describe ''the current situation in Iraq to a foreign visitor,'' some groups focused on positive aspects of the recent security improvements. But ''most would describe the negative elements of life in Iraq beginning with the 'U.S. occupation' in March 2003,'' the report says.

Some participants also blamed Iranian meddling for Iraq's problems. While the United States was said to want to control Iraq's oil, Iran was seen as seeking to extend its political and religious agendas.

Few mentioned Saddam Hussein as a cause of their problems, which the report described as an important finding implying that ''the current strife in Iraq seems to have totally eclipsed any agonies or grievances many Iraqis would have incurred from the past regime, which lasted for nearly four decades—as opposed to the current conflict, which has lasted for five years.''

Overall, the report said that ''these findings may be expected to conclude that national reconciliation is neither anticipated nor possible. In reality, this survey provides very strong evidence that the opposite is true.'' A sense of ''optimistic possibility permeated all focus groups . . . and far more commonalities than differences are found among these seemingly diverse groups of Iraqis.''

Madam Speaker, the Iraqi people themselves firmly believe that reconciliation will not happen until we leave. If the Iraqi people want us to leave and a majority of the Iraqi Government wants us to leave and a majority of the American people want us to leave, then why on Earth are we still staying?

As I have said on a number of occasions today, what is contained in the underlying bill is a blank check. There are no restrictions on the tens of billions of dollars that we are going to give the President in support of his Iraq policy. There is no conditionality. There are no timetables for withdrawal. There is nothing. This is a blank check. We are into the fifth year of this war, and after all that we have seen, after all that we have been told that has turned out not to be true, it seems unbelievable to me that this Congress would vote for yet another blank check.

Madam Speaker, I urge my colleagues to reject this latest blank check, which essentially is in support of an endless war in Iraq, and vote ''no'' on the underlying bill. I ask for support of the rule.

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

The previous question was ordered.

The SPEAKER pro tempore. The question is on the resolution.

The resolution was agreed to.

A motion to reconsider was laid on the table.

FURTHER CONTINUING APPROPRIATIONS, FISCAL YEAR 2008

Mr. OBEY. Madam Speaker, pursuant to House Resolution 893, I call up the joint resolution (H.J. Res. 72) making further continuing appropriations for the fiscal year 2008, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the joint resolution.

The text of the joint resolution is as follows:

H.J. RES. 72

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That Public Law 110–92 is further amended by striking the date specified in section 106(3) and inserting ''December 31, 2007''.

SEC. 2. Public Law 110–92 is further amended by adding at the end the following new sections:

''SEC. 160. Notwithstanding any other provision of this joint resolution, there is appropriated for payment to the heirs at law of Julia Carson, late a Representative from the State of Indiana, $165,200.

''SEC. 161. Notwithstanding section 106, the authority to provide care and services under section 1710(e)(1)(E) of title 38, United States Code, shall continue in effect through September 30, 2008.

''SEC. 162. Notwithstanding section 106, the authority provided by section 2306(d)(3) of title 38, United States Code, shall continue in effect through September 30, 2008.''.

The SPEAKER pro tempore. Pursuant to House Resolution 893, the gentleman from Wisconsin (Mr. OBEY) and the gentleman from California (Mr. LEWIS) each will control 30 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. OBEY. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days within to revise and extend their remarks on House Joint Resolution 72.

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

There was no objection.

Mr. OBEY. Madam Speaker, I yield myself 2 minutes.

Madam Speaker, I know the gentleman from California has to get to another meeting, so I will not take long. Everyone understands what this is. It is a continuing resolution that keeps the government open until the last day of the year so that the President can review other pending legislation.

I do want to just take one moment to bring to the House's attention the fact that a good and faithful servant of the House will soon be leaving this institution, John Daniel, who is sitting next to me and who, if he could, would wring my neck because I am even mentioning him.

John has served the Rules Committee, he has served the leadership, and he has served the Appropriations Committee for many years with extremely excellent judgment and extreme dedication to this institution. He is a strong institutionalist. There are a lot of people in this institution who demagogue the institution every day. John is not one of them.

