensure that responsible contractors no longer have to compete with tax delinquents.

I would just like to reiterate that I fully support the legislation. It is imperative that we ensure that all contractors that are doing business with the government have complied with their tax obligations. I believe this bill does just that.

I urge all of our Members to support the legislation.

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

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

I want to reiterate my pleasure in working with both sides of the aisle on

many, many pieces of legislation. We don't always agree, but I think the tone and tenor that is happening in the Oversight and Government Reform Committee is going in the right direction.

We have worked well with our staff. That wouldn't happen without the leadership of the ranking member, Mr. CUMMINGS, and I do appreciate it.

We have voted for this bill unanimously in the past. It is a new Congress with new Members, but I would encourage this passage today.

I believe in the spirit in which the President and previously Senator Obama has urged that Congress act on this issue. It is imperative that we act on this issue today, hopeful, with passage, that we would get the Senate to act as well. We are talking about billions of dollars of taxpayer money. It is the fair and right thing to do. I urge the passage of this bill.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Utah (Mr. CHAFFETZ) that the House suspend the rules and pass the bill, H.R. 1562.

The question was taken. The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas have it.

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

The yeas and nays were ordered. The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

FEDERAL EMPLOYEE TAX ACCOUNTABILITY ACT OF 2015

Mr. CHAFFETZ. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1563) to amend title 5, United States Code, to provide that individuals having seriously delinquent tax debts shall be ineligible for Federal employment, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1563

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 "Federal Employee Tax Accountability Act of 2015".

SEC. 2. INELIGIBILITY OF NONCOMPLIANT TAXPAYERS FOR FEDERAL EMPLOYMENT.

(a) IN GENERAL.—Chapter 73 of title 5, United States Code, is amended by adding at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF NONCOMPLIANT TAXPAYERS FOR FEDERAL EMPLOYMENT

“§ 7381. Definitions

“For purposes of this subchapter—
“(1) The term ‘seriously delinquent tax debt’ means a Federal tax liability that has been assessed by the Secretary of the Treasury under the Internal Revenue Code of 1986 and may be collected by the Secretary by

levy or by a proceeding in court, except that such term does not include—

“(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code;

“(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending;

“(C) a debt with respect to which a continuous levy has been issued under section 6331 of such Code (or, in the case of an applicant for employment, a debt with respect to which the applicant agrees to be subject to such a levy); and

“(D) a debt with respect to which such a levy is released under section 6343(a)(1)(D) of such Code;

“(2) the term ‘employee’ means an employee in or under an agency, including an individual described in sections 2104(b) and 2105(e); and

“(3) the term ‘agency’ means—

“(A) an Executive agency;

“(B) the United States Postal Service;

“(C) the Postal Regulatory Commission; and

“(D) an employing authority in the legislative branch.

“§ 7382. Ineligibility for employment

“(a) IN GENERAL.—Subject to subsection (c), any individual who has a seriously delinquent tax debt shall be ineligible to be appointed or to continue serving as an employee.

“(b) DISCLOSURE REQUIREMENT.—The head of each agency shall take appropriate measures to ensure that each individual applying for employment with such agency shall be required to submit (as part of the application for employment) certification that such individual does not have any seriously delinquent tax debt.

“(c) REGULATIONS.—The Office of Personnel Management, in consultation with the Internal Revenue Service, shall, for purposes of carrying out this section with respect to the executive branch, promulgate any regulations which the Office considers necessary, except that such regulations shall provide for the following:

“(1) All applicable due process rights, afforded by chapter 75 and any other provision of law, shall apply with respect to a determination under this section that an applicant is ineligible to be appointed or that an employee is ineligible to continue serving.

“(2) Before any such determination is given effect with respect to an individual, the individual shall be afforded 180 days to demonstrate that such individual’s debt is one described in subparagraph (A), (B), (C), or (D) of section 7381(a)(1).

“(3) An employee may continue to serve, in a situation involving financial hardship, if the continued service of such employee is in the best interests of the United States, as determined on a case-by-case basis.

“(d) REPORTS TO CONGRESS.—The Director of the Office of Personnel Management shall report annually to Congress on the number of exemptions requested and the number of exemptions granted under subsection (c)(3).

“§ 7383. Review of public records

“(a) IN GENERAL.—Each agency shall provide for such reviews of public records as the head of such agency considers appropriate to determine if a notice of lien has been filed pursuant to section 6323 of the Internal Revenue Code of 1986 with respect to an employee of or an applicant for employment with such agency.

“(b) ADDITIONAL REQUESTS.—If a notice of lien is discovered under subsection (a) with respect to an employee or applicant for employment, the agency may—

“(1) request that the employee or applicant execute and submit a form authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether—

“(A) the employee or applicant has a seriously delinquent tax debt; or

“(B) there is a final administrative or judicial determination that such employee or applicant committed any act described under section 7385(b); and

“(2) request that the Secretary of the Treasury disclose any information so authorized to be disclosed.

“(c) AUTHORIZATION FORM.—The Secretary of the Treasury shall make available to all agencies a standard form for the authorization described in subsection (b)(1).

“(d) NEGATIVE CONSIDERATION.—The head of an agency, in considering an individual’s application for employment or in making an employee appraisal or evaluation, shall give negative consideration to a refusal or failure to comply with a request under subsection (b)(1).

“§ 7384. Confidentiality

“Neither the head nor any other employee of an agency may—

“(1) use any information furnished under the provisions of this subchapter for any purpose other than the administration of this subchapter;

“(2) make any publication whereby the information furnished by or with respect to any particular individual under this subchapter can be identified; or

“(3) permit anyone who is not an employee of such agency to examine or otherwise have access to any such information.

“§ 7385. Adverse actions for employees who understate taxes or fail to file

“(a) IN GENERAL.—

“(1) IN GENERAL.—Subject to subsection (c) and paragraph (2) of this subsection, the head of an agency may take any personnel action against an employee of such agency if there is a final administrative or judicial determination that such employee committed any act described under subsection (b).

“(2) PERSONNEL ACTIONS.—In paragraph (1), the term ‘personnel action’ includes separation but does not include administrative leave or any other type of paid leave without duty or charge to leave.

“(b) ACTS.—The acts referred to under subsection (a)(1) are—

“(1) willful failure to file any return of tax required under the Internal Revenue Code of 1986, unless such failure is due to reasonable cause and not to willful neglect; or

“(2) willful understatement of Federal tax liability, unless such understatement is due to reasonable cause and not to willful neglect.

“(c) PROCEDURE.—Under regulations prescribed by the Office of Personnel Management, an employee subject to a personnel action under this section shall be entitled to the procedures provided under sections 7513 or 7543, as applicable.”

(b) CLERICAL AMENDMENT.—The analysis for chapter 73 of title 5, United States Code, is amended by adding at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF NON-COMPLIANT TAXPAYERS FOR FEDERAL EMPLOYMENT

“7381. Definitions.

“7382. Ineligibility for employment.

“7383. Review of public records.

“7384. Confidentiality.

“7385. Adverse actions for employees who understate taxes or fail to file.”

SEC. 3. EFFECTIVE DATE.

This Act and the amendments made by this Act shall take effect 9 months after the date of enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Utah (Mr. CHAFFETZ) and the gentleman from Maryland (Mr. CUMMINGS) each will control 20 minutes.

The Chair recognizes the gentleman from Utah.

GENERAL LEAVE

Mr. CHAFFETZ. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous materials on the bill under consideration.

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

There was no objection.

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

Let me be clear right away. We have got great Federal workers. They care; they are patriotic; they work hard; but we have got a few that are bad apples. We have got to give the tools necessary to the leadership within the administration to do what is right and, if necessary, allow them latitude to let those people go.

We voted on a similar bill years ago before I got into Congress. We gave this right and authority. We gave it to the IRS. Guess what, the IRS has the best tax compliance in all Federal Government—who would have thought.

I was pleased to see that Congressman STENY HOYER voted for that piece of legislation, that Congressman ELIJAH CUMMINGS voted for that legislation.

We want to take that same power, that same right that we gave the IRS years ago because it worked—it worked—and we want to give that to the other departments and agencies.

Now, there are a lot of exceptions; there are a lot of ways to get out of this, but the basic principle is true. One, Federal workers do a better job of paying their taxes than the general public, and we should pat them on the back, and we should recognize them for that; but, two, when you do have a few bad apples, you have got to allow leadership the ability to let those people go if they continue to thumb their nose at the system and the taxpayers.

We just heard testimony from the DEA: I can’t fire anybody, even though they were engaged in some very nefarious activity.

We heard the administrator of the EPA say: I can’t let anybody go, even though the person is watching 4 hours of porn a day.

Four hours a day, they couldn’t fire them. Let’s give them some latitude because we have a test case. It has worked. We want tax compliance.

The President’s fiscal year 2016 budget asks American taxpayers to spend \$275 billion to pay Federal workers an average salary of more than \$78,000; yet the IRS reports that more than 100,000 Federal civilian employees owed more than \$1 billion in unpaid Federal income taxes in 2014—more than \$1 billion.

□ 1530

Now, there are lots of reasons people can't do that. There are people who need to have their wages garnished, and they are. There are people who are disputing what the IRS said. Again, this bill doesn't affect those people. The adjudication process continues on, and this bill doesn't affect those people. As a last resort, we need a tool that the IRS has for its employees. We need that tool for the other departments and agencies because, like it or not, the law requires that we pay taxes.

Five years ago, President Obama directed his administration to crack down on tax cheats. It was specifically targeting and discussing contractors, but I would argue that the same principle for contractors should be in place for Federal employees. How can you look the contractors and the employees in the eyes and say, Well, we have got two totally different standards of principles? The principle is the same—pay your taxes, and there is not a problem. If you are in trouble and if you are trying to get out of it, not a problem. We will work with you. Yet, for those of you who are just screwing over the American taxpayer, bye-bye. You can't even apply.

The President said:

All across this country, there are people who meet their obligations each and every day. You do your jobs. You support your families. You pay the taxes you owe—because it's a fundamental responsibility of citizenship.

I totally and wholeheartedly agree.

The Federal Employee Tax Accountability Act makes individuals with seriously delinquent tax debt ineligible for Federal employment. It is defined as an outstanding Federal tax debt that has been assessed and may be collected by levy or court proceeding. The legislation does not affect employees who are working to settle their tax disputes or resolving outstanding liabilities.

I want to also remind everybody that the committee and I, as the prime sponsor, accepted every Democrat amendment that was offered—100 percent.

Several other safeguards are carved out in the bill, including provisions offered by the minority in the previous Congresses.

Individuals are provided full due process rights and have an additional 180 days to demonstrate their debts meet one of the exemptions of the bill. That was, I believe, offered by Congressman LYNCH. We accepted it. We thought we would get broader support because of it, and we would hope we would today.

The bill also provides a financial hardship exemption if the individual's service is in the best interest of the United States. The person who is leading that department or agency still has discretion. If he says, It is in the best interest, in my judgment, for the United States to continue to have this person serve, he is allowed to continue to serve.

The bill demonstrates a simple principle: individuals collecting Federal salaries funded by taxpayers have to follow the rules and pay their taxes.

Those charged with the stewardship of our Federal resources and programs should not be delinquent in their taxes. As all Americans file their taxes today, so should Federal employees, and most of them do—in fact, at better rates than civilians do.

Last month, in testimony before the committee, the GAO warned Congress of tens of thousands of Federal employees who were eligible for security clearances but who still had unpaid tax debts. I would argue that that is a potential security risk. It shows a vulnerability.

During the hearing, Members discussed the IRS employees' high rate of tax compliance.

From 2009 to 2013, IRS employees had a 0.8 percent delinquency rate compared to 3.3 percent for civilian workers throughout the government.

The IRS Restructuring and Reform Act of 1998, which, again, Mr. HOYER, Mr. CUMMINGS, and a host of other people voted in favor of, requires the removal of IRS employees who are found to have willfully failed to have filed their tax returns and who have willfully understated their Federal tax liabilities.

The House passed the conference report for this bill by a vote of 402-8. Overwhelming. I have never heard another Member complain that the IRS has this provision in place. Let's even the playing field. Let's give that same tool to the rest of the Federal Government. Don't give it just to the IRS. Give it to the Department of Defense. Give it to the other departments and agencies because the financial results of that work.

This bill makes Federal workers subject to the same standard as that for IRS employees. Not all Federal workers are tax cheats. This is not about politics. I appreciate the good work that has gone on in this bill. Unfortunately, despite past efforts, we have not been able to get this bill over the finish line. I hope the House will again support the bill, as it did in 2012, and that the Senate will act on this bill.

With that, I reserve the balance of my time.

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

I rise in strong opposition to H.R. 1563, the Federal Employee Tax Accountability Act of 2015.

The bill seeks to resolve a problem of tax compliance that simply does not exist—a fact confirmed by the Internal Revenue Service. This measure is based on ideology rather than on facts, and it will perpetuate a negative image of Federal workers.

This legislation is very similar to H.R. 249, introduced in the last Congress, which I opposed in committee and on this House floor. I remain opposed to this legislation because the purpose and intent of the bill is the

same as the measure from last Congress. It would require Federal agencies to fire Federal employees who are delinquent in paying their taxes.

Everyone, including Federal employees, should pay their taxes. There is no argument on that. My Republican colleagues seem to believe that there is a serious problem with Federal employees not paying their taxes and that it requires a legislative fix. There is not, and the chairman, I think, admitted that.

Last Congress, after committee consideration, former committee chairman—Chairman ISSA—and I sought information from the IRS on their rules and procedures regarding debt collections, options for resolving delinquencies, and payment options. Without waiting for these answers, the Republican leadership rushed this bill to the floor. During this Congress, we were able to obtain valuable information from the IRS which the Republicans have chosen to ignore by bringing this legislation to the floor.

The IRS has a mechanism in place already to recoup funds from Federal employees who fail to pay their taxes. It is known as the Federal Payment Levy Program. Under this program, the IRS can impose a continuous levy on Federal salaries and pensions up to 15 percent until the debt is paid. The IRS can initiate additional levies in cases when it determines that it is appropriate to do so. Data from the IRS shows that all Federal employees who owe taxes and who do not qualify for financial hardship exemptions or who are not involved in bankruptcy, litigation, or pending offers in compromise are subject to having their wages levied. That can happen today.

Since the start of the levy program, the IRS has been extremely successful in recovering delinquent taxes from Federal employees. According to the IRS, the levy program has collected over \$5 billion since 2000. These facts indicate that the IRS is succeeding in recovering delinquent taxes in 100 percent or in nearly all cases involving Federal employees. The fact is that the IRS has confirmed that it does not have a problem in collecting delinquent taxes from Federal employees. Therefore, Mr. Speaker, I do not see a problem with the government's ability to recover delinquent taxes from Federal employees.

I do not understand why, despite this fact, we are debating this measure on the floor today. According to the IRS, the 2014 tax compliance rate for the Federal community was 97 percent. This is higher than the 95 percent tax compliance rate for Members and staffs of the House of Representatives. It is also much higher than the 91 percent compliance rate for the general public.

This legislation is designed to demonize Federal employees rather than to help the government recoup delinquent taxes. It is interesting to note that we want to collect the taxes, but we will never get them if we fire people. In fact, the Congressional Budget

Office concluded that these proposals would increase costs, by the way, to the taxpayers. Let me repeat. The CBO determined that these provisions would actually increase costs. That is because it would require agencies to spend time and resources in reviewing public records to find tax liens filed against current or prospective employees even though the gains would be minimal. Keep in mind that we already have a process to levy these funds that might be delinquent.

For these reasons and more, I urge my colleagues to join me in opposing this measure.

I reserve the balance of my time.

Mr. CHAFFETZ. Mr. Speaker, I am pleased to yield 3 minutes to the gentleman from North Carolina (Mr. MEADOWS).

Mr. MEADOWS. I thank the chairman for his leadership on this particular issue.

Mr. Speaker, I think it is important to talk about what this bill is and what it is not.

When we talk about tax compliance, it becomes very easy to focus on those hardship cases, very easy to focus, as the gentleman opposite just talked about, on that 3 to 5 percent, depending on which agency you are talking about. This bill is really not about those with hardship cases, as there is already an exemption there. This bill is not about trying to penalize Federal workers. It is really about fairness, Mr. Speaker.

Why is it fair that 97 percent in some agency—94 and 95 in others—pay their taxes on time, and yet we continue to give others a free pass?

My friend opposite would many times suggest, Oh, well, they are complying better than this group and that group; but we need to look no further than the IRS because the IRS implemented a different standard within their agency. Guess what happened, Mr. Speaker? Their compliance went way up. They have one of the best records, that we get to oversee, with the Federal employees.

When we started to look at this, the chairman was very careful to make sure that hardship cases—the ones that all of our hearts go out to when people have family situations that preclude them from being able to pay their taxes on a timely basis—are an exemption. Yet I would say, whether it is Congress or whether it is the Federal employees, we are held to a different standard because we are paid with the hard-working American taxpayers' dollars. It is a higher standard than the private sector's. It is difficult for us to acknowledge that, but we are under the scrutiny that we should be because we have the authority to tax and spend. When you have both of those authorities, Mr. Speaker, it is a different standard.

I, for one, can tell you that, from the Federal employees' standpoint, it is all about making sure that we are fair to them. What happens is, when the headline is "Federal employees are not pay-

ing their taxes," for whatever reason it may be, it paints in a bad light the hundreds of thousands of Federal workers who do everything right and on time.

Mr. Speaker, I think that what we must do is not only address this for the integrity of the American people but address it for the integrity and the spirit of those Federal workers as well.

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

Again, I want somebody to answer for me: How do you get the money from somebody who is fired, who has no job?

With that, I yield to the gentleman from Maryland (Mr. HOYER), my friend.

Mr. HOYER. I thank the gentleman for yielding.

Mr. Speaker, the ranking member said this was a bill to solve a non-existent problem. Everybody ought to pay their taxes—everybody. Everybody ought to pay their taxes. Now, if you are really rich, you can find an accountant who can find you about every loophole there is that we have given. You want to have a bill on the floor closing loopholes.

□ 1545

The chairman admits that Federal employees pay their taxes voluntarily and correctly at a higher percentage than the general public. Should every one of them pay? Should it be 100 percent? The chairman is right; it should be 100 percent.

The gentleman from North Carolina talks about our Federal employees, and they ought to be treated correctly. We are their board of directors. I will tell you, folks, if any board of directors of any large corporation in America treated its employees the way we treat them, they would all quit, and the company would go bankrupt, because we treat our Federal employees very poorly—very poorly.

The general public, of course, thinks they are loafing and they are not working hard and this, that, and the other, and that is wrong. We have the best civil service in the world.

This does convey the message that somehow you are not doing what you are supposed to do. I know the gentleman gets up and says this is a very small percentage. When a Member of Congress doesn't pay his taxes and he gets indicted and he has to quit this body, it besmirches all of us.

The gentleman from Maryland is absolutely correct. It has not been mentioned, but there is a provision in law that allows the IRS to go in and take the salary of Federal employees. That is what the gentleman is talking about. Unlike the private sector, where you have to go through a lot of rigmarole—properly so, to protect the taxpayer—the Federal employee is subjected to the IRS having special authority going and taking part of their salary.

Now, by the way, this mentions Federal employees. I don't know whether the ranking member knows the answer to this, but are Members of Congress

included in that definition? The answer? The gentleman is shaking his head, saying no. Yet the Congress as an institution has a lower rate of paying, some 95 percent as opposed to 97 percent, of Federal employees.

What is this all about? This is about, frankly, saying government is bad and the people who work for them aren't so hot either. Now, I don't think the gentleman from Utah thinks that is the message. I understand that. The gentleman is my friend. I like him. He is a bright and able fellow. But that is the message we are sending. It's a bad message.

I will tell you, I represent 62,000 Federal employees, and I tell all of them and all the unions, if they are not performing their job, if they are watching television 4 hours a day, they ought to be fired. I will support the gentleman in that effort because we ought to demand performance, and that is why we have, in the IRS Code, you can take the salary if they are not paying their taxes. That is not true of any other employee in America. You have got to go through a legal process, et cetera, et cetera, as you should.

So I would urge my colleagues to defeat this bill, as we did in the last Congress on suspension, and yes, tell all of our employees, "You need to pay your taxes," and make sure if they don't, IRS gets their fees; and if they are not performing their task and it undermines their performance, then we ought to subject them, just as every other employee, to being removed, but not simply to say, arbitrarily, this employee, these employees, our employees, America's employees, will be treated more harshly than the American people and the American workers around this country are treated. Treat them the same. That is fair. That is what they hope for.

We shut down government for 16 days, sent our employees home. The gentleman from North Carolina talked about there are some bad circumstances for some people: they have got to pay a mortgage payment or a rent payment or a car payment or a college tuition. We sent them home and we said: We are not paying you. We came back later and we said: Oh, no, we are going to pay you. But we caused them a great deal of angst.

I will tell you this: that is not the way to treat people. We didn't send them home because we didn't have the money to pay for them. We didn't send them home because America was bankrupt. We sent them home because we disagreed with a policy the President was pursuing or we wanted to repeal the Affordable Care Act, over which they had no control. But we sent them home without pay. Very frankly, those who were critical employees we kept working, but we didn't pay them. What way is that to run any organization, much less the greatest country on the face of the Earth?

I urge my colleagues, show respect and fairness to those who work for our

country in the civil service of our country. Reject this legislation. Vote “no.”

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

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

Mr. Speaker, we have heard speeches on this floor about fairness, about treating them the same. I will remind Members that on June 25, 1998, the IRS Restructuring and Reform Act—which Mr. HOYER, Mr. CUMMINGS, and others voted in favor of—gave this same power and authority to the IRS, gave them the same authority and power. Why not treat them equally and fairly? Why not treat them exactly the same as the IRS employees? Why are the IRS employees treated so unfairly?

Other Members that are standing here on this floor today voted in favor of that bill. So it was okay back then, just gave it to them. Guess what; tax compliance went up.

I take issue with this quote, “ideology rather than facts.” The facts are, every single year the number of Federal employees not paying their Federal taxes has gone up. In fact, in 2008, we roughly didn’t collect \$962 million; in 2014, \$1.14 billion.

If you pay your taxes, you are trying to pay your taxes, you don’t have a problem. But if you want to be fair, if you want to be the same, if you want to treat them equally, then give the other departments and agencies the same power that we gave the IRS.

Mr. HOYER. Will the gentleman yield?

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

Mr. HOYER. What other employee in America is subject to being fired because they don’t pay taxes? Does the gentleman want to include either Members of Congress in this bill or all private sector employees?

Mr. CHAFFETZ. Reclaiming my time, I appreciate the spirit in which that is asked. I would hope the gentleman would join me in cosponsoring H.R. 1564, the Members of Congress Tax Accountability Act. There are constitutional reasons why we can’t include them in this provision, but this bill has been referred to the Committee on House Administration, and I would encourage all Members to get behind this because there should be a higher standard for Members of Congress. That should be more readily available to the public. You should have to disclose that liability. Right now, you don’t. So I introduced that bill as well.

I would also argue that Federal employees taking taxpayer dollars have a high standard and that the evidence that we have—and I have said it repeatedly, and I know the gentleman has heard this—Mr. Speaker, Mr. HOYER voted in favor of this same bill years ago, and it has worked. I have never heard anybody say, “This is a problem. We have got to change this. We have got to take it out.” I have never heard anybody offer an amend-

ment. In fact, we accepted 100 percent, every amendment that was offered by the Democrats. We accepted them. We accepted them.

I want to tackle a couple other things.

Mr. HOYER. I don’t think I got the answer to the private sector employees.

Mr. CHAFFETZ. Fair enough.

Reclaiming my time, since I didn’t yield it, but reclaiming my time, I said, clearly, I don’t think this should be part of the private sector. I think working for the Federal Government is a privilege, it is an honor, and I take great exception, Mr. Speaker, to the idea and the notion that we treat Federal workers so poorly that if we were a company everybody would quit. Well, they can quit. They don’t. You look at the turnover rate in the private sector versus the turnover rate in the Federal Government, we treat them pretty darn well.

