He is an American patriot, and while he served as a soldier for America, he demonstrated to his friends, his family and his country the true colors of red, white and blue.

Tommy, thank you for your service. We love you. God bless.

IMPROVE WOMEN'S ACCESS TO HEALTH CARE

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

Mrs. CAPPS. Mr. Speaker, I rise today to urge swift action on a measure to improve women's access to health care.

As many of my colleagues are aware, there is a provision in the Deficit Reduction Act which has unfortunately created a situation whereby student health centers and clinics that serve low-income women can no longer access contraceptives at a deeply discounted rate.

Just this week, I was proud to cosponsor a bill introduced by my colleagues JOE CROWLEY and JIM RAMSTAD to correct this inadvertent oversight.

The effects of this Deficit Reduction Act provision are already being felt by women across the country, including college students who are now forced to pay up to 10 times more for birth control pills than they did before.

Unfortunately, there are those who refuse to agree to our proposed correction. So I am standing here today to urge my colleagues to fix this discrepancy that was never intended to exist.

Let's stop the attacks on women's health. Let's guarantee women access to needed health services.

NOVEMBER 11, 1918

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

Mr. POE. Mr. Speaker, when the ''War to end all Wars''—World War I—concluded on the 11th hour on the 11th day of the 11th month of 1918, it was called Armistice Day. We now refer to it as Veterans Day to honor those that went to war and those of them that returned from war to the vast American landscape.

When the American doughboys landed in Europe in World War I to a deadlocked bloody trench war where millions had already died, their relentless spirit not only stunned our enemy but it revived and surprised our allies, France and England. The American soldier landed 90 years ago this year, singing George M. Cohan's ''Over There,'' and, as the lyrics say, ''They didn't come back till it was over, over there.''

America has gone to war many times since World War I, and America's youth has always answered the call to duty, honor, country.

This Sunday, on the 11th day of the 11th month, America should fly the flag, be proud of our glorious heritage and give praise to veterans who went to places they had never seen and fought for peoples they didn't know to spread the doctrine of liberty and freedom.

And that's just the way it is.

PROVIDING FOR CONSIDERATION OF H.R. 3996, TEMPORARY TAX RELIEF ACT OF 2007

Mr. MCGOVERN. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 809 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 809

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 3996) to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions of the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) an amendment in the nature of a substitute, if offered by Representative McCrery of Louisiana or his designee, which shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

SEC. 2. During consideration of H.R. 3996 pursuant to this resolution, notwithstanding the operation of the previous question, the Chair may postpone further consideration of the bill to such time as may be designated by the Speaker.

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

Mr. MCGOVERN. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Washington (Mr. HASTINGS). All time yielded during consideration of the rule is for debate only.

GENERAL LEAVE

I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks and insert extraneous materials into the RECORD.

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

There was no objection.

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

Mr. Speaker, H. Res. 809 provides for consideration of H.R. 3996, the Temporary Tax Relief Act of 2007, under a structured rule. The rule provides 1 hour of debate controlled by the Committee on Ways and Means. The rule makes in order a substitute amendment to be offered by Representative MCCRERY of Louisiana or his designee. The amendment is debatable for 1 hour.

Mr. Speaker, I rise in strong support of H.R. 3996, the Temporary Tax Relief Act. I want to commend the distinguished chairman of the Ways and Means Committee, Congressman CHARLIE RANGEL, for his usual great work on this bill.

And I want to say a special thank you to my good friend and colleague and neighbor from Massachusetts, Congressman RICHIE NEAL, who has been a champion on the issue of the alternative minimum tax for a long, long time. RICHIE NEAL has been the canary in the coal mine, talking about the AMT when nobody else was, and he deserves an enormous amount of credit for his work.

Mr. Speaker, we all know that the alternative minimum tax was never designed to hit middle-class families, but that's exactly what will happen unless Congress acts.

In my district alone, the numbers are staggering. In 2005, 13,000 families were hit with the AMT. That number will jump to nearly 83,000 in 2007, a 517 percent increase, unless we do something about it.

These middle-class workers are struggling with enough problems, skyrocketing fuel costs, higher tuition, higher property taxes, higher child care costs. And for years, President Bush and his Republican allies in Congress passed huge tax cuts for the wealthy, while doing very little or nothing to help hardworking middle-class families. That has to stop, and we're going to stop it today.

My Republican friends on the Rules Committee often like to talk about how strong the economy is, how GDP is growing at such a rate. Well, I agree to a certain point, Mr. Speaker. Somebody is getting pretty rich in this economy, but I would point out that it usually isn't the workers, and they're the ones that make this country great. Last year, the average CEO made 364 times what the average worker did. Just 25 years ago, CEOs made only 42 times more.

So yes, the people at the top are having a blast, but we need to do more for the people in the middle and for those struggling to get into the middle.

This bill before us today not only spares these hardworking families from the AMT, but it does so in a fiscally responsible way, and that is at the heart of the argument before us today.

Some of my friends on the other side of the aisle believe that we should patch the AMT without paying for it. They believe that we should simply add the cost on to our national debt, a debt, by the way, that has now reached $9 trillion. That's trillion with a ''T.''

Of course, this has been their approach for years. The Iraq War? Not paid for. The Bush tax cuts? Not paid for. The Medicare prescription drug benefit? Not paid for.

But, Mr. Speaker, someday, somebody, somewhere is going to have to pay for all of that debt. It's going to be our children and our grandchildren. It's wrong and it's got to stop.

It makes no sense to cut taxes for today's middle-class families just to raise taxes on future middle-class families, but that's exactly the kind of debt tax that my Republican friends would like to enact.

My friends believe that these tax cuts pay for themselves. They believe that the magic money fairy will drop revenue from the sky with rainbows and butterflies. But in the real world, actions have consequences. The Massachusetts families that I am honored to represent have to make tough choices, and Congress has to make some tough choices, too.

These PAYGO rules that Democrats have enacted are tough. This new fiscal discipline isn't easy, but it's the right thing to do. And rescuing tens of thousands of families in my district from the pain of the AMT is also the right thing to do.

I thank my colleagues for their hard work, and I reserve the balance of my time.

Mr. HASTINGS of Washington. Mr. Speaker, I want to thank my friend from Massachusetts (Mr. MCGOVERN) for yielding me the customary 30 minutes, and I yield myself as much time as I may consume.

(Mr. HASTINGS of Washington asked and was given permission to revise and extend his remarks.)

Mr. HASTINGS of Washington. Mr. Speaker, the clock is ticking and time is running out. At the end of the year, many of the important tax provisions that have helped our economy grow will expire. Unless Congress acts and gets a bill to the President that he will sign into law, workers, families and small businesses will face a tax increase this year.

Congress can either accomplish this the easy way, by working together in a bipartisan manner, or it can be done the hard way, by dragging out the process, passing a bill in the House that the Senate won't even consider and the President has threatened to veto, only for the Democrats then to rush a bill to the floor at the last minute that no one has had time to read and that should have been considered in the first place.

I'm disappointed that the Democrat majority has chosen the hard way on this and so many other pieces of legislation this year.

The parts of this bill that prevent tax increases are good, and I support most of them, Mr. Speaker. I support ensuring over 20 million Americans are not caught up in paying the AMT. Over the years, this tax burdens more and more middle-income Americans, clearly an unintended consequence of the original bill.

I support extending the State and local sales tax deduction so that taxpayers in my State of Washington and other States without a State income tax will continue to be able to deduct State sales tax from their Federal tax bill.

I support extending tax incentives to enhance the affordability of higher education, which will help more middle-income students access post-secondary education.

I support extending an important above-the-line deduction to help teachers contain the costs of out-of-pocket classroom expenses like books, supplies and computer equipment.

I support, Mr. Speaker, extending the research and experimentation tax credit in order to allow the United States to remain a global competitor.

And I support keeping taxes low for small businesses.

These are reasonable parts of the bill, and I have supported them in the past, I support them being extended this year, and I support seeing that they become made into permanent law.

However, I cannot support a bill that temporarily stops certain tax increases by permanently raising other taxes. Let me repeat that. I cannot support a bill that temporarily stops certain tax increases by permanently raising other taxes. It's not right and it's not fair. But the Democrat majority is using temporary tax relief as an excuse to permanently raise taxes.

Under this bill, you may get to keep one of your hard-earned dollars in your right-hand pocket, but the Federal Government is right there taking a dollar out of your left-hand pocket year after year. This is the wrong approach.

