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110TH CONGRESS
2d Session

HOUSE OF REPRESENTATIVES

REPORT
110–585

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 5719) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO CONFORM RETURN PREPARER PENALTY STANDARDS, DELAY IMPLEMENTATION OF WITHHOLDING TAXES ON GOVERNMENT CONTRACTORS, ENHANCE TAXPAYER PROTECTIONS, ASSIST LOW-INCOME TAXPAYERS, AND FOR OTHER PURPOSES

APRIL 14, 2008.—Referred to the House Calendar and ordered to be printed

Ms. SUTTON, from the Committee on Rules,
submitted the following

R E P O R T

[To accompany H. Res. 1102]

The Committee on Rules, having had under consideration House Resolution 1102, by a record vote of 7 to 3, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 5719, the "Taxpayer Assistance and Simplification Act of 2008," under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The resolution waives all points of order against consideration of the bill except those arising under clause 9 or 10 of rule XXI. The resolution provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions of the bill, as amended. This waiver does not affect the point of order available under clause 9 of rule XXI (regarding earmark disclosure).

The resolution provides one motion to recommit with or without instructions. Finally, notwithstanding the operation of the previous question, the Chair may postpone further consideration until a time designated by the Speaker.

EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of the bill (except those arising under clause 9 or 10 of rule XXI) includes a waiver of: clause 3(b) of rule XIII (regarding results of rollcall votes

in the committee report); clause 3(c)(4) of rule XIII (regarding a statement of general performance goals and objectives in the committee report); clause 4(a) of rule XIII (regarding availability of the committee report); and section 303 of the Congressional Budget Act (prohibiting consideration of legislation providing change in revenues for a fiscal year until the budget resolution for that year has been agreed to). The Committee is not aware of any points of order against provisions of the bill, as amended. The waiver of all points of order against provisions of the bill, as amended, is prophylactic in nature.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee record vote No. 468

Date: April 14, 2008.
Measure: H.R. 5719.
Motion by: Mr. Dreier.
Summary of motion: To make in order an amendment in the nature of a substitute to be offered by Rep. McCrery (LA), the ranking member of the Committee on Ways and Means, that complies with the rules of the House.
Results: Defeated 3–7.
Vote by Members: McGovern—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 469

Date: April 14, 2008.
Measure: H.R. 5719.
Motion by: Mr. Sessions.
Summary of motion: To make in order and provide appropriate waivers for an amendment by Rep. Sessions (TX)/Brady, Kevin (TX), #1, which would strike section 14, which removes the IRS's authority to contract with private sector collections professionals to collect unpaid federal taxes and is PAYGO compliant.
Results: Defeated 3–7.
Vote by Members: McGovern—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 470

Date: April 14, 2008.
Measure: H.R. 5719.
Motion by: Ms. Matsui.
Summary of motion: To report the rule.
Results: Adopted 7–3.
Vote by Members: McGovern—Yea; Matsui—Yea; Cardoza—Yea; Welch—Yea; Castor—Yea; Sutton—Yea; Dreier—Nay; Hastings (WA)—Nay; Sessions—Nay; Slaughter—Yea.

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