Can we do things better? Yes. Part of that is weeding out the bad apples. If you are sitting there watching pornography on your computer 4 hours a day, then you should be fired. If you are a DEA agent down serving in Colombia and you have sex slaves coming before you paid by them, then you should fire them. If you are a Federal worker thumbing your nose at the Federal Government, not paying your taxes, then you should be eligible to be fired by the supervisor. That supervisor, don’t we trust them to make that decision and say: You know what? This person is so vital, they do such good work, we are going to keep them?

But you know what? 24,833 Federal employees didn’t even file a Federal tax return, didn’t even file one last year. Is that too small a percentage to worry about? How do you look people in the eye who are all working in this room at some government office and they are all paying their taxes, but these eight yahoos over here aren’t paying their taxes?

I believe that standing up for the Federal workers means, you know what, we owe it to all of you that are doing a good job to make sure that they are too. If they don’t and they are not getting good, guess what. A, you are not going to be hired, and, B, you are eligible to be fired.

Mr. Speaker, it is exactly what Mr. HOYER voted for, and it worked. It worked. It was a good piece of legislation. It was a good vote. Guess what. The IRS now has the highest—less than 1 percent of their people don’t pay their Federal taxes. Give that same tool to the other departments and agencies, and I think we will have even better compliance, and we can look the American people in the eye and say: You know what? We are doing everything we can. Stop picking on Federal employees.

I reserve the balance of my time.

Mr. CUMMINGS. I yield 1 minute to the gentleman from Maryland (Mr. HOYER).

Mr. HOYER. I would hope the gentleman would make it very, very clear he is not making an analogy between the two instances that he cited for firing, on which I would agree with him, and a Federal employee, for whatever reason, says: Mr. MEADOWS may not have paid his taxes. Certainly the gentleman is not making an analogy between the two instances he cited and the latter, I hope; because if he is, he is doing exactly what I think this bill does.

Mr. CUMMINGS. Mr. Speaker, may I inquire how much time is remaining on each side?

The SPEAKER pro tempore. The gentleman from Maryland has 7½ minutes remaining. The gentleman from Utah has 4½ minutes remaining.

Mr. CUMMINGS. I yield 2½ minutes to the gentleman from Virginia (Mr. CONNOLLY).

Mr. CONNOLLY. I thank my friend from Maryland.

Mr. Speaker, we have heard some words here on the floor describing this bill as simply actually a bill to protect Federal workers who are in compliance from that small percentage who aren’t. We had a hearing today in the Subcommittee on Government Operations of the committee of which Mr. CHAFFETZ is full committee chair, and I asked the question of the tax advocate of the IRS: How would you characterize 97 percent compliance when the broad public compliance with tax compliance is 83 to 86 percent? So how would you characterize 97 percent? The answer was: Extraordinary.

This is a solution in search of a problem, and the protestations to the contrary notwithstanding, this is another way—albeit cloaked in respectability and sanctimony—of whacking Federal employees again. We just heard it: scratch the surface, and suddenly they are all watching pornography; they are all sitting around not doing work; they are all, in fact, not filing taxes, and they ought to be fired—let me go through the list of firing offenses—allowing the impression that this actually characterizes the Federal workforce.

My friend, the minority whip, said that if you were a CEO and managed your company this way, you would be fired or your company would go out of business. My friend from Utah took exception to that. But for those who say we ought to run the Federal Government as a private company, what CEO would keep his or her job who froze wages for 3 years; who disparaged his workforce as being overcompensated, unproductive, lazy, too many of them, and we are going to crack down on you; go after their benefits and make sure they are reduced; threaten not to pay your bills while you are at it? What company would stay in business? What CEO would ever get away with that? That is what we are doing here.

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

Mr. CUMMINGS. I yield an additional 10 seconds to the gentleman from Virginia (Mr. CONNOLLY).

Mr. CONNOLLY. We are disparaging the Federal workforce. No matter how you put lipstick on a pig, it is still a pig.

□ 1600

Mr. CHAFFETZ. Mr. Speaker, I remind the gentleman in this room that it was President Obama who introduced the pay freeze.

I yield 2 minutes to the gentleman from South Carolina (Mr. MULVANEY).

Mr. MULVANEY. Mr. Speaker, I was in my office watching some of this dialogue, and I will pick right up where the gentleman from Virginia just left off.

This is not an attack on Federal workers. I sat on the subcommittee, Mr. Speaker, when we had the hearing on this issue. This is not an attack on Federal workers. This has absolutely nothing to do with Federal workers and everything to do with taking care of the people who pay for those Federal workers, taking care of the people who pay the taxes.

The story was told of what happened yesterday in the hearing about the DEA. You can accept the services of a prostitute from a drug lord, let the drug cartel members watch your guns and your cell phone, and still not get fired.

It is not an attack on Federal workers. People back home see that and think that we are crazy. They think we are completely nuts and that we do not know how to run the country. You have to look at that hearing yesterday and think: you know what, they may be right.

This bill is an attempt to at least try to send the message back home to people and make it very clear: if someone is going to audit you for not paying your taxes, at the very least that person will have paid their taxes.

That is not a slam on Federal workers. It is going to the American people who pay the taxes and saying: look, we may not do the best we possibly can, but at least we pay attention to some things, and we are going to make sure that the people that are auditing you are at least following the law that they are making you follow.

That is not an unreasonable thing to ask for, and it is certainly not an attack on the larger Federal workforce. It is simply trying to reaffirm for people back home that we are not absurd and that we are not crazy and that we are not running this country in any mindless fashion, that we actually do pay attention to what is important to folks back home.

If we can't fire the guys taking the prostitutes from the drug lords, maybe we can make sure the people doing the audits pay the taxes. That is what this bill is about, which is why it should pass.

Mr. CUMMINGS. Mr. Speaker, I yield 2 minutes to the gentlewoman from the District of Columbia (Ms. NORTON).

Ms. NORTON. I thank my good friend for yielding.

Mr. Speaker, let's put in context what is happening on this floor today. This is tax day, and what the majority does each tax day is pull out tax bills. Some of them are good bills; some of them have the appearance of everything but the kitchen sink.

There are some Members of their party who are running for President on abolishing the IRS. Well, you can't abolish it; so what they are doing is targeting working people in the Federal Government to point out that Republicans are not asleep on tax day.

What the Republican majority is doing today is a gratuitous, useless, slap in the face of Federal employees who apparently do understand that they have an affirmative duty, even beyond others, to pay their taxes because they do so at a rate that is almost twice that of the general public which is more than twice that of other Americans.

The best that can be said about this bill is that it is entirely superfluous. It does what already can be done. What can be done is this: existing statutory authority gives the Federal Government, the IRS, the ability to collect Federal, State, and local taxes from all Federal employees.

If federal agencies find that there is a delinquent taxpayer, they can already, under Federal law, go from counseling to removal for all Federal employees. That is in the law already, my friends.

In their wisdom, Congresses in the past have wanted to keep Federal employees paying their taxes until they paid them off, so Congress didn't cut off its nose to spite its face by taking away their jobs as this bill allows.

They tried something that has worked, the Federal Employee/Retiree Delinquency Initiative, which matches up Federal employees in all the agencies, not just the IRS, with delinquencies so they have their very low delinquency rate today.

The IRS also can levy past the usual limit of 15 percent until the government gets all its money. The IRS have the discretion to do this for all Federal employees, not only IRS employees.

The SPEAKER pro tempore (Mr. MOONEY of West Virginia). The time of the gentlewoman has expired.

Mr. CUMMINGS. I yield the gentlewoman an additional 15 seconds.

Ms. NORTON. Chairman ISSA called this bill entirely cosmetic—conceded that this bill was cosmetic when it was introduced before.

If you want to do something about taxes for the American people, stop cutting the IRS so that the IRS can start collecting taxes and cutting the deficit.

Mr. CHAFFETZ. Mr. Speaker, I have no additional speakers, and I reserve the balance of my time to close.

Mr. CUMMINGS. Mr. Speaker, how much time do I have remaining?

The SPEAKER pro tempore. The gentleman from Maryland (Mr. CUMMINGS) has 2¾ minutes remaining.

Mr. CUMMINGS. I yield 2 minutes to the gentleman from Massachusetts (Mr. LYNCH), my good friend.

Mr. LYNCH. I thank the gentleman for yielding.

Mr. Speaker, I rise in strong opposition to H.R. 1563, the Federal Employee Tax Accountability Act.

I just want to point out that this is indeed about Federal employees, the Federal Employee Tax Accountability Act. It is all about Federal employees.

While I have the greatest respect for the gentleman from Utah (Mr. CHAFFETZ), I remain concerned that the practical effect of H.R. 1563 will be to significantly diminish the privacy rights of our dedicated Federal workforce.

It is important to note that Internal Revenue Code section 6103 provides that all citizens, for all citizens, Federal tax information—including tax returns, annual wage and tax statements, and tax penalty notices—is strictly confidential and must remain in the trust of only the IRS. It must remain in the trust of only the IRS and the individual taxpayer. That is it. It is not open to general knowledge.

Under this bill, though, tax information—which now includes health information because of the Affordable Care Act—is all going to be shared among every single Federal agency to take so-called adverse personnel actions against one of its employees where the agency finds that an individual has willfully fallen behind on his or her taxes or failed to file a return on time.

Now, we have completely blown this out. If it is not about Federal employees, this is what we are going to do to every American taxpayer. We are basically deputizing the bosses of all these Federal employees to be able to delve into their personal tax information, their personal healthcare information that is now held by the IRS.

We are blowing this completely out so that we are damaging all of these Federal employees' privacy rights, and we also present the possibility that, in the future, this will be done to every American citizen. This is not a good idea.

I think that we have every opportunity to make sure the people pay their taxes. There is a greater compliance rate among Federal employees than there is among the general public.

Mr. Speaker, I rise in strong opposition to H.R. 1563, the Federal Employee Tax Accountability Act of 2015. While I have the greatest respect for the gentleman from Utah, Chairman CHAFFETZ, I remain concerned that the practical effect of H.R. 1563 will be to significantly diminish the privacy rights of our dedicated Federal workforce.

Importantly, Internal Revenue code section 6103 provides that all federal tax information—including tax returns, annual wage and tax statements, and tax penalty notices—is strictly confidential and must remain in the trust of only the Internal Revenue Service and the individual taxpayer. Current law therefore prohibits any federal agency—other than the I.R.S.—from delving into personal tax information to determine an individual's tax compliance status.

In stark contrast, H.R. 1563 would authorize the head of not only the I.R.S. but every federal agency to take so-called “adverse personnel actions” against one of its employees where the agency finds that an individual has willfully fallen behind on his or her taxes or failed to file a return on time. In order to defend yourself against such an adverse personnel action under H.R. 1563, you must demonstrate that your failure to pay your taxes or file a return on time stemmed from a “reasonable cause.”

In other words, this bill deputizes agency administrators, managers, and foremen as bonafide tax investigators—authorizing them to examine and determine the tax compliance status of agency employees. In addition, H.R. 1563 essentially requires all federal workers to affirmatively defend their failure to pay taxes or file a return on time by requiring them to provide agency management with specific and satisfactory reasons for their non-compliance. If you’re behind on your taxes because you went through a health care crisis and want to keep your federal job, you’re going to have to share the details of your medical emergency with your employing agency under this bill. If you’re behind on your taxes because you’re going through a divorce but still want to keep working at your federal agency, you’re going to have to disclose the facts surrounding your divorce to your federal manager.

Now, I understand that this bill may seek to address those rare instances where federal bad actors intentionally try to cheat on their taxes. In practice, however, H.R. 1563 will broadly diminish the tax privacy rights of all federal employees. That’s in spite of the 97% tax compliance rate for federal workers reported to our committee by the I.R.S. for 2014. It’s also in spite of the existing federal payment levy program that already allows the I.R.S. to levy federal salaries and wages in order to recover delinquent tax debts in a cost-effective manner.

Mr. Speaker, I don’t believe that the solution to achieving 100% tax compliance across the federal workforce is to waive the individual privacy rights of dedicated federal workers across the board. I urge my colleagues on both sides of the aisle to oppose this legislation.

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

Unfortunately, all that is in this bill is pure symbolism without any substance, and it is very, very sad. I am disappointed to say that the House majority seems more interested in ideology and political messaging rather than facts and evidence.

Here are the facts. There is no problem to solve. The IRS confirmed that they have no problem collecting delinquent taxes from Federal employees. Federal employees have a much higher tax compliance rate than the American public and even Members of Congress and their staffs.

CBO has estimated that implementation of this measure will actually increase the cost to American taxpayers.

I, again, ask the question: When somebody is fired and does not have a job, where does the money come from? The fact is that we already have mechanisms in place to get the money. I do believe with all my heart that this is

another effort to demonize our Federal employees, and it is very, very sad.

I urge all Members to vote against this legislation.

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

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

Here are the facts. I just love it when Washington, D.C., says, Oh, there is no problem. We have got a hundred thousand-plus people—Federal employees—who don’t pay about \$1.1 billion in taxes. That number is up from \$962 million in 2008.

The problem is getting worse, but there is one department, one agency, where it is getting better, where it did improve, and it was in the IRS. We should pat them on the back.

There is one fundamental thing that we changed. In a bill that was voted on and supported by Mr. CUMMINGS and Mr. HOYER and the 400-plus Members of this body, the Congress gave the ability and the authority to the head of the IRS to terminate the employment of one of their workers if they are not paying Federal taxes.

Guess what. Now, they have the best tax compliance rate in the Federal Government. Let’s give that same tool to the rest of the departments and agencies.

You know what is a slap in a face to the Federal worker? When you don’t get rid of the bad apples. When you have got somebody who is thumbing their nose, not playing by the rules, not doing what they are supposed to be doing. Guess what. It goes into the morale of the institution.

I think, as a Federal employee being paid by the taxpayers, one of your fundamental responsibilities is to file and pay your Federal taxes.

A fact: last year, we had 24,833 people who, as Federal employees, didn’t even file a return. Can we solve that? Absolutely, we can solve that. We should require it.

When somebody goes to fill out an application, they should certify that they are fully compliant with the taxes. If there is a hardship, if they are in dispute over taxes owed, if their spouse gets into problems, if they are having their wages garnished, there are all of these outs.

Even at the finish line, based on an amendment offered by Mr. LYNCH, which we accepted, you get another 180 days to then go forward to your administrator or whoever is leading your department and agency and say: I am valuable; I am trying.

Still, the leader can say: Oh, you know what? I am going to give you a waiver or allow you to continue.

If we don’t give them the authority—which they have at the IRS—then you limit the tools, and you are not getting rid of the people who are the bad apples.

We can make sure we get the best Federal employees but weed out the bad apples. I want to see people on both sides of the aisle say: let’s pat the back

of the overwhelming majority who are patriotic, hard-working, dedicated employees, but we are going to get rid of the bad apples.

That is what this bill does. I urge its passage.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Utah (Mr. CHAFFETZ) that the House suspend the rules and pass the bill, H.R. 1563, as amended.

The question was taken.

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

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

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

HOUR OF MEETING ON TOMORROW

Mr. CHAFFETZ. Mr. Speaker, I ask unanimous consent that when the House adjourns today, it adjourn to meet at 9 a.m. tomorrow.

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

There was no objection.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess for a period of less than 15 minutes.

Accordingly (at 4 o’clock and 15 minutes p.m.), the House stood in recess.

□ 1629

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. COLLINS of Georgia) at 4 o’clock and 29 minutes p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on the questions previously postponed.

Votes will be taken in the following order:

Ordering the previous question on H. Res. 200; adopting H. Res. 200, if ordered; and suspending the rules and passing H.R. 1562 and H.R. 1563.

The first electronic vote will be conducted as a 15-minute vote. Remaining electronic votes will be conducted as 5-minute votes.

PROVIDING FOR CONSIDERATION OF H.R. 622, STATE AND LOCAL SALES TAX DEDUCTION FAIRNESS ACT OF 2015; PROVIDING FOR CONSIDERATION OF H.R. 1105, DEATH TAX REPEAL ACT OF 2015; AND PROVIDING FOR CONSIDERATION OF H.R. 1195, BUREAU OF CONSUMER FINANCIAL PROTECTION ADVISORY BOARDS ACT

The SPEAKER pro tempore. The unfinished business is the vote on ordering the previous question on the resolution (H. Res. 200) providing for consideration of the bill (H.R. 622) to amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes; providing for consideration of the bill (H.R. 1105) to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, and for other purposes; and providing for consideration of the bill (H.R. 1195) to amend the Consumer Financial Protection Act of 2010 to establish advisory boards, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

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

The vote was taken by electronic device, and there were—yeas 240, nays 183, not voting 8, as follows:

[Roll No. 154]

YEAS—240

Abraham	Denham	Huelskamp
Aderholt	Dent	Huizenga (MI)
Allen	DeSantis	Hultgren
Amash	DesJarlais	Hunter
Amodi	Diaz-Balart	Hurd (TX)
Babin	Dold	Hurt (VA)
Barletta	Duffy	Issa
Barr	Duncan (TN)	Jenkins (KS)
Barton	Ellmers (NC)	Jenkins (WV)
Benishek	Emmer (MN)	Johnson (OH)
Bilirakis	Farenthold	Johnson, Sam
Bishop (MI)	Fincher	Jolly
Bishop (UT)	Fitzpatrick	Jones
Black	Fleischmann	Jordan
Blackburn	Fleming	Joyce
Blum	Flores	Katko
Bost	Forbes	Kelly (PA)
Boustany	Fortenberry	King (IA)
Brady (TX)	Foxx	King (NY)
Brat	Franks (AZ)	Kinzinger (IL)
Bridenstine	Frelinghuysen	Kline
Brooks (AL)	Garrett	Knight
Brooks (IN)	Gibbs	Labrador
Buchanan	Gibson	LaMalfa
Buck	Gohmert	Lamborn
Bucshon	Goodlatte	Lance
Burgess	Gosar	Latta
Byrne	Gowdy	LoBiondo
Calvert	Granger	Long
Carter (GA)	Graves (GA)	Loudermilk
Carter (TX)	Graves (LA)	Love
Chabot	Graves (MO)	Lucas
Chaffetz	Griffith	Luetkemeyer
Clawson (FL)	Grothman	Lummis
Coffman	Guinta	MacArthur
Cole	Guthrie	Marchant
Collins (GA)	Hanna	Marino
Collins (NY)	Hardy	Masnie
Comstock	Harper	McCarthy
Conaway	Harris	McCaul
Cook	Hartzler	McClintock
Costello (PA)	Heck (NV)	McHenry
Cramer	Hensarling	McKinley
Crawford	Herrera Beutler	McMorris
Crenshaw	Hice, Jody B.	Rodgers
Culberson	Hill	McSally
Curbelo (FL)	Holding	Meadows
Davis, Rodney	Hudson	Meehan

Messer	Roby
Mica	Roe (TN)
Miller (FL)	Rogers (AL)
Miller (MI)	Rogers (KY)
Moolenaar	Rohrabacher
Mooney (WV)	Rokita
Mullin	Rooney (FL)
Mulvaney	Ros-Lehtinen
Murphy (PA)	Roskam
Neugebauer	Ross
Newhouse	Rothfus
Noem	Rouzer
Nugent	Royce
Nunes	Russell
Olson	Ryan (WI)
Palazzo	Salmon
Palmer	Sanford
Paulsen	Scalise
Pearce	Schweikert
Perry	Scott, Austin
Pittenger	Sensenbrenner
Pitts	Sessions
Poe (TX)	Shimkus
Pompeo	Shuster
Posey	Simpson
Price, Tom	Smith (MO)
Ratcliffe	Smith (NE)
Reed	Smith (NJ)
Reichert	Smith (TX)
Renacci	Stefanik
Ribble	Stewart
Rice (SC)	Stivers
Rigell	Stutzman

NAYS—183

Aguilar	Fudge
Ashford	Gabbard
Bass	Gallego
Beatty	Garamendi
Becerra	Graham
Bera	Grayson
Beyer	Green, Al
Bishop (GA)	Green, Gene
Blumenauer	Grijalva
Bonamici	Gutiérrez
Boyle, Brendan	Hahn
F.	Hastings
Brady (PA)	Heck (WA)
Brown (FL)	Higgins
Brownley (CA)	Himes
Bustos	Hinojosa
Butterfield	Honda
Capps	Hoyer
Capuano	Huffman
Cárdenas	Israel
Carney	Jackson Lee
Carson (IN)	Jeffries
Cartwright	Johnson (GA)
Castor (FL)	Johnson, E. B.
Castro (TX)	Kaptur
Chu, Judy	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
Courtney	Lee
Crowley	Levin
Cuellar	Lewis
Cummings	Lieu, Ted
Davis (CA)	Lipinski
Davis, Danny	Loeb sack
DeFazio	Loftgren
DeGette	Lowenthal
Delaney	Lowe y
DeLauro	Lujan Grisham
DeBene	(NM)
DeSaulnier	Lujan, Ben Ray
Deutch	(NM)
Dingell	Lynch
Doggett	Maloney,
Doyle, Michael	Carolyn
F.	Maloney, Sean
Duckworth	Matsui
Edwards	McCollum
Ellison	McDermott
Engel	McGovern
Eshoo	McNerney
Esty	Meeks
Farr	Meng
Fattah	Moore
Foster	Moulton
Frankel (FL)	Murphy (FL)

Thompson (PA)	Thornberry
Tiberi	Tiberti
Tipton	Trott
Turner	Upton
Valadao	Wagner
Walberg	Walder
Walker	Walorski
Walters, Mimi	Weber (TX)
Weber (FL)	Webster (FL)
Wenstrup	Westerman
Westmoreland	Whitfield
Williams	Williams
Wilson (SC)	Wittman
Womack	Woodall
Yoder	Yoho
Young (IA)	Young (IN)
Zeldin	Zinke

NOT VOTING—8

Adams	Price (NC)	Smith (WA)
Duncan (SC)	Richmond	Young (AK)
Poliquin	Ruiz	

□ 1700

Mrs. CAPPS, Messrs. AGUILAR and DOGGETT changed their vote from “yea” to “nay.”

Messrs. DENT, McCLINTOCK, AUSTIN SCOTT of Georgia, and SESSIONS changed their vote from “nay” to “yea.”

So the previous question was ordered. The result of the vote was announced as above recorded.