Unfortunately, if Democrats have their way, every American will face a tax increase sooner or later. If not this year, then next. If not next year, then certainly in 3 years when tax relief enacted by the Republican Congress will expire, tax relief that lowers rates for every single taxpayer in America. If these tax cuts expire, taxpayers will be forced to pay $3.5 trillion more to the Federal Government over 10 years, and the Democrats plan to spend every dime of it on more government spending.

But, Mr. Speaker, don't take just my word for it. Look at the budget the Democrats adopted earlier this year. When Democrats were faced with the choice of how best to balance the Federal budget, they flat out rejected the option of spending less and declared their allegiance to raising taxes. The Democrat budget would impose the largest tax increase in American history.

□ 0930

Their budget doesn't extend relief from the marriage tax penalty. It doesn't extend the $1,000 child tax credit, it doesn't end the death tax, it doesn't fix the AMT for middle-class families, it doesn't protect the lowest tax rate, and it will force lower-income Americans who today pay no income tax, thanks to the Republicans' tax relief, to start paying taxes again.

The Democrats will call this tax relief bill a tax relief bill. They will deny that they are raising taxes, but the plain hard facts are this bill that this rule would make in order would raise taxes by over $80 billion.

Congress doesn't need to be raising Americans' taxes to pay for Democrat plans to pay for more and higher government spending. Don't raise taxes; reduce spending.

Several of my Republican colleagues that serve on the Ways and Means Committee submitted amendments to the Rules Committee to make this a better bill, a bill that would pass the House on a strong bipartisan basis, pass the Senate and could be signed into law. Amendments to increase the teacher tax credit from $250 to $400, permanently repeal the alternative minimum tax, or AMT, and strike tax increases from the bill that were denied by the Democrat-controlled Rules Committee.

I am especially troubled that an amendment offered by my colleague from Missouri (Mr. HULSHOF) to strike language in the bill that gives special treatment to State legislatures was not made in order. It is difficult to understand why this Democrat bill would allow State legislators to earn tax-free income.

For example, in my State of Washington, the State legislators in Olympia have increased spending by 33 percent since 2005 and raised taxes by $500 million, not exactly behavior that deserves rewarding them with a special Federal tax break.

A Washington Post article on November 6 says: ''An official of the nonpartisan congressional Committee on Joint Taxation estimated that the yearly deduction could reach $55,000 for a State lawmaker whose legislature declared enough pro forma days.''

Of all the people in America, State legislators are not at the top of my list and probably not at the top of the list for most Americans. But apparently allowing State legislators tax-free income is a top priority of House Democrats.

This provision was slipped into the bill at the last minute, and it only seeks to benefit a few. It will cost American taxpayers an estimated $4 million. It should be removed from this bill.

This is a bad rule that brings a bill to the floor that is bad policy. I urge my colleagues to vote against the rule and the underlying bill.

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

Mr. MCGOVERN. Mr. Speaker, I would like to respond to my colleague from Washington State. He began by saying there is an easy way to do this; there is a way for Washington politicians to do this and that is to provide this relief without paying for it. That is what the Republicans have done while they were in charge here. They have borrowed and spent, borrowed and spent, borrowed and spent; and we have

a debt that is in the trillions and trillions of dollars.

The gentleman from Washington says that some people will have to pay more in order to offset this AMT relief package. Well, 50,000 tax returns will be affected, and that is by closing a loophole that, quite frankly, I think, every sensible person believes should be closed.

But here is the return: by impacting those 50,000 tax returns, we are going to protect 23 million middle-class families from being hit by the alternative minimum tax. We will provide 30 million homeowners with property tax relief. We will help 12 million children by expanding the child tax credit. We will benefit 11 million families through the State and local sales tax deduction. We will help 4.5 million families better afford college with a tuition deduction.

We will save 3.4 million teachers money with a deduction for classroom expenses, and we will provide thousands of American troops in combat with tax relief under the earned income tax credit.

So what we are doing here is providing much-needed relief to middle-income families, and we are doing it in a responsible way, and we are not passing the bill onto our kids and our grandkids like they have done for years and years and years.

Mr. Speaker, I yield 3½ minutes to the gentleman from Oregon of the committee on Ways and Means, Mr. BLUMENAUER.

Mr. BLUMENAUER. I appreciate the gentleman's courtesy, and I couldn't agree with him more. For 12 years, our Republican friends in Congress looked the other way at this looming tax tsunami that was going to engulf every middle-income family in America with two incomes and raising their kids. They watched as the alternative minimum tax enacted in 1969 to deal with less than 200 people who didn't pay any Federal tax at all morphed into a tax which, next year, if we don't pass legislation like this, is going to subject every middle-income family with two earners with children to the alternative minimum tax, penalizing them, not for tax dodges, but for paying their taxes, for investing in retirement and charitable contributions.

We are dealing with this responsibly. Instead of borrowing the money, we are paying for this tax relief. We are doing it, in part, with a tax reform so that people who drive hedge fund managers to work or answer their phones will no longer be paying tax rates twice what the people who are making, not millions, not tens of millions but, in some cases, hundreds of millions of dollars a year.

This is a choice about priorities. My Republican friends for years have chosen to avoid the alternative minimum tax with a wide array of tax breaks. There are a few that they are talking about that we are perfectly willing to work with and extend that deal with the tax needs of working American families. We will extend them without debate, but the more elaborate, the more expensive, the ones that are concentrated for a few are going to be looked at, like carried interest for hedge fund managers.

We are not going to be held hostage to President Bush who used the alternative minimum tax revenues as a way to disguise the true cost of his tax-cut schemes that have helped increase the deficit and are going to be exploding in the years in the future. They had a chance to adjust it, and they didn't. This is a deliberate decision on the part of the Republicans in Congress for the last 12 years to avoid dealing with the consequences of their tax cut proposals.

In fact, they are the ones who scheduled them so they would be expiring at different times over the next few years, in part because the bond markets would have gone crazy if those would have been made permanent at the time and all the revenue lost, so they disguised it. Now they are paying the consequences for their sleight of hand having them go out into the future.

We are going to be looking at each and every one of them: do we have to have tax breaks for Paris Hilton or Warren Buffett that even Warren Buffett doesn't want because he has made billions, in some cases, on money that wasn't taxed in the first place.

This is an opportunity for Congress to start acting responsibly, making some needed tax reform, and to be able to show the American public that we are going to deal with the problems for tens of millions of Americans, and we are not going to continue to do it on the backs of interest that will be paid by our children for decades to come and special preventions for people who frankly should be paying the same tax rates as the rest of us.

Mr. HASTINGS of Washington. Mr. Speaker, I yield 4 minutes to a fellow colleague on the Rules Committee, Mr. SESSIONS from Texas.

Mr. SESSIONS. I appreciate the gentleman from Pasco, Washington, for yielding me the time.

Mr. Speaker, in response to our good friends on the other side, this economy is the greatest economy we have ever had, 130 straight months of economic growth.

I am proud of what we have done. I am proud of what the Republican Party did by cutting taxes. I am proud of what the Republican Party did by making sure this country came back to work. I am proud of the Republican Party for doing the things that President Bush has led us to do.

I know what the Democratic Party is all about. They are all about making sure that we will raise taxes, that we will have more rules and regulations and that we will make sure that we cut off the ability that America has to be competitive with the world. That's what this debate is also about.

I rise with great regret to report to the American people that once again, as I have been forced to do on multiple occasions over the past few months and really during this entire year, to see the Democrat leadership bringing legislation to the House floor that stacks the deck in favor of Big Labor bosses at the American taxpayers' expense to the tune of $2.2 billion, to be exact.

Last night the Democrat Rules Committee voted along party lines to prevent me, a member of the committee, from having the opportunity to raise government revenue while reducing the size of our government by striking a provision unrelated to fixing the AMT. However, it was in the legislation that is before us in the House today.

I find it ironic that as this Congress works to protect American taxpayers from the AMT, a tax that they would pay but were never meant to pay, that the Democrats would include in this bill a provision preventing the IRS from effectively collecting other delinquent taxes, taxes that people were meant to pay but haven't.

In 2004, Congress gave the IRS the ability to utilize the best practices and advantages created by the private sector to address its growing backlog of unpaid debt.

Today, it is estimated that $345 billion of these taxes, unpaid taxes, exist, meaning that every single year the average taxpayer who plays by the rules must pay an average or an extra $2,700 to cover taxes not paid by others.