I simply want to express my profound thanks to him for the service he has given the House in general and most specifically the service he has given to the Appropriations Committee. We hate to see him leave, but sometimes even the best of congressional staffers have a lapse in judgment. That is the only thing that can explain his departure in this case.

With that, I am ready to yield back when the gentleman is ready to yield back.

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

Madam Speaker, I have said all I need to say about this bill except to echo the chairman's remarks regarding John's service.

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

Mr. OBEY. I yield back my time.

The SPEAKER pro tempore. Pursuant to House Resolution 893, the joint resolution is considered read and the previous question is ordered.

The question is on the engrossment and third reading of the joint resolution.

The joint resolution was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

□ 1445

TAX INCREASE PREVENTION ACT OF 2007

Mr. RANGEL. Madam Speaker, I move to suspend the rules and concur in the Senate amendment to the bill (H.R. 3996) to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes.

The Clerk read the title of the bill.

The text of the Senate amendment is as follows:

Senate amendment:

Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Tax Increase Prevention Act of 2007''

SEC. 2. EXTENSION OF INCREASED ALTERNATIVE MINIMUM TAX EXEMPTION AMOUNT.

(a) IN GENERAL.—Paragraph (1) of section 55(d) of the Internal Revenue Code of 1986 (relating to exemption amount) is amended—

(1) by striking ''($62,550 in the case of taxable years beginning in 2006)'' in subparagraph (A) and inserting ''($66,250 in the case of taxable years beginning in 2007)'', and

(2) by striking ''($42,500 in the case of taxable years beginning in 2006)'' in subparagraph (B) and inserting ''($44,350 in the case of taxable years beginning in 2007)''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2006.

SEC. 3. EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF FOR NONREFUNDABLE PERSONAL CREDITS.

(a) IN GENERAL.—Paragraph (2) of section 26(a) of the Internal Revenue Code of 1986 (relating to special rule for taxable years 2000 through 2006) is amended—

(1) by striking ''or 2006'' and inserting ''2006, or 2007'', and

(2) by striking ''2006'' in the heading thereof and inserting ''2007''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2006.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from

New York (Mr. RANGEL) and the gentleman from Louisiana (Mr. MCCRERY) each will control 20 minutes.

The Chair recognizes the gentleman from New York.

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

This is an extraordinary time for those of us in the Congress, because a constitutional change is taking place that never was expected, and that is where the minority in the Senate can actually dictate to the House of Representatives exactly what they will and what they won't do. And so the whole question of whether or not the fiscal responsibility of supporting revenues for this bill is even going to be considered is something that we cannot expect the Senate ever to respond to because they need 60 votes in order to fulfill their Senate responsibility.

So what do we have on the floor today? We have the principle that most Republicans as well as Democrats have agreed to in the past, and that is that the time has come for us to be fiscally responsible.

Now, when the Congressional Budget Office has an item in this budget and it is called the alternative minimum tax and they put in that budget a receipt of $50 billion, it means to me and should mean to others that if you are going to delete that provision, you are deleting the $50 billion. And in order for the books to be balanced, as any family, any corporation, and I hope most intelligent and motivated countries, you raise the revenue to pay for it.

So this is not happening. The President says you don't have to pay for it. Go to the Japanese, go to the Chinese, borrow. And why should you pay? Let your children and your grandchildren pay for this tax relief that was never but never expected that it would hit these middle-class people.

Now, what are our options? We could stick to our fiscal guns. We could say the right thing to do is not to pass a bill that is not paid for. We could say that the taxpayers are not really entitled to the benefits of waiving the PAYGO rules. Or, we could say, why hold 23 million taxpayers hostage because of the irresponsibility of the minority in not being willing to pay for this, no matter how many alternatives we give them?