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. POLIS. 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—aye s 242, noes 182, not voting 7, as follows:

[Roll No. 155]

AYES—242

Abraham	Farenthold	Kline
Aderholt	Fincher	Knight
Babin	Fitzpatrick	Labrador
Amash	Fleischmann	LaMalfa
Amodi	Fleming	Lamborn
Babin	Flores	Lance
Barletta	Forbes	Latta
Barr	Fortenberry	LoBiondo
Barton	Foxx	Long
Benishek	Franks (AZ)	Loudermilk
Bilirakis	Frelinghuysen	Love
Bishop (UT)	Garrett	Lucas
Black	Gibbs	Luetkemeyer
Blackburn	Gibson	Lummis
Blum	Gohmert	MacArthur
Bost	Goodlatte	Marchant
Boustany	Gosar	Marino
Brady (TX)	Gowdy	Masnie
Brat	Granger	McCarthy
Bridenstine	Graves (GA)	McCaul
Brooks (AL)	Graves (LA)	McClintock
Brooks (IN)	Graves (MO)	McHenry
Buchanan	Griffith	McKinley
Buck	Grothman	McMorris
Bucshon	Guinta	Rodgers
Burgess	Guthrie	McSally
Byrne	Hanna	Meadows
Calvert	Hardy	Meehan
Carter (GA)	Harper	Messer
Carter (TX)	Harris	Mica
Chabot	Hartzler	Miller (FL)
Chaffetz	Heck (NV)	Miller (MI)
Clawson (FL)	Hensarling	Moolenaar
Coffman	Herrera Beutler	Mooney (WV)
Cole	Hice, Jody B.	Mullin
Collins (GA)	Hill	Mulvaney
Collins (NY)	Holding	Murphy (PA)
Comstock	Hudson	Neugebauer
Conaway	Huelskamp	Newhouse
Cook	Huizenga (MI)	Noem
Costello (PA)	Hultgren	Nugent
Cramer	Hunter	Nunes
Crawford	Hurd (TX)	Olson
Crenshaw	Hurt (VA)	Palazzo
Culberson	Issa	Palmer
Curbelo (FL)	Jenkins (KS)	Paulsen
Davis, Rodney	Jenkins (WV)	Pearce
Denham	Johnson (OH)	Perry
Dent	Johnson, Sam	Pittenger
DeSantis	Jolly	Pitts
DesJarlais	Jones	Poe (TX)
Diaz-Balart	Jordan	Poliquin
Dold	Joyce	Pompeo
Duffy	Katko	Posey
Duncan (TN)	Kelly (PA)	Price, Tom
Ellmers (NC)	King (IA)	Ratcliffe
Emmer (MN)	King (NY)	Reed
	Kinzinger (IL)	Reichert

Renacci	Scott, Austin	Wagner
Ribble	Sensenbrenner	Walberg
Rice (SC)	Sessions	Walden
Rigell	Shimkus	Walker
Roby	Shuster	Walorski
Roe (TN)	Simpson	Walters, Mimi
Rogers (AL)	Sinema	Weber (TX)
Rogers (KY)	Smith (MO)	Webster (FL)
Rohrabacher	Smith (NE)	Wenstrup
Rokita	Smith (NJ)	Westerman
Rooney (FL)	Smith (TX)	Westmoreland
Ros-Lehtinen	Stefanik	Whitfield
Roskam	Stewart	Williams
Ross	Stivers	Wilson (SC)
Rothfus	Stutzman	Wittman
Rouzer	Thompson (PA)	Womack
Royce	Thornberry	Woodall
Russell	Tiberi	Yoder
Ryan (WI)	Tipton	Yoho
Salmon	Trott	Young (IA)
Sanford	Turner	Young (IN)
Scalise	Upton	Zeldin
Schweikert	Valadao	Zinke

□ 1706

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.

The vote was taken by electronic device, and there were—yeas 424, nays 0, not voting 7, as follows:

[Roll No. 156]
YEAS—424

Abraham	DeGette	Hurt (VA)
Aderholt	Delaney	Israel
Aguilar	DeLauro	Issa
Allen	DelBene	Jackson Lee
Amash	Denham	Jeffries
Amodei	Dent	Jenkins (KS)
Ashford	DeSantis	Jenkins (WV)
Babin	DeSaulnier	Johnson (GA)
Barletta	DesJarlais	Johnson (OH)
Barr	Deutch	Johnson, E. B.
Barton	Diaz-Balart	Johnson, Sam
Bass	Dingell	Jolly
Beatty	Doggett	Jones
Becerra	Dold	Jordan
Benishek	Doyle, Michael	Joyce
Bera	F.	Kaptur
Beyer	Duckworth	Katko
Bilirakis	Duffy	Keating
Bishop (GA)	Duncan (TN)	Kelly (IL)
Bishop (MI)	Edwards	Kelly (PA)
Bishop (UT)	Ellison	Kennedy
Black	Ellmers (NC)	Kildee
Blackburn	Emmer (MN)	Kilmer
Blum	Engel	Kind
Blumenauer	Eshoo	King (IA)
Bonamici	Esty	King (NY)
Bost	Farenthold	Kinzinger (IL)
Boustany	Farr	Kirkpatrick
Boyle, Brendan	Fattah	Kline
F.	Fincher	Knight
Brady (PA)	Fitzpatrick	Kuster
Brady (TX)	Fleischmann	Labrador
Brat	Fleming	LaMalfa
Bridenstine	Flores	Lamborn
Brooks (AL)	Forbes	Lance
Brooks (IN)	Fortenberry	Langevin
Brown (FL)	Foster	Larsen (WA)
Brownley (CA)	Fox	Larson (CT)
Buchanan	Frankel (FL)	Latta
Buck	Franks (AZ)	Lawrence
Bucshon	Frelinghuysen	Lee
Burgess	Fudge	Levin
Bustos	Gabbard	Lewis
Butterfield	Gallego	Lieu, Ted
Byrne	Garamendi	Lipinski
Calvert	Garrett	LoBiondo
Capp	Gibbs	Loeb
Capuano	Gibson	Loeb
Cárdenas	Gohmert	Long
Carney	Goodlatte	Loudermilk
Carson (IN)	Gosar	Love
Carter (GA)	Gowdy	Lowenthal
Carter (TX)	Graham	Lowe
Cartwright	Granger	Lucas
Castor (FL)	Graves (GA)	Luetkemeyer
Castro (TX)	Graves (LA)	Lujan Grisham
Chabot	Graves (MO)	(NM)
Chaffetz	Grayson	Luján, Ben Ray
Chu, Judy	Green, Al	(NM)
Cicilline	Green, Gene	Lummis
Clark (MA)	Griffith	Lynch
Clarke (NY)	Grijalva	MacArthur
Clawson (FL)	Grothman	Maloney,
Cleaver	Guinta	Carolyn
Clyburn	Guthrie	Maloney, Sean
Coffman	Gutiérrez	Marchant
Cohen	Hahn	Marino
Cole	Hanna	Massie
Collins (GA)	Hardy	Matsui
Collins (NY)	Harper	McCarthy
Comstock	Harris	McCaul
Conaway	Hartzler	McClintock
Connolly	Hastings	McCollum
Conyers	Heck (NV)	McDermott
Cook	Heck (WA)	McGovern
Cooper	Hensarling	McHenry
Costa	Herrera Beutler	McKinley
Costello (PA)	Hice, Jody B.	McMorris
Courtney	Higgins	Rodgers
Cramer	Hill	McNerney
Crawford	Himes	McSally
Crenshaw	Hinojosa	Meadows
Crowley	Holding	Meehan
Cuellar	Honda	Meeks
Culberson	Hoyer	Meng
Cummings	Hudson	Messer
Curbelo (FL)	Huelskamp	Mica
Davis (CA)	Huffman	Miller (FL)
Davis, Danny	Huizenga (MI)	Miller (MI)
Davis, Rodney	Hultgren	Moolenaar
DeFazio	Hunter	Mooney (WV)
	Hurd (TX)	Moore

REMEMBERING PRESIDENT
ABRAHAM LINCOLN

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

Mr. MCCARTHY. Mr. Speaker, at 7:22 this morning, 150 years ago, we lost one of the greatest leaders of our Nation: President Abraham Lincoln.

Lincoln understood American exceptionalism. We know this for many reasons, but one great reason was his words at Gettysburg. He told the crowd that our Fathers had brought forth on this continent a new nation, one conceived in liberty and dedicated to the proposition that all men are created equal. It was his vision that this Nation would have a new birth of freedom; and, for that beautiful vision, many have fought and died.

President Lincoln understood the cost of freedom. He was a Member of this, the people's House, for one term before he rose to become—what I believe—one of our greatest statesmen.

He struggled and never gave up to pass the 13th Amendment, so that no one here would ever again have to endure the sin of slavery. He died for the dream that life, liberty, and the pursuit of happiness would finally become more than just words, that it would be a promise kept to all.

As we remember Lincoln as one of the greatest American leaders and the truest embodiment of American principles, our country still feels the mark of his great presence today. I thought it was important that we memorialize it here.

CONTRACTING AND TAX
ACCOUNTABILITY ACT OF 2015

The SPEAKER pro tempore. Without objection, 5-minute voting will continue.

There was no objection.

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 1562) to prohibit the awarding of a contract or grant in excess of the simplified acquisition threshold unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that the contractor or grantee has no seriously delinquent tax debts, and for other purposes, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

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

This will be a 5-minute vote.

NOES—182

Aguilar	Fudge	Murphy (FL)
Ashford	Gabbard	Nadler
Bass	Gallego	Napolitano
Beatty	Garamendi	Neal
Becerra	Graham	Nolan
Bera	Grayson	Norcross
Beyer	Green, Al	O'Rourke
Bishop (GA)	Green, Gene	Pallone
Blumenauer	Grijalva	Pascarell
Bonamici	Gutiérrez	Payne
Boyle, Brendan	Hahn	Pelosi
F.	Hastings	Perlmutter
Brady (PA)	Heck (WA)	Peters
Brown (FL)	Higgins	Peterson
Brownley (CA)	Himes	Pingree
Bustos	Hinojosa	Pocan
Butterfield	Honda	Polis
Capps	Hoyer	Quigley
Capuano	Huffman	Rangel
Cárdenas	Israel	Rice (NY)
Carney	Jackson Lee	Richmond
Carson (IN)	Jeffries	Roybal-Allard
Cartwright	Johnson (GA)	Ruppersberger
Castor (FL)	Johnson, E. B.	Rush
Castro (TX)	Kaptur	Ryan (OH)
Chu, Judy	Keating	Sánchez, Linda
Cicilline	Kelly (IL)	T.
Clark (MA)	Kennedy	Sanchez, Loretta
Clarke (NY)	Kildee	Sarbanes
Clay	Kilmer	Schakowsky
Cleaver	Kind	Schiff
Clyburn	Kirkpatrick	Schrader
Cohen	Kuster	Scott (VA)
Connolly	Langevin	Scott, David
Conyers	Larsen (WA)	Serrano
Cooper	Larson (CT)	Sewell (AL)
Costa	Lawrence	Sherman
Courtney	Lee	Sires
Crowley	Levin	Slaughter
Cummings	Lewis	Speier
Davis (CA)	Lieu, Ted	Swalwell (CA)
Davis, Danny	Lipinski	Takai
DeFazio	Loeb	Takano
DeGette	Lofgren	Thompson (CA)
Delaney	Lowenthal	Thompson (MS)
DeLauro	Lowe	Titus
DelBene	Lujan Grisham	Tonko
DeSaulnier	(NM)	Torres
Deutch	Luján, Ben Ray	Tsongas
Dingell	(NM)	Van Hollen
Doggett	Lynch	Vargas
Doyle, Michael	Maloney,	Veasey
F.	Carolyn	Vela
Duckworth	Maloney, Sean	Velázquez
Edwards	Matsui	Visclosky
Ellison	McCollum	Walz
Engel	McDermott	Wasserman
Eshoo	McGovern	Schultz
Esty	McNerney	Waters, Maxine
Farr	Meeks	Watson Coleman
Fattah	Meng	Welch
Foster	Moore	Wilson (FL)
Frankel (FL)	Moulton	Yarmuth

NOT VOTING—7

Adams	Price (NC)	Young (AK)
Bishop (MI)	Ruiz	
Duncan (SC)	Smith (WA)	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

Moulton
Mullin
Mulvaney
Murphy (FL)
Murphy (PA)
Nadler
Napolitano
Neal
Neugebauer
Newhouse
Noem
Nolan
Norcross
Nugent
Nunes
O'Rourke
Olson
Palazzo
Pallone
Palmer
Pascrell
Paulsen
Payne
Pearce
Perlmutter
Perry
Peters
Peterson
Pingree
Pittenger
Pitts
Pocan
Poe (TX)
Poliquin
Polis
Pompeo
Posey
Price, Tom
Quigley
Rangel
Ratcliffe
Reed
Reichert
Renacci
Ribble
Rice (NY)
Rice (SC)
Richmond
Rigell
Roby
Roe (TN)
Rogers (AL)

Rogers (KY)
Rohrabacher
Rokita
Rooney (FL)
Ros-Lehtinen
Roskam
Ross
Rothfus
Rouzer
Roybal-Allard
Royce
Ruppersberger
Rush
Russell
Ryan (OH)
Ryan (WI)
Salmon
Sanchez, Linda
T.
Sanchez, Loretta
Sanford
Sarbanes
Scalise
Schakowsky
Schiff
Schrader
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Sensenbrenner
Serrano
Sessions
Sewell (AL)
Sherman
Shimkus
Shuster
Simpson
Sinema
Sires
Slaughter
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Speier
Stefanik
Stewart
Stivers
Stutzman
Swalwell (CA)
Takai

Takano
Thompson (CA)
Thompson (MS)
Thompson (PA)
Thornberry
Tiberi
Tipton
Titus
Tonko
Torres
Trott
Tsongas
Turner
Upton
Valadao
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Wagner
Walberg
Walden
Walker
Walorski
Walters, Mimi
Walz
Wasserman
Schultz
Waters, Maxine
Watson Coleman
Weber (TX)
Webster (FL)
Welch
Wenstrup
Westerman
Westmoreland
Whitfield
Williams
Wilson (FL)
Wilson (SC)
Wittman
Womack
Yarmuth
Yoder
Yoho
Young (AK)
Young (IA)
Young (IN)
Zeldin
Zinke

CHAFFETZ) that the House suspend the rules and pass the bill, as amended.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 266, nays 160, not voting 5, as follows:

[Roll No. 157]

YEAS—266

Abraham
Aderholt
Aguilar
Griffith
Allen
Amash
Amodei
Ashford
Babin
Barletta
Barr
Barton
Benishek
Bera
Bilirakis
Bishop (MI)
Bishop (UT)
Black
Blackburn
Blum
Hudson
Bost
Boustany
Brady (TX)
Bibbe
Brat
Bridenstine
Brooks (AL)
Brooks (IN)
Brownley (CA)
Buchanan
Buck
Bucshon
Burgess
Byrne
Calvert
Capps
Carter (GA)
Carter (TX)
Chabot
Chaffetz
Clawson (FL)
Coffman
Kinzinger (IL)
Collins (GA)
Collins (NY)
Conaway
Cook
Cooper
Costa
Costello (PA)
Cramer
Crawford
Crenshaw
Cuellar
Culberson
Curbelo (FL)
Davis, Rodney
DelBene
Denham
Dent
DeSantis
DesJarlais
Diaz-Balart
Dold
Duffy
Duncan (TN)
Ellmers (NC)
Emmer (MN)
Esty
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Fox
Franks (AZ)
Frelinghuysen
Garrett
Gibbs
Gibson
Gohmert
Goodlatte
Gosar
Gowdy
Graham
Granger
Graves (GA)

Graves (LA)
Graves (MO)
Olson
Palazzo
Palmer
Paulsen
Pearce
Perry
Peters
Pittenger
Pitts
Poe (TX)
Poliquin
Polis
Pompeo
Posey
Price, Tom
Quigley
Ratcliffe
Reichert
Renacci
Ribble
Rice (NY)
Rice (SC)
Rigell
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rohrabacher
Rokita
Rooney (FL)
Ros-Lehtinen
Roskam
Ross
Rothfus
Rouzer
Royce
Russell
Ryan (OH)
Ryan (WI)
Salmon
Sanford
Scalise
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
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)

Bass
Beatty
Becerra
Beyer
Bishop (GA)
Blumenauer
Bonamici
Boyle, Brendan
F.
Brady (PA)
Brown (FL)
Bustos
Butterfield
Capuano
Cárdenas
Carney
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu, Judy
Cicilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Comstock
Connolly
Conyers
Courtney
Crowley
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DeSaulnier
Deutch
Dingell
Doggett
Doyle, Michael
F.
Duckworth
Edwards
Ellison
Engel
Eshoo
Farr
Fattah
Foster
Frankel (FL)
Fudge

Young (IA)
Young (IN)

NAYS—160

Gabbard
Gallego
Garamendi
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hahn
Hastings
Higgins
Hinojosa
Honda
Hoyer
Huffman
Israel
Jackson Lee
Jeffries
Johnson (GA)
Johnson, E. B.
Jolly
Kaptur
Keating
Kelly (IL)
Kennedy
Kildee
Kirkpatrick
Langevin
Larsen (WA)
Larson (CT)
Lawrence
Lee
Levin
Lewis
Lieu, Ted
Loeb sack
Lofgren
Lowenthal
Lowey
Lujan Grisham
(NM)
Luján, Ben Ray
(NM)
Lynch
Matsui
McCollum
McDermott
McGovern
Meeks
Meng
Moore
Murphy (FL)
Nadler
Napolitano
Neal
Nolan

Zeldin
Zinke

Norcross
O'Rourke
Pallone
Pascrell
Payne
Pelosi
Perlmutter
Peterson
Pingree
Pocan
Rangel
Reed
Richmond
Roybal-Allard
Ruppersberger
Rush
Sanchez, Linda
T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Sherman
Sires
Slaughter
Speier
Swalwell (CA)
Takai
Takano
Thompson (CA)
Thompson (MS)
Titus
Tonko
Torres
Tsongas
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Walz
Wasserman
Schultz
Waters, Maxine
Watson Coleman
Welch
Wilson (FL)
Yarmuth

NOT VOTING—7

Adams
Duncan (SC)
Pelosi
Price (NC)
Ruiz
Smith (WA)
Woodall

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1716

Ms. MAXINE WATERS of California changed her vote from “yea” to “nay.” So (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

FEDERAL EMPLOYEE TAX ACCOUNTABILITY ACT OF 2015

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 1563) to amend title 5, United States Code, to provide that individuals having seriously delinquent tax debts shall be ineligible for Federal employment, and for other purposes, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Utah (Mr.

NOT VOTING—5

Adams
Duncan (SC)
Price (NC)
Ruiz
Smith (WA)

□ 1723

So (two-thirds not being in the affirmative) the motion was rejected.

The result of the vote was announced as above recorded.

MOMENT OF SILENCE IN MEMORY OF THE BOSTON MARATHON VICTIMS

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

Mr. CAPUANO. Mr. Speaker, 2 years ago today, one of the most cowardly acts in American history was perpetrated on the people of Boston, of Massachusetts, of America, and, in fact, of the world when two lowly cowards blew up two bombs in the middle of the Boston Marathon, which is a celebration of American patriotism and of the birth of this country, killing three innocent people and, later on in the day, shooting a police officer in, again, another cowardly act, and injuring over 275 people.

I just want to take a moment of the House's time to remember the people who died that day, the people who were injured that day, and to think for a moment as to what a wonderful country we have the good fortune to live in.

God bless the United States of America.

With that, Mr. Speaker, I would ask everyone to rise to share a moment of silence with me.

TAX DAY AND IRS ACCOUNTABILITY

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

Mr. ROTHFUS. Mr. Speaker, Americans strongly dislike tax day, and Uncle Sam is set to take in record levels of Americans' tax dollars again this year. These are dollars that the hard-working taxpayers take out of their wallets, and they are too often used to grow Washington's bureaucracy at the expense of growth elsewhere in the country.

Western Pennsylvanians are rightfully frustrated with the Federal Government's overreach into their daily lives. Back in Pennsylvania's 12th District, I regularly talk with folks who are appalled by the IRS' hypocrisy, corruption, and abuse of power.

From IRS' attempts to shut down people who disagree with the administration's political agenda to Federal employees owing thousands in back taxes, the IRS needs to be held accountable to the people. Washington bureaucrats are not above the law. Americans spend countless hours and precious financial resources in filing their tax returns by April 15. They are following the law. It is only fair for the American people to expect that the IRS does the same.

I was proud to support several bills today that are designed to protect taxpayers, to restore the public's faith in our system of laws, and to prevent the IRS from abusing its power.

□ 1730

BRING BACK OUR GIRLS

(Ms. FRANKEL of Florida asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. FRANKEL of Florida. Madam Speaker, I stand here today 1 year since Boko Haram kidnapped 270 young girls attending school in Chibok, Nigeria. This kidnapping received international attention for a short time; then, like the girls, the spotlight disappeared, and yet our children remain hidden and subjected to unimaginable crimes.

Innocent girls who cry out to be liberated cannot be forgotten. They are as Maya Angelou's caged birds who sing with a fearful trill of things unknown but longed for still, and their tune is

heard on the distant hill, for the caged birds sing of freedom.

Madam Speaker, I join my colleagues today in saying, "Bring Back Our Girls."

UNITED STATES SET TO BE A NET EXPORTER OF NATURAL GAS IN 2017

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

Mr. THOMPSON of Pennsylvania. Madam Speaker, earlier this week the Energy Information Administration released its annual forecast of U.S. energy trends and predicted that the United States will become a net exporter of natural gas by 2017.

As cochair of the bipartisan Congressional Natural Gas Caucus, I understand the magnitude of this geopolitical transition and the implications for ensuring American energy security through continued natural gas development and investment. By becoming a net exporter of natural gas by 2017, the United States will be able to build and strengthen its economy, help to improve the environment, and remain globally competitive.

As one of the Nation's top producers of natural gas, Pennsylvania continues to help drive record-breaking oil and natural gas production domestically. The Energy Information Administration's recent projections place the United States closer than ever to obtaining energy independence, while signaling longer term market stability that will make energy prices more affordable for businesses and families throughout Pennsylvania and all across the country.

FISHER HOUSE ANNIVERSARY

(Ms. TITUS asked and was given permission to address the House for 1 minute.)

Ms. TITUS. Madam Speaker, I rise today to congratulate the Fisher House Foundation on their 25th anniversary and to thank them for their services to our military and veteran families.

The Fisher House Foundation is the result of the vision and efforts by Zachary and Elizabeth Fisher. They wanted to provide a home away from home for the families of servicemen and -women while their loved ones received treatment, and their vision has come to fruition.

Since the first Fisher House opened in 1990, over 250,000 families have saved \$282 million in lodging and transportation costs. The 64 locations throughout the United States and Germany have provided families 5.8 million days of lodging.

Just a few weeks ago, I was fortunate and proud to participate in the groundbreaking of Nevada's first Fisher House, located across the street from our new VA hospital. What a wonderful day it was.

Congratulations, Fisher House Foundation, and thank you and your volunteers for all you do to make a difficult time just a little easier for our Nation's heroes.

HONORING DR. DONNA E. SHALALA

(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. Madam Speaker, I rise tonight to recognize one of the most profound educational leaders of her generation, Dr. Donna Shalala.

As the head of my alma mater, the University of Miami, Donna made it her goal to see UM become the next great American research university. Never one to leave a promise unfulfilled, under her unparalleled guidance, the university has consistently ranked in the top 50 research institutions.

Through leadership, service, and selflessness, Donna has positively impacted our south Florida area as a school administrator and a community leader. It is with great pride, admiration, and affection that I join our community and University of Miami students, professors, and grads in thanking Dr. Shalala for her hard work and dedication.

Donna, you are an outstanding member of our south Florida community, and we will certainly miss you. I wish you good fortune and all the best in this new, exciting, next chapter of your life.

Oh, yes. Go Canes.

Thank you, Donna.

SUPPORTING THE DAY OF SILENCE

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

Mr. ENGEL. Madam Speaker, every year three-quarters of gay, lesbian, bisexual, and transgender kids in this country are verbally harassed at school. Nearly a fifth will be physically assaulted. It is time for the bullying and abuse to stop.

Every year GLSEN organizes the National Day of Silence. This Friday, kids across the country will take a daylong vow of silence to draw attention to the abuse their LGBT friends and classmates have to deal with every day.

Counseling and outreach have done a lot to help these kids, but change is not coming fast enough, so I am once again introducing a resolution supporting the Day of Silence. LGBT kids deserve to be able to go to school and feel safe. I invite my colleagues to join me and cosponsor the resolution.

On another matter, yesterday is the 1-year anniversary that the Nigerian schoolgirls were kidnapped by the terror group Boko Haram. I am wearing these ribbons today to say "Bring Back Our Girls," and I thank our colleague

FREDERICA WILSON of Florida for being a champion on this issue.

CONGRATULATIONS TO THE DUKE UNIVERSITY BASKETBALL TEAM

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

Mr. BUTTERFIELD. Madam Speaker, I rise to congratulate Duke University and its Division I men's basketball team on winning the 2015 national championship. Duke's win against the University of Wisconsin at Madison marks their fifth national championship victory.

At the team's helm is the winningest coach in Division I men's basketball history, legendary coach Mike Krzyzewski. We refer to him as Coach K. This year's team, led by senior Quinn Cook, continued the tradition of excellence in my district in Durham, North Carolina, by earning the 88th schoolwide NCAA tournament victory. Even more impressive, Madam Speaker, is the fact that the Duke University Blue Devils had five All-ACC Academic players, which is the most in the school's history.

Today I introduced a resolution, along with my colleagues, to recognize the team for its extraordinary achievement. I urge quick consideration of my resolution and encourage my colleagues to support it.

