

hands of terrorists and one at the hands of Mother Nature. In both cases, Americans responded with a tremendous outpouring of compassion, lending their time, skills and dollars to a range of charitable organizations.

□ 1530

In response to both 9/11 and Hurricane Katrina, the thousands of civil aviators who make up Angel Flight America, stood ready to serve and, indeed, played a major role in the disaster response.

Flying over 150 missions following 9/11 and more than 2,200 missions in response to Katrina, these pilots led an aviation disaster response second only to that of the U.S. military.

But providing a coordinated aviation response during national emergencies is only a part of the underlying mission for most nonprofit volunteer organizations. Their most common mission is to provide emergency medical transportation services for needy families.

Each year, volunteer pilots transport hundreds of people with life-threatening illnesses thousands of miles in order to receive specialized medical attention, as well as transporting patients in remote locations who would otherwise be unable to receive care. Yet, despite the importance of their mission, these organizations have been left out of the Volunteer Protection Act in its current form.

This legislation addresses this mission by amending the Volunteer Protection Act to include organizations such as Angel Flight so they may continue to fulfill their mission and provide a critical service for needy families, seeking specialized medical attention.

It is important to note that I have worked closely with Congressman SCOTT to ensure that this legislation does not shield pilots from liability in instances of criminal misconduct or gross negligence.

Instead, this legislation provides nonprofit volunteer pilot organizations the security they need to grow and expand their mission to more parts of our country and provide a well-coordinated response in times of national emergencies.

I encourage all of my colleagues to support this important bipartisan legislation.

Mr. CONYERS. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. SENSENBRENNER. Mr. Speaker, I have no further requests for time, and 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. SENSENBRENNER) that the House suspend the rules and pass the bill, H.R. 1871, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

CLARIFYING TREATMENT OF SELF-EMPLOYMENT FOR PURPOSES OF LIMITATION ON STATE TAXATION OF RETIREMENT INCOME

Mr. SENSENBRENNER. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4019) to amend title 4 of the United States Code to clarify the treatment of self-employment for purposes of the limitation on State taxation of retirement income, as amended.

The Clerk read as follows:

H.R. 4019

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. CLARIFICATION OF TREATMENT OF SELF-EMPLOYMENT FOR PURPOSES OF THE LIMITATION ON STATE TAXATION OF RETIREMENT INCOME.**

(a) *IN GENERAL.*—Section 114(b)(1)(I) of title 4, United States Code, is amended—

(1) by inserting “(or any plan, program, or arrangement that is in writing, that provides for retirement payments in recognition of prior service to be made to a retired partner, and that is in effect immediately before retirement begins)” after “section 3121(v)(2)(C) of such Code”;

(2) by inserting “which may include income described in subparagraphs (A) through (H)” after “(not less frequently than annually”;

(3) by adding at the end the following: “The fact that payments may be adjusted from time to time pursuant to such plan, program, or arrangement to limit total disbursements under a predetermined formula, or to provide cost of living or similar adjustments, will not cause the periodic payments provided under such plan, program, or arrangement to fail the ‘substantially equal periodic payments’ test.”; and

(4) by adding at the end the following: “(4) For purposes of this section, the term ‘retired partner’ is an individual who is described as a partner in section 7701(a)(2) of the Internal Revenue Code of 1986 and who is retired under such individual’s partnership agreement.”.

(b) *APPLICATION.*—The amendments made by this section apply to amounts received after December 31, 1995.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. SENSENBRENNER) and the gentleman from Michigan (Mr. CONYERS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. SENSENBRENNER. 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. 4019 currently under consideration.

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

There was no objection.

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

Mr. Speaker, I rise in support of H.R. 4019, a bill to amend title 4 of the United States Code to clarify the treatment of self-employment for the pur-

poses of the limitation on State taxation of retirement income.

This bill makes technical and clarifying amendments to the legislation enacted in 1996 to restrict the ability of States to tax certain pension income received by their former residents and nonresidents who earned income in that State.

Virtually every State correctly interpreted the law to encompass all retired individuals as Congress intended, and adjusted their tax systems accordingly. However, after 10 years, at least one State has sought to promote an interpretation of the law at odds with congressional intent by taxing the retirement income of partners who no longer live in the State or who may never even have ever lived there.

H.R. 4019 clarifies and reiterates the policy Congress wrote into Public Law 104-95, that States are prohibited from taxing the retirement income of all nonresident retirees, whether the individual is a retired employee, partner or principal.

Mr. Speaker, this bill, which enjoys bipartisan support, merely restores fairness and the original intent of Congress by reaffirming that States should treat all retirees equally.

I urge my colleagues to join me in supporting this legislation.

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

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

Mr. Speaker, I rise in support of H.R. 4019, and I support the measure which is intended to clarify current law that prohibits States from taxing the retirement income of any nonresident, whether the individual is a retired employee, partner or a principal, and says that the benefits reduction calculations under the bill include components from both qualified and non-qualified plans.

