

gentleman from New York [Mr. SOLOMON] in the Committee on Rules, and ruled the same way, the chairman of the Committee on Rules did.”

The SPEAKER pro tempore, Mr. MURTHA, overruled the point of order, and said:

“The gentleman from New York makes a point of order against House Resolution 374 on the ground that it violates clause 4(b) of rule XI, which provides that the Committee on Rules shall not report any rule or order of business that would prevent the motion to recommit from being made as provided in clause 4 of rule XVI.

“Clause 4 of rule XVI provides for one motion to recommit a bill or joint resolution after the previous question is ordered on final passage, with preference in recognition going to a Member who is opposed to the bill or joint resolution.

“The pending resolution provides that the motion to recommit H.R. 4210 pending the question of its passage may not contain instructions. It does not impair a simple motion to recommit.

“The precedent of October 16, 1990, is precisely on point. On that occasion the Committee on Rules had reported a special order of business that precluded the inclusion of instructions in the motion to recommit a bill pending the question of its passage. The present occupant of the Chair overruled the point of order, relying on precedents of the House—specifically the ruling of Speaker Rainey on January 11, 1934—holding that the Committee on Rules does not violate clause 4(b) of rule XI so long as it does not deprive the minority of the right to offer a simple motion to recommit.

“Under the precedents a special order that does not preclude a simple motion to recommit does not prevent the motion to recommit from being made as provided in clause 4 of rule XVI.’ Clause 4 of rule XVI does not guarantee that a motion to recommit after the previous question is ordered on passage of a bill or joint resolution may always include instructions.

“The pending resolution does not prevent the motion to recommit from being made as provided in clause 4 of rule XVI.’ The Chair will follow the precedent of October 16, 1990. The point of order is overruled.”

Mr. SOLOMON appealed the ruling of the Chair.

Mr. DERRICK moved to lay the appeal on the table.

The question being put, viva voce, Will the House lay on the table the appeal of the ruling of the Chair?

The SPEAKER pro tempore, Mr. MURTHA, announced that the yeas had it.

Mr. SOLOMON objected to the vote on the ground that a quorum was not present and not voting.

A quorum not being present, The roll was called under clause 4, rule XV, and the call was taken by electronic device.