Madam Speaker, I ask all of my colleagues to join me in congratulating the Duke University Blue Devils on their historic tournament win.

ONE-YEAR ANNIVERSARY OF THE BOKO HARAM KIDNAPPING OF NIGERIAN SCHOOLGIRLS

(Ms. MAXINE WATERS of California asked and was given permission to address the House for 1 minute.)

Ms. MAXINE WATERS of California. Madam Speaker, a year and a day ago today, 276 innocent Nigerian schoolgirls were tragically taken away from their boarding school and their family.

One year later, more than 200 of these girls are still missing, and Boko Haram continues to prey on the Nigerian people. The kidnapping of these schoolgirls is just one example of the appalling acts of terror committed by this group, who, according to the Human Rights Watch, have killed more than 2,000 people and forced 800,000 children to be displaced from their homes.

We simply must do more to combat their efforts.

I commend President Obama for publicly expressing his willingness to assist Nigeria in its efforts to dismantle this group.

Additionally, I encourage the incoming President of Nigeria, President Buhari, to remain committed to his pledge to implement an aggressive effort to combat Boko Haram and to protect his citizens.

I hope, with the anniversary of these attacks upon us, we are all regalva-

nized to do what we can to bring back our girls and protect our other innocent citizens from any future attacks.

I thank Congresswoman FREDERICA WILSON for her leadership on this issue.

BOKO HARAM IS A CRIMINAL ORGANIZATION

(Ms. MOORE asked and was given permission to address the House for 1 minute.)

Ms. MOORE. Madam Speaker, it is very heartbreaking to think that it has been a whole year since our girls, 276 girls, were kidnapped by Boko Haram in Nigeria. I think the importance of memorializing this is to talk about the nature of terror and its cruelty, to take these children, these babies, away in the name of religion.

It is extremely important for us to galvanize all around the world and to focus on the main thing. The main thing is these are criminal organizations. These are not religiously motivated people. These are people who will maim, cripple, and kill anyone for their political objectives.

I want to thank FREDERICA WILSON for her leadership in bringing us all together today, and Mrs. MALONEY from New York, and I pray that our resolve will be reignited today.

PAYCHECK FAIRNESS ACT

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

Mr. DESAULNIER. Madam Speaker, I rise today in support of the Paycheck Fairness Act. According to the U.S. Census Bureau, in 2013, women who worked full time earned, on average, only 78 cents for every dollar a man earned. The figures are even worse for women of color. African American women earned only approximately 64 cents and Latinas only 56 cents for each dollar earned by a White male. This is absolutely and unequivocally unacceptable in the United States of America. The average woman would have lost \$420,000 throughout her working lifetime as a result of this pay gap.

In my district, women make up 51 percent of the population, yet there is still a 76.4 percent wage gap in their annual median earnings. That is why I am a sponsor of the Paycheck Fairness Act, which would work to close the gender wage gap by requiring employers to demonstrate that wage differentials are based on factors other than sex, and strengthening penalties for equal pay violations.

Families increasingly rely on women's wages to make ends meet. Equal pay is not simply a women's issue; it is a family issue.

SMALL BUSINESS TAX

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

Mr. CURBELO of Florida. Madam Speaker, small businesses are vital to the strength and dynamism of the American economy, generating 63 percent of new private sector jobs over the past two decades. But it's not just about the entrepreneurs. It is also about helping workers that depend on small businesses for their paycheck, whether it be young people paying down their college loans, immigrants hoping to provide a better life for their loved ones, or moms and dads looking for a little more income while the kids are at school. Small businesses not only strengthen Main Street, they play a vital role in keeping our neighbors prosperous.

One of the many challenges that small businesses face is a cumbersome and overbearing Tax Code. Most small businesses file their taxes as S corporations or sole proprietorships, both of which are taxed at individual rates.

Congress needs to get serious about reforming and simplifying the Tax Code. Creating a broader, flatter tax base will allow for lower rates for both individuals and businesses. I look forward to working with my colleagues to find ways to reform our Tax Code so small businesses and their workers can thrive.

HONORING ABRAHAM LINCOLN

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

Mr. CROWLEY. Madam Speaker, I was tempted to rise when my friend Mr. MCCARTHY from California was speaking of the great, late President Abraham Lincoln and his legacy—really, a dichotomy of a man, a very complicated individual. We know of his great achievements, of ending slavery, of maintaining our Union—great achievements—and very difficult achievements for him as well, passing the 13th Amendment.

We think of how dysfunctional, maybe, Congress is today and the lack of cooperation. Under the conditions that then-President Lincoln was operating, it is a marvel that he was able to pass such incredible legislation with such ramifications, and positively.

But I think one of the great things about Lincoln that oft times goes unnoticed is one of the legacies that was unintended by himself directly: he dies. He is shot on the 14th of April 1865. He dies on the 15th of April 1865.

One of the greatest things about Abraham Lincoln is, on the 16th of April, the Sun rose again on the Republic of the United States, a better nation for his having lived, but continued despite his absence. How wonderful a legacy is that, that this Republic, greater than any man or woman, lives on, a better place for him having lived.

May God rest the soul of Abraham Lincoln.

□ 1745

CONGRATULATING THE IRVING
INDEPENDENT SCHOOL DISTRICT

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

Mr. VEASEY. Madam Speaker, I rise today to congratulate the Irving Independent School District for being recognized by the College Board as the 2015 Advanced Placement District of the Year in the mid-sized category. This award recognizes the efforts Irving ISD has made in ensuring the academic success of our local school children.

Since 2008, Irving ISD has increased by 70 percent the number of students taking AP courses and has increased by 83 percent the number of students who scored a 3 or higher on an AP exam. Not only are more students taking AP courses at Irving, but they are also earning good scores, and that is really important.

I represent almost all of South Irving and District 33. Three out of the five high schools in the Irving ISD are located in South Irving.

To every teacher, principal, staffer, and parent at Cardwell, MacArthur, Nimitz, Singley, and Irving High, congratulations on this outstanding academic achievement. Thank you for making all of us Texas proud.

PROGRESSIVE CAUCUS HOUR

The SPEAKER pro tempore (Mrs. MIMI WALTERS of California). Under the Speaker's announced policy of January 6, 2015, the gentlewoman from New Jersey (Mrs. WATSON COLEMAN) is recognized for 60 minutes as the designee of the minority leader.

GENERAL LEAVE

Mrs. WATSON COLEMAN. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and include extraneous material on the subject of my Special Order.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from New Jersey?

There was no objection.

Mrs. WATSON COLEMAN. Today, low-wage workers across the country rallied in small towns and big cities. Their request is very simple: a livable wage and the right to organize.

This isn't rocket science. These folks turn on the news and see reports on stock market gains on Wall Street. They see companies reporting record profits. They see the prices for bread and a carton of milk rising every month. Then they open their paychecks and see the same amount that they have seen for the past 10 years.

This is a crisis that my colleagues across the aisle keep trying to brush under a political rug. That may have worked in the past, but it is just getting too big to be hidden.

According to UC Berkeley economist Emmanuel Saez, the Nation's 100 richest families have as much wealth as

the 80 million families that make up the bottom 50 percent in wealth. Meanwhile, Republicans keep trying to peddle the same, tired "work hard and get ahead" rhetoric.

Madam Speaker, American workers are doing just that. They are stringing together 40-hour weeks whenever they can. In many cases, they are not given the opportunity to even do that, but they are being paid wages that cobble together to just over \$15,000 a year.

Even when McDonald's raises wages for the fraction of its workers behind the counters of their corporate stores, they will only get a raise of \$5,000. \$5,000 will make a huge difference for those families, but at \$20,000, they have gone from drowning to just barely keeping their heads above water.

That is not enough to pay for a college education or to buy a home. That is not enough to save for retirement. That is not enough to pay for medical bills. Madam Speaker, that is not enough to achieve the American Dream.

My Progressive Caucus colleagues and I are here on the floor tonight to stand with workers in the fight for \$15, that is \$15 an hour and the right to form unions.

It is time to support working families, and it is time to make it possible to work hard and get ahead.

It is now my pleasure to yield to the gentleman from Minnesota (Mr. ELLISON), one of the chairs of our caucus.

Mr. ELLISON. I thank the gentlewoman for yielding.

Madam Speaker, I had an interesting story today. I was talking with a young lady named Stacy Mitchell, who is a researcher.

She does a lot of research on this issue of what is the economic effect of raising the minimum wage because what you hear so many conservatives say is, if we raise the minimum wage, maybe there will be a lot of workers who simply will not be employable because they don't have the skill level to be employed, they don't bring enough value to the business to pay them \$15 an hour.

What she showed—and this is through research—is that low wages lead to workers who have a lot of high turnover. High turnover leads to mistakes, leads to errors, leads to training errors, leads to bad customer service when the workers don't have a firm grip on what they have been doing. High turnover and the need to retrain then leads to a loss of money, and they have calculated that to about \$12,000 a year for the average small business.

Now, folks who are interested in learning more about this can contact the Institute for Local Self-Reliance. This is a small-business organization that says that we can have more economic viability if we focus on small business and not just the big-box retailer.

Of course, it is interesting because, whenever you talk to the big-box retailer about raising the minimum wage

or whether you talk to McDonald's or Walmart, they always say: yeah, we are making record profits; but what about the small business?

It was pretty surprising to hear that there are a lot of small businesses that have decided to pay people a better wage, keep them on the job, and as they stay on the job, they learn the job better, serve the customer better, and end up making the business more profitable overall.

A lot of businesspeople, whether it is Costco or Ben & Jerry's, are challenging this idea by the rightwing conservative business types that squeezing the most out of the worker, hurting the worker, taking the most out of the worker, paying the worker the least you can possibly afford—not any health care, not any sick days—just squeezing the life out of that worker is not a good business model. There are other ways to do it. There are ways for everyone to succeed.

Now, sometimes, my friends on the other side of the aisle like to say: Have you ever run a business? In fact, I have. I am a businessowner. I ran my own law firm for years. I employed investigators. I employed legal assistants. I even hired some lawyers.

When people arrogantly talk about, Oh, I know business, and you don't, it always makes me chuckle a little bit because I actually have run a business—owned a business—and actually have run fairly large nonprofits, which are also businesses.

It is clear to me that the real thing that I cared about as a businessperson is customers coming through the door. I needed people with money who could pay me. That is what I needed. If nobody was making any money, they couldn't pay me.

What was always better for me is being in a vibrant, strong community with an economy where prosperity was shared so that people had some business for me.

It is funny; I never worried about taxes too much. I can't imagine too many small-businesspeople staying up all night worrying about taxes. You know what they are worried about? Customers coming through the door, clients coming through the door, people who need haircuts, people who need meals, people who need a lawyer to do their will—that is what you have got to have.

But if the average working class person is broke because they have been getting paid \$7 an hour or whatever, they can't spend money with you.

It was interesting to me, when I first got to Congress, this was right before the real hit in the financial system in 2008. I was at a committee hearing. I will let the gentlewoman know, and I asked one of the witnesses at the committee hearing what their opinion was about Americans having negative savings because I found a statistic that Americans had a negative 2 percent savings rate.

That meant that you were borrowing to consume. That meant that you

didn't have money, and you had to go to the credit card, the payday loan, title loan, something like that, to make it through the week.

This person looked at me and said: Well, there is so much equity people have in their homes; that is not a problem.

This is an economist I will never listen to again. The bottom line is, when you pay people more, they can save. They can save for retirement. When you pay people more, that makes them more loyal to you. I actually paid people as much as I could—way over minimum wage—and the reason why is I needed my legal secretary to know how to prepare documents the way I needed them.

I needed her to know how to prepare the document so that I could read it over, make sure that this divorce or this will or whatever it was that I was doing for them was right; and the better she got at what she was doing, the faster I could work. I was happy to pay her because the customer was happy to pay. The real job was getting customers in the door, and paying workers better was smarter and more profitable for me.

I absolutely reject this model that you squeeze the life out of the worker and try to make sure that they don't have anything except for the bus fare to get back to work the next day. This is absolutely wrong. Yes, you can run a business like that; you can make a lot of money like that, but you will ruin society doing things like that.

I actually liked paying taxes so we could have the Metro rail to get people to work, so the bus would come. I didn't mind being able to turn on the spigot and have clean water come out of the faucet in Minnesota.

I don't understand these people who claim to be for business, don't want to pay any taxes, don't want to train anybody, don't want to pay any decent wages, and hate health care. It is the craziest thing in the world. It is actually bad for business and leads to very extremes in society, the extremely rich and the vast ocean of the poor.

How many people have you talked to who sit back and say, You know what, you used to be able to get into the middle class by becoming a small-businessperson or getting a good union job?

The conservative rightwing attacks both. The conservative rightwing attacks unions. The conservative rightwing doesn't like unions, and they are union busters, so union membership has declined. As they have pushed this right-to-work garbage, what we have seen is wages go down at the very same time.

It is a funny thing about these big, big business types. Whenever they come to my office asking for whatever, they always talk in terms of the small business. I always find it somewhat amusing when the big businesses that pay poverty wages say: well, if we raise the minimum wage, it is going to hurt small business.

I think to myself: Man, when was the last time you were ever running a small business? You don't pay any taxes because you have got lawyers trying to figure out how to get around them. You don't deal with what the small-businessperson has to deal with.

They actually have to earn a living and come up with a product or service that people really want, and they don't get tax breaks the way you do. They don't have an army of lawyers to help them escape their responsibility to help fund the U.S. Government.

What does all that have to do with today? Well, low-wage workers have finally gotten sick of it. Today, over 200 cities are standing together to call for \$15 an hour. Thirty different countries are standing in solidarity with low-wage workers, calling for \$15 an hour.

I am proud that, in my own city of Minneapolis, low-wage workers have gone out and are on strike to demand \$15 an hour. These are the people who make the hamburgers, they fry the chicken, they sweep the floors. They do the stuff that, if it doesn't get done, the business crashes.

I am going to tell you honestly, in the business I ran, if I wanted to go on vacation for a day or two, I probably could; but, if my legal secretary and my investigator and the lawyer that I hired didn't show up, I would be in trouble. I couldn't go anywhere.

I guarantee you that you can't show me a CEO of a business that is a big business who can't show up or go on a long golfing trip, whatever; but, if you let the people who actually fry the chicken not show up, this place will grind to a halt.

□ 1800

So I was very glad to see tens of thousands of low-wage workers in more than 200 cities standing together to call for \$15 an hour. These workers are White, they are Black, they are Latino, they are Asian. They are young, they are old. Some of them are senior citizens.

These workers, some of them were born in the United States, and some of them came here from other places. They are diverse, but they are unified in the idea that in America we ought to have a fair economy that makes sure that everybody can climb the ladder of success, not just a few who want to concentrate wealth at the very top.

Then after they get to the top, they don't want to pay any taxes, they don't want to pay for public services, and they want to divide people. They want to divide people.

These workers, they don't care if you are straight or gay. They want to know, Are you down with raising the wage?

They don't care if you are Latino or maybe you are Black. They don't care. They care about, are you for an economic ladder that everyone can climb if they work hard.

We are in an America today where the people at the top, many of them

are highly divisive. They want to split the straight from the gay, the Black from the White. They want to break everybody up because they know that is the only way they can keep the control that they have.

So we are unified around our common humanity, our love of this country and our belief that this is the land of opportunity. That is just not some slogan. It has got to be real, and it has got to mean something. And anybody who puts in a hard week of work ought to be able to do well by their family.

Here is one of the most amazing things. This statistic really blew me out.

And by the way, please just ask me to yield when you are sick of me going on.

I just thought I would share this little statistic with you because it really did shock me, because, you know, the conservative rightwing is very proud of how they claim, Oh, we are self-reliant. We don't ask anybody for anything. We believe people should work for themselves. And they are real hard on folks with government assistance.

But did you know that—I am looking for this statistic right here. I had it just a moment ago. It blew my mind when I saw it.

It showed that if you add up all of the public assistance that low-wage workers have to rely on because their bosses will not pay them properly—Uncle Sam has to pay if the people don't have a livable wage. If they don't have enough for rent and food because their job won't pay them enough, then these people go on public assistance.

If you add up all that public assistance, it basically is a subsidy to Big Business, and I think that number is about \$150 billion. It is about \$150 billion of welfare, welfare that some of these conservative corporate types are mooching off the American people.

And their chest is always poked out about how we work for ourselves. We don't rely on anyone.

Well, wait a minute. These folks work hard every day, getting splattered with grease, pushing a broom, making hamburgers, customer after customer, on your feet all day long. These folks work hard, but \$150 billion of accumulated subsidy to the working poor.

I will never forget how Walmart—yes, I said the name. And by the way, I want to congratulate them for raising the wage. You ought to say what is good when it happens. Thank you, Walmart, for raising the wage.

But I do have to tell on you a little bit because last Christmas, which is the spirit of giving, they put out a bucket asking their customers to put canned goods in the bucket so that their customers would give canned food goods so that they would distribute them to their workers. I am sure somebody thought that was a clever business idea.

Wait a minute. You want the customers to give free canned goods to

your workers because you will not pay them?

You know, McDonald's had this proposed budget that was proposing, I don't know, all kinds of crazy things that—undignified things people were asked to do.

At the end of the day, though, I just want to say that these workers who have gone out, over 200 cities, where workers are going out on strike, saying that we need to get paid more, I am very proud of these people.

This is a great American tradition. Civil disobedience, striking has been something in America, sometimes when you don't have any bargaining power, when you don't have a union, when the National Labor Relations Board will not protect you quickly enough because it has been weakened by the conservative wing, then you have got to strike. What else are you going to do?

America's elected leaders and CEOs are finally waking up to the reality that a low-wage economy, in which many can't afford basic necessities and are forced to rely on public aid, isn't good for working families, or the economy, or the taxpayer.

Last year, the President issued executive orders that ensured the minimum wage and workplace protections for Americans working under Federal contracts.

And over the last few months, what we have seen is that employers like Walmart, Target, T.J. Maxx, McDonald's, have announced raises for the employees.

Do you really believe they would have done it without these strikes? Absolutely not. They wouldn't have given these poor folks a penny. They had to go on strike. They had to. They had no choice. They were pushed to the brink.

I am about to yield back to the gentlelady, but I just want to tell folks about the model employer and labor rights.

In Congress we can help support this movement by continuing to join workers in their strikes and by fighting for action at the Federal level.

The Congressional Progressive Caucus is calling for a model employer executive order that gives preference for Federal contracts to companies that do more than just pay the minimum by providing things like livable wages, paid leave, health benefits, and respecting their employees' right to collectively bargain.

That will restore the American middle class.

As I take my seat, I just want to point out to the gentlewoman from New Jersey, in 1957 there were a lot of things that America needed to improve. We had racism, segregation. Women could not rise to their potential. There were a lot of things America needed to do better at.

But in 1957, about 35 percent of the American workforce was in a union. And guess what? One person could feed a family of four. One person could feed a family of four.

Now, because people have been pushing trickle-down economics, Reaganomics, whatever, and we say we are going to squeeze the workers, we are going to offshore their job, the rich won't pay any taxes, and we are not going to provide any services, and we are going to break the unions, now, for 40 years, we have seen wages flat, and we have seen this thing happen. We have seen these bad outcomes.

But you know what?

Today is a new day. People are wise to it, and they are unifying together to push back and make a brand new economy where we can have the public sector and the private sector work together for the betterment of the American people.

Mrs. WATSON COLEMAN. I thank the gentleman for the fine points that he has made. I can speak from a personal perspective. I am one of four siblings, and my father was the bread earner and my mother was the woman who was taking care of our family. And he, indeed, did provide a good and wholesome living for his family.

Madam Speaker, right now, tens of thousands of American workers in fast food and child care and home care and airport services, and even in professional positions in higher education, are not being paid enough to survive. And what that means, and I believe that my colleague did mention it, it becomes a drag on the economy.

Our economy does rely on consumers buying products. They want not just products that they need. Spending is what gives companies, big and small, the revenue to expand and hire more workers. Ideally, it is also what gives companies the revenue to increase wages.

But if you ask the workers who are fighting for \$15 an hour, they will tell you that a wage increase has been nowhere in sight.

Madam Speaker, I yield to my colleague from the great State of California, Congresswoman LEE.

Ms. LEE. Let me thank you, Congresswoman WATSON COLEMAN, for yielding and for hosting this important Special Order on the need to provide all Americans a good-paying job and the right to form a union.

I want to thank you for your tremendous leadership each and every day, for making sure that we stay on point on all of these economic issues that mean so much to people who are working yet still live below the poverty line. So thank you again.

This afternoon, the Congressional Progressive Caucus, which I am proud to serve as the whip of, welcomed experts and low-wage workers to the Hill for a forum.

Now, each of the workers told powerful stories, and I hope that these are stories that Members here on both sides of the House will listen to. They spoke of struggling to get by, despite working full time on paychecks that are just too small. I hope we will take their struggles to heart and join the

Congressional Progressive Caucus in our efforts to ensure a good-paying job for all Americans.

Too many Americans are still struggling to find a job that pays more than the bare minimum. They don't want to just get by. They want to get ahead, and they want to live the American Dream. They deserve to live the American Dream.

They are looking for a job that pays an actual living wage, a job that will provide them with paychecks big enough to lift themselves out of poverty into the middle class, a job where they can take care of their families and make sure the bills are paid, and maybe save for retirement. These are American values that everyone wants to live by and to achieve.

A few decades ago, these jobs were accessible to most Americans. Yet, because of the Great Recession and wage stagnation, too many Americans are working harder and harder for paychecks that keep them trapped in poverty. In the world's richest and most powerful Nation, this really is a disgrace.

A report released just 2 days ago from the University of California at Berkeley, in my district, found that allowing companies to pay workers wages that keep them in poverty costs taxpayers \$152 billion a year. That is outrageous.

Instead of doing the right thing and paying for a living wage, these corporations are reaping record corporate profits while leaving families to struggle and taxpayers on the hook.

Now, as a former small-businessowner myself, I can tell you that paying poverty wage is no way to run a business. Paying a living wage with benefits is good for business, and it is the right thing to do.

As we continue to build support for the Good Jobs Movement, I know that more and more businessowners will see the benefit of paying a living wage and will join our cause.

Everyone deserves a job that allows them to make a living and provides them with the right to form a union. It is the economically sensible thing to do. You can ask any college or high school student who has taken Economics 101.

When we empower workers to fight for themselves and provide them a big paycheck, our country becomes fairer and our economy grows. People who are working should not be living below the poverty line. So \$15 an hour, that is the minimum that we should be paying our workers.

Certain parts of the country, \$15 an hour just barely, barely helps them put food on the table. So we need to get to a living wage, and we need to talk about what that means in different parts of the country.

So I want to thank you, again, Congresswoman WATSON COLEMAN, for your leadership, for bringing us together. We have got to stay focused on this because everyone deserves a path out of

poverty into the middle class. Everyone in our country deserves to live the American Dream.

Mrs. WATSON COLEMAN. I thank the gentlewoman from California for sharing her insights with us and the very important points that have been made.

As I stated a moment ago, our economy relies upon consumers buying products that they want, not just products that they need. But \$15 an hour is what we are trying to fight for, and even with that, that will barely provide the needs of these families.

They can barely cover their rent or keep food on the table. They can't buy new cars and support the American auto industry. They can't afford new clothes, supporting American retailers, and they can't buy computers or smart phones, supporting Silicon Valley.

Six out of the ten largest corporations with median wages of less than \$15 also rank among the most occupations projected to add the most jobs in the coming years. And as the low-wage workforce grows, the declining purchasing power of Americans means that there is less demand for goods and services in the economy.

□ 1815

If we want to grow our economy, if we are focused on creating jobs, we need to support the people that do just that.

I would like now to yield to my colleague from the great State of Texas, who stands up for working-class families every single solitary day and has even introduced legislation to secure a living wage for the families in our country.

Mr. AL GREEN of Texas. Thank you very much. And I especially appreciate your remembering that I was reared in Florida. That is important to me. I now dwell in Texas, of course. But not many people remember that, so thank you so much. I am honored to be on the floor with you this evening.