This new program, which began as a small pilot program that continued to grow and continued to succeed, is estimated to bring in $2.2 billion in the first 10 years alone. Under this agreement, the IRS would get the first 25 cents of every dollar for them to hire new collections professionals, a provision that will have positive compounded effects by helping to bring in even greater amounts of uncollected revenue to the government in the future.

This program, even in its beginning stages and despite numerous attempts by the Democrat majority to kill it before it can succeed, has been a huge success, bringing in over $30 million of uncollected taxes. It has received a 98 percent rating from the IRS for regulatory and procedural accuracy, as well as 100 percent rating for professionalism.

I wish that I could say that I was surprised by the Democrat leadership by allowing politics to triumph over policy or fair procedure. Unfortunately, this is precisely what we have come to expect from the new broken-promises Democrat majority.

I encourage all of my colleagues to vote against this tax increase and this attempt to stack the deck in favor of labor union bosses.

I am opposed to this rule. I am opposed to the underlying legislation.

Mr. MCGOVERN. Mr. Speaker, the previous speaker began by saying he is so proud of this economy and it's doing so well. The thing that he may not know is that he thinks it's doing well,

but the majority of the American people do not think it's doing well. A recent poll showed that over 70 percent of people in this country think we are going in the wrong direction. Maybe he needs to get out of Washington a little bit more, outside the Beltway, talk to real people and understand the struggle people are going through.

The gentleman also knows that tax bills are traditionally considered under a closed or structured process. Under this rule, the minority has the opportunity to offer a substitute as long as it does not violate any House rules. The Rules Committee made this substitute in order sight unseen and this rule gives the minority an opportunity to amend this bill if they choose.

Again, one of the new rules that we are operating under here in the House is that you have to pay for whatever you do. You can't borrow anymore. You can't run up the natural credit card anymore. You can't burden our kids and grandkids anymore. You have to be responsible.

Mr. Speaker, at this time I would like to yield 3 minutes to the gentleman from New York, a member of the Rules Committee, Mr. ARCURI.

□ 0945

Mr. ARCURI. I thank my good friend and colleague from Massachusetts for yielding.

Mr. Speaker, I rise today in strong support of the rule and the Temporary Tax Relief Act of 2007.

I applaud Chairman RANGEL and the House leadership for providing a broad-based tax relief package in a way that promotes fiscal responsibility by complying with pay-as-you-go rules adopted by the House at the beginning of this Congress.

To be honest though, I'm a bit baffled by the comments from some of my colleagues suggesting that they oppose paying for the $50 billion AMT portion of this bill and would rather add it to the national debt, pushing that debt on to our children and our children's children.

Mr. Speaker, it was that sort of fiscal irresponsible behavior that allowed the previous Republican Congresses to erase the budgetary surplus that existed in 1999 and skyrocketed the national debt by more than $1.3 trillion in the course of 6 years.

While I may not agree with 100 percent of all the so-called pay-fors in this bill, I strongly believe that we in Congress must balance our own books just as all taxpayers do with their own finances.

H.R. 3996 contains many important tax cuts for both businesses and individual taxpayers. Far and away, the most important of these would save an estimated 21 million Americans from paying the AMT. In the district I represent in upstate New York, this bill will save over 36,000 people from having to pay higher taxes, nearly 6,000 of whom make less than $75,000 a year and have never had to pay the AMT before. That, Mr. Speaker, is middle-class tax relief.

H.R. 3996 also includes an extension of the research and development tax credit that allows companies a tax credit for a portion of their R&D expenditures. Extending R&D credit is vital to ensuring that America remains on the cutting edge of innovation and keeps our companies competitive.

American companies rely on this credit and upon its continuing to adequately plan their long-term research projects. I support this 1-year extension to provide continuity, and I will continue to work with leaders on the committee and in the body to seek a permanent extension that would eliminate concerns over expirations or lapses.

As I said earlier, I'm not in total agreement with all the revenue raising measures contained in H.R. 3996. I do have some reservations about the so-called ''carried interest'' provisions, especially as it relates to real estate partnerships. Specifically, I'm concerned that reclassification as income of carried interests paid to managers of real estate partnerships may create a disincentive for general partners to manage partnerships that seek to develop higher risk projects in areas that need development or redevelopment.

In spite of these reservations, I will vote for this rule and H.R. 3996. I will continue to work with my colleagues to address these concerns, and I'm confident that together we can find an appropriate and fiscally responsible way of ensuring that development projects in areas that depend on them will continue to attract necessary investment.

I believe we cannot let the perfect be the enemy of the good. The Temporary Tax Relief Act of 2007 is a good bill that brings much-needed tax relief to both America's middle-class families and our businesses, and I'm especially proud that we are doing it in a fiscally responsible way, following the PAYGO provisions adopted by this House in the same way that every household in America does.

Mr. HASTINGS of Washington. Mr. Speaker, I am pleased to yield 3½ minutes to a member of the Ways and Means Committee and a classmate of mine, Mr. ENGLISH.

Mr. ENGLISH of Pennsylvania. I would like to thank the distinguished Member from Washington.

Mr. Speaker, unfortunately, I have to rise in strong opposition to this rule. I wouldn't normally speak out against a rule, but I think these are unique circumstances and they're highlighted by the comments of one of my colleagues on the other side of the aisle who accused Republicans of holding hostages. That's really an extraordinary statement under the circumstances.

After all, it was House Democrats who conspired to preserve the AMT in 1999. It's House Democrats who had talked broadly about repealing the AMT this year. It is House Democrats that passed a budget that used the revenue from applying the AMT to 23 million mostly middle-class taxpayers. And it is, after all, House Democrats who have come forward today with a placebo that doesn't do what they originally said that they were going to do.

I have offered before the Rules Committee and in the Ways and Means Committee an amendment that would have directly addressed the Democrats' promise. Yesterday, an amendment was offered in the Committee on Rules and dismissed out of hand that, by defeating today's rule, may yet be preserved to fulfill the promise of the Democrats to get rid of the AMT. My amendment would have sunset the AMT by a date certain. It would have fully repealed the individual alternative minimum tax. And any vote against this rule, Mr. Speaker, is a vote against an opportunity to ultimately and permanently eliminate the AMT.

The amendment is very simple. The AMT would be repealed and never seen again after 2018. That's far enough in the future that we should be able to plan around it.

As Congress continues to wrestle with the ridiculous notion of how to pay for eliminating a tax that we never intended, this amendment allows us to set a firm horizon on which the AMT will be eliminated and require that our budgets no longer be built on the quicksand of AMT revenue.

And the amendment is fully PAYGO compliant, so there's no reason not to have allowed this amendment to be debated if the majority is, in fact, serious about ensuring that the AMT is eliminated.

Unfortunately, the bottom line is that the majority, in fact, believes that they need the revenue, and they want to continue to do things like they do in today's bill, which is pass permanent tax increases in order to fund temporary tax relief. If the majority, in fact, believes that it will find a way to repeal the AMT before 2018, then this amendment should be allowable. Nothing in this amendment would prevent the Congress from taking up a plan to get rid of the AMT sooner than 2018.

What this amendment does do, though, is let the taxpayer know that the AMT will be history.

As I said, we missed the chance to do that in 1999 because of the position that the other side took. And this amendment would have given Members of this body an up-or-down vote on whether or not to support the repeal of the AMT.

Perhaps this is a true indication of the majority's intent to take this tax monster, harness it, and put it to work to allow with PAYGO rules that every year we churn the Tax Code to raise taxes ever higher. I think the AMT has got to go and that's why I'm offering this amendment if allowed.

I urge the defeat of the rule.

Mr. MCGOVERN. Mr. Speaker, I would just reply to the gentleman that if he has an amendment that is truly

compliant with PAYGO, he can offer it as a substitute. That is allowed under the rule.

At this point, Mr. Speaker, I would like to yield 2½ minutes to the gentleman from Vermont (Mr. WELCH), a member of the Rules Committee.

Mr. WELCH of Vermont. One of the ongoing challenges of democracy is to maintain an economy that creates opportunity for everybody, at the low end of the ladder, as well as at the top.

What our Ways and Means Committee has done, in two areas, is recognize that we have seen our economy start skirting so that the wealthy are doing very well, the middle class are falling behind, and the poor are barely hanging on. And in two areas, trade and taxes, the Ways and Means Committee has brought legislation that basically says we're all in it together.

On trade they want to have a policy that shares the benefits. They aren't just concentrated at the top, and that shares the pain. And on taxes, they're asking the question and giving us the opportunity to present a tax policy that respects work as well as capital, that reduces rather than increases our debt, and accepts the reality that one taxpayer's tax preference is often another taxpayer's tax burden.