When there appeared { Yeas ..... 256  
Nays ..... 157

¶18.7 [Roll No. 23]  
YEAS—256

Abercrombie	Glickman	Owens (NY)
Ackerman	Gonzalez	Owens (UT)
Alexander	Gordon	Pallone
Anderson	Guarini	Panetta
Andrews (ME)	Hall (OH)	Parker
Andrews (NJ)	Hall (TX)	Pastor
Andrews (TX)	Hamilton	Patterson
Annunzio	Harris	Payne (NJ)
Anthony	Hatcher	Payne (VA)
Applegate	Hayes (IL)	Pease
Aspin	Hayes (LA)	Pelosi
Atkins	Hefner	Penny
AuCoin	Hertel	Perkins
Bacchus	Hoagland	Peterson (FL)
Barnard	Hochbrueckner	Peterson (MN)
Beilenson	Horn	Pickett
Bennett	Hubbard	Pickle
Berman	Huckaby	Poshard
Bevill	Hughes	Price
Bilbray	Hutto	Rahall
Blackwell	Jacobs	Rangel
Bonior	Jefferson	Reed
Borski	Jenkins	Richardson
Boucher	Johnson (SD)	Roe
Boxer	Johnston	Roemer
Brewster	Jones (NC)	Rose
Brooks	Jontz	Rostenkowski
Browder	Kanjorski	Rowland
Brown	Kaptur	Roybal
Bruce	Kennedy	Russo
Bryant	Kennelly	Sabo
Bustamante	Kildee	Sanders
Byron	Klecza	Sangmeister
Campbell (CO)	Kolter	Sarpalius
Cardin	Kopetski	Sawyer
Carper	Kostmayer	Scheuer
Carr	LaFalce	Schroeder
Chapman	Lancaster	Schumer
Clay	Lantos	Serrano
Clement	LaRocco	Sikorski
Collins (IL)	Laughlin	Sisisky
Collins (MI)	Lehman (CA)	Skaggs
Condit	Lehman (FL)	Skelton
Conyers	Levin (MI)	Slattery
Cooper	Levine (CA)	Slaughter
Costello	Lewis (GA)	Smith (FL)
Cox (IL)	Lipinski	Smith (IA)
Coyne	Lloyd	Solarz
Cramer	Long	Spratt
Darden	Lowey (NY)	Staggers
de la Garza	Luken	Stallings
DeFazio	Manton	Stark
DeLauro	Markey	Stenholm
Dellums	Martinez	Stokes
Derrick	Matsui	Studds
Dicks	Mavroules	Sweet
Dingell	Mazzoli	Synar
Dixon	McCloskey	Tallon
Donnelly	McCurdy	Tanner
Dooley	McDermott	Taylor (MS)
Dorgan (ND)	McHugh	Thomas (GA)
Downey	McMillen (MD)	Thornton
Durbin	McNulty	Torres
Dwyer	Mfume	Toricelli
Dymally	Miller (CA)	Towns
Early	Mineta	Trafiacnt
Edwards (CA)	Mink	Traxler
Edwards (TX)	Moakley	Unsoeld
Engel	Mollohan	Valentine
English	Montgomery	Vento
Erdreich	Moody	Visclosky
Espy	Moran	Volkmer
Evans	Mrazek	Washington
Fascell	Murphy	Waters
Fazio	Murtha	Waxman
Feighan	Nagle	Weiss
Flake	Natcher	Wheat
Foglietta	Neal (MA)	Williams
Ford (MI)	Neal (NC)	Wilson
Ford (TN)	Oakar	Wise
Frank (MA)	Oberstar	Wolpe
Frost	Obey	Wyden
Gejdenson	Olin	Yates
Gephardt	Olver	Yatron
Geran	Ortiz	
Gibbons	Orton	

NAYS—157

Allard	Barton	Boehlert
Allen	Bateman	Boehner
Army	Bentley	Broomfield
Baker	Bereuter	Bunning
Ballenger	Bilirakis	Burton
Barrett	Bliley	Callahan

Camp	Houghton	Ravenel
Campbell (CA)	Hunter	Regula
Chandler	Hyde	Rhodes
Clinger	Inhofe	Ridge
Coble	Ireland	Riggs
Coleman (MO)	James	Rinaldo
Combust	Johnson (CT)	Ritter
Coughlin	Johnson (TX)	Roberts
Cox (CA)	Kasich	Rogers
Crane	Klug	Rohrabacher
Cunningham	Kolbe	Ros-Lehtinen
Davis	Kyl	Roth
DeLay	Lagomarsino	Roukema
Doolittle	Leach	Santorum
Dornan (CA)	Lent	Saxton
Dreier	Lewis (CA)	Schiff
Duncan	Lewis (FL)	Schulze
Edwards (OK)	Lightfoot	Sensenbrenner
Emerson	Livingston	Shaw
Ewing	Lowery (CA)	Shays
Fiawell	Machtley	Shuster
Fields	Marlenee	Skeen
Fish	Martin	Smith (NJ)
Franks (CT)	McCandless	Smith (OR)
Gallegly	McCollum	Snowe
Gallo	McCrery	Solomon
Gekas	McDade	Spence
Gilchrist	McEwen	Stearns
Gillmor	McGrath	Stump
Gilman	McMillan (NC)	Sundquist
Goodling	Meyers	Taylor (NC)
Goss	Michel	Thomas (CA)
Gradison	Miller (OH)	Thomas (WY)
Grandy	Miller (WA)	Upton
Green	Molinari	Vucanovich
Gunderson	Moorhead	Walker
Hammerschmidt	Morrison	Walsh
Hancock	Myers	Weber
Hansen	Nichols	Weldon
Hastert	Nussle	Wolf
Hefley	Packard	Wylie
Henry	Paxon	Young (AK)
Herger	Petri	Young (FL)
Hobson	Porter	Zeliff
Holloway	Pursell	Zimmer
Hopkins	Quillen	
Horton	Ramstad	

NOT VOTING—21

Archer	Hoyer	Schaefer
Coleman (TX)	Jones (GA)	Sharp
Dannemeyer	Morella	Smith (TX)
Dickinson	Nowak	Swift
Eckart	Oxley	Tauzin
Gaydos	Ray	Vander Jagt
Gingrich	Savage	Whitten

So the motion to lay the appeal on the table was agreed to.