I think this is a very timely topic that we are having an opportunity to give some opinions on, and I think that it is important for us to remember that America is not a poor country. America is not a poor country, and I want to emphasize that because too often we come to conclusions about what we should do based upon our lack of resources. I think that is appropriate to come to conclusions based upon a lack of resources, but the truth is that we are still the richest country in the world.

We are still the richest country in the world. As a matter of fact, in America, 1 in every 12 American households—1 in every 12—have investable assets of \$1 million or more; 1 in 12 have investable assets of \$1 million or more. As a matter of fact, in the United States of America, in 2013, we were fortunate enough to have the average CEO make \$11.7 million. That is 331 times what the average worker made. The average worker made \$35,293. So the average CEO did well.

And by the way, I don't begrudge the CEO who makes \$11-plus million. I do not. I believe in capitalism. I believe that in this country you should succeed on your merits or fail on your demerits. And if a CEO can make \$11-plus million, I think that is great. I do think that that CEO ought to pay a fair amount of taxes, just as the person who makes \$35,000-plus pays a fair amount of taxes. But I think it is a wonderful thing, \$35,000 versus \$11.7 million.

Now, a full-time worker, a full-time worker, the average CEO that year made 774 times what a full-time minimum wage worker made—774 times.

We are in the richest country in the world; 1 in 12 households has investable assets of \$1 million or more.

In 2007, an interesting thing occurred. A man made \$3 billion. I don't begrudge him. I salute him for making \$3 billion. I don't envy him for making \$3 billion. I commend him for making \$3 billion. I would note, however, that he did not pay ordinary income tax on that \$3 billion. I think that if you are going to make \$3 billion, you ought to pay your fair share of taxes on it.

Mr. Speaker, \$3 billion, that is a lot of money, and it is very difficult to get your mind around it. So let me help you understand what \$3 billion is. It would take a minimum wage worker working full time 198,000 years—198,000 years—to make \$3 billion. I don't begrudge the person who made the \$3 billion. I salute him. That person made about \$400 a second.

This is the richest country in the world. People are making money in this country. Just because those of you who are at home, you don't know these people, I want you to know they are there. They are there, and they are doing quite well, and they ought to be the first in line to talk about raising the minimum wage.

It would take 198,000 years for a minimum wage worker to make \$3 billion. A hedge fund manager made \$400 a second. At \$400 a second, it would take that hedge fund manager about 37.7 seconds to make what a minimum wage worker makes in a year—37.7 seconds. I don't begrudge him. I commend him. I salute him. But I do think he should pay a fair amount of taxes on it.

I think that paying a fair amount of taxes is the American way. Others pay their taxes, a fair amount. I think people who make billions of dollars ought to pay a fair amount of taxes as well.

When Dr. King gave his speech, when they had the March on Washington back in August of 1963, they had a list of 10 demands. Number eight on that list of 10 demands was to have a wage that people could make a living on. At that time, it was thought that \$2 an hour would be a sufficient amount of money. Today we would call that a living wage. It was \$2 an hour in 1963. Well, today, that \$2 an hour would be about \$14.90. So there is a rationale for the \$15-an-hour hue and cry that we hear.

A lot of things have changed. A lot of things have also remained the same. Fifteen dollars an hour is not an unreasonable amount of money in the richest country in the world, in a country where we have people who can make \$400 a second, hundreds of times what a minimum wage worker makes, more than 700 times what a minimum wage worker working full time makes in a year.

This is the richest country in the world. However, in the richest country in the world, we still have people who work full time and live below the poverty line.

For edification purposes, I believe every person ought to work his or her way out of poverty. I would like to see subsidies ended and people have wages that will allow them to work their way out of poverty. If I had my way, we would have people without subsidies who work hard, succeed on their merits, fail on their demerits, and elevate themselves out of poverty by simply working full time and not living below the poverty line.

It is interesting to note that, in 2015, the poverty threshold for a family of four is \$28,850—for a family of four. I pray for the people who have to live off of that amount of money with a family of four, but that is what it is.

I believe that we should not only raise the minimum wage, but we should index it. I think that we should index it to poverty because right now a full-time worker with a child makes about \$15,080 a year. That is below the poverty line of \$15,930 a year—working full time, living below the poverty line in the richest country in the world where at least one person made \$400 a second, where the average CEO made more than \$11 million a year. It seems to me that we are talking about trying to bring a balance between the CEO's salary and the workers'.

At one time in this country there was a sense of moral responsibility that CEOs had for their workers. CEOs would literally sit and talk to the board of directors and talk about the needs of workers and how workers should be paid so that they could take care of families, so that they could educate children. There really was, at one time, this sense of moral responsibility to workers that CEOs had.

I saw an example of that just today. A CEO decided that he was going to cut his salary so that his workers could have a better quality of life, with higher earnings that would be paid to them.

We have a responsibility to each other in this country. We who happen to be blessed are not blessed so that we can just enjoy it all ourselves; we are blessed so that we may be a blessing to others. That sense of moral responsibility to those who are less fortunate than we has to return. If we don't get that sense of moral responsibility so that others can receive some of the blessings and some of the goodness of the richest country in the world, we do ourselves a disservice.

Dr. King reminded us that life is an inescapable network of mutuality, tied in a single garment of destiny. What impacts one directly impacts all indirectly. What happens to people who are living below the poverty line directly will indirectly impact all of us.

How does it happen? Well, here is how it happens:

When they live below the poverty line and they are being paid a salary and they don't get health care, they are going to get health care in the richest country in the world. It is just that it is going to cost us a lot more. When they live below the poverty line and they are working full time, they are going to get subsidies. Taxpayers are going to take care of that.

So there is an indirect impact on you, taxpayers, who are listening to me right now. You are paying for it. They are not getting it on the job. We are paying for it. We are subsidizing very wealthy people by paying a minimum wage on the job and then providing subsidies for people from the Federal Government such that they can have a decent living in the United States of America, the richest country in the world.

What impacts others indirectly impacts all directly. Health care, food subsidies, this is all coming out of the pockets of taxpayers. Why not have a wage that allows people to take care of themselves?

In this country, we tend for some reason to equate our net worth to our self-worth. That is unfortunate. We shouldn't do it, but a good many people do. A good many people do. And a good many people don't feel so good when they work full time and live below the poverty line, taking care of a family, playing by the rules.

Some would say, well, that living wage, that minimum wage is just a wage that you start out with. It is just a wage for young people. The statistical information does not bear that out. Unfortunately, too many people find themselves in minimum wage jobs for more than just a few months.

If you think about it, a good many of you who are listening to this, you know people who have been in minimum wage jobs for years and years and years. You know people who are doing their best to make ends meet at \$7.25 an hour.

This is the richest country in the world, and 1 in 12 American households have these assets that I have talked about, have these investable assets of \$1 million or more. I think that in such a rich country we should be able to allow people who are willing to work—willing to work; not people who are asking for a handout, but people who want to work, they want to earn their way through life—we ought to be able to pay them a decent wage.

What we have in Congress would raise it to \$10.10 an hour, far below what I think it should be; because I am of the opinion that it should be \$15 an hour based on what Dr. King said in

1963 with that list of 10 demands, number eight, which was to raise it to \$2 an hour, which, by today's standards, is right at \$15 an hour.

□ 1830

I think it should be 15, but I don't believe we will get 15 through the House, and I regret to say that. I support the bill that would raise it to \$10.10 an hour.

My bill, Mr. Speaker, the Original Living Wage Act, would raise it higher than \$10.10 an hour and would index the minimum wage to poverty so that as the poverty rate goes up—at some period of time, I'm willing to negotiate what that period is—the minimum wage would go up, too; and we wouldn't find ourselves on the floor trying to debate what the minimum wage ought to be, as we are doing currently.

I know that not everybody thinks that there should be a minimum wage at all. There are some people who think that market forces should control. Well, market forces have, in this circumstance, produced some very unpleasant circumstances for people who are working and trying to make ends meet on jobs that pay what we will call entry-level wages if we don't have a minimum wage.

Mr. Speaker, I am of the opinion that we ought to raise the wage, and I think we ought to index it to poverty. The bill that seems to have more support, and I confess that it does, would index it to the CPI. I am not a hard person to get along with. I can live with indexing it to the CPI, but I do think that it should be indexed, and I do think that we should raise it.

I say this to you, my dear friends, because Dr. King, who was so far ahead of his time—so far ahead of his time—was the preeminent fighter for those who live in the streets of life and those who are trying to eke out a living on little, who have learned how to take very little and do a lot with it, Dr. King was a fighter and a champion for these folk.

I think that as we continue to celebrate the anniversary of his birthday—now, he is being recognized on the Mall, there is a statue on the Mall—I think we ought to go further and recognize what he asked for in 1963, and that was a living wage. I think that it is time for us to honor the request of Dr. King which has not, to this date, been honored; and let us let everybody work his or her way out of poverty.

I thank you so much for this great opportunity to speak, and I pray that you will continue to be strong and carry on. You have done a stellar job. What you are doing now, you don't do for yourself. What you do now, you do for people you will never meet and greet, people that will never get to touch your hand, but they will be blessed by what you are doing to help them elevate themselves to a better standard of living.

God bless you, my dear sister, and I pray that you will continue to be strong and continue to carry on.

Mrs. WATSON COLEMAN. Congressman, it has been an honor to share this moment with you in this Special Order hour. It has been a blessing to me. Texas is very, very lucky and very fortunate to have you as a Representative. Florida must be very proud because you were born there.

Thank you, and God bless you.

Mr. AL GREEN of Texas. God bless you, too.

Mrs. WATSON COLEMAN. Mr. Speaker, how much time is remaining?

The SPEAKER pro tempore (Mr. WESTERMAN). The gentlewoman has 15 minutes remaining.

Mrs. WATSON COLEMAN. Mr. Speaker, I want to follow up on something that my colleague had alluded to, and that is the impact of low wages and the government's need to subsidize. I think that he sort of spoke to it in a generalized way, but I would like to just share with you what I think happens with an individual and a family that has a \$15,000 income.

Since it is not enough to keep food on the table, those Americans have to turn to food stamps. Since the jobs don't come with health care, we have got to rely on Medicaid. Because \$15,000 a year doesn't pay for the rent in most cities, those Americans rely on low-income housing or subsidized housing through Section 8 vouchers, or they are homeless and living in shelters.

These workers' children are enrolled in children's health insurance programs, and these families are getting support through Temporary Assistance to Needy Families, the TANF program.

Fifty-two percent of fast-food workers rely on public assistance programs; 46 percent of childcare workers rely on public assistance; 48 percent of home care workers rely on public assistance; and, Mr. Speaker, 25 percent of part-time college faculty—highly educated adjunct professors—rely on public assistance.

According to a Berkeley report, the Federal Government spent \$127.8 billion on working families in these programs. California spent almost \$3.7 billion because of low-wage workers; New York, \$3.3 billion; Texas, \$2.1 billion; and Illinois and Florida both spent a little more than a billion.

This isn't funding for Americans that are uncharacteristically down on their luck or temporarily out of work or in some other moment of crisis. This money is spent on full-time, hard-working Americans who simply are working for corporations who maximize the CEO's benefits at the expense of the workers' salaries.

Mr. Speaker, if my Republican colleagues are so adamant about reducing government spending, shouldn't we be worried about why these folks are trying to work full-time but still need food stamps to make ends meet?

We have also spent a lot of time in this Congress debating tax breaks for the wealthy and for corporations. In fact, earlier this afternoon, we argued about whether or not the 5,000 or so

wealthiest families in this country, the only people who have enough money in their estates to qualify for the estate tax, should get a \$2.5 million tax break.

Every year, we let corporations deduct unlimited amounts of bonus pay for executives, regardless of whether or not the companies' workers get pay raises or not, unlike that one special CEO who sees life differently and believes that to whom much is given much is required.

Corporations have written off \$66 billion between 2007 and 2010 while letting the low-wage workers who make up the rank and file of their companies struggle.

My colleague, CHRIS VAN HOLLEN, has a solution for this, requiring companies to raise wages for their workers if they want to keep qualifying for that tax break. It is a simple solution that wouldn't mean companies suddenly have to raise pay for their workers; they just need to stop expecting the government to cover the exorbitant salaries of their executives if they can't pay the rest of their employees a liveable wage.

Mr. Speaker, my colleagues and I stand with the millions of workers fighting for 15. Lifting pay for low-wage workers will boost their purchasing power, pumping more money into our economy and giving businesses the revenue to create more jobs.

Lifting pay for low-wage workers will reduce government spending. Lifting pay for low-wage workers will open the doors to the American Dream for the millions who have already demonstrated that they are ready and willing to work and to work hard for it.

By standing together and fighting for the \$15, these workers have already made their voices heard in the living rooms, the boardrooms, and the statehouses all across this country. It is time for D.C. to lend an ear as well.

It is my privilege and my honor to stand with those who are simply seeking a fair wage for the work that they do.

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

YUCCA MOUNTAIN

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the gentleman from Illinois (Mr. DOLD) is recognized for 60 minutes as the designee of the majority leader.

Mr. DOLD. Mr. Speaker, it is indeed an honor for me to be here today with several colleagues to talk about and highlight a very serious environmental risk to our communities.

For the last 58 years, this Nation has embraced nuclear power as an inexpensive, clean, and nearly inexhaustible power source for our growing society; yet, in all that time, we have not yet addressed a key problem caused by nuclear power, and that is how to safely dispose of spent nuclear fuel.

We have gathered a good crew of folks here, Mr. Speaker, and it is an

honor for me to yield to my good friend from Washington (Mr. NEWHOUSE).

Mr. NEWHOUSE. Mr. Speaker, I appreciate the gentleman from Illinois' indulgence in allowing me to speak on this important subject this evening.

Mr. Speaker, located in my central Washington district is the Hanford site, which has played a pivotal role in our Nation's security and defense for decades. As part of the Manhattan Project, the Hanford site produced plutonium for the bomb that eventually brought an end to World War II, and continued work at the site was critical during the cold war.

However, this work also resulted in massive amounts of nuclear defense waste. Today, Hanford is the world's largest and most complex nuclear cleanup site, with over 56 million gallons of radioactive and chemical waste in 177 temporary underground storage tanks.

The Federal Government has a legal and a moral obligation to clean up this waste. The importance of Yucca Mountain cannot be overstated. Hanford is scheduled to send more nuclear defense waste to Yucca Mountain than anywhere else in the Nation.

The high-level defense waste at Hanford will be treated at the waste treatment plant, which is currently being constructed, to turn this waste into glass that can then be sent to Yucca.

The waste treatment plant is over 70 percent complete, and the glass produced will meet the geological specifications of Yucca Mountain; yet the Obama administration has moved the goalpost by illegally shutting down Yucca, which will take us back to square one and harm the already challenging Hanford cleanup.

Mr. Speaker, the Federal Government has spent decades and billions of taxpayer dollars studying the right place for the repository. The conclusion was Yucca Mountain, the subject of one of the most thorough and extensive reviews of a major government project ever conducted.

It is the lawful repository for nuclear waste, and Congress has reaffirmed this fact many times over. There is no scientific reason why Yucca cannot and should not move forward.

Earlier this month, I visited Yucca Mountain and was impressed by the substantial work that has already been completed. The development of the site has taken decades and has come at great taxpayer expense, costing Americans over \$15 billion.

Because DOE has failed to begin accepting used nuclear fuel, as required by contracts signed with the electric utilities that own the reactors, liability and settlement estimates now range from \$13 billion to \$50 billion—a blow to taxpayers and ratepayers—all due to the failure of the President to move forward with the legal repository.

Simply put, Mr. Speaker, we do not have the time or the resources to just start over. Doing so would change

Yucca from being the Nation's most secure national repository into a monument of government waste and all in violation of the law. After getting a firsthand look at Yucca, I can see why it was selected as the best place for our Nation's defense waste and commercial spent nuclear fuel.

I am disappointed the administration has continued efforts to push ahead with its plan to circumvent Yucca, as well as the repeated affirmations by Congress that Yucca is the lawful repository. I look forward to working with my colleagues here in Congress—especially the members of the Nevada delegation—to ensure that the law is upheld and Yucca Mountain moves forward.

Mr. Speaker, I want to thank the gentleman from Illinois.

Mr. DOLD. I thank the gentleman from Washington.

I just want to highlight, again, if I may, you mentioned a statistic just a moment ago that was talking about the fact that because the government hasn't moved forward with Yucca Mountain, the fact that we are actually paying to store this material all over the country to Exelon and other companies along those lines, it was anywhere between \$15 and \$50 billion.

Mr. NEWHOUSE. Over the course of those contracts, that is correct.

Mr. DOLD. That is astounding. I thank the gentleman from Washington for your leadership.

Mr. Speaker, it is my honor to yield to the gentleman from Illinois (Mr. SHIMKUS). He is the dean of the Illinois delegation and someone whose leadership, when it comes to Yucca Mountain, has been extensive.

He is certainly someone who understands what we need to be doing in terms of making sure this material gets off the shores of the Great Lakes and from our neighborhoods all around the country and put into a safe location about 150 miles from any inhabitant in Yucca Mountain.

Mr. SHIMKUS. Mr. Speaker, I thank my colleague for the time and just for having this national debate. The State of Illinois is a large State with a lot of nuclear power.

We are very fortunate to have that, not only to have the power generated, but to have the jobs, high-paying jobs, to be located around our State and paying a lot of taxes to our local communities, our local schools, and the like. It would even be better if the Federal Government would keep its promise.

Part of the movement to promote nuclear power was a promise by the Federal Government. In fact, they enforced a fee on those States that have nuclear power to go into a fund, the nuclear waste fund, to fund long-term geological storage.

□ 1845

Now, you might say: Why a long-term geological storage? Why a centralized location? Because the world

community, the best scientists have determined that one repository, one location, is better than 104, not counting defense sites—one geological repository—in other words, someplace in the ground—is better than above ground—or in the case that you are particularly concerned about, next to Lake Michigan.

That is not the only location that isn't what you would think would be some sensitive areas, whether it is large lakes, large rivers, flood plains, and the like. The world community, the scientists, have all said: let's get it all located in one place, and let's put it in long-term geological storage location.

The Federal Government passed a law in 1982 called the Nuclear Waste Policy Act. It had 10 locations. The top pick in that location was Yucca Mountain; then they narrowed the list down to three. The top pick of the three was Yucca Mountain. Then the 1987 amendments to the Nuclear Waste Policy Act said: that is where we are going to send it.

Now, after that, 30 years, \$15 billion, the greatest scientific minds in the world, this is the most studied piece of ground on the planet, has concluded, based upon a report by the Nuclear Regulatory Commission—an independent science commission of our government—said that, once Yucca Mountain is closed, it will be safe for 1 million years. That is a long time.

That is really what has turned this debate again back into this country because it has always been a question of the science. Will the science prove it? We don't know. We have to do the studies; we have to do the research.

Well, fortunately, we were able to finally get the Nuclear Regulatory Commission to render the safety evaluation report which said, once closed, this site will be safe for 1 million years.

Now, as you mentioned, Yucca Mountain is 100 miles from Las Vegas. It is in the desert. It is a mountain in a desert. It is 1,000 feet below the crest of the mountain. It is 1,000 feet above the water table.

The other story that is not told very well, until you go out and visit, is it is surrounded by the nuclear test site, the place where our government used to test nuclear weapons. There is an Air Force base there, so the adjoining land around Yucca Mountain is all Federal land.

When people say, Well, you need to get local buy-in, local folks to decide, well, the Federal Government is the local folks in this case.

I appreciate you highlighting not just Yucca Mountain, but the need for communities around this Nation to start having this debate again because the Federal Government has already invested.

We have a site. It is time to move forward. It is time to get the spent nuclear fuel, in your case, or the defense waste, like Congressman NEWHOUSE, it is time to get that in a single repository.

Mr. DOLD. Can the gentleman shed a little light?

Many people might be watching this and not know who actually owns the nuclear fuel. Many people don't realize that private entities can't own this. This is actually all owned by the government. Private entities can use it for power, but the actual nuclear fuel rods, the spent nuclear fuel rods, are owned by the government.

Can you shed a little light on that? This is actually the government's problem here.

Mr. SHIMKUS. It is the government's fuel; it is the government's waste. You highlighted this earlier. When we don't have a long-term repository to take the spent nuclear fuel or the defense waste—mostly, the spent nuclear fuel—we have to pay the nuclear utilities to hold that spent fuel because we have an obligation by law to receive that.

Even from a fiscal conservative position, we should be moving forward. We should get a return on the investment of 30 years and \$15 billion, especially since the NRC has said this location is safe; but then we should relieve ourselves from having to pay the additional cost to utilities for holding the waste that we should be holding.

I appreciate your leading this Special Order and, of course, again talking about the local issues that are very important in your district, but they are important in districts all around this country.

Someone has to lead the charge and make that statement for the Federal Government to start doing what it is legally obligated to do. I am just happy to join you, and I thank you.

Mr. DOLD. Well, I certainly appreciate your leadership, and it is great to have you speak on such an important topic.

This is an environmental issue; it is a safety issue; it is an economic issue—and one that we have to step up and solve.

I am pleased to yield to the gentleman from Texas (Mr. WILLIAMS), my good friend, who understands these issues and understands them very well.

Mr. WILLIAMS. Thank you, Congressman DOLD.

Mr. Speaker, I wish to discuss an important matter that we have heard tonight and talk a little bit about it more, that impacts both my home State of Texas and, as we have heard already, the Nation.

Nuclear power is a clean, efficient, and virtually inexhaustible fuel source. Many people rely on it. In fact, in Somerville County, Texas, Comanche Peak is a nuclear power plant that generates enough power to supply about 1.15 million homes in normal conditions and 460,000 homes in periods of peak demand.

Nuclear waste, however, must be isolated for tens of thousands of years to safely degrade. Yucca Mountain—we have talked a lot about it tonight—is the official Federal nuclear waste repository and is the law of the land under the Nuclear Waste Policy Act.

The Department of Energy has concluded that the repository would have little to no adverse impact on future populations or the environment; yet President Obama and HARRY REID effectively have delayed the Yucca program in 2009 without proposing any kind of alternative energy or energy strategy.

Now, like many other nuclear power plants across the United States, Comanche Peak in my district has been paying dues for storing waste, which some think could be as much as \$30 billion which, of course, is simply passed on to its customers. That is what always happens.

Nuclear waste in our communities poses an environmental risk, a terrorism risk, and prevents communities from redeveloping the property. The facility at Yucca Mountain represents our best option to dispose of spent nuclear fuel in a safe, environmentally friendly, and secure way for centuries to come.

Now, if we fail to act, we will continue to spend billions of dollars storing nuclear waste in a way that ultimately leaves our communities vulnerable to environmental disaster or terrorism.

We cannot punt this problem to future generations. We have a habit of doing that. We need to find a solution, and we need to find that solution today. I believe we need the Federal Government to quit breaking promises to the American people.

Mr. DOLD. I thank my good friend from Texas, and I certainly appreciate your leadership on this.

Again, highlighting the fact that this is also an economic issue is this land, all of a sudden, can't be redeveloped oftentimes; and, frankly, the property taxes for a lot of these communities can't be developed to its fullest extent.

As jobs in the economy continue to be that constant drumbeat around the country and certainly in our communities, you know better than many in terms of what we need to do to create jobs, and this is one of the things that I think the government is falling short on.

Mr. WILLIAMS. Well, there is no question about it. It is about jobs, and it is about growth. We need Yucca Mountain to come online, so we can begin to develop these properties and also protect the safety of America and Americans.

Mr. DOLD. I thank the gentleman for your leadership.

As we continue to talk about this, again, it just highlights, Mr. Speaker, how many communities, how many sites we have around our country that are impacted by spent nuclear fuel, whether it could be defense or whether it be for civilian purposes.

It is now my pleasure to yield to the gentleman from South Carolina (Mr. WILSON), my good friend.

Mr. WILSON of South Carolina. Thank you for yielding; and, Congressman DOLD, thank you for your leadership on this issue.

I am very grateful. I represent the Savannah River Site in Aiken and Barnwell Counties of South Carolina. I had the privilege of working with Congressman JIM CLYBURN, very bipartisan. A portion of this site is located in Allendale County, South Carolina. We have worked together on the issues relative to the Savannah River Site, which should be noted is where the defense waste is currently being placed.