What is a fact is that the gap between the wealthy and everyone else is widening. We can ignore that or we can acknowledge it. This legislation is middle-class tax relief. It acknowledges that the middle class has been working harder, paying more in taxes, getting less in government services and falling farther behind.

One of the things that pays for this is by going after a glaring loophole. We've heard people talk about the ''carried interest.'' But there's one other provision in here that is long overdue for remedy. It's how a corporation doing financial advising is treated differently than a partnership.

It was a New York Times story, Mr. Speaker, that spoke about Goldman Sachs that did great work, earnings of $3.4 billion in one quarter. They paid $1.1 billion in taxes. They paid the corporate tax rate. Good corporate citizens. A private equity partnership, the Blackstone Group, doing the same work, had revenues of $1.1 billion. They paid $14 million in taxes, or 1.3 percent.

This tax bill says tax fairness requires that those two entities be treated the same, that they pay their fair share before we start asking middle-class working families to pay more.

Mr. HASTINGS of Washington. Mr. Speaker, how much time on both sides?

The SPEAKER pro tempore. The gentleman from Washington has 15 minutes, and the gentleman from Massachusetts has 14 minutes.

Mr. HASTINGS of Washington. Mr. Speaker, I am pleased to yield 5 minutes to a member of the Ways and Means Committee, the gentleman from Missouri (Mr. HULSHOF).

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

Mr. HULSHOF. I thank the gentleman for yielding.

It's Friday. We're about to go home. What have we done this week? Well, we've seen earmarks for golf courses air-dropped into the Defense appropriations conference report. The Woodstock Hippie Museum is now back in play for Federal dollars. Is there any dispute that Congress has earned its 11 percent approval rating.

Today's bridge to nowhere take us to Albany, New York where lawmakers of that State's legislature will enjoy a per diem write-off for days that they are not working in their State capital.

I say to my friend from Washington, imagine if you were an IRS tax compliance officer, probably with an approval rating higher than Congress, and this was the scenario presented to you. A hypothetical State, we'll call it State Y, begins its legislative session in early January and adjourns its legislative calendar at the end of June. Nothing unusual about that. But this particular State legislature extends its session, declares itself to be in session for the remainder of the year, even though no legislative business is conducted. The question before the IRS is, should those lawmakers be entitled to a $150 a day per diem for days that they are not in their State capital?

The IRS ruled, correctly in my view, that they should not be entitled to this special tax break.

Well, notwithstanding that, in this bill, tucked away, is a provision that basically says that this per diem is allowed for all 365 days. And for those of you that are quickly doing the math on the back of your envelope, $150 plus a day equals $55,000 a year. Now, who foots that bill? Taxpayers from Missouri, taxpayers from the State of Washington, taxpayers from Massachusetts.

Now, I will give credit, I see my friend from Oregon is here, who, in committee, voted with us, as well as the gentleman from Texas (Mr. DOGGETT) that this was an inappropriate provision. I applaud the gentlemen for that.

The IRS in its tax policy and priority guidance, in other words, the red flags that the IRS really wanted to take a look at was, in fact, this specific provision. The IRS had raised a red flag. But because of the powerful chairman, I see him on the floor, my good friend from New York, the powerful chairman of the Ways and Means Committee, and the powerful chairman of the Rules Committee, who coincidentally happen to hail from the State in question, instead of a red flag by the IRS, they now have to wave a white flag. And again, taxpayers across the country are on the hook.

I would just say this, and I say this somewhat tongue in cheek.

□ 1000

When we get to the larger debate about the alternative minimum tax, I think one thing that all of us agree upon, of course, is that with the intent of that tax we have gone far afield. Unfortunately, I suspect we are going to have a lot of finger-pointing and partisanship and Republicans didn't do this and didn't pay attention or whatever. I would simply point out that facts are stubborn things in the fact that in 1969 I think the party in control during that session of Congress creating the tax was then the Democratic majority, and I seem to recall that the Republican Congress sent to a Democratic President a bill that would have completely, finally, permanently repealed the alternative minimum tax; and, unfortunately, the Democratic President vetoed that bill. So I think there is enough blame to go around if that's why you're coming to the floor to assign blame.

But the AMT, as has been pointed out, was originally created by the then-majority to hit about 150-plus wealthy families. This particular provision inserted not an extended, expiring provision, but a brand-new provision, but this brand new provision helps 150 legislators. Of this rifle shot, former chairman of the Ways and Means Committee Rostenkowski would most certainly be proud.

I urge a ''no'' vote on the rule.

Mr. MCGOVERN. Mr. Speaker, before I yield to the next speaker, I just want to respond to something the gentleman said. He questioned whether we did anything of relevance this week. Let me remind him that we did the Defense appropriations bill, which supports our troops. We did the Labor-HHS, which funds, among other things, the National Institutes of Health. We did the Homeowners' Defense bill to deal with natural disasters. There was the Peru Free Trade Agreement. There was the ENDA bill, which ends discrimination against people based on their sexual orientation. We overrode, thankfully, the President's unwarranted veto on WRDA so that we could actually support our infrastructure, which this President and the Republicans in Congress have denied funding for for so many years.

So, Mr. Speaker, I think we had a good week, and I'm proud of what this Democratic Congress is doing.

Mr. Speaker, I yield 3 minutes to the gentleman from Wisconsin, a member of the Ways and Means Committee (Mr. KIND).

Mr. KIND. Mr. Speaker, I thank my friend from Massachusetts for yielding.

And to my good friend from Missouri with whom I serve on the Ways and Means Committee, I would hope that as this process moves forward, we can get together and have an honest discussion of what needs to be offset, what should be extended, and how we are going to provide tax relief to 23 million Americans who would otherwise get caught up in the creeping alternative minimum tax.

And that's why today I rise in support of the rule and the underlying bill, and I commend the chairman of the

Ways and Means Committee, Mr. RANGEL, for helping us bring forward a bill that is not only fiscally sound but morally responsible.

There are some elements of common agreement. We all here agree that we want to stop the AMT from hitting 23 million more Americans, 56,000 in my congressional district alone in Wisconsin. The big difference is we pay for it; they don't. We did, as we promised the American people we would do when we became the majority this year, reinstitute pay-as-you-go budgeting rules, something that was in place in the 1990s that gave us 4 years of budget surpluses. We are paying down the national debt rather than adding to it.

But with the expiration of pay-as-you-go budgeting, we've had the fastest and largest accumulation of national debt in our Nation's history under their watch, under their economic plan: Over 3 trillion new dollars added to the national debt, and by the time this President leaves office, it will be 4 trillion. We went over 9 trillion in accumulated debt this week for the first time in our Nation's history, and there are consequences.

Let's make no mistake about this debate today. This bill will be paid for. The question is, is this generation going to have the moral responsibility to pay for it, or are we going to stick it to our children and grandchildren with more deficit financing? They are borrow and spend; we are pay-as-you-go.

And I don't know how many of my colleagues noticed this week, but the dollar went into a free fall. And the main reason that the dollar went into a free fall is because there was a rumor on the market that the Chinese are going to start unloading their high dollar reserves and start buying euros. And the only tools we could possibly have to counter that was in hoping another Chinese official would step up and say, no, that's not true, it's just a rumor. Fortunately, they did; otherwise the Federal Reserve would have to tighten the money supply to prop up the dollar, and we know the consequences to economic activity if that happens.

This is the economic dilemma that they have put us in by saddling us with huge debt. And they can talk all they want about percentage of GDP, but as long as more deficit is being accumulated, China will remain the number one purchaser of our debt today. And that is wrong for the future economic growth of our Nation, and it's especially wrong for our children.

So the question is, do we adhere to pay-as-you-go budgeting? We can have an honest discussion of what appropriate offsets should be in order to pay for the tax relief for 23 million families. But what shouldn't be on the table and what shouldn't be debated today is more deficit financing, which is the easiest thing to do. I'll be curious to see what type of substitute they want to offer, what their plan is, because it has got to be under pay-as-you-go budgeting. And we will see if there are some areas of common agreement with that. But what shouldn't be debated and what shouldn't be open for consideration is pay-as-you-go budgeting so we don't leave a legacy of debt to our children and grandchildren.

I encourage my colleagues to support the rule and the underlying bill.

Mr. HASTINGS of Washington. Mr. Speaker, I yield 30 seconds to the distinguished ranking member of the Rules Committee.