Now, since 1996, States have adjusted their tax system to reflect the policy and to allow several different interpretations. The policy would upset expectations and reliance upon the law. And what we are doing is eliminating that possibility. This would also, without this change, further confuse the tax system and certainly lead to unnecessary litigation.

It should be noted that the States affected by Public Law 104-95 have adjusted their tax schemes to comply with the law as they understood it. However, there is one State presently that construes the statute in contravention of the original intent, and if this State, New York, is permitted to implement its interpretation of the bill, other States may follow. This, in turn, would most definitely spur an unlimited amount of needless litigation. So it is essential that for consistency and uniformity that this legislation before us be enacted.

We should note that neither the Federation of Tax Administrators nor the

National Governors Association are opposing this clarification.

This clarification is needed to protect the current State taxation policies, and I am proud to support it and urge my colleagues to do as well.

Mr. CANNON. Mr. Speaker, I would like to thank Chairman SENSENBRENNER, Ranking Member CONYERS and Representatives WATT for their work and leadership on this legislation.

H.R. 4019 is a technical amendment to Public Law 104-95. This legislation clarifies that all retirees should be treated the same with regard to how States may tax retirement payments.

In 1996, Congress passed Public Law 104-95 to prohibit States from taxing the retirement income of nonresident retirees. Essentially, if retirees, most of whom are on fixed incomes, are not living in the State, then no State except the State where the individual resides should tax the retirees' incomes.

After passage of the 1996 law, most States interpreted the law, as it was intended, to apply to all retirees, including employees and partners. One State, however, has recently taken the position that it can treat retired employees of a company and retired partners from partnership differently. This State's interpretation is contrary to the original intent of the law and would allow for a State to tax the retirement payments of a person who retires from a partnership, no matter where that retiree is living. This was not the intent of Congress when the bill was passed, as was emphasized at our hearing by our former colleague Mr. Gekas, who was chair of the subcommittee when Public Law 104-95 was enacted. Congress intended for all retirees to be treated the same under the law, and H.R. 4019 simply clarifies that intent. States must treat all retirees similarly.

I have worked with the State tax administrators and crafted a manager's amendment that passed the full committee by voice vote in order to alleviate their initial concerns, an appreciate their efforts in coming to the table to reach agreement.

I urge all of my colleagues to support H.R. 4019.

Mr. CONYERS. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. SENSENBRENNER. Mr. Speaker, I have no further requests for time, and 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. SENSENBRENNER) that the House suspend the rules and pass the bill, H.R. 4019, as amended.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 6:30 p.m. today.

Accordingly (at 3 o'clock and 38 minutes p.m.), the House stood in recess until approximately 6:30 p.m.

□ 1830

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. PETRI) at 6 o'clock and 30 minutes p.m.

COMMUNICATION FROM THE HON. CHARLIE NORWOOD, MEMBER OF CONGRESS

The SPEAKER pro tempore laid before the House the following communication from the Honorable Charlie Norwood, Member of Congress:

U.S. CONGRESS,  
HOUSE OF REPRESENTATIVES,  
Washington, DC, July 17, 2006.

Hon. J. Dennis Hastert,  
Speaker, House of Representatives, Washington DC.

DEAR MR. SPEAKER: This is to notify you formally, pursuant to rule VIII of the Rules of the House of Representatives, that I have been served with a civil deposition subpoena, issued by the Superior Court of Fulton County, GA, for documents and testimony.

After consultation with the Office of General Counsel, I have determined that compliance with the subpoena is consistent with the precedents and privileges of the House.

Sincerely,

CHARLIE NORWOOD,  
Member of Congress.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on motions to suspend the rules previously postponed.

Votes will be taken in the following order:

- H.R. 3085, by the yeas and nays;
- H.R. 3496, by the yeas and nays;
- H.R. 3729, by the yeas and nays.

The first and third electronic votes will be conducted as 15-minute votes. The second vote in this series will be a 5-minute vote.

TRAIL OF TEARS STUDY ACT

The SPEAKER pro tempore. The pending business is the question of suspending the rules and passing the bill, H.R. 3085, as amended.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Arizona (Mr. RENZI) that the House suspend the rules and pass the bill, H.R. 3085, as amended, on which the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 356, nays 5, not voting 71, as follows:

[Roll No. 375]  
YEAS—356

Ackerman  
Aderholt  
Akin  
Alexander  
Allen  
Baca  
Bachus  
Baird

Baker  
Baldwin  
Barrett (SC)  
Barrow  
Bartlett (MD)  
Barton (TX)  
Bass  
Bean

Becerra  
Berkley  
Berman  
Berry  
Biggert  
Bilbray  
Bishop (GA)  
Bishop (NY)