It is a consequence of the cold war, but it also is a consequence of victory in the cold war. I know that the persons who worked in the Savannah River Site are very, very grateful for the opportunities that they have had to provide for the protection of the American people, and it has been successful.

It is particularly meaningful to me because I am the only Member of Congress that actually worked at the Savannah River Site, so I know firsthand that it is really very professional, and it is also very environmentally sound.

We were talking about why are we here. For me, it is due to the environment and jobs. The environment we know is in danger if we have different sites around the country that could be addressed.

In the Department of Energy, I have another distinction. I was very grateful to be the deputy general counsel of the Department of Energy in 1981 and 1982. The defense waste bill came up through that time.

It was determined that there should be a geologic formation to place the waste of our country, whether it be defense waste or whether it be commercial. It was determined—and I know that you will be going through this to explain—that, indeed, Yucca Mountain is ideal.

None of us would ever want to put any community, any State at risk, but we know well that Yucca would not be of risk to the people of the West, but it would be very sound, and it would be very environmentally secure, and it would also, indeed, help create jobs.

Our State has been so fortunate to have the Savannah River Site, but we also have another distinction. We are one of the most nuclear-intensive States in the country. Nearly 60 percent of all the power that is produced in the State of South Carolina for almost 30 years has been nuclear.

We know what the consequence of this is, and that is that we have reliable energy, we have green, clean energy, and we have a level of inexpensive energy, which has a consequence of promoting jobs.

The jobs that have been created are quite self-evident in our State. We have a circumstance with the providing of low-cost energy. South Carolina now—particularly with the development of the BMW facility at Greer, South Carolina, of all things—is the leading exporter of cars in the United States, creating jobs in our State, our region, but then providing for extraordinary export around the world.

Additionally, South Carolina is the leading manufacturer of tires. Right next to the Savannah River Site is the Bridgestone facility, and this is a Japanese investment, over \$1 billion.

Then right down I-20, not far in the district I represent, is the Michelin facility. There are two plants adjacent to each other. I was there recently with Ambassador Gerard Araud of France because we appreciate the French investment.

In fact, the Michelin facility is the largest Michelin facility in the world, nearly 2 million square feet with nearly 2,000 employees. Again, this is because of the success that we have with nuclear power.

Then further down I-20, we are very grateful of a German investment. Continental Tires has just announced that they just completed a half-billion-dollar facility in South Carolina. Then we also welcome from Singapore the Giti Tire company, which has announced a quarter-of-a-billion-dollar facility to be located in the upper part of South Carolina.

Over and over again, it is because we have safe, secure, clean energy. In fact, I want to commend the Obama administration. They actually have provided for the licensing of three new nuclear reactors in our country.

Two are located at the V.C. Summer facility at Jenkinsville, South Carolina, which is, again, adjacent to the district I represent in Fairfield County; and then directly across the Savannah River from the district that I represent is the Vogtle plant at Waynesboro, Georgia.

We are very supportive of these. All of them will be so helpful to achieve the environmentally very important determination of a geologic formation.

Then there is an economic side. Just as the people of Illinois, the people of South Carolina, and also the people of Pennsylvania have, through their rates, paid over \$1 billion into the fund to build Yucca, so our people are invested.

We have done it in good faith, and we need to follow the law. The law is that, indeed, this be the geologic formation, which is safe for the American people and creating the opportunity for jobs.

□ 1900

A final point. South Carolina has taken this so seriously. I want to commend our Governor, Nikki Haley. I also want to commend our Attorney General, Alan Wilson. They have actually filed a suit—and it was inspired largely by U.S. Senator LINDSEY GRAHAM and U.S. Senator TIM SCOTT—to enforce the law. The law needs to be enforced. It would be beneficial to the people of our State, and it would be beneficial to our region of South Carolina and Georgia, but it would also be beneficial to the American people.

I want to thank you for your leadership on this issue so the American people understand how environmentally sound this is, how positive it is, the en-

ergy that is being produced because of this, and then the potential for jobs, not just in our region but across the United States.

Mr. DOLD. I thank the gentleman from South Carolina for his insight. Certainly, he knows, in living close to and representing an area that is very close to the water there on the Savannah River, that it is very close to what my particular issue is with spent nuclear fuel being just a few hundred feet away from the greatest fresh surface water we have in the world. Ninety-five percent of the world's fresh surface water is in the Great Lakes. Storing that nuclear fuel so close, I think, is not only an environmental risk and a terrorist risk, but it is jeopardizing where 30 million Americans actually get their drinking water. It is really just a jewel of a natural resource and one that we need to protect, so I certainly appreciate your leadership.

Mr. WILSON of South Carolina. Thank you for your leadership.

Mr. DOLD. Thank you, sir.

Mr. Speaker, we have heard today from different people from around our country about the need for us to move forward with Yucca Mountain. Again, just highlighting some of the points: Yucca Mountain is 100 miles away from the Colorado River, further away from any inhabitants, sitting 1,000 feet above the water table, 1,000 feet below ground.

Mr. Speaker, I came today wanting to share with you a story about my district and, more specifically, about a portion of my district in Zion, Illinois.

Zion has 25,000 residents and sits on the shores of Lake Michigan. Yet, due to the obstruction of the administration, tons of spent nuclear fuel remain stored at Zion. It is stored on the shores of the Great Lakes, literally just a few hundred feet away from the shore where 30 million Americans receive their fresh drinking water.

We need to make sure we do everything we can to protect what, I believe, is the jewel of our ecosystem in the Great Lakes, but so long as the fuel remains there, the city of Zion cannot use this site to bring in new businesses or new jobs on that site, and it continues to suffer from lost revenue from lost property taxes. The uranium that has been used in the nuclear reactors stays radioactive for tens of thousands of years. It stays radioactive after it has been removed from the reactor, and it must be isolated from the environment in order to allow it to safely degrade.

Unfortunately, the Federal Government has not done its part to take charge. As we talked about earlier, Mr. Speaker, the Federal Government is the one that actually owns the fuel, so it is sitting now in our communities as opposed to going to a site we have spent nearly \$15 billion researching and putting money into—Yucca Mountain.

For the past three decades, the policy of the Federal Government has been to push forward with a long-term, deep

geologic repository at Yucca Mountain in Nevada. Thirteen years ago, the Department of Energy determined that Yucca Mountain was the best and safest location in which to store America's nuclear waste. Indeed, it is the law of the land, as we have heard tonight, and we have spent billions of dollars to study the site and get it ready to be able to store our spent nuclear fuel.

Mr. Speaker, despite the billions of dollars spent, nothing has been done on Yucca Mountain since this administration has taken office. The administration cut off funding for Yucca Mountain and ensured that nothing would be done to get this site ready—this despite the three decades spent studying the site and the over \$15 billion spent. If we do not proceed, that money will be completely wasted. Further, the administration has failed to bring forward any kind of alternative, meaning that spent nuclear waste continues to sit in our communities where, I would argue, it should not be.

America's nuclear power plants have produced over 71,000 metric tons of spent nuclear fuel over the past six decades, and while it has created jobs and clean energy, we do have an obligation to make sure that it is stored, and stored safely. We need to make sure that it is stored in a long-term facility. But, instead, spent nuclear fuel remains at plants at at least 75 nationwide sites, including at Zion.

There is a solution to this problem which affects not only Zion but the entire country. We can fund the Yucca Mountain project and ensure that we will solve the problem once and for all. If we don't, the only alternative right now is to leave the waste where it is, stored in places like Zion, leaving both Zion and the drinking water for 30 million Americans vulnerable to an environmental disaster or to a terrorist event, leaving the residents of Zion with a large plot of land in the heart of their community that, frankly, we can't use.

The only responsible course of action is to tackle this problem today. We have seen the statistics out there, and as we look at what the facts are, the Department of Energy has determined that the deep geological disposal is the safest method to store spent nuclear fuel.

If we just look at the difference here, in Zion, Illinois, on the shores of Lake Michigan, there are 65 casks containing 1,135 metric tons of nuclear waste—waste stored above the ground, about 5 feet above the water table and just a few hundred feet away from the shores of Lake Michigan.

Yet Yucca Mountain, on the other hand—a place where we have spent \$15 billion, where our experts have said is the safest place for us—is where we actually tested a nuclear weapon. It is near an Air Force base. So, when people talk about the neighbors, as Congressman SHIMKUS talked about earlier, the neighbor is the Federal Gov-

ernment. The Federal Government owns the spent nuclear fuel. The Federal Government owns the land around it. The Federal Government owns the site at Yucca Mountain—Yucca Mountain, again, 100 miles away from the Colorado River.

The storage that we are talking about would be 1,000 feet above the water table, because it is important that we protect our water, and 1,000 feet below ground. This is the ideal spot. Yet we have come not on science; this hasn't been objected to by the scientific research. This has been objected to for political reasons. Frankly, I have to tell you, Mr. Speaker, the politics has to end because what it is doing is jeopardizing communities across our Nation. We should be transporting this spent nuclear fuel to the safest location possible to make sure that we are not putting our citizens at risk, that we are not damaging or potentially damaging the environment.

The Department of Energy has concluded that the repository would have little or no adverse impact on future populations or the environment. These are key. So we are going to take a look at what the Department of Energy has to say and at the studies that have been done. Literally, Yucca Mountain is probably the most studied piece of real estate that we have in our Nation today. All of the studies that have come back say this is the spot at which we should be storing this spent nuclear fuel. Instead, it is staying all across the country at the cost to the taxpayers.

The Federal Government owns the nuclear fuel, and when it refused, according to the law, to take that nuclear fuel back and deal with it, we had our companies out there that basically said, Well, what are we supposed to do with it? So they sued on breach of contract, literally costing the taxpayers billions of dollars. We heard my colleague from Washington say that it could be as much as \$50 billion that the hard-working taxpayers are going to pay to keep the spent nuclear fuel where we don't want it to stay.

The government has an obligation, Mr. Speaker, to step up and do the right thing. I, for one, am delighted to be able to be here today to tell you about the story of Zion, Illinois, but we recognize that this is a situation that is impacting over 104 different sites. We cannot afford to wait any longer.

There are some on the other side of the building, Mr. Speaker, who are specifically holding this process up. We need to move forward. We need to make sure Yucca Mountain is approved, open, and, again, able to store this for up to a million years. It is the right thing to do, and I urge my colleagues, Republicans and Democrats—we have got those in the Illinois delegation to my south who rely on Lake Michigan. This is something that we should all be united behind.

I am honored to be able to come up and talk about this, but I am also sad-

dened that it has taken so long and that, if we do nothing, it will be potentially decades longer. This is unacceptable. The citizens of our country demand that the United States Government abide by the law and by its obligations to store the spent fuel at Yucca Mountain.

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

D.C. EMANCIPATION DAY: INJUSTICE AND PROGRESS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the Chair recognizes the gentlewoman from the District of Columbia (Ms. NORTON) for 30 minutes.

Ms. NORTON. Mr. Speaker, in advance of D.C. Emancipation Day, and I know that it is not a national holiday, but it is, yes, a holiday in the District of Columbia. It commemorates the day when the slaves in the District of Columbia were liberated by the Congress and Abraham Lincoln 9 months before the national Emancipation Proclamation.

Astonishingly, 150 years later, full freedom and equal citizenship have not yet come to the residents of the District of Columbia.

You don't have to be the Holmes family in the District of Columbia, who have lived three generations here paying taxes without representation. Indeed, my great grandfather, Richard Holmes, was a runaway slave from Virginia. When Lincoln and Congress freed the slaves 150 years ago, Richard Holmes was not freed, because he was a runaway slave rather than a slave whose master lived in the District of Columbia. So he had to wait the 9 months for the Emancipation Proclamation, but he was working on the streets of Washington like a free man as they were building Washington. He became free, but his great granddaughter—grateful for all that my family has done—cannot say that we are free today.

The greater shock will not come from those of us who are longtime residents. It will come from those who moved to D.C. yesterday, from those who are not three generations here but who are one day here, when they find that their rights are gone, that the rights they had in every State of the Union have vanished except for a few.

They can vote for President, but they can't vote for whoever represents them on this House floor. They have Congress interfering with their local business. This will astonish the average American, and most Americans have no idea this is the case for the 650,000 residents who live in their Nation's Capital. People have taken for granted that the vote that is emblematic of statehood would follow them—I don't know—from Utah and California, from Alaska and Maine to the District of Columbia when they moved here. They had no idea that their local budget, for example, which is a budget raised exclusively in the District of Columbia,

would have the big foot of the Federal Government kicking it around—indeed, that it would even be in the Congress.

Emancipation Day in the District of Columbia is not a mere commemoration. It is not like George Washington's birthday. It is alive with a fervor against this rank injustice that I have begun to speak about this evening. I am going to speak about the injustice, but I am also going to talk about progress because we have been encouraged—we who live in the District of Columbia—and the many allies we have to fight as we begin to make some substantial headway.

□ 1915

Most Americans—indeed, all other Americans—obtain their full rights by going through a citizenship ceremony or by simply being born here. All you have to do to have your full citizenship rights, when all is said and done, is to pay taxes. You don't even have to have participated in all of the Nation's wars or any of the Nation's wars the way the residents of the District of Columbia have done ever since the first war, the war that created the United States of America. You don't have to have paid all the taxes ever since you have been in the Union of states the way the District of Columbia residents have.

The reason you don't is that the statehood simply comes with where you live, and that is what has not happened to us. Where do we live? We are proud to live in the Nation's Capital. There, you would expect rights to flourish first and foremost.

When I spoke of not having the vote, do understand I have the vote in committee, and I am very grateful for that vote because it does allow me to carry home some important benefits to the District of Columbia, but what I don't have is the right to come to this floor and have the same vote that each of my colleagues has on business that affects the District of Columbia and the Nation.

Even matters that affect the District of Columbia, our own budget comes to Congress; and every other Member, who had nothing to do with raising the funds, gets to vote on that budget, but not the Member elected by the people of the District of Columbia. How painful it is that I have been able to speak on a number of wars that our country has entered, most recently Afghanistan and Iraq, have gone to Arlington to bury those killed, residents killed in those wars who went to war, secured the vote for residents of Afghanistan and Iraq but came home to find no vote or, in the case of those who died, did not come home at all.

And yet I am in a Republican House where "federalism" is the byword. Indeed, I understand why, because nothing was more important to the Founders than their own local laws and keeping the Federal Government, which was then kept deliberately weak, out of their affairs. What mattered to them was what was most local. So the very

notion of interfering with the local business of a jurisdiction of any kind was unthinkable for our Framers.

It is the very meaning of statehood, this localism, this thing that says that there is territory and there are laws, there are habits for you only. They will differ vastly across the country, but that is your prerogative; that is the prerogative of statehood. That is why the residents of the District of Columbia seek to become the 51st State, and know it will happen. Perhaps later than sooner, but it must happen because of the principles I have begun to describe.

It must happen because we have been called out and continue to be called out internationally, because we have signed treaties where we are now in violation. We are in violation of a treaty we signed in 1977, the International Covenant on Civil and Political Rights. The Human Rights Committee, the U.N. Human Rights Committee, has called us out once again as it did in 2006, and they recited the reason for it.

The Human Rights Committee, looking at what has been done or, as it turns out, not been done said, and I am quoting them, the United Nations delegation to the U.N. "remains concerned that residents of the District of Columbia do not enjoy full representation in Congress, a restriction that does not seem to be compatible with article 25 of the covenant."

Then they cited article 2, and I won't quote from it entirely, but it says that the treaty we signed requires that we "adopt such laws or other measures as may be necessary to give effect to the rights recognized in the present covenant."

What are those rights? In this covenant, in this treaty that we the United States has signed, says all persons are "equal under the law and are entitled, without discrimination, through the equal protection of the law. In this respect, the law shall prohibit any discrimination and guarantee all persons equal and effective protection against discrimination on any ground," and then they name the grounds. Here are the grounds: "such as race, color, sex, language, religion, political or other opinion, national or social origin, property, birth—and here is the one that applies to the District of Columbia and its residents—"or other status." What is our other status? That we reside in our own Nation's Capital—and for that reason, and that reason alone, are denied equal rights with other citizens of the United States of America.

Worse than being denied your rights is getting a right and then having it taken from you. Even that has happened to the residents of the District of Columbia. Shortly after I was elected to Congress, I wrote a memo indicating that since, as a Delegate, by rules of the House, I could vote in the Committee of the Whole, it followed that I should be able to vote in the Committee of the Whole when it meets on

this floor. The Democrats were in control, but even they said: We must send this to outside counsel. Nobody from the District of Columbia has ever voted on this floor.

They sent it to outside counsel. They said that the District of Columbia votes by rule in committee, so by rule, yes, if the majority pass a rule, the District can vote on the floor of the House of Representatives. That rule was passed. Every time that the Democrats are in power, I get to vote on the House floor—by no means on all business, but certainly on business in the Committee of the Whole, and some of that really affects and is important to the District of Columbia. It is not the whole and complete vote. It is not what we are entitled to.

Why would anyone want to take it from us when we pay taxes without representation? But sure enough, when my good friends on the other side of the aisle write their rules, they write the District right out of the rules and take from us a vote that we have actually exercised on the House floor with the concurrence of the Federal courts of the United States. Right after we were granted that right and after I began to exercise it, my Republican colleagues actually sued the Congress for giving the District the vote in the Committee of the Whole. The District Court said: It is your discretion. What Congress has done is legal; the matter is legal and constitutional. And the Congress—the Republicans, not the Congress, took their suit against the Congress, the Democratic Congress to the Court of Appeals. The Court of Appeals, the Federal Court of Appeals said: Yes, what Congress has done is legal, in its discretion and constitutional. And I proceeded to vote.

I think it is probably unheard of except in coups or dictatorships to snatch a vote or a right that someone once held, but that is what happened to the residents of the District of Columbia. No wonder there is rage in the city about such treatment.

Now, you might say: Well, there surely must be some reason why the residents of the District of Columbia don't have the vote. No one has found any such a reason yet. They have only found reasons why we should have the vote.

Some will say: Oh, you are much too small to have the vote. After all, you are only a city. Well, a city is whatever you call it, so is a State. But if the size determines that you have the vote, then Vermont and Wyoming should not have the vote because we have more population than either of those two States.

Vermont and Wyoming are not alone. Those are the states where we have notably more residents than they have. We have more than 650,000 residents. But there are more than half a dozen States that are in the same range of population as the District of Columbia and have a Representative—no more than one, just like the District of Columbia has one in this House—and two

Senators. The District of Columbia has no Senators.

Who would say that that is fair?

And yet if you look down to the states with comparable population, the first tier that are almost exactly like the District of Columbia: North Dakota, Alaska, Vermont, of course, and Wyoming. And then there is another tier that are above us but very close in population: Delaware and South Dakota. I want them to keep their vote, and I want them to keep their two Senators. All we are asking is that District of Columbia residents be treated equally.

I have been speaking all week in preparation for Emancipation Day tomorrow, April 16. I began with two important, what I call debt-paid, paid-in-full obligations of citizenship. The first is participation in the armed services—although we know nobody is required to participate in the armed services today—and the second is payment of taxes. Pretty much today, April 15, if you have earned enough money, even a relatively small amount, you are going to have to pay some taxes.

It is hard to say which of those is most important. They all, of course, surround citizenship. Both support our government: those who go to the service, those who pay their taxes. I won't say what is most important, but I started with military service for a reason: anyone who enters the service, especially today, does so voluntarily, knowing she is taking personal risk of her life.

Service in the armed services is so important to our country that undocumented immigrants have been granted citizenship by serving in the Armed Forces, and that has now been formalized. Young people who grew up in the United States but came with their parents as undocumented children without any legal status have always joined the armed services. In recognition of that, our country has now said that, at least for those who have special language or medical skills, if they join the armed services, after 6 months they can apply for citizenship.

Just consider the premium that we are placing on service in the Armed Forces, a premium that is more than deserved, and yet there is no cognizance taken of the fact that our residents who lived in the District of Columbia since its formation in 1801 have fought and died in the armed services; and even before that they fought in the Revolutionary War that led to the formal formation of the United States and the District of Columbia. So by any measure, District of Columbia residents have gone beyond the call of duty in serving their country and earned the right—earned, earned painfully, with their lives—the full right to be treated as full and equal citizens of a State.

□ 1930

This chart shows how the right to be the 51st State has been tragically earned. In World War I, there were

more casualties from D.C., this small territory than three States; in World War II, there were more casualties from the District of Columbia than from four States—and it only rises.

In the Korean war, there were more casualties than from eight States of the union, almost all of which were larger in size and had more population. The Vietnam war, where we have the very most casualties—more men and women were killed than from 10 States in the Union.

There is a very special part of our service in the Armed Forces. The District of Columbia was not a majority African American city until almost 1960. Today, it really is not a majority African American city. I grew up in a city that was largely White.

During that period, for most of its history, the District of Columbia was a segregated city, segregated by the Congress of the United States. I went to segregated schools, for example; yet look at how residents of the District of Columbia who had no vote of any kind at that time, had no home rule government. The city was run by three commissioners—no mayor, no city council, nobody to go to who was responsible to you—yet look what its residents did.

The first African American Army general was born and raised in the District of Columbia. The first African American Air Force general was also born in the District of Columbia.

The first African American Naval Academy graduate was born right here in the District of Columbia. The first African American Air Force Academy graduate was born in this city. The roster continues into recent years, where we had the first Deputy Commandant of the U.S. Coast Guard and the first African American female aviator in the D.C. National Guard.

Don't tell me District residents haven't paid their dues and then some; yet I have sometimes had some difficulty getting our armed services personnel duly recognized.

Perhaps the most poignant was a mother who wrote me—and I thank this Congress for helping me to correct this injustice. It may seem small to you, but it didn't seem small to my constituents. They are the parents of Jonathan Matthew Rucker, a D.C. native high school graduate who then proudly joined the Navy, instead of going to college.

He graduated from Naval Station Great Lakes. His parents went to see him graduate. Tomi Rucker, his mother, is an investigator with the D.C. Fire and EMS Department. His father, Michael Linwood Boyd, is a sergeant in the Special Operations Division of the D.C. police department.

They enjoyed attending their son's graduation from naval boot camp. The Navy called out the names. As the name of each young person was called, the Navy raised the state flag. The name of Jonathan Matthew Rucker was called, and no flag was raised. Why? What in the world? What could

they have been thinking, that we weren't a State, so the flag shouldn't be raised?

Well, this Congress, controlled by my good Republican friends, was also amazed. I very much appreciate that they passed my bill that was attached to the Defense authorization bill that the Armed Forces now must display the D.C. flag—and we learned only with the visibility of this incident that there were D.C. veterans who had come home from wars and, every flag was raised, except the D.C. flag.

I must tell you, I think it was because D.C. is not a State, for God's sake. At some point, you just have to draw the line. Just make us a State, and maybe those kinds of things won't happen.

Take our World War I memorial. Every State had a World War I memorial—paid for by people in that State—so was ours, 100 percent. Indeed, they collected money even from school-children.

There has actually been an attempt to take our D.C. War Memorial—because it happens to be located on the Mall—and convert it into a national World War I memorial because there is no World War I memorial on the Mall.

Well, sorry about that, but we paid—not only in treasure, but in the lives of almost 500 D.C. residents. I thank my Republican colleagues for working with me to maintain the D.C. War Memorial. The D.C. World War I memorial had become, really, a war memorial for all D.C. veterans.

What I did was to work closely with my colleagues so that we would get a real World War I memorial that could be respected. That means there is going to be a wholesale redevelopment of the Pershing Park, which many always considered a World War I memorial.

It is not located on the Mall, but it is located right in a prime location on Pennsylvania Avenue, near the White House, and we were able to come to a compromise, the kind of compromise that makes the world go round and makes this House look good.

Today, of course, was tax day, and my Republican colleagues came forward with any number of bills. Some were worthy bills, bipartisan bills. Some were nonsense. Some were just straight out demagoguery. My colleagues are very concerned with tax cuts, even bills this week.