Mr. DREIER. I thank my friend for yielding.

Mr. Speaker, I was simply hoping to engage with the distinguished majority manager of this measure when I was asking him very politely to yield. And I will say for the record I am always happy to yield to him at any time, and now I have had to rely on Mr. HASTINGS to yield me the time.

I simply wanted to say, as my friend was going through that litany of all these great accomplishments, there is one very glaring error, and we are going to have a chance to vote on that for the 10th time when we have an effort that Mr. HASTINGS will be moving to defeat the previous question, to make sure that we go to conference to have the funds necessary for our Nation's courageous veterans.

Mr. HASTINGS of Washington. Mr. Speaker, I am pleased to yield 5½ minutes to a member of the Ways and Means Committee, the gentleman from Wisconsin (Mr. RYAN).

Mr. RYAN of Wisconsin. I thank the gentleman for yielding.

Mr. Speaker, we're setting a precedent here. This is new policy that we are embarking on here. And let me tell you what this means. We have always in the past done what we call a patch for the AMT. We have always said let's not let the alternative minimum tax hit all these new taxpayers. Let's prevent that tax increase from happening. Well, what is now happening is the majority is saying, instead of having this tax increase, let's have some other tax increase. That's what their PAYGO rule does.

PAYGO does not mean let's live within our means, but let's expand government's growth, let's raise taxes. And 73 percent of all of the pay-fors for the bills that have come to this Congress this year have been paid for with either budget gimmicks or tax increases. That's right. Of all the wish lists of spending that the majority has brought to the floor, 73 percent of those things were either budget gimmicks or tax increases.

This is a tax increase. What this is, is saying you cannot come to the floor of this Congress and prevent this new future tax increase; so we're going to make another tax increase. If you want to stop this tax increase, you've got to raise taxes. You just simply can't stop the tax increase.

Now, why are we doing this? You've got to remember, Mr. Speaker, that the AMT in 1969, when it was written, was to stop 155 multimillionaires from escaping taxes. That was the idea. No one, no one ever intended it to be what it is today. It was a mistake. No one planned the alternative minimum tax to tax 23 million people in the middle class this year. No one said let's tax 30 million people in 3 years, but that's what this does. The majority's budget includes it. The majority's budget plans for it. And more important than that, Mr. Speaker, the majority is saying we may not want the alternative minimum tax, but we want that tax revenue. And that is the dangerous precedent that is being set here.

This chart shows you where the majority is trying to head with taxes in America on families and businesses and entrepreneurs. The blue line shows you our average. For the last 40 years, the Federal Government has had to tax about 18.3 percent of our economy to run the Federal Government. We have had good economic growth. We've been the world's leading economic superpower. We have been the world's superpower. And we have done this by taxing our economy at about 18.3 percent. What the majority is trying to do is take us to an all new high.

There are only three times in our Nation's history where we have ever exceeded taxing our Federal economy by 20 percent. Two of those were during World War II. And the majority wants not only to tax us at 20 percent; they want us to go up to 21 percent and then on up to 24 percent with this tax plan. This is a down payment on the majority's planned and intended and budgeted-for $3.5 trillion tax increase over the next 10 years.

And here is what is wrong with that: not only is it morally wrong to take more and more money out of people's paychecks, by taking more of their freedom and sending it to Washington, but what is really wrong is that it lowers our standard of living. And that is what is at issue here.

For the last 15 years, we have watched Europe go down this dangerous path. If you take a look at the majority's plan to bring us to this ever-higher level of taxation, add the State government, and we are on our way to taxing 35 percent of GDP. That is where the countries of Europe are.

And what did Europe achieve over the last 15 years? Their per capita of GDP, our main measurement of standard of living, is a quarter less than ours. Their standard of living is 25 percent less than the American standard of living. Their unemployment rate averages 9 percent; ours is half that.

So if we want to go down the road of stagnation, of high unemployment, of a lower standard of living, vote for this bill. Put us on this path.

Mr. DREIER. Mr. Speaker, will the gentleman yield?

Mr. RYAN of Wisconsin. I yield to the gentleman from California.

Mr. DREIER. I thank my friend for yielding. The gentleman makes a very

important point, Mr. Speaker, and that is this incredible irony that this week we have two European leaders, Angel Merkel, who is today meeting with the President of the United States; and 2 days ago, we had Nicolas Sarkozy, the leader of France, both of whom are working very hard to reverse that trend about which my friend has spoken. And we in the United States of America seem to be following, through the actions of this Congress, the route of the old Europe that Merkel and Sarkozy are seeking to reverse.

Mr. RYAN of Wisconsin. That is exactly the point, Mr. Speaker.

At a time when Europe is telling us don't follow us down this path, look at the unemployment, look at the welfare dependency. We have got to get out of this.

We are following them. We're going into the hole they've dug for themselves that they are trying to get out of. That is the majority's plan. That's a dangerous plan. They are saying you can't even bring a bill to the floor unless it raises taxes. That's what PAYGO means. That's wrong. This is the down payment on a $3.5 trillion tax increase on every American income tax payer. That's wrong.

Mr. Speaker, this is a difference between our two parties. This is a difference between our philosophies. We believe the genius of America is the individual, the family, the entrepreneur, not government, not Washington, not elites here trying to spend your hard-earned tax dollars. That is the difference. We believe we should keep government lean and we should keep government doing what it should be doing and not ever growing its role because when we do that, we sap the strength of the American entrepreneur, of our economy.

We need to give our children the gift that our parents gave us, and that is a higher standard of living. And we are at risk of severing that legacy, Mr. Speaker.

Mr. MCGOVERN. Mr. Speaker, I yield myself 10 seconds.

Mr. Speaker, in the litany of accomplishments this week, I neglected to say that we also voted on the Military Construction bill, and we will continue to vote on it until it becomes the law of the land.

And speaking of differences between the two parties, under a Democratic Congress, we are going to give our veterans the biggest single-year increase in health care benefits in the history of the Veterans Administration. That is under a Democratic Congress, not under a Republican Congress.

Mr. Speaker, at this time I would like to yield 1½ minutes to the gentlewoman from Connecticut (Ms. DELAURO).

Ms. DELAURO. Mr. Speaker, I rise today in strong support of the Temporary Tax Relief Act.

This is sound legislation. It will provide millions of hardworking middle-class families with the tax cuts that they need. We all know this bill will protect over 23 million middle-class families from the encroaching alternative minimum tax. In my home State of Connecticut, failing to act on the AMT would mean new taxes on almost 400,000 households including 67,000 in my district.

Along with addressing the AMT, I want to commend Chairman RANGEL for including in the bill a long overdue expansion of the child tax credit. Last year minimum-wage families working full-time were not eligible for the tax credit, excluding almost 7 million children, most of them infants and toddlers.

□ 1015

Military families, fighting and dying for the United States, were not eligible.

With this bill, we get back to the intent of the child tax credit, providing relief to the working-class families that need it most; 2.9 million additional children will be eligible for the tax credit, and the families of 10 million others will receive larger refunds. We have an opportunity today to provide tax relief to 23 million middle-class families. Let us not fail them today, and let us not fail our children.

This bill represents the values of this Nation and its priorities. I urge my colleagues to vote for the rule and pass this legislation.

Mr. HASTINGS of Washington. Mr. Speaker, may I inquire as to how much time is remaining on both sides?

The SPEAKER pro tempore. The gentleman from Washington has 4½ minutes. The gentleman from Massachusetts has 8½ minutes.

Mr. HASTINGS of Washington. I will reserve the balance of my time.

Mr. MCGOVERN. Mr. Speaker, at this time I would like to yield 2 minutes to the gentleman from New Jersey (Mr. HOLT).

Mr. HOLT. I thank the gentleman.

Mr. Speaker, today we will hear the good features of this legislation, the 4.5 million families that can afford college better because of tuition deductions, teachers who can get deductions for classroom expenses, the extension of the R&D tax credit, the 11 million families who will benefit from sales tax deduction, and of course the central piece of this, the relief from the alternative minimum tax. In fact, in my own district, which is one of the most hardest hit in the country by the alternative minimum tax, 88,000 of my constituents are unfairly caught in the AMT, and they will find relief in this bill.