A motion to reconsider the vote whereby said motion was agreed to was, by unanimous consent, laid on the table.

When said resolution was considered. After debate,

On motion of Mr. DERRICK, the previous question was ordered on the resolution, to its adoption or rejection.

The question being put, viva voce,

Will the House agree to said resolution?

The SPEAKER pro tempore, Mr. MURTHA, announced that the yeas had it.

Mr. SOLOMON objected to the vote on the ground that a quorum was not present and not voting.

A quorum not being present,

The roll was called under clause 4, rule XV, and the call was taken by electronic device.

When there appeared { Yeas ..... 244  
Nays ..... 178

¶18.8 [Roll No. 24]  
YEAS—244

Abercrombie	Andrews (TX)	Bacchus
Ackerman	Annunzio	Barnard
Alexander	Anthony	Beilenson
Anderson	Applegate	Bennett
Andrews (ME)	Aspin	Berman
Andrews (NJ)	Atkins	Bevill

Bilbray  
Blackwell  
Bonior  
Borski  
Boucher  
Boxer  
Brewster  
Brooks  
Browder  
Brown  
Bruce  
Bryant  
Bustamante  
Byron  
Cardin  
Carper  
Chapman  
Clay  
Clement  
Collins (IL)  
Collins (MI)  
Condit  
Conyers  
Cooper  
Costello  
Cox (IL)  
Coyne  
Cramer  
Darden  
de la Garza  
DeFazio  
DeLauro  
Dellums  
Derrick  
Dicks  
Dingell  
Dixon  
Donnelly  
Dooley  
Downey  
Durbin  
Dwyer  
Eckart  
Edwards (CA)  
Edwards (TX)  
Engel  
English  
Erdreich  
Espy  
Evans  
Fascell  
Fazio  
Feighan  
Flake  
Foglietta  
Ford (MI)  
Ford (TN)  
Frank (MA)  
Frost  
Gaydos  
Gejdenson  
Gephardt  
Geren  
Gibbons  
Glickman  
Gonzalez  
Gordon  
Guarini  
Hall (OH)  
Hall (TX)  
Harris  
Hatcher  
Hayes (IL)  
Hayes (LA)  
Hefner  
Hertel

Hoagland  
Hochbrueckner  
Horn  
Hubbard  
Huckaby  
Hutto  
Jacobs  
Jefferson  
Jenkins  
Johnson (SD)  
Johnston  
Jones (GA)  
Jones (NC)  
Jontz  
Kanjorski  
Kaptur  
Kennelly  
Kildee  
Klecza  
Kolter  
Kopetski  
Kostmayer  
LaFalce  
Lancaster  
Lantos  
LaRocco  
Laughlin  
Lehman (CA)  
Lehman (FL)  
Levin (MI)  
Levine (CA)  
Lewis (GA)  
Lipinski  
Lloyd  
Long  
Lowey (NY)  
Luken  
Manton  
Markey  
Martinez  
Matsui  
Mavroules  
Mazzoli  
McCloskey  
McCurdy  
McDermott  
McHugh  
McMillen (MD)  
McNulty  
Mfume  
Miller (CA)  
Mineta  
Mink  
Moakley  
Mollohan  
Montgomery  
Moody  
Moran  
Mrazek  
Murphy  
Murtha  
Nagle  
Natcher  
Neal (MA)  
Neal (NC)  
Nowak  
Gordon  
Oberstar  
Olin  
Olver  
Ortiz  
Orton  
Owens (NY)  
Owens (UT)  
Pallone  
Panetta