Many will be surprised about the District of Columbia and taxes. This is one of the great unknown factoids of the United States. Residents of the District of Columbia, per capita, per resident, pay the highest taxes in the United States, Federal taxes, more than any Americans.

If you are in Mississippi, you pay the lowest per capita, at just about \$4,000, compared to our \$12,000. If you go to my Web site, you will find out where your State stands.

I will go down the top 10: the District of Columbia, Connecticut, New Jersey, Massachusetts—this is in rank order,

by the way—Maryland, New York, Nevada, Wyoming, New Hampshire, and California.

The largest States—let's take California and New York—they each pay in the \$8,000 range. D.C. is \$12,000 per capita. This is all per resident.

You say: well, look at the small States; they must be like you.

No, they are not. Small States, like Rhode Island—we are \$12,000, and they are at \$7,000. We are at \$12,000 per resident, and in Vermont, they are \$6,000. North Dakota is at \$6,000. Montana is at \$5,000.

Those are the States with small populations, so population can't be the cause. The cause is that the District has middle-income people, rich people, and, yes, because it is a big city, poor people, and when you add it all up, Uncle Sam gets more than his due without D.C. getting statehood and the rights that come with it.

Only statehood can end this bucketload of injustice. Only statehood can end no vote for the Member from the District on this floor, no matter what the bill, even if the bill is about the District of Columbia. Only statehood can end the outrage of bringing the District's local budget for Members to vote on who have nothing to do with it and have contributed not one penny to it.

Only statehood can keep this Congress from interfering with the local laws of our local jurisdiction, using their own preferences to overturn the democratic will of the legislature of the District of Columbia.

But, it is not all terrible. We have made progress. This is a country that makes progress slowly, so we are not about to give up. We are trying to get the elements of statehood even as we try to get what we are entitled to.

Budget autonomy—so that our budget won't have to come here—was not only in the President's budget, but my bill for budget autonomy was in the Senate appropriations bill last Congress. They put it in their budget. That, I am afraid, did not pass because we cannot get yet the kind of consensus we need from the House.

The residents of the District of Columbia want to have sole dominion over their own money. That is \$7 billion that we raise ourselves in the District of Columbia, so residents put it to referendum.

The city was sued after that referendum which passed by almost 85 percent of the vote. Now, that is in court to see where it goes. But residents are not going to give up. If they can't get statehood, they are trying to get any part of it that they can.

Other elements of statehood have also been introduced in the House and the Senate so that our local laws don't have to come here, for example.

Mr. Speaker, I appreciate the time I have had on the floor for Emancipation Day. I want to leave you looking forward, not backward. We are overjoyed by making some progress.

We know that, ultimately, the denial of rights will be seen as un-American, especially when that denial concerns the residents of our own Nation's Capital.

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

ADJOURNMENT

Ms. NORTON. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 7 o'clock and 42 minutes p.m.), under its previous order, the House adjourned until tomorrow, Thursday, April 16, 2015, at 9 a.m.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of rule XIV, executive communications were taken from the Speaker's table and referred as follows:

1117. A letter from the Associate Administrator, Agricultural Marketing Service, Fruit and Vegetable Programs, Department of Agriculture, transmitting the Department's interim rule — Marketing Order Regulating the Handling of Spearmint Oil Produced in the Far West; Revision of the Saleable Quantity and Allotment Percentage for Class 3 (Native) Spearmint Oil for the 2014-2015 Marketing Year [Doc. No.: AMS-FV-13-0087; FV14-985-1C IR] received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

1118. A letter from the Associate Administrator, Agricultural Marketing Service, Fruit and Vegetable Programs, Department of Agriculture, transmitting the Department's final rule — Marketing Order Regulating the Handling of Spearmint Oil Produced in the Far West; Revision of the Saleable Quantity and Allotment Percentage for Class 1 (Scotch) Spearmint Oil for the 2014-2015 Marketing Year [Doc. No.: AMS-FV-13-0087; FV14-985-1A FIR] received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

1119. A letter from the Associate Administrator, Agricultural Marketing Service, Fruit and Vegetable Programs, Department of Agriculture, transmitting the Department's interim rule — Fruit, Vegetable, and Specialty Crops — Import Regulations; Changes to Reporting Requirements To Add Electronic Form Filing Option [Doc. No.: AMS-FV-14-0093; FV15-944/980/999-1 IR] received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

1120. A letter from the Assistant Secretary for Legislation, Department of Health and Human Services, transmitting the FY 2014 Performance Report to the President and Congress for the Biosimilar User Fee Act; to the Committee on Energy and Commerce.

1121. A letter from the Executive Director, Federal Energy Regulatory Commission, transmitting the Commission's final rule — Annual Update of Filing Fees [Docket No.: RM15-6-000] received April 8, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1122. A letter from the Director, Office of Congressional Affairs, Research, U.S. Nuclear Regulatory Commission, transmitting the Commission's final rule — "Applications of Bioassay for Radioiodine" Regulatory Guide 8.20, Revision 2, received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Energy and Commerce.

1123. A letter from the Assistant Secretary for Export Administration, Bureau of Indus-

try and Security, Department of Commerce, transmitting the Department's final rule — Revisions to the Export Administration Regulations Based on the 2014 Missile Technology Control Regime Plenary Agreements [Docket No.: 141204999-5186-01] (RIN: 0694-AG41) received April 8, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Foreign Affairs.

1124. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting the annual report pursuant to Sec. 2(8) of the Senate's Resolution of Advice and Consent to the Treaty with Australia Concerning Defense Trade Cooperation (Treaty Doc. 110-10); to the Committee on Foreign Affairs.

1125. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting a letter regarding commitments in the Joint Plan of Action, pursuant to Secs. 1245(d)(1) and 1245(d)(5) of the National Defense Authorization Act of Fiscal Year 2012, as amended; to the Committee on Foreign Affairs.

1126. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting a report on the International Atomic Energy Agency (IAEA) programs or projects in countries described in Sec. 307(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2227(a)); to the Committee on Foreign Affairs.

1127. A letter from the Assistant Secretary, Legislative Affairs, Department of State, transmitting a certification pursuant to the reporting requirements of Sec. 36(c) of the Arms Export Control Act (Transmittal No.: DDTTC 15-010); to the Committee on Foreign Affairs.

1128. A letter from the Assistant Director for Regulatory Affairs, Office of Foreign Assets Control, Department of the Treasury, transmitting the Department's final rule — Syrian Sanctions Regulations received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Foreign Affairs.

1129. A letter from the General Manager and Director of Equal Employment Opportunity, Defense Nuclear Facilities Safety Board, transmitting the Board's FY 2014 annual report, pursuant to Sec. 203 of the Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002 (No FEAR Act), Pub. L. 107-174; to the Committee on Oversight and Government Reform.

1130. A letter from the Assistant Director, Senior Executive Management Office, Department of Defense, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Oversight and Government Reform.

1131. A letter from the Assistant Director, Senior Executive Management Office, Department of Defense, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Oversight and Government Reform.

1132. A letter from the Assistant Director, Senior Executive Management Office, Department of Defense, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Oversight and Government Reform.

1133. A letter from the Chief Human Capital Officer, Department of Energy, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Oversight and Government Reform.

1134. A letter from the Senior Counsel for Regulatory Affairs, Department of the Treasury, transmitting the Department's final rule — Department of the Treasury Acquisition Regulation; Technical Amendments received April 8, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Oversight and Government Reform.

1135. A letter from the Chairman, Federal Communications Commission, transmitting the Commission's FY 2014 annual report, pursuant to Sec. 203 of the Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002 (No FEAR Act), Pub. L. 107-174; to the Committee on Oversight and Government Reform.

1136. A letter from the Attorney-Advisor, Federal Motor Carrier Safety Administration, Department of Transportation, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998; to the Committee on Oversight and Government Reform.

1137. A letter from the General Counsel and Senior Policy Advisor, Office of Management and Budget, Executive Office of The President, transmitting a report pursuant to the Federal Vacancies Reform Act of 1998, 5 U.S.C. 3349, regarding a vacancy in a Senate-confirmed position in the Office of Management and Budget; to the Committee on Oversight and Government Reform.

1138. A letter from the Director, Peace Corps, transmitting the Corps' FY 2014 report, pursuant to Title II of the Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002; to the Committee on Oversight and Government Reform.

1139. A letter from the Director, Office of Equal Employment Opportunity, U.S. Merit Systems Protection Board, transmitting the Board's No FEAR Act Data Tables for FY 2015; to the Committee on Oversight and Government Reform.

1140. A letter from the Acting Director, Office of Sustainable Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's temporary rule — Fisheries of the Exclusive Economic Zone Off Alaska; Sablefish Managed Under the Individual Fishing Quota Program [Docket No.: 141021887-5172-02 and 140918791-4999-02] (RIN: 0648-XD818) received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1141. A letter from the Deputy Assistant Administrator for Regulatory Programs, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule — Pacific Halibut Fisheries; Catch Sharing Plan [Docket No.: 141126999-5235-01] (RIN: 0648-BE69) received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1142. A letter from the Deputy Assistant Administrator for Regulatory Programs, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule — International Fisheries; Western and Central Pacific Fisheries for Highly Migratory Species; Fishing Restrictions Regarding the Oceanic Whitetip Shark, the Whale Shark, and the Silky Shark [Docket No.: 130703588-5112-02] (RIN: 0648-BD44) received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1143. A letter from the Deputy Assistant Administrator for Regulatory Programs, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule — Magnuson-Stevens Fishery Conservation and Management Act Provisions; Fisheries of the Northeastern United States; Black Sea Bass Fishery; Framework Adjustment 8 [Docket No.: 141103917-5223-02] (RIN: 0648-BE60) received April 14, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1144. A letter from the Deputy Assistant Administrator for Regulatory Programs, NMFS, Office of Sustainable Fisheries, National Oceanic and Atmospheric Administra-

tion, transmitting the Administration's final rule — Fisheries Off West Coast States; Highly Migratory Fisheries; California Swordfish Drift Gillnet Fishery; Vessel Monitoring System and Pre-Trip Notification Requirements [Docket No.: 140528460-5122-02] (RIN: 0648-BE25) received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1145. A letter from the Acting Director, Office of Sustainable Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's temporary rule — Fisheries of the Exclusive Economic Zone Off Alaska; Reallocation of Pollock in the Bering Sea and Aleutian Islands [Docket No.: 141021887-5172-02] (RIN: 0648-XD846) received April 14, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1146. A letter from the Acting Director, Office of Sustainable Fisheries, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's temporary rule — Fisheries of the Caribbean, Gulf of Mexico, and South Atlantic; Snapper-Grouper Resources of the South Atlantic; 2015-2016 Recreational Fishing Season for Black Sea Bass [Docket No.: 130403320-4891-02] (RIN: 0648-XD828) received April 14, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1147. A letter from the Deputy Assistant Administrator for Regulatory Programs, NMFS, National Oceanic and Atmospheric Administration, transmitting the Administration's final rule — Fisheries of the Northeastern United States; Atlantic Mackerel, Squid, and Butterfish Fisheries; Specifications and Management Measures [Docket No.: 140902739-5224-02] (RIN: 0648-BE49) received April 14, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Natural Resources.

1148. A letter from the Secretary, Judicial Conference of the United States, transmitting for consideration the proposed "Criminal Judicial Procedure, Administration, and Technical Amendments Act of 2015"; to the Committee on the Judiciary.

1149. A letter from the Assistant Attorney General, Office of Legislative Affairs, Department of Justice, transmitting a report titled "Department of Justice Activities Under the Civil Rights of Institutionalized Persons Act FY 2014" pursuant to 42 U.S.C. 1997f; to the Committee on the Judiciary.

1150. A letter from the Senior Attorney-Advisor, Office of Regulation and Enforcement, Office of the General Counsel, Department of Transportation, transmitting the Department's final rule — Use of Electronic Chain of Custody and Control Form in DOT-Regulated Drug Testing Programs [Docket No.: OST-2015-0045] (RIN: 2105-AE35) received April 14, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1151. A letter from the Vice President, Government Affairs and Corporate Communications, National Railroad Passenger Corporation, transmitting other materials, as required by 49 U.S.C. 24315(a)(2); to the Committee on Transportation and Infrastructure.

1152. A letter from the Attorney-Advisor, U.S. Coast Guard, Department of Homeland Security, transmitting the Department's temporary final rule — Safety Zone; Cooper River Bridge Run, Cooper River, and Town Creek Reaches, Charleston, SC [Docket No.: USCG-2015-0040] (RIN: 1625-AA87) received April 13, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

1153. A letter from the Assistant Secretary for Legislation, Department of Health and Human Services, transmitting the "2012 Re-

gional Partnership Grants to Increase the Well-Being of and to Improve the Permanency Outcomes for Children Affected by Substance Abuse: First Annual Report to Congress"; as required by the Child and Family Services Improvement Act, Pub. L. 112-34; to the Committee on Ways and Means.

1154. A letter from the Director, Office of Regulations and Reports Clearance, Social Security Administration, transmitting the Administration's final rule — Revised Listings for Growth Disorders and Weight Loss in Children [Docket No.: SSA-2011-0081] (RIN: 0960-AG28) received April 7, 2015, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

1155. A letter from the Assistant Secretary for Legislation, Department of Health and Human Services, transmitting a report titled "Medicare National Coverage Determinations for FY 2014" pursuant to Sec. 1869(f)(7) of the Social Security Act; jointly to the Committees on Energy and Commerce and Ways and Means.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 373. A bill to direct the Secretary of the Interior and Secretary of Agriculture to expedite access to certain Federal land under the administrative jurisdiction of each Secretary for good Samaritan search-and-recovery missions, and for other purposes (Rept. 114-75, Pt. 1). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 404. A bill to authorize early repayment of obligations to the Bureau of Reclamation within the Northport Irrigation District in the State of Nebraska (Rept. 114-76). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 533. A bill to revoke the charter of incorporation of the Miami Tribe of Oklahoma at the request of that tribe, and for other purposes (Rept. 114-77). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 984. A bill to amend the National Trails System Act to direct the Secretary of the Interior to conduct a study on the feasibility of designating the Chief Standing Bear National Historic Train, and for other purposes (Rept. 114-78). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 1168. A bill to amend the Indian Child Protection and Family Violence Prevention Act to require background checks before foster care placements are ordered in tribal court proceedings, and for other purposes (Rept. 114-79). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 1324. A bill to adjust the boundary of the Arapaho National Forest, Colorado, and for other purposes (Rept. 114-80). Referred to the Committee of the Whole House on the state of the Union.

Mr. BISHOP of Utah: Committee on Natural Resources. H.R. 979. A bill to designate a mountain in the John Muir Wilderness of the Sierra National Forest as "Sky Point" (Rept. 114-81). Referred to the House Calendar.

Mr. CHAFFETZ: Committee on Oversight and Government Reform. Oversight Plans for All House Committees (Rept. 114-82). Referred to the Committee of the Whole House on the state of the Union.

DISCHARGE OF COMMITTEE

Pursuant to clause 2 of rule XIII, the Committee on Agriculture discharged from further consideration. H.R. 373 referred to the Committee of the Whole House on the state of the Union.

PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XII, public bills and resolutions of the following titles were introduced and severally referred, as follows:

By Mr. SAM JOHNSON of Texas (for himself, Mr. YOUNG of Indiana, Mrs. BLACK, Mr. REED, Mr. BOUSTANY, Mr. RENACCI, Mr. MARCHANT, and Mr. KELLY of Pennsylvania):

H.R. 1795. A bill to require the Commissioner of Social Security to make publicly available on-line tools to allow individuals eligible for disability benefits to assess the impact of earnings on the individual's eligibility for, and amount of, benefits received through Federal and State benefit programs; to the Committee on Ways and Means.

By Ms. MCCOLLUM:

H.R. 1796. A bill to withdraw all Federal land located within the Rainy River Drainage Basin in Minnesota from all forms of entry, appropriation, or disposal under the public land laws, location, entry, and patent under the mining laws and operation under the mineral leasing laws, and for other purposes; to the Committee on Natural Resources.

By Mr. SMITH of New Jersey (for himself, Mr. FATTAH, Mr. SALMON, Mr. JOHNSON of Georgia, Mr. MEADOWS, Mr. RANGEL, and Mr. WALBERG):

H.R. 1797. A bill to facilitate effective research on and treatment of neglected tropical diseases, including Ebola, through coordinated domestic and international efforts; to the Committee on Energy and Commerce, and in addition to the Committees on Foreign Affairs, and Financial Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. NEUGEBAUER (for himself, Mr. BABIN, Mr. CARTER of Texas, and Mr. FARENTHOLD):

H.R. 1798. A bill to prohibit the Department of the Treasury from assigning tax statuses to organizations based on their political beliefs and activities; to the Committee on Ways and Means.

By Mr. ELLISON:

H.R. 1799. A bill to amend the Real Estate Settlement Procedures Act of 1974 to prohibit certain financial benefits for referrals of business and to improve the judicial relief for certain violations, and for other purposes; to the Committee on Financial Services.

By Mr. SAM JOHNSON of Texas (for himself, Mrs. BLACK, Mr. REED, Mrs. MIMI WALTERS of California, and Mr. MARCHANT):

H.R. 1800. A bill to require the Commissioner of Social Security to update the medical-vocational guidelines used in disability determinations; to the Committee on Ways and Means.

By Ms. KELLY of Illinois:

H.R. 1801. A bill to amend the Internal Revenue Code of 1986 to allow a tax credit for providing programs to kindergarten, elemen-

tary, and secondary students that promote economic and financial literacy; to the Committee on Ways and Means.

By Mr. MCKINLEY (for himself and Mr. WELCH):

H.R. 1802. A bill to promote energy efficiency; to the Committee on Energy and Commerce.

By Mr. POE of Texas:

H.R. 1803. A bill to amend the Internal Revenue Code of 1986 to make permanent the work opportunity tax credit for veterans and to allow an exemption from an employer's employment taxes in an amount equivalent to the value of such credit in the case of veterans; to the Committee on Ways and Means.

By Mr. McDERMOTT (for himself, Ms. MATSUI, Mr. KIND, Mrs. LOWEY, and Mr. THOMPSON of California):

H.R. 1804. A bill to protect the public, communities across America, and the environment by increasing the safety of crude oil transportation by railroad, and for other purposes; to the Committee on Transportation and Infrastructure.

By Mr. GIBSON (for himself, Ms. STEFANIK, Mr. SEAN PATRICK MALONEY of New York, Mr. KATKO, Mr. REED, and Mr. COLLINS of New York):

H.R. 1805. A bill to amend the Immigration and Nationality Act to simplify the petitioning procedure for H-2A workers, to expand the scope of the H-2A program, and for other purposes; to the Committee on the Judiciary.

By Mr. SMITH of Texas (for himself, Mr. LUCAS, Mrs. COMSTOCK, Mr. WEBER of Texas, Mr. MOLENAAR, Mr. PALAZZO, Mr. HULTGREN, Mr. KNIGHT, Mr. BABIN, and Mr. LOUDERMILK):

H.R. 1806. A bill to provide for technological innovation through the prioritization of Federal investment in basic research, fundamental scientific discovery, and development to improve the competitiveness of the United States, and for other purposes; to the Committee on Science, Space, and Technology, and in addition to the Committees on Education and the Workforce, and Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. DANNY K. DAVIS of Illinois (for himself and Mr. BURGESS):

H.R. 1807. A bill to amend the Public Health Service Act to reauthorize a sickle cell disease prevention and treatment demonstration program and to provide for sickle cell disease research, surveillance, prevention, and treatment; to the Committee on Energy and Commerce.

By Mr. CASTRO of Texas:

H.R. 1808. A bill to amend the Internal Revenue Code of 1986 to extend certain expiring provisions for 1 year; to the Committee on Ways and Means.

By Ms. DELAURO (for herself, Mr. DOGGETT, and Mr. LEVIN):

H.R. 1809. A bill to prohibit the award of Federal Government contracts to inverted domestic corporations, and for other purposes; to the Committee on Oversight and Government Reform, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Ms. JACKSON LEE (for herself and Mr. CONYERS):

H.R. 1810. A bill to revise the Uniform Crime Reports, and the National Incident-Based Reporting System, to direct the Director of the Federal Bureau of Investigation to include information in those reports pertaining to law enforcement-involved justifi-

able homicides, and for other purposes; to the Committee on the Judiciary.

By Mr. DEUTCH (for himself, Mr. HASTINGS, Mr. CICILLINE, Mr. VARGAS, Ms. PINGREE, Mr. CARTWRIGHT, Mr. LANGEVIN, Mr. McDERMOTT, Ms. SCHAKOWSKY, Mr. CONYERS, and Mr. FARR):

H.R. 1811. A bill to amend title II of the Social Security Act and the Internal Revenue Code of 1986 to make improvements in the old-age, survivors, and disability insurance program, to provide for cash relief for years for which annual COLAs do not take effect under certain cash benefit programs, and to provide for Social Security benefit protection; to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. ENGEL (for himself and Mr. SALMON):

H.R. 1812. A bill to establish the Western Hemisphere Drug Policy Commission; to the Committee on Foreign Affairs.

By Mr. GOHMERT:

H.R. 1813. A bill to amend the Internal Revenue Code of 1986 to tax bona fide residents of the District of Columbia in the same manner as bona fide residents of possessions of the United States; to the Committee on Ways and Means.

By Mr. GRIJALVA (for himself, Mrs. DINGELL, Mr. POLIS, Mr. HUFFMAN, Mr. THOMPSON of California, Mr. RUIZ, Mr. TAKAI, Ms. KUSTER, Mr. CARTWRIGHT, Ms. TSONGAS, Mr. FITZPATRICK, Mr. MEEHAN, Mr. GUINTA, Mr. GIBSON, Mr. COSTELLO of Pennsylvania, Mr. DOLD, Mr. REICHERT, Mr. LOBIONDO, and Mr. KING of New York):

H.R. 1814. A bill to permanently reauthorize the Land and Water Conservation Fund; to the Committee on Natural Resources.

By Mr. HARDY (for himself, Mr. AMODEI, Mr. HECK of Nevada, and Ms. TITUS):

H.R. 1815. A bill to facilitate certain pinyon-juniper related projects in Lincoln County, Nevada, to modify the boundaries of certain wilderness areas in the State of Nevada, and to provide for the implementation of a conservation plan for the Virgin River, Nevada; to the Committee on Natural Resources.

By Mr. HECK of Nevada:

H.R. 1816. A bill to exclude from consideration as income under the United States Housing Act of 1937 payments of pension made under section 1521 of title 38, United States Code, to veterans who are in need of regular aid and attendance; to the Committee on Financial Services.

By Mr. SAM JOHNSON of Texas:

H.R. 1817. A bill to prohibit the provision of performance awards to employees of the Internal Revenue Service who owe back taxes; to the Committee on Ways and Means.

By Mr. KINZINGER of Illinois (for himself and Mrs. CAPPS):

H.R. 1818. A bill to amend the Public Health Service Act to provide grants to States to streamline State requirements and procedures for veterans with military emergency medical training to become civilian emergency medical technicians; to the Committee on Energy and Commerce.

By Mr. LIPINSKI:

H.R. 1819. A bill to amend the Internal Revenue Code of 1986 to provide an exception for certain public-private research arrangements from the business use test for purposes of determining private activity bonds; to the Committee on Ways and Means.

By Mr. BEN RAY LUJÁN of New Mexico (for himself and Mrs. LUMMIS):

H.R. 1820. A bill to authorize the Secretary of the Interior to retire coal preference right lease applications for which the Secretary has made an affirmative commercial quantities determination, and for other purposes; to the Committee on Natural Resources.

By Mr. NEAL (for himself, Mr. GUINTA, and Mrs. COMSTOCK):

H.R. 1821. A bill to provide certain protections from civil liability with respect to the emergency administration of opioid overdose drugs; to the Committee on the Judiciary.

By Mr. PIERLUISI (for himself, Ms. PLASKETT, Ms. BORDALLO, Mrs. RADEWAGEN, and Mr. SABLAN):

H.R. 1822. A bill to extend the supplemental security income program to Puerto Rico, the United States Virgin Islands, Guam, and American Samoa, and for other purposes; to the Committee on Ways and Means.