I would like to address a feature that I am particularly pleased to see in this legislation. Property taxes are applied locally, as we know, and for some years I've tried to get relief at the Federal level for these local taxes, which have grown far ahead of the rate of inflation. Several years ago, in the previous Congress, I introduced legislation that would provide a standard deduction for homeowners who do not itemize their taxes. Now the Ways and Means Committee, under the new leadership of Chairman RANGEL, and with the strong advocacy of Representative EMANUEL, has included in this legislation such a deduction. Now, more than 30 million homeowners who do not currently itemize their tax deductions and yet still pay high property taxes will find relief in this bill. It will be a standard deduction of $350 for those filing individually, $700 for those filing jointly, and it will be available, I repeat, for something like 30 million Americans, including those in New Jersey who pay the highest property taxes in the country.

So, I thank the chairman and the committee for their wisdom in including this legislation. I urge adoption of the rule and the passage of the underlying bill.

Mr. MCGOVERN. Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. DOGGETT).

Mr. DOGGETT. We are hearing the same old tired Republican borrow-and-spend rhetoric. They're all for our middle class tax relief and extension of important tax incentives; they just don't want to pay for it. They would rather borrow from our grandchildren. ''Borrow it, you'll like it.'' That's the misguided approach we've followed for 7 long years under this Bush administration. And look at the mess it has gotten us into: the dollar going down by the day, the specter of inflation and recession occurring at the same time. And now, because of our Democratic commitment to pay-as-you-go government, what we do in this bill is to reduce the revenues coming in by about $76 billion in mostly middle class tax relief over the next 5 years, and then replace those same revenues with another $76 billion.

It's balance. No new debt. And that is the type of fiscal responsibility that is anathema to our Republican colleagues and this administration. The best that they have been able to do is offer us more empty demands to just cut spending to pay for this legislation. President Bush sent his representative from the Treasury Department to our committee on this very bill, and we said, ''well, what specific spending cuts do you have to pay for this bill if you think that's the way to do it?'' And he scratched his head, and he couldn't think of a single spending cut, nor have our Republican colleagues sought any. Their approach is just more borrow and spend.

Let's be clear about it. Over the last 7 years, no one in this country has spoken louder about fiscal responsibility and cutting spending than President Bush, and no one in this country has done less about it.

Ole Rip Van Bush, he snoozed while the spending soared, and he just borrowed more and more with a happy face toward our children.

Today, we Democrats fulfill our pledge to stop making things worse so we eventually can be able to turn them

around. A vote for this bill today is a vote for middle-class tax relief, and it is also a long overdue vote to repudiate this Republican fantasy.

Mr. HASTINGS of Washington. Mr. Speaker, at this time, I yield 1 minute to the distinguished ranking member of the Rules Committee, Mr. DREIER.

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

Mr. DREIER. Mr. Speaker, what absolute lunacy; paying for a tax that was never intended.

I see my friend from New York. In 1969, when this tax was designed to go after 155 millionaires, was it ever anticipated that 23 million middle-income Americans would be shouldering this burden? Absolutely not. So we're supposed to pay for that? Well, the only thing that calls for paying for it is the budget that the new majority put into place.

Mr. Speaker, the American people sent us here to make laws, not to play games. We know that this is not going to become law. So time and time again, whether it's with our veterans, whether it's with children's health, whether it's with the war in Iraq, and now with our attempt to completely repeal the alternative minimum tax, we see nothing but game playing from our colleagues on the other side of the aisle.

We do face economic challenges in this future, we know that. We've got some serious problems ahead. Ensuring that we keep this economy growing is essential. That's why we need to completely repeal the alternative minimum tax.

Mr. MCGOVERN. Mr. Speaker, at this time, it's my honor to yield 2 minutes to the distinguished chairman of the Ways and Means Committee, the gentleman from New York (Mr. RANGEL).

Mr. RANGEL. Mr. Speaker, distinguished members of the Rules Committee, thank you for giving me this opportunity, and thank you for allowing me to follow my friend, Mr. DREIER. I just hope that I don't drink the water on that side of the aisle because it's very difficult for me to follow in the logic.

Let's talk about where we are in complete accord. Whoever thought of this cockamamie idea in 1969 was wrong. And as far as the voters are concerned, you can call yourself Republican or Democrat, who now holds them hostage, but if we don't give them relief, you can bet your life it's going to be the Congress of the United States and this President.

The President realizes we should eliminate this. He hasn't given us a plan, an idea, a thought, just get rid of it. And the Congressional Budget Office says that if we don't get rid of it, that $50 billion will be coming into our budget, we will have $50 billion. Common logic would dictate that if we do get rid of the AMT, which is the right thing to do, that we will lose $50 billion from the budget. What happens at home? What happens with a corporation? What happens with this congressional board of directors if we find with the budget that $50 billion that's missing? One of the things we can do is cut spending, by what? $50 billion. Another thing we could do is say forget about it. We did it before with the tax cut, just borrow the money. Just borrow $50 billion. I guess you can call that repealing. Or we could say the responsible thing to do is raise the additional revenue.

Standing by itself, forgetting the fact that it's a pay-for, who in the world would believe that it's fair for corporations and partnerships to be doing the same work, managing other people's money, being successful, making this great contribution to society, except one group pays 15 percent because they've created the imagination that their work is really capital, when they take no risk, and the others give 35 percent. Fairness dictates this is not a tax increase. This is a closing of a loophole, and you should be proud to participate in that.

Mr. HASTINGS of Washington. Mr. Speaker, I yield myself the balance of the time.

Mr. Speaker, for the past several weeks, my colleagues on the Rules Committee and I have highlighted the need to pass a stand-alone veterans funding bill. Today is our last opportunity to pass a veterans funding bill and get it to the President before Veterans Day.

The veterans funding bill passed this House this summer with over 400 votes and passed the Senate with over 90 votes. A final veterans funding bill is sitting, waiting to be acted on, but Democrat leaders have bent over backwards to prevent Congress from passing the final bill. They have been stalling since September and have ignored the fact that the new spending year began October 1 this year.

Every day the Democrats choose not to act to move this bill forward, our Nations's veterans lose $18.5 billion. Since the fiscal year began 40 days ago, our Nation's veterans are out $740 million. It has now been nearly 150 days since the Veterans funding bill was approved by the House. The Senate passed a similar bill and appointed its conferees 2 months ago. Sadly, the Democratic leadership in the House has refused to name conferees and instead has chosen to put partisanship and politics ahead of ensuring our veterans' needs are met.

Once Democrat leaders appoint conferees, the House can move forward and pass the stand-alone Veterans funding bill. Three weeks ago, Republican Leader BOEHNER took a positive step towards naming House Republican conferees. Now, the Speaker must follow suit.

Therefore, Mr. Speaker, I will be asking my colleagues to vote ''no'' on the previous question so I can amend the rule to allow the House to immediately act to go to conference with the Senate on H.R. 2642, the MilCon and Veterans Affairs funding bill, and appoint conferees.

By defeating the previous question, the House will send a strong message to our veterans that they will have our commitment to providing them the funding increase they need, deserve and were promised.

Mr. Speaker, I ask unanimous consent to have the text of the amendment and extraneous material inserted into the RECORD prior to the vote on the previous question.

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

There was no objection.

Mr. HASTINGS of Washington. Mr. Speaker, I urge my colleagues to oppose the previous question and the rule.

I yield back the balance of my time.

Mr. MCGOVERN. Mr. Speaker, I urge my colleagues to vote ''yes'' on the previous question, I urge them to vote ''yes'' on the rule, and I urge them to vote ''yes'' on the underlying bill.

Thousands of middle-class families in this country deserve relief from the AMT tax, and that's what this underlying bill is all about. In addition, as we provide relief to these middle-class families, we owe it to our kids not to saddle them with the bill, and that's also the purpose of the underlying bill.

Mr. Speaker, I have two kids, a 9-year-old son and a 6-year-old daughter. I don't want to leave them with a future in which they have to pay for all of the mistakes and all of the mismanagement of my generation.

The Republicans want to have it in a way that they can do things and not pay for anything. We have a war in Iraq. It's not paid for. Doesn't bother them in the least. Their prescription for health care is take two tax breaks and call me in the morning. It doesn't bother them in the least that the bill is going to be paid for by our kids and our grandkids. Tax cuts for the rich. Again, put it on the backs of our kids and our grandkids. Mr. Speaker, that is irresponsible.

Our Nation is currently burdened with over $9 trillion of national debt. The average daily interest accruing on this debt exceeds $1 billion. Each American share of this debt is more than $30,000. We cannot afford to keep taking on this additional debt.

When the Democrats regained control of the Congress, we instituted PAYGO rules, pay as you go. Families in America have to live within their budgets. The United States Congress ought to be able to live within a budget. We need to be fiscally responsible.