Well, we choose to say, protect the taxpayer. Forget the loopholes, forget the revenue losses, forget the indebtedness, at least for now, because we don't want those hardworking people, most of them hardworking couples with children and with deductions, to wake up in the morning and find there is a feud between the House and the Senate and the Republicans and the Democrats that would cause them to carry this burden. And the President says, remove it and don't pay for it.

Well, we come out on the side of the taxpayers, and we just hope that we can pass this suspension, get on with the protection, and then, in a responsible way, maybe the Republicans and Democrats in the House and Senate can deal with this in a more permanent way next year.

Madam Speaker, I hope that those that are listening come to the floor on this historic occasion as we hope that we can reverse the thinking in the House and the Senate in pay-fors.

Madam Speaker, I reserve the balance of my time.

□ 1500

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

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

Mr. MCCRERY. Madam Speaker, I compliment the majority on bringing this bill to the floor today to stop the alternative minimum tax from creeping further into middle-income families.

The effect of this legislation that we are considering today will basically freeze the AMT where it is. In other words, under the 2006 tax year, there were 4 million taxpayers that had to pay their taxes under the alternative minimum tax. This legislation will ensure that only those 4 million taxpayers, basically, will be paying taxes under the AMT and not an additional 23 million or so taxpayers at an average of about $2,000 per taxpayer. This is good news for those taxpayers. It is good news for the economy. At a time when many economists are worried about our economy going into a recession, now would be the wrong time for this Congress to endorse a tax increase, which is what would have happened had we done nothing.

So I compliment the majority in bringing this bill forward today and allowing the House an up-or-down vote on freezing the alternative minimum tax where it is.

Madam Speaker, anyone who has listened to the debate on this issue during the House's two previous considerations of an Alternative Minimum Tax "patch" for 2007 knows that this debate is about much more than just the alternative tax structure created in 1969. As has been repeatedly said by Members on both sides of the aisle, the Alternative Minimum Tax is a flawed tax, a mistake, unfair, and ripe for repeal.

I am pleased today that Congress is again limiting its impact, for the 7th year in a row, to only 4 million taxpayers. But, far more important than enacting the patch or preventing the reach of the shortcomings of the Alternative Minimum Tax, is the victory we have achieved today over a flawed fiscal policy.

The bill before us today is titled the "Tax Increase Prevention Act of 2007." It is properly named, as its enactment will prevent 21 million taxpayers from an average tax increase of $2,000 this year. But, this tax increase prevention pales in comparison to the tax increase that all federal income taxpayers, well over 100 million Americans, will face under the next President.

The debate over the past several months has been a warm-up act, a pre-game show, the "undercard," for the debate over the fiscal fork in the road the country will come to in 2010. On one side, clearly demonstrated by the initial vote on H.R. 3996, and the vote on H.R. 4351 last week, are those who believe the federal government needs more tax revenue. On the other side, mostly this side of the aisle, are those who believe the federal government already collects enough taxes from its people.

I hope this philosophical difference is understood as we move forward with debate on tax legislation next year, prepare for a great national debate during the 2008 elections, and engage during the 111th Congress over the largest tax increase in the history of civilization.

In those debates, proponents of the "paygo" rules that were successfully cast aside earlier today will cloak their arguments in terms of fiscal responsibility. They'll argue in moral absolutes and in righteous terms that the House's paygo system is sound budget policy. I beg to differ. Taken to its logical end, it is a recipe for economic disaster.

Over the past few months, the goal of the proponents of "paygo philosophy" has been simple—to increase taxes. If we had not been successful in defeating their efforts here, consider where the debate would go next. The next Congress and the next President will be debating a tax increase on married couples, a tax increase on families with children, a tax increase on death, a tax increase on investment, and a tax increase on savings. Every current federal income taxpayer, and even millions of Americans who currently pay no federal income taxes, faces a substantial tax Increase.

Let's be clear, the goal of paygo's advocates is to succeed in allowing all those taxes to increase, or to find other tax increases to replace them. At the end of the day, if you believe the federal government needs trillions more in tax revenue, you should oppose this bill, you should recommit yourself to "paygo," and you should be utterly disappointed that the House overwhelmingly rejected it today. As for me, I hope that Members will vote to support this legislation, and bury "paygo" in the graveyard of failed economic philosophies.