Parker  
Pastor  
Patterson  
Payne (NJ)  
Payne (VA)  
Pease  
Pelosi  
Penny  
Perkins  
Peterson (FL)  
Peterson (MN)  
Pickett  
Pickle  
Poshard  
Price  
Rahall  
Rangel  
Reed  
Richardson  
Roe  
Rose  
Rostenkowski  
Rowland  
Roybal  
Russo  
Sabo  
Sangmeister  
Sarpaluis  
Sawyer  
Scheuer  
Schumer  
Serrano  
Sikorski  
Sisisky  
Skaggs  
Skelton  
Slattery  
Slaughter  
Smith (FL)  
Smith (IA)  
Solarz  
Spratt  
Staggers  
Stallings  
Stark  
Stenholm  
Stokes  
Studds  
Swett  
Swift  
Synar  
Tallon  
Tanner  
Tauzin  
Thomas (GA)  
Thornton  
Torres  
Torricelli  
Towns  
Traficant  
Traxler  
Unsoeld  
Vento  
Visclosky  
Volkmer  
Washington  
Waters  
Waxman  
Weiss  
Wheat  
Wilson  
Wise  
Wolpe  
Yatron

Hefley  
Henry  
Herber  
Hobson  
Holloway  
Hopkins  
Horton  
Houghton  
Hughes  
Hunter  
Inhofe  
Ireland  
James  
Johnson (CT)  
Johnson (TX)  
Kasich  
Kennedy  
Klug  
Kolbe  
Kyl  
Lagomarsino  
Leach  
Lent  
Lewis (CA)  
Lewis (FL)  
Lightfoot  
Livingston  
Lowery (CA)  
Machtley  
Marlenee  
Martin  
McCandless  
McCollum  
McCrery  
McDade  
McEwen  
McGrath  
McMillan (NC)

Meyers  
Michel  
Miller (OH)  
Miller (WA)  
Molinari  
Moorhead  
Morella  
Morrison  
Myers  
Nichols  
Nussle  
Obey  
Oxley  
Packard  
Paxon  
Petri  
Porter  
Pursell  
Quillen  
Ramstad  
Ravenel  
Ray  
Regula  
Rhodes  
Ridge  
Riggs  
Rinaldo  
Ritter  
Roberts  
Roemer  
Rogers  
Rohrabacher  
Ros-Lehtinen  
Roth  
Roukema  
Sanders  
Santorum  
Saxton

Schaefer  
Schiff  
Schroeder  
Schulze  
Sensenbrenner  
Shaw  
Shays  
Shuster  
Skeen  
Smith (NJ)  
Smith (OR)  
Snowe  
Solomon  
Spence  
Stearns  
Stump  
Sundquist  
Taylor (MS)  
Taylor (NC)  
Thomas (CA)  
Thomas (WY)  
Upton  
Vucanovich  
Walker  
Walsh  
Weber  
Weldon  
Williams  
Wolf  
Wyden  
Wylie  
Yates  
Young (AK)  
Young (FL)  
Zeliff  
Zimmer

NOT VOTING—12

Coleman (TX)  
Dannemeyer  
Dickinson  
Dymally  
Hoyer  
Hyde  
Savage  
Sharp  
Smith (TX)  
Valentine  
Vander Jagt  
Whitten

So the resolution was agreed to. A motion to reconsider the vote whereby said resolution was agreed to was, by unanimous consent, laid on the table.

18.9 TAX RELIEF AND ECONOMIC GROWTH

The SPEAKER pro tempore, Mr. MURTHA, pursuant to House Resolution 374 and rule XXIII, declared the House resolved into the Committee of the Whole House on the state of the Union for the consideration of the bill (H.R. 4210) to amend the Internal Revenue Code of 1986 to provide incentives for increased economic growth and to provide tax relief for families.

The SPEAKER pro tempore, Mr. MURTHA, by unanimous consent, designated Mr. DERRICK as Chairman of the Committee of the Whole; and after some time spent therein,

18.10 RECORDED VOTE

A recorded vote by electronic device was ordered in the Committee of the Whole on the following amendment in the nature of a substitute:

TITLE I—ACCELERATED GROWTH SEC. 101. SHORT TITLE, ETC.