So, if you want to give your rich friends a tax cut, then pay for it. If you want to have a war, then pay for it. We need to pay as you go.

Mr. Speaker, this is a good bill. Vote ''yes'' on the previous question and ''yes'' on the rule.

The material previously referred to by Mr. HASTINGS of Washington is as follows:

AMENDMENT TO H. RES. 809 OFFERED BY MR. HASTINGS OF WASHINGTON

At the end of the resolution, add the following:

SEC. 3. The House disagrees to the Senate amendment to the bill, H.R. 2642, making appropriations for military construction, the Department of Veterans Affairs, and related agencies for the fiscal year ending September 30, 2008, and for other purposes, and agrees to the conference requested by the Senate thereon. The Speaker shall appoint conferees immediately, but may declare a recess under clause 12(a) of rule I for the purpose of consulting the Minority Leader prior to such appointment. The motion to instruct conferees otherwise in order pending the appointment of conferees instead shall be in order only at a time designated by the Speaker in the legislative schedule within two additional legislative days after adoption of this resolution.

(The information contained herein was provided by Democratic Minority on multiple occasions throughout the 109th Congress.)

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 Democratic majority agenda and a vote to allow the opposition, at least for the moment, 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.''

Because the vote today may look bad for the Democratic majority they will 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 definition of the previous question used in the Floor Procedures Manual published by the Rules Committee in the 109th Congress, (page 56). Here's how the Rules Committee described the rule using information from Congressional Quarterly's ''American Congressional Dictionary'': ''If the previous question is defeated, control of debate shifts to the leading opposition member (usually the minority Floor Manager) who then manages an hour of debate and may offer a germane amendment to the pending business.''

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 Democratic majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. McGOVERN. Mr. Speaker, 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. HASTINGS of Washington. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on ordering the previous question will be followed by 5-minute votes on adoption of H. Res. 809, if ordered, and approval of the Journal.

The vote was taken by electronic device, and there were—yeas 215, nays 185, not voting 32, as follows:

[Roll No. 1077]

YEAS—215

Abercrombie
Ackerman
Allen
Altmire
Andrews
Arcuri
Baca
Baird
Baldwin
Becerra
Berkley
Berman
Berry
Bishop (GA)
Bishop (NY)
Blumenauer
Boswell
Boucher
Boyd (FL)
Boyda (KS)
Brady (PA)
Braley (IA)
Brown, Corrine
Butterfield
Capps
Capuano
Cardoza
Carnahan
Carney
Castor
Chandler
Clarke
Clay
Clyburn
Cohen
Conyers
Cooper
Costa
Costello
Courtney
Cramer
Crowley
Cuellar
Cummings
Davis (AL)
Davis (CA)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Dicks
Dingell
Doggett
Donnelly
Doyle
Edwards
Ellison
Ellsworth
Emanuel
Eshoo
Etheridge
Farr
Fattah
Filner
Frank (MA)
Gillibrand
Gonzalez
Gordon
Green, Al
Green, Gene
Grijalva
Hall (NY)
Hare
Harman
Hastings (FL)
Herseth Sandlin
Higgins
Hill
Hinchey
Hinojosa
Hirono
Hodes
Holden
Holt
Honda
Hooley
Hoyer
Inslee
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Johnson (GA)
Johnson, E. B.
Jones (OH)
Kanjorski
Kennedy
Kildee
Kilpatrick
Kind
Klein (FL)
Kucinich
Lampson
Langevin
Larsen (WA)
Larson (CT)
Lee
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Lynch
Maloney (NY)
Markey
Marshall
Matheson
Matsui
McCollum (MN)
McDermott
McGovern
McIntyre
McNerney
McNulty
Meek (FL)
Meeks (NY)
Melancon
Michaud
Miller (NC)
Miller, George
Mitchell
Mollohan
Moore (KS)
Moore (WI)
Moran (VA)
Murphy (CT)
Murphy, Patrick
Murtha
Nadler
Napolitano
Neal (MA)
Obey
Olver
Ortiz
Pallone
Pascrell
Pastor
Payne
Peterson (MN)
Pomeroy
Price (NC)
Rahall
Rangel
Reyes
Richardson
Rodriguez
Ross
Rothman
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schwartz
Scott (GA)
Scott (VA)
Serrano
Sestak
Shea-Porter
Sherman
Shuler
Sires
Skelton
Slaughter
Smith (WA)
Snyder
Solis
Space
Spratt
Stark
Stupak
Sutton
Tanner
Tauscher
Taylor
Thompson (CA)
Thompson (MS)
Tierney
Towns
Tsongas
Udall (CO)
Udall (NM)
Van Hollen
Velázquez
Visclosky
Walz (MN)
Wasserman Schultz
Waters
Watson
Watt
Waxman
Weiner
Welch (VT)
Wexler
Wilson (OH)
Woolsey
Wu
Wynn
Yarmuth

NAYS—185

Aderholt
Akin
Alexander
Bachmann
Bachus
Baker
Barrett (SC)
Barrow
Bartlett (MD)
Barton (TX)
Biggert
Bilbray
Bilirakis
Blackburn
Blunt
Boehner
Bono
Boozman
Boustany
Brady (TX)
Broun (GA)
Brown (SC)
Brown-Waite, Ginny
Buchanan
Burgess
Burton (IN)
Calvert
Camp (MI)
Campbell (CA)
Cannon
Cantor
Capito
Carter
Castle
Chabot
Coble
Cole (OK)
Conaway
Davis (KY)
Davis, David
Davis, Tom
Deal (GA)
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Drake
Dreier
Duncan
Ehlers
Emerson
English (PA)
Fallin
Feeney
Ferguson
Flake
Forbes
Fortenberry
Fossella
Foxx
Franks (AZ)
Frelinghuysen
Gallegly
Garrett (NJ)
Gerlach
Gilchrest
Gingrey
Gohmert
Goode
Goodlatte
Granger
Graves
Hall (TX)
Hastings (WA)
Hayes
Heller
Hensarling
Herger
Hoekstra
Hulshof
Hunter
Inglis (SC)
Issa
Johnson (IL)
Johnson, Sam
Jordan
Kagen
Keller
King (IA)
King (NY)
Kingston
Kirk
Kline (MN)
Knollenberg
Kuhl (NY)
Lamborn
Latham
LaTourette
Lewis (CA)
Lewis (KY)
Linder
LoBiondo
Lucas
Mack
Mahoney (FL)
Manzullo
McCarthy (CA)
McCaul (TX)
McCotter
McCrery
McHenry
McHugh
McKeon
McMorris Rodgers
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Moran (KS)
Murphy, Tim
Musgrave
Myrick
Neugebauer
Pearce
Pence
Perlmutter
Peterson (PA)
Petri
Pickering
Pitts
Platts
Poe
Porter
Price (GA)
Pryce (OH)
Putnam
Radanovich
Ramstad
Regula
Rehberg
Reichert
Renzi
Reynolds
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Roskam
Royce
Ryan (WI)
Sali
Saxton
Schmidt
Sensenbrenner
Sessions
Shadegg
Shays
Shimkus
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Souder
Stearns
Sullivan
Tancredo
Terry
Thornberry
Tiahrt
Tiberi
Turner
Upton
Walberg
Walden (OR)
Walsh (NY)
Wamp
Weldon (FL)
Weller
Whitfield
Wicker
Wilson (NM)
Wilson (SC)
Wolf
Young (FL)

NOT VOTING—32

Bean
Bishop (UT)
Bonner
Boren
Buyer
Carson
Cleaver
Crenshaw
Cubin
Culberson
Davis, Lincoln
Doolittle

Engel
Everett
Giffords
Gutierrez
Hastert
Hobson
Israel
Jindal
Jones (NC)
Kaptur
LaHood
Lantos
Lungren, Daniel E.
Marchant
McCarthy (NY)
Nunes
Oberstar
Paul
Westmoreland
Young (AK)

□ 1053

Mr. GARRETT of New Jersey changed his vote from ''yea'' to ''nay.''

Ms. McCOLLUM of Minnesota and Mr. BAIRD 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.