I reserve the balance of my time.

Mr. RANGEL. Madam Speaker, I yield 1 minute to the gentleman from Wisconsin (Mr. KIND), a member of the committee.

Mr. KIND. Madam Speaker, this is truly a sad day for the institution of Congress in this administration when we have a minority number of Members in both the House and the Senate that are more interested in protecting a handful of hedge fund managers' ability to move millions of dollars offshore without paying their fair share of taxes and in order to protect the financial security of our children and grandchildren by paying for this AMT relief bill.

Make no mistake, everyone is in agreement that we want to stop the AMT from affecting 20-plus million Americans next year. The difference is our party wants to pay for it; they don't.

We have had the fastest and largest accumulation of national debt under Republican rule in the last 6 years, and they're saying that's not enough.

We are almost completely dependent on borrowing money from China to finance our deficit, and they're saying that's not enough.

The fastest growing area of spending in the Federal budget is interest payments on the national debt, and they're saying that's not enough. Let's pile on some more and let's leave this mortgage, this legacy of debt for our children to handle. I think that is a disgrace.

Mr. MCCRERY. Madam Speaker, to paraphrase the last speaker for the majority, it is his party that wants a tax increase. It is our party that does not want a tax increase. It is that simple.

Madam Speaker, I yield 2½ minutes to a distinguished member of the committee, the gentleman from Wisconsin (Mr. RYAN).

Mr. RYAN of Wisconsin. Madam Speaker, let's just say what we're doing here. What this bill does is it prevents a tax increase. Now, we have different philosophies and we have different ideas on how to keep America moving forward between Republicans and Democrats, the minority and the majority.

What the majority is doing right here is they are waiving their own budget rules. They came in promising a new pay-as-you-go system, and here they go, as soon as the going gets tough, waive PAYGO.

I find it interesting that never during the course of this debate this year did the majority ever propose to reduce spending to offset this. They only proposed raising taxes. But here we are on the eve of the end of the year, preventing 19 million additional taxpayers from paying this tax increase.

Let's look at where we were at the beginning of this year.

Speaker PELOSI: ''After years of historic deficits, this new Congress will commit itself to a higher standard: pay as you go.''

The majority leader, and I think he will be consistent and vote against this particular bill: ''Our budget strictly adheres to the pay-as-you-go budget rules that were reinstated in January by the new majority.''

Our distinguished chairman of the committee: ''You've got to offset those tax cuts.'' So on and so forth.

Well, here we are and we are going to pass this by waiving PAYGO.

Now let me make it very clear, I disagree with the majority's PAYGO. The majority's PAYGO says let's just keep raising taxes. Well, two wrongs don't make a right.

This tax was never meant to be. This is a new tax increase on top of the Tax Code. It was never intended in the first place. This ought to be repealed, period. So I don't agree with this notion that this tax increase ought to just be replaced with some other tax increase, and that's the majority's position. They want the revenue from the alternative minimum tax, they just don't want to raise it through that tax so they have a different tax increase. That is bad economic policy.

At a time when economists are telling us we might be headed for a recession, at a time when they are saying a slowdown is on the horizon, the last thing the American people and the economy need is a tax increase. That's why this is an important bill. We have big tax increases on the horizon.

The distinguished chairman of the Ways and Means Committee is proposing an enormous tax increase, $3.5 trillion. They are proposing to get rid of all of those tax cuts that got us out of recession in 2003 in the first place, and they are proposing not to repeal the AMT but to replace it with even higher taxes on workers and small businesses. That is the wrong economic recipe for America. The right one is keep taxes where they are and control spending.