(a) GENERAL RULE.—This title may be cited as the "Economic Growth Acceleration Act of 1992".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) SECTION 15 SHALL NOT APPLY.—Except as otherwise expressly provided, no amendment made by this title shall be treated as a

change in rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

(d) TABLE OF CONTENTS.—

TABLE OF CONTENTS

TITLE I—ACCELERATED GROWTH

Sec. 101. Short title, etc.  
    Subtitle A—Provisions Relating to Capital Gains  
Sec. 111. Reduction in capital gains tax for noncorporate taxpayers.  
Sec. 112. Recapture under section 1250 of total amount of depreciation.  
    Subtitle B—Provisions Relating to Passive Losses and Depreciation  
Sec. 121. Passive loss relief for real estate developers.  
Sec. 122. Special allowance for equipment acquired in 1992.  
Sec. 123. Elimination of ACE depreciation adjustment.  
    Subtitle C—Provisions Relating to Real Estate Investments by Pension Funds  
Sec. 131. Real property acquired by a qualified organization.  
Sec. 132. Special rules for investments in partnerships.  
    Subtitle D—Provisions Affecting Homebuyers  
Sec. 141. Credit for first-time homebuyers.  
Sec. 142. Penalty-free withdrawals for first home purchase.

Subtitle A—Provisions Relating to Capital Gains

SEC. 111. REDUCTION IN CAPITAL GAINS TAX FOR NONCORPORATE TAXPAYERS.

(a) GENERAL RULE.—Part I of subchapter P of chapter 1 (relating to treatment of capital gains) is amended by adding at the end thereof the following new section:

"SEC. 1202. REDUCTION IN CAPITAL GAINS TAX FOR NONCORPORATE TAXPAYERS.

"(a) DEDUCTION ALLOWED FOR CAPITAL GAINS.—

"(1) IN GENERAL.—If, for any taxable year, a taxpayer other than a corporation has a net capital gain, an amount equal to the sum of the applicable percentages of the applicable capital gain shall be allowed as a deduction.

"(2) ESTATES AND TRUSTS.—In the case of an estate or trust, the deduction under paragraph (1) shall be computed by excluding the portion (if any) of the gains for the taxable year from sales or exchanges of capital assets which, under section 652 and 662 (relating to inclusions of amounts in gross income of beneficiaries of trusts), is includable by income beneficiaries (other than corporations) as gain derived from the sale or exchange of capital assets.

"(b) APPLICABLE PERCENTAGES.—For purposes of this subsection, the applicable percentages shall be the percentages determined in accordance with the following table:

"In the case of:	The applicable percentage is:
1-year gain .....	15
2-year gain .....	30
3-year gain .....	45

"(c) GAIN TO WHICH DEDUCTION APPLIES.—For purposes of this section—

"(1) APPLICABLE CAPITAL GAIN.—The term 'applicable capital gain' means 1-year gain, 2-year gain, or 3-year gain determined by taking into account only gain which is properly taken into account on or after February 1, 1992.

"(2) 3-YEAR GAIN.—The term '3-year gain' means the lesser of—

"(A) the net capital gain for the taxable year, or

"(B) the long-term capital gain determined by taking into account only gain from the sale or exchange of qualified assets held more than 3 years.

NAYS—178

Allard  
Allen  
Archer  
Army  
AuCoin  
Baker  
Ballenger  
Barrett  
Barton  
Bateman  
Bentley  
Bereuter  
Bilirakis  
Bliley  
Boehlert  
Boehner  
Broomfield  
Bunning  
Burton  
Callahan  
Camp  
Campbell (CA)  
Campbell (CO)  
Carr  
Chandler  
Clinger  
Coble  
Coleman (MO)  
Combest  
Coughlin  
Gillmor  
Cox (CA)  
Crane  
Cunningham  
Davis  
DeLay  
Doolittle  
Dorgan (ND)  
Dornan (CA)  
Dreier  
Duncan  
Early  
Edwards (OK)  
Emerson  
Ewing  
Fawell  
Fields  
Fish  
Franks (CT)  
Gallegly  
Gallo  
Gekas  
Gilchrest  
Gillmor  
Gilman  
Gingrich  
Goodling  
Goss  
Gradison  
Grandy  
Green  
Gunderson  
Hamilton  
Hammerschmidt  
Hancock  
Hansen  
Hastert