Mr. HASTINGS of Washington. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 220, nays 185, not voting 28, as follows:

[Roll No. 1078]

YEAS—220

Abercrombie
Allen
Altmire
Andrews
Arcuri
Baca
Baird
Baldwin
Barrow
Bean
Becerra
Berkley
Berman
Berry
Bishop (GA)
Bishop (NY)
Blumenauer
Boswell
Boucher
Boyd (FL)
Boyda (KS)
Brady (PA)
Braley (IA)
Brown, Corrine
Butterfield
Capps
Capuano
Cardoza
Carnahan
Carney
Castor
Chandler
Clarke
Clay
Cleaver
Clyburn
Cohen
Conyers
Cooper
Costa
Costello
Courtney
Cramer
Crowley
Cuellar
Cummings
Davis (AL)
Davis (CA)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Dicks
Dingell
Doggett
Donnelly
Doyle
Edwards
Ellison
Ellsworth
Emanuel
Engel
Eshoo
Etheridge
Farr
Fattah
Filner
Frank (MA)
Gillibrand
Gonzalez
Gordon
Green, Al
Green, Gene
Grijalva
Gutierrez
Hall (NY)
Hare
Harman
Hastings (FL)
Herseth Sandlin
Higgins
Hill
Hinchey
Hinojosa
Hirono
Hodes
Holden
Holt
Honda
Hooley
Hoyer
Inslee
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Johnson (GA)
Johnson, E. B.
Jones (OH)
Kagen
Kanjorski
Kennedy
Kildee
Kilpatrick
Kind
Klein (FL)
Kucinich
Lampson
Langevin
Larsen (WA)
Larson (CT)
Lee
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Lynch
Maloney (NY)
Markey
Marshall
Matheson
Matsui
McCollum (MN)
McDermott
McGovern
McIntyre
McNerney
McNulty
Meek (FL)
Meeks (NY)
Melancon
Michaud
Miller (NC)
Miller, George
Mitchell
Mollohan
Moore (KS)
Moore (WI)
Moran (VA)
Murphy (CT)
Murphy, Patrick
Murtha
Nadler
Napolitano
Neal (MA)
Obey
Olver
Ortiz
Pallone
Pascrell
Pastor
Payne
Pelosi
Perlmutter
Peterson (MN)
Pomeroy
Price (NC)
Rahall
Rangel
Reyes
Richardson
Ross
Rothman
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schwartz
Scott (GA)
Scott (VA)
Serrano
Sestak
Shea-Porter
Sherman
Shuler
Sires
Skelton
Slaughter
Smith (WA)
Snyder
Solis
Space
Spratt
Stark
Stupak
Sutton
Tanner
Tauscher
Thompson (CA)
Thompson (MS)
Tierney
Towns
Tsongas
Udall (CO)
Udall (NM)
Van Hollen
Velázquez
Visclosky
Walz (MN)
Wasserman Schultz
Waters
Watson
Watt
Waxman
Weiner
Welch (VT)
Wexler
Wilson (OH)
Woolsey
Wu
Wynn
Yarmuth

NAYS—185

Aderholt
Akin
Alexander
Bachmann
Bachus
Baker
Barrett (SC)
Bartlett (MD)
Barton (TX)
Biggert
Bilbray
Bilirakis
Blackburn
Blunt
Boehner
Bono
Boozman
Boustany
Brady (TX)
Broun (GA)
Brown (SC)
Brown-Waite, Ginny
Buchanan
Burgess
Burton (IN)
Calvert
Camp (MI)
Campbell (CA)
Cannon
Cantor
Capito
Carter
Castle
Chabot
Coble
Cole (OK)
Conaway
Davis (KY)
Davis, David
Davis, Tom
Deal (GA)
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Doolittle
Drake
Dreier
Duncan
Ehlers
Emerson
English (PA)
Fallin
Feeney
Ferguson
Flake
Forbes
Fortenberry
Fossella
Foxx
Franks (AZ)
Frelinghuysen
Gallegly
Garrett (NJ)
Gerlach
Gilchrest
Gingrey
Gohmert
Goode
Goodlatte
Granger
Graves
Hall (TX)
Hastings (WA)
Hayes
Heller
Hensarling
Herger
Hoekstra
Hulshof
Hunter
Inglis (SC)
Issa
Johnson (IL)
Johnson, Sam
Jordan
Keller
King (IA)
King (NY)
Kingston
Kirk
Kline (MN)
Knollenberg
Kuhl (NY)
Lamborn
Latham
LaTourette
Lewis (CA)
Lewis (KY)
Linder
LoBiondo
Lucas
Mack
Mahoney (FL)
Manzullo
McCarthy (CA)
McCaul (TX)
McCotter
McCrery
McHenry
McHugh
McKeon
McMorris Rodgers
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Moran (KS)
Murphy, Tim
Musgrave
Myrick
Neugebauer
Pearce
Pence
Peterson (PA)
Petri
Pickering
Pitts
Platts
Poe
Porter
Price (GA)
Pryce (OH)
Putnam
Radanovich
Ramstad
Regula
Rehberg
Reichert
Renzi
Reynolds
Rodriguez
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Roskam
Royce
Ryan (WI)
Sali
Saxton
Schmidt
Sensenbrenner
Sessions
Shadegg
Shays
Shimkus
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Souder
Stearns
Sullivan
Tancredo
Taylor
Terry
Thornberry
Tiahrt
Tiberi
Turner
Upton
Walberg
Walden (OR)
Walsh (NY)
Wamp
Weldon (FL)
Weller
Whitfield
Wicker
Wilson (NM)
Wilson (SC)
Wolf
Young (FL)

NOT VOTING—28

Ackerman
Bishop (UT)
Bonner
Boren
Buyer
Carson
Crenshaw
Cubin
Culberson
Davis, Lincoln
Everett
Giffords
Hastert
Hobson
Israel
Jindal
Jones (NC)
Kaptur
LaHood
Lantos
Lungren, Daniel E.
Marchant
McCarthy (NY)
Nunes
Oberstar
Paul
Westmoreland
Young (AK)

□ 1105

Messrs. CUMMINGS, BACA, GRIJALVA, ORTIZ, PASTOR, SERRANO, GUTIERREZ, REYES, BECERRA, Mrs. NAPOLITANO, Ms. SOLIS, Ms. VELÁZQUEZ, and Ms. ROYBAL-ALLARD changed their vote from ''nay'' to ''yea.''

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.

MESSAGE FROM THE SENATE

A message from the Senate by Ms. Curtis, one of its clerks, announced that the Senate agrees to the report of the committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 3222) ''An Act making appropriations for the Department of Defense for the fiscal year ending September 30, 2008, and for other purposes.''.

THE JOURNAL

The SPEAKER pro tempore (Mr. SALAZAR). Pursuant to clause 8 of rule XX, the unfinished business is the question on agreeing to the Speaker's approval of the Journal, on which the yeas and nays were ordered.

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

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 221, nays 175, answered ''present'' 2, not voting 34, as follows:

[Roll No. 1079]

YEAS—221

Abercrombie
Allen
Andrews
Arcuri
Baca
Baird
Baldwin
Barrow
Bean
Becerra
Berkley
Berman
Berry
Biggert
Bishop (GA)
Bishop (NY)
Blumenauer
Boswell
Boucher
Boyd (FL)
Boyda (KS)
Brady (PA)
Braley (IA)
Brown, Corrine
Buchanan
Butterfield
Capito
Capps
Capuano
Cardoza
Carnahan
Castor
Clarke
Clay
Clyburn
Cohen
Conyers
Cooper
Costa
Costello
Courtney
Cramer
Crowley
Cuellar
Cummings
Davis (AL)
Davis (CA)
Davis (IL)
Davis, Tom
DeGette
Dent
Dicks
Dingell
Doggett
Doyle
Edwards
Ellison
Emanuel
Engel
Eshoo
Etheridge
Farr
Fattah
Filner
Frank (MA)
Gillibrand
Gonzalez
Goodlatte
Graves
Green, Al
Green, Gene
Gutierrez
Hall (NY)
Hare
Harman
Hastings (FL)
Heller
Herger
Herseth Sandlin
Higgins
Hinchey
Hirono
Hodes
Holden
Holt
Honda
Hooley
Hoyer
Inslee
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Johnson (GA)
Johnson (IL)
Johnson, E. B.
Jones (OH)
Kagen
Kanjorski
Kaptur
Kennedy
Kildee
Kilpatrick
Kind
Kirk
Klein (FL)
Kucinich
Kuhl (NY)
Lampson
Langevin
Larsen (WA)
Larson (CT)
Latham
Lee
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Lynch
Mahoney (FL)
Maloney (NY)
Markey
Matheson
Matsui
McCarthy (CA)
McCaul (TX)
McCollum (MN)
McDermott
McGovern
McIntyre