Mr. RANGEL. I am glad that the last speaker is so young and vibrant that he may be able to share with the President his views. It was never intended that this tax would hit the people. That's why for 7 years the President never did anything to remove it. He never expected it to hit the people. That's why every year except this year he put it in the budget and expected the $50 billion. No one ever expected this to exist. That's why the Congressional Budget Office says we should be getting $50 billion. This argument is so persuasive, I can't wait to get home to explain it to my creditors.

I yield 1 minute to the gentleman from Maryland (Mr. HOYER), our majority leader, and thank him so much for the work he has done for the majority and, therefore, for the Congress and our country.

Mr. HOYER. Madam Speaker, I thank the distinguished chairman.

What an ironic argument my friend from Wisconsin makes. We said we were going to have a PAYGO rule. We have voted consistently for PAYGO.

We have paid for that which we have bought with 80 percent cuts and 20 percent increases in revenues.

What an ironic argument he makes that somehow now we are not following that because nobody on this floor believes that 19 or 23 million, take your pick, Americans are going to get a tax cut on which President Bush has relied in every budget he has sent to us except the year of that particular budget. But the revenues have always been relied upon in his budget numbers. You didn't change it. You were in charge for 6 years.

Ironic, because the only reason we have to do this tonight in this fashion and not ask the wealthiest in America, I don't mean people making $10 million, I don't mean people making $100 million a year, but people making $500 million a year, don't have to pay their fair share. That is what this is about. That is what we have been forced to on this day on this floor and in the other body. Because what is happening is what traditionally happens, the wealthiest and most powerful in America are protected on this floor from paying their fair share.

This is not about class warfare. This is about once again saying to the middle class, We are not here to protect you. We are here to protect the wealthiest in America from paying their fair share, which is what PAYGO is all about.

My young friend says that the economy is in trouble. The Democrats have not been able to pass one thing in the last 7 years to impact this economy. Not one. It is all on your watch, I say to my friends; all your watch.

And you told us in 2001 and 2003 if we passed your economic program and continue to follow that the economy would grow and expand, and now you say it is contracting and in trouble. I agree, it is. Why? Because your economic program is a failed program that took us from $5.6 trillion of surplus, four budget surplus years in a row, and has taken us deeply into debt and deficit. And yes, facing recession in the eye because your economic program is a failed policy.

And I am angry about it. Why am I angry about it? Because I have a great granddaughter who is 13 months old. I have a granddaughter who is 5 years of age, just starting kindergarten. And I have another granddaughter who is 21. She has a daughter, and I am worried about continuing to pursue this path of debt piled on debt, piled on debt, piled on debt.

The only reason this bill is not paid for is because Republicans, in lockstep almost, in both bodies, have precluded us from paying for this, which everybody wants to do, and that is to relieve the tax burden on those who are confronted with a tax that everybody agrees was not meant for them. It was meant for the wealthy.

So who is being protected by this? The wealthy, whom this tax was intended to hit.

So when you get up here and tell me nobody intended the tax to hit, that is correct. But the people you are protecting are the people it was specifically intended to impact, to pay their fair share, not to run offshore and avoid taxes, not to have their taxes computed at 15 percent while all of us pay 35 percent. That's what this is about.

Ladies and gentlemen of this House, what we do tonight I will not support if we do it. I have a lot of people who live in my district who will be confronted with the alternative minimum tax. I don't want them confronted by the alternative minimum tax. But if we are going to continue to buy, if we are going to do what we will do later tonight, part of the $196.4 billion that you're spending of the legacy of those children that I just mentioned of mine, which you are not going to pay for, and you said this enterprise will cost $60 billion.

This administration has been a failed administration economically and a failed administration fiscally. But you continue to pursue these policies, and we are forced today to recognize that

we don't have the votes to pursue the pay-as-you-go principle that we adopted in a bipartisan fashion in 1990, we reaffirmed with many of you voting for it in 2007, and which you abandoned in 2001. And deep deficits and now economic recession facing us is the result.