By Mr. QUIGLEY (for himself, Mr. AGUILAR, and Mr. RUIZ):

H.R. 1823. A bill to amend the Internal Revenue Code of 1986 to allow the mortgage interest deduction with respect to boats only if the boat is used as the principal residence of the taxpayer; to the Committee on Ways and Means.

By Mr. ROGERS of Alabama:

H.R. 1824. A bill to repeal the current Internal Revenue Code and replace it with a flat tax, thereby guaranteeing economic growth and fairness for all Americans; to the Committee on Ways and Means, and in addition to the Committee on Rules, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. ROONEY of Florida:

H.R. 1825. A bill to direct the Administrator of the Transportation Security Administration to prohibit certain employees of the Transportation Security Administration from using the title of "officer" and from wearing metal badges or uniforms resembling those of law enforcement officers; to the Committee on Homeland Security.

By Mr. SABLAN (for himself and Mr. HUFFMAN):

H.R. 1826. A bill to reauthorize the Magnuson-Stevens Fishery Conservation and Management Act, and for other purposes; to the Committee on Natural Resources.

By Mr. TAKANO:

H.R. 1827. A bill to allow funds under title II of the Elementary and Secondary Education Act of 1965 to be used to provide training to school personnel regarding how to recognize child sexual abuse; to the Committee on Education and the Workforce.

By Mr. THORNBERRY:

H.R. 1828. A bill to provide a taxpayer bill of rights for small businesses; to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mrs. TORRES (for herself, Mr. THOMPSON of Mississippi, and Mrs. WATSON COLEMAN):

H.R. 1829. A bill to require the Secretary of Homeland Security to assess and submit to Congress a report on the ability of the Department of Homeland Security to convey information to, collect information from, and serve individuals with limited English proficiency; to the Committee on Homeland Security.

By Mr. ELLISON:

H. Res. 201. A resolution expressing the sense of the House of Representatives that a

Global Marshall Plan holds the potential to demonstrate the commitment of the United States to peace and prosperity through poverty reduction in the United States and abroad; to the Committee on Foreign Affairs.

By Mr. BUTTERFIELD (for himself, Mr. PRICE of North Carolina, Mr. JONES, Mr. HUDSON, Ms. ADAMS, Mr. ROUZER, Mr. BYRNE, Mr. PETERS, Mr. BROOKS of Alabama, Ms. JACKSON LEE, Mr. HOLDING, and Mr. TROTT):

H. Res. 202. A resolution congratulating the 2015 national champions, the Duke University Blue Devils, for their win in the 2015 National Collegiate Athletic Association Division I Men's Basketball Tournament; to the Committee on Education and the Workforce.

By Mr. HASTINGS (for himself, Mr. RANGEL, Mrs. WATSON COLEMAN, Ms. KELLY of Illinois, Ms. MOORE, Mr. MCGOVERN, Mr. MURPHY of Florida, Ms. WASSERMAN SCHULTZ, Ms. CLARKE of New York, Mrs. LAWRENCE, and Mr. PAYNE):

H. Res. 203. A resolution expressing support for designation of June 2015 as "National Men's Cancer Awareness Month"; to the Committee on Energy and Commerce.

By Ms. LOFGREN:

H. Res. 204. A resolution expressing support for designation of May 13, 2015, as a national day of celebration of the diversity in the United States, known as Diversity Day in the Nation; to the Committee on Oversight and Government Reform.

By Mr. QUIGLEY (for himself, Mr. RUSH, Mr. DANNY K. DAVIS of Illinois, Mr. GUTIÉRREZ, Ms. DUCKWORTH, Mr. FOSTER, Mr. LIPINSKI, and Mr. KINZINGER of Illinois):

H. Res. 205. A resolution congratulating the administration, staff, students, and alumni of Roosevelt University on the occasion of the University's 70th anniversary; to the Committee on Education and the Workforce.

By Mr. TAKAI (for himself and Mr. BRIDENSTINE):

H. Res. 206. A resolution expressing support for designation of April 2015 as "National Learn to Swim Month"; to the Committee on Oversight and Government Reform.

CONSTITUTIONAL AUTHORITY STATEMENT

Pursuant to clause 7 of rule XII of the Rules of the House of Representatives, the following statements are submitted regarding the specific powers granted to Congress in the Constitution to enact the accompanying bill or joint resolution.

By Mr. SAM JOHNSON of Texas:

H.R. 1795.

Congress has the power to enact this legislation pursuant to the following:

Clause 1 of section 8 of article I of the Constitution, to "provide for the common defense and general welfare of the United States."

By Ms. MCCOLLUM:

H.R. 1796.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18, which gives Congress the power "To make all Laws which shall be necessary and proper for carrying into Execution the foregoing powers."

By Mr. SMITH of New Jersey:

H.R. 1797.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8, Clause 3

By Mr. NEUGEBAUER:

H.R. 1798.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18

The Congress shall have Power to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers; and all other Powers vested by the Constitution in the Government of the United States, or in any department or officer thereof

By Mr. ELLISON:

H.R. 1799.

Congress has the power to enact this legislation pursuant to the following:

Congress has the power to enact this legislation pursuant to Article I, Section 8, Clause 1 and Clause 3.

By Mr. SAM JOHNSON of Texas:

H.R. 1800.

Congress has the power to enact this legislation pursuant to the following:

Clause 1 of section 8 of article I of the Constitution, to "provide for the common defense and general welfare of the United States."

By Ms. KELLY of Illinois:

H.R. 1801.

Congress has the power to enact this legislation pursuant to the following:

USC Art. I, Sec. 8, Cl. 1 ("The Congress shall have Power To Lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and provide for the Common Defence and general Welfare of the United States[.]") (This bill would provide a tax credit to entities that implement financial literacy programming for students—empowering said students, and in turn, improving the nation's "general Welfare.").

By Mr. MCKINLEY:

H.R. 1802.

Congress has the power to enact this legislation pursuant to the following:

According to Article I, Section 8, Clause 3 of the Constitution: The Congress shall have power to enact this legislation to regulate commerce with foreign nations, and among the several states, and with the Indian tribes.

By Mr. POE of Texas:

H.R. 1803.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8, Clause 1

By Mr. McDERMOTT:

H.R. 1804.

Congress has the power to enact this legislation pursuant to the following:

Clause 3 of Section 8 of Article 1 of the United States Constitution

By Mr. GIBSON:

H.R. 1805.

Congress has the power to enact this legislation pursuant to the following:

Clause 3 and 4, of Section 8, of Article I.

By Mr. SMITH of Texas:

H.R. 1806.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18:

The Congress shall have power to make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department of Officer thereof.

By Mr. DANNY K. DAVIS of Illinois:

H.R. 1807.

Congress has the power to enact this legislation pursuant to the following:

This bill is enacted pursuant to the power granted to Congress under Article I of the United States Constitution and its subsequent amendments, and further clarified and interpreted by the Supreme Court of the United States

By Mr. CASTRO of Texas:

H.R. 1808.

Congress has the power to enact this legislation pursuant to the following:

Constitutional Authority—Necessary and Proper Clause (Art. I, Sec. 8, Clause 18)

THE U.S. CONSTITUTION
ARTICLE I, SECTION 8: POWERS OF CONGRESS
CLAUSE 18

The Congress shall have power . . . To make all laws which shall be necessary and proper for carrying into execution the foregoing powers, and all other powers vested by this Constitution in the government of the United States, or in any department or officer thereof.

By Ms. DELAURO:

H.R. 1809.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clauses 1 and 3 of the United States Constitution

By Ms. JACKSON LEE:

H.R. 1810.

Congress has the power to enact this legislation pursuant to the following:

This bill is enacted pursuant to the power granted to Congress under Article I, Section 8, Clauses 1, 3, and 18 of the United States Constitution.

By Mr. DEUTCH:

H.R. 1811.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 1 as interpreted by *Steward Machine Company v. Davis* and by *Helvering v. Davis* ("general welfare" and general taxation).

By Mr. ENGEL:

H.R. 1812.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8 of the U.S. Constitution

By Mr. GOHMERT:

H.R. 1813.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8, US Constitution:
To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten Miles square) as may, by Cession of particular States, and the acceptance of Congress, become the Seat of the Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the State in which the Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards, and other needful Buildings

By Mr. GRIJALVA:

H.R. 1814.

Congress has the power to enact this legislation pursuant to the following:

U.S. Const. art. I, sec. 8, cl. 3

To regulate Commerce with foreign Nations, and among the several States, and with the Indian tribes;

By Mr. HARDY:

H.R. 1815.

Congress has the power to enact this legislation pursuant to the following:

"clause 18 of section 8 of article I of the Constitution".

By Mr. HECK of Nevada:

H.R. 1816.

Congress has the power to enact this legislation pursuant to the following:

The power granted to Congress under Article I, Section 8, Clause 18 of the United States Constitution, to make all laws which shall be necessary and proper for carrying into execution the foregoing Powers, and all other powers vested by the Constitution in the Government of the United States, or in any Department or officer thereof.

By Mr. SAM JOHNSON of Texas:

H.R. 1817.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause 18, which states "The Congress shall have Power To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by the Constitution in the Government of the United States, or in any Department or Officer thereof."

By Mr. KINZINGER of Illinois:

H.R. 1818.

Congress has the power to enact this legislation pursuant to the following:

According to clause 7 of Section 9 of Article I of the Constitution, Congress has the authority to control the expenditures of the federal government.

By Mr. LIPINSKI:

H.R. 1819.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8 and the 16th Amendment of the U.S. Constitution.

By Mr. BEN RAY LUJAN of New Mexico:

H.R. 1820.

Congress has the power to enact this legislation pursuant to the following:

Article 4, Section 3, Clause 2

Article 1, Section 8, Clause 18

By Mr. NEAL:

H.R. 1821.

Congress has the power to enact this legislation pursuant to the following:

Article, 1 Section 8

By Mr. PIERLUISI:

H.R. 1822.

Congress has the power to enact this legislation pursuant to the following:

The constitutional authority on which this bill rests is the power of the Congress to provide for the general welfare of the United States, as enumerated in Article I, Section 8, Clause 1 of the United States Constitution; to make all laws which shall be necessary and proper for carrying into execution such power, as enumerated in Article I, Section 8, Clause 18 of the Constitution; and to make rules and regulations respecting the U.S. territories, as enumerated in Article IV, Section 3, Clause 2 of the Constitution.

By Mr. QUIGLEY:

H.R. 1823.

Congress has the power to enact this legislation pursuant to the following:

The constitutional authority on which this bill rests is the power of Congress to lay and collect taxes, duties, imposts and excises; as enumerated in Article I, Section 8, Clause 1 of the United States Constitution.

By Mr. ROGERS of Alabama:

H.R. 1824.

Congress has the power to enact this legislation pursuant to the following:

Clause 1 Section 8 of Article 1 of the United States Constitution and Amendment XVI of the United States Constitution.

By Mr. ROONEY of Florida:

H.R. 1825.

Congress has the power to enact this legislation pursuant to the following:

Per Article 1 Sec 8 of the Constitution: To regulate Commerce with foreign Nations, and among the several States, and with the Indian Tribes;

To make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States, or in any Department or Officer thereof.

By Mr. SABLAN:

H.R. 1826.

Congress has the power to enact this legislation pursuant to the following:

Article I, section 8.

By Mr. TAKANO:

H.R. 1827.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8 of the Constitution of the United States.

By Mr. THORNBERRY:

H.R. 1828.

Congress has the power to enact this legislation pursuant to the following:

Article I, Section 8, Clause I: "The Congress shall have Power To lay and collect Taxes, Duties, Imports and Excises, to pay the Debts and provide for the common Defence and general Welfare for the United States; but all Duties, imposts and Excises shall be uniform throughout the United States"

By Mrs. TORRES:

H.R. 1829.

Congress has the power to enact this legislation pursuant to the following:

Article 1, Section 8 of the U.S. Constitution.

ADDITIONAL SPONSORS

Under clause 7 of rule XII, sponsors were added to public bills and resolutions, as follows:

H.R. 9: Mr. SESSIONS.
H.R. 93: Mr. POE of Texas.
H.R. 114: Mr. DESANTIS.
H.R. 140: Mr. SANFORD.
H.R. 173: Mr. PALAZZO.
H.R. 174: Mr. YOUNG of Iowa and Mrs. WALORSKI.
H.R. 237: Mr. COOK, Mr. KEATING, Mr. PERRY, and Mr. RIBBLE.
H.R. 249: Mr. MILLER of Florida and Ms. WASSERMAN SCHULTZ.
H.R. 267: Mr. RUSH.
H.R. 311: Mr. MASSIE.
H.R. 317: Mr. DESAULNIER.
H.R. 333: Mrs. BEATTY and Ms. MCCOLLUM.
H.R. 343: Mr. COURTNEY.
H.R. 363: Mr. SEAN PATRICK MALONEY of New York.
H.R. 379: Mr. FRELINGHUYSEN and Mr. LEWIS.
H.R. 427: Mr. COLLINS of Georgia.
H.R. 446: Mr. MURPHY of Florida.
H.R. 449: Ms. LEE.
H.R. 452: Mr. DOLD.
H.R. 453: Mr. HARRIS and Mr. KELLY of Pennsylvania.
H.R. 472: Mr. NOLAN.
H.R. 509: Mrs. BUSTOS.
H.R. 546: Mr. POLIS.
H.R. 556: Ms. SCHAKOWSKY.
H.R. 563: Mr. COSTA.
H.R. 571: Mr. CULBERSON.
H.R. 577: Ms. GRAHAM and Ms. MCSALLY.
H.R. 578: Mrs. BLACK.
H.R. 588: Mr. CURBELO of Florida.
H.R. 592: Mr. DOLD.
H.R. 605: Ms. SCHAKOWSKY and Mr. PRICE of North Carolina.
H.R. 606: Mrs. LAWRENCE.
H.R. 619: Ms. PINGREE and Mr. FRELINGHUYSEN.
H.R. 625: Mr. RIBBLE.
H.R. 649: Mr. MEEKS.
H.R. 662: Mr. FRELINGHUYSEN.
H.R. 692: Mr. JOHNSON of Ohio, Mr. BUCK, Mr. TIPTON, and Mr. EMMER of Minnesota.
H.R. 721: Mrs. ROBY, Mr. POCAN, and Mr. PALAZZO.
H.R. 775: Ms. LOFGREN.
H.R. 793: Mr. ALLEN and Mr. MARINO.
H.R. 797: Mrs. CAROLYN B. MALONEY of New York and Ms. WILSON of Florida.
H.R. 812: Mr. LABRADOR.
H.R. 817: Mr. NUGENT.
H.R. 820: Ms. KAPTUR, Mr. FOSTER, Mr. WELCH, Mr. MCKINLEY, Mr. JOYCE, Mr. LIPINSKI, Mr. DEFAZIO, Mr. TONKO, Ms. KUSTER, Mr. SCHRADER, Mr. BLUMENAUER, Mr. JONES, Mr. MCDERMOTT, Mr. LANGEVIN, Mr. HIGGINS, Mr. NOLAN, Ms. DUCKWORTH, Mr. RUSH, Mr.

- SWALWELL of California, Ms. CLARK of Massachusetts, Mr. VISCLOSKEY, Mr. GRIFFITH, and Mr. TURNER.
 H.R. 825: Mr. WEBSTER of Florida.
 H.R. 865: Mr. HECK of Nevada.
 H.R. 868: Mr. KILMER, Mr. PALAZZO, and Mr. KING of New York.
 H.R. 872: Mr. RIGELL.
 H.R. 879: Mr. ALLEN.
 H.R. 880: Mr. POLIQUIN, Mr. COSTELLO of Pennsylvania, Mr. ROUZER, Mr. JONES, and Mr. ABRAHAM.
 H.R. 911: Mr. WALZ.
 H.R. 921: Mr. MCKINLEY.
 H.R. 923: Mr. SESSIONS and Mr. SALMON.
 H.R. 928: Mr. BUCK, Mr. LAMBORN, Mr. MARINO, Mr. FLEMING, Mr. WALDEN, Mr. CONAWAY, and Mr. ROUZER.
 H.R. 935: Mr. VEASEY.
 H.R. 957: Mr. TROTT.
 H.R. 971: Mr. QUIGLEY.
 H.R. 973: Mr. THOMPSON of California and Mrs. NAPOLITANO.
 H.R. 980: Mr. SCALISE, Mr. JOLLY, and Mr. THOMPSON of Mississippi.
 H.R. 985: Mr. NEUGEBAUER and Mr. NOLAN.
 H.R. 987: Mr. SANFORD.
 H.R. 1019: Mr. QUIGLEY.
 H.R. 1037: Mr. COSTA.
 H.R. 1062: Mr. WEBSTER of Florida, Mr. RODNEY DAVIS of Illinois, Mr. WESTMORELAND, Mr. VEASEY, and Mr. FRELINGHUYSEN.
 H.R. 1078: Mr. AMODEI.
 H.R. 1086: Mr. WESTMORELAND and Mr. FRELINGHUYSEN.
 H.R. 1087: Mr. FRANKS of Arizona and Mr. FORTENBERRY.
 H.R. 1111: Mr. JOHNSON of Georgia, Mr. HASTINGS, Ms. PINGREE, and Mr. MCGOVERN.
 H.R. 1131: Mr. DESAULNIER.
 H.R. 1151: Mr. ROE of Tennessee.
 H.R. 1170: Mr. FRELINGHUYSEN and Mr. JONES.
 H.R. 1218: Mr. NOLAN.
 H.R. 1234: Mr. WESTERMAN.
 H.R. 1269: Ms. JUDY CHU of California, Mr. FRELINGHUYSEN, Mrs. COMSTOCK, Ms. DELBENE, Mr. NEWHOUSE, Mr. PAYNE, and Mr. SIREs.
 H.R. 1274: Mr. PETERS and Mr. O'ROURKE.
 H.R. 1301: Mr. HUFFMAN.
 H.R. 1309: Mr. TIPTON, Mr. OLSON, Mr. BARR, Mr. PITTENGER, Mr. CURBELO of Florida, and Mr. MESSER.
 H.R. 1312: Ms. TSONGAS, Ms. BASS, Mr. TIPTON, Ms. BROWN of Florida, Mr. PERLMUTTER, Mr. KILMER, Mr. MASSIE, Mr. DENT, Mr. LANCE, Mr. ROGERS of Alabama, Mr. WHITFIELD, Mr. YOUNG of Alaska, Mr. LOWENTHAL, Mr. FARR, Mr. COHEN, Mr. TED LIEU of California, Mr. TAKAI, and Mr. THOMPSON of Mississippi.
 H.R. 1324: Mr. DESAULNIER, Mr. SMITH of Washington, Ms. JUDY CHU of California, Mr. BEYER, Mrs. LAWRENCE, Mr. YARMUTH, and Mr. TED LIEU of California.
 H.R. 1336: Mr. PERLMUTTER.
 H.R. 1358: Mrs. CAPPS.
 H.R. 1365: Mr. HANNA, Mr. SESSIONS, Mr. GROTHMAN, Mr. SAM JOHNSON of Texas, and Mr. KLINE.
 H.R. 1375: Mr. MCGOVERN.
 H.R. 1378: Mr. YARMUTH.
 H.R. 1384: Mr. BISHOP of Utah.
 H.R. 1399: Mr. KING of New York, Mr. POLIS, and Mr. RANGEL.
 H.R. 1415: Ms. JACKSON LEE, Mr. DEUTCH, and Ms. SLAUGHTER.
 H.R. 1421: Mr. MEEKS and Ms. ESHOO.
 H.R. 1435: Mr. MCGOVERN.
 H.R. 1445: Mr. WEBSTER of Florida.
 H.R. 1453: Mr. TIPTON.
 H.R. 1464: Mr. CARSON of Indiana.
 H.R. 1475: Ms. GRANGER.
 H.R. 1476: Mr. MERCHANT, Mr. FRANKS of Arizona, Mr. RATCLIFFE, Mrs. LUMMIS, Mr. FLEMING, Mr. GIBBS, and Mr. RICE of South Carolina.
 H.R. 1478: Ms. BORDELLO.
 H.R. 1496: Ms. BORDELLO.
 H.R. 1498: Mr. SHUSTER.
 H.R. 1503: Ms. MAXINE WATERS of California and Mrs. TORRES.
 H.R. 1531: Mr. SIMPSON.
 H.R. 1538: Mr. MCCLINTOCK and Ms. DELBENE.
 H.R. 1546: Mr. ROONEY of Florida.
 H.R. 1547: Mr. FRELINGHUYSEN.
 H.R. 1559: Mr. COSTELLO of Pennsylvania and Ms. ESTY.
 H.R. 1568: Ms. ESHOO and Mr. DENHAM.
 H.R. 1586: Mr. SCHIFF.
 H.R. 1605: Mr. DESJARLAIS and Mr. MASSIE.
 H.R. 1608: Mr. FRELINGHUYSEN.
 H.R. 1624: Mr. CRAMER and Mr. ASHFORD.
 H.R. 1625: Ms. ESTY.
 H.R. 1635: Mrs. LAWRENCE, Mr. PERLMUTTER, Mr. RODNEY DAVIS of Illinois, and Mr. DELANEY.
 H.R. 1650: Mr. MARCHANT and Mr. MULVANEY.
 H.R. 1651: Mr. CHAFFETZ, Mr. AMODEI, Mr. HUFFMAN, and Mr. POLIS.
 H.R. 1668: Mr. ROHRBACHER.
 H.R. 1674: Ms. WILSON of Florida and Mr. CONYERS.
 H.R. 1684: Ms. GRAHAM.
 H.R. 1688: Mr. BRIDENSTINE, Mr. MASSIE, Mr. AMODEI, Mr. TED LIEU of California, Mr. TAKAI, Mr. BLUM, Mr. PERLMUTTER, and Ms. KUSTER.
 H.R. 1694: Mr. COLLINS of New York.
 H.R. 1695: Mr. HUELSKAMP, Mr. PALAZZO, and Mr. WESTERMAN.
 H.R. 1713: Mr. HASTINGS and Mrs. LAWRENCE.
 H.R. 1714: Mr. AMODEI, Mr. GARRETT, and Mr. FRELINGHUYSEN.
 H.R. 1728: Ms. PINGREE.
 H.R. 1734: Mr. KIND, Mr. KING of New York, and Mr. KLINE.
 H.R. 1737: Mr. NEUGEBAUER, Mr. BISHOP of Georgia, Mr. BARR, Mr. COOPER, and Mr. DOLD.
 H.R. 1759: Mr. BUCK.
 H.R. 1772: Mr. SEAN PATRICK MALONEY of New York.
 H.R. 1774: Ms. LEE.
 H. J. Res. 43: Mr. LAMBORN, Mr. NEUGEBAUER, Mr. JODY B. HICE of Georgia, Mrs. BLACKBURN, Mr. JONES, Mr. HUELSKAMP, Mr. WALBERG, Mr. FLEMING, Mrs. ELLMERS of North Carolina, Mr. ADERHOLT, Mr. DUNCAN of Tennessee, Mr. PITTS, Mr. OLSON, and Mr. LIPINSKI.
 H. Con. Res. 14: Ms. MAXINE WATERS of California.
 H. Con. Res. 17: Mr. RICE of South Carolina, Mr. SHIMKUS, Mr. RIGELL, and Mr. ALLEN.
 H. Con. Res. 19: Mr. REICHERT.
 H. Con. Res. 28: Mr. HURT of Virginia.
 H. Res. 28: Ms. JACKSON LEE and Miss RICE of New York.
 H. Res. 54: Mr. DESAULNIER and Mr. KILDEE.
 H. Res. 118: Mr. MEEKS.
 H. Res. 130: Mr. ENGEL, Mr. POLIS, Mr. AMODEI, and Mr. WOMACK.
 H. Res. 154: Mr. SIREs.
 H. Res. 159: Ms. CLARK of Massachusetts.
 H. Res. 161: Mr. DESAULNIER.
 H. Res. 174: Ms. ESHOO.