Bishop (UT)  
Blackburn  
Blunt  
Boehler  
Boehner  
Bonner  
Bono  
Boren  
Boswell  
Boucher  
Boustany  
Boyd  
Bradley (NH)  
Brady (PA)  
Brady (TX)  
Brown (SC)  
Brown-Waite,  
Ginny  
Burton (IN)  
Butterfield  
Buyer  
Camp (MI)  
Campbell (CA)  
Cantor  
Capito  
Capps  
Capuano  
Cardin  
Cardoza  
Carnahan  
Carson  
Carter  
Castle  
Chabot  
Chandler  
Chocola  
Clay  
Cleaver  
Clyburn  
Cole (OK)  
Conaway  
Conyers  
Cooper  
Costa  
Crenshaw  
Crowley  
Cubin  
Cuellar  
Culberson  
Cummings  
Davis (AL)  
Davis (CA)  
Davis (KY)  
Davis (TN)  
Davis, Jo Ann  
Davis, Tom  
DeFazio  
DeGette  
Delahunt  
DeLauro  
Dent  
Diaz-Balart, L.  
Diaz-Balart, M.  
Dicks  
Doggett  
Doyle  
Drake  
Dreier  
Duncan  
Edwards  
Ehlers  
Emanuel  
Emerson  
Engel  
English (PA)  
Eshoo  
Etheridge  
Everett  
Farr  
Feeney  
Ferguson  
Filner  
Foley  
Forbes  
Fortenberry  
Fossella  
Frank (MA)  
Franks (AZ)  
Gerlach  
Gibbons  
Gilchrest  
Gillmor  
Gingrey  
Gohmert  
Gonzalez  
Goode  
Goodlatte  
Gordon  
Granger

Graves  
Green, Al  
Green, Gene  
Grijalva  
Gutknecht  
Hall  
Harman  
Hart  
Hastings (FL)  
Hastings (WA)  
Hayworth  
Hefley  
Hensarling  
Herger  
Herseth  
Higgins  
Hinchee  
Hinojosa  
Hobson  
Hoekstra  
Holden  
Holt  
Honda  
Hoolley  
Hostettler  
Hoyer  
Hunter  
Hyde  
Inslie  
Israel  
Issa  
Jackson (IL)  
Jackson-Lee  
(TX)  
Jefferson  
Jenkins  
Johnson (CT)  
Johnson (IL)  
Johnson, E. B.  
Jones (OH)  
Kanjorski  
Kaptur  
Keller  
Kelly  
Kennedy (MN)  
Kennedy (RI)  
Kildee  
Kilpatrick (MI)  
King (IA)  
King (NY)  
Kirk  
Klaine  
Knollenberg  
Kolbe  
Kucinich  
Kuhl (NY)  
Langevin  
Larsen (WA)  
Larson (CT)  
Latham  
LaTourette  
Leach  
Levin  
Lewis (CA)  
Lewis (GA)  
Lewis (KY)  
Linder  
LoBiondo  
Lofgren, Zoe  
Lowey  
Lucas  
Lungren, Daniel  
E.  
Lynch  
Mack  
Maloney  
Manzullo  
Marchant  
Markey  
Marshall  
Matsui  
McCarthy  
McCaul (TX)  
McCollum (MN)  
McCotter  
McCrery  
McDermott  
McGovern  
McHenry  
McHugh  
McIntyre  
McKeon  
McMorris  
McNulty  
Meehan  
Meek (FL)  
Meeks (NY)  
Melancon  
Mica

Michaud  
Millender-  
McDonald  
Miller (FL)  
Miller (MI)  
Miller (NC)  
Miller, Gary  
Mollohan  
Moore (KS)  
Moore (WI)  
Moran (KS)  
Moran (VA)  
Murphy  
Murtha  
Musgrave  
Myrick  
Napolitano  
Neal (MA)  
Neugebauer  
Ney  
Norwood  
Nunes  
Oberstar  
Obey  
Olver  
Ortiz  
Osborne  
Otter  
Pallone  
Pastor  
Payne  
Pearce  
Pelosi  
Peterson (MN)  
Petri  
Pickering  
Pitts  
Platts  
Poe  
Pombo  
Pomeroy  
Porter  
Putnam  
Radanovich  
Rahall  
Ramstad  
Rangel  
Regula  
Rehberg  
Reichert  
Renzi  
Reyes  
Reynolds  
Rogers (AL)  
Rogers (KY)  
Rogers (MI)  
Rohrabacher  
Ros-Lehtinen  
Ross  
Roybal-Allard  
Royce  
Ruppersberger  
Rush  
Ryan (OH)  
Ryan (WI)  
Ryun (KS)  
Sabo  
Salazar  
Sánchez, Linda  
T.  
Sanchez, Loretta  
Sanders  
Saxton  
Schakowsky  
Schiff  
Schmidt  
Scott (GA)  
Scott (VA)  
Sensenbrenner  
Serrano  
Shadegg  
Shaw  
Shays  
Sherman  
Sherwood  
Shimkus  
Simmons  
Simpson  
Skelton  
Slaughter  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Snyder  
Sodrel  
Solis  
Souder  
Spratt  
Stark