I don't urge my colleagues to vote for this bill as I usually do when we bring something to the floor. This is on suspension not because we believe, in my opinion, many of us, that this is good policy, but because we are faced with two stark alternatives: A President who will veto paying for things that we buy, a President who will veto this bill if it is paid for, responsible fiscal policy; and a Senate that will not vote with us and, frankly, House Republicans who won't vote for this. But we can pass it here, as we did twice. Twice we have passed this fix, and we have paid for it.

This is a sad day for America. It is a sad day for my three grandchildren and my great granddaughter, 13 months of age, on whom we will pile an additional $80 billion of debt with this vote tonight if it passes. So $50-some-odd billion and then the interest to follow, she will have to pay that.

We ought to pay our bills. We talk about personal responsibility. We ought to have the personal responsibility in this generation to pay for what we buy. I regret this day and this bill.

Madam Speaker, I believe that every single Member of this body—on both sides of the aisle—agrees that we must protect middle-income Americans from the Alternative Minimum Tax, the parallel tax system enacted in 1969 to ensure that wealthy Americans pay their fair share.

The question that divides us is this:

Will we enact a fiscally responsible 1-year patch to the AMT that prevents 23 million Americans from paying more in Federal income taxes under the AMT than they otherwise would pay under our standard tax system?

Or, will we take the easy route, the politically expedient route, the fiscally irresponsible route, and enact an unpaid-for, 1-year patch that tacks another $50 billion—yes, $50 billion—onto the deficit and debt, and immorally forces our children and grandchildren to pay our bills?

For months, Democrats on both sides of Capitol Hill have fought to do the right thing—to enact a fiscally responsible AMT patch that is paid for by, among other things, closing a tax loophole that permits many of the wealthiest people in our Nation from denominating their income as "capital gains," and thereby allowing them to pay the 15-percent capital gains tax rate rather than the higher marginal income tax rate.

Time after time after time, House and Senate Republicans rejected our "pay-fors," and demanded that we take the fiscally irresponsible route—and enact an AMT patch that adds $50 billion to the national debt.

Madam Speaker, there is no small irony in the fact that the President and his Republican allies in Congress have fought all year long to prevent Democrats from adding $23 billion in funding for domestic priorities while they have no compunction about voting to add $50 billion to the deficit and debt.

No small irony. Only gross irresponsibility.

Let no one be mistaken: The Republican position on the AMT is part and parcel of an almost theological belief in supply-side economics that is demonstrably false.

The Minority Leader, Mr. BOEHNER, recently stated: "Tax relief pays for itself."

And, the President himself has stated: "You cut taxes, and the tax revenues increase."

The facts, however, show otherwise:

In the last 7 years, the Republican party's economic policies have erased a projected 10-year budget surplus of $5.6 trillion, instigated record budget deficits, and added more than $3.4 trillion to the national debt.

As my good friend, Congressman TANNER of Tennessee, recently pointed out: Since President Bush took office, the gross national debt has increased by $1.37 billion per day; $57 million per hour; and $948,907 per minute.

This, of course, is the record of a President and Republicans in Congress who pretend that they are "fiscally responsible."

And today, they don't bat an eye at adding another $50 billion to the debt.

Madam Speaker, our Nation is on a perilous course.

Just listen to our non-partisan Comptroller General, David Walker, who stated last year: "Continuing on this unsustainable fiscal path will gradually erode, if not suddenly damage, our economy, our standard of living, and ultimately our national security."

Democrats recognize the danger of continuing on this unsustainable fiscal path—and in one of our first acts back in the majority, we reinstated the Pay-As-You-Go budget rules that Republicans formerly supported and which are credited with restoring fiscal discipline in the 1990s.

Today, we will protect 23 million middle-income Americans from bearing the brunt of the dreaded AMT—a tax they should not pay, a tax that must be permanently reformed.

And we should also be passing a fiscally responsible AMT patch that is revenue-neutral—a position supported by the President in his budgets.

However, it is regrettable and, yes, shameful that we will not be doing so because the President and his allies in Congress have insisted on political expedience and fiscal irresponsibility.

Mr. MCCRERY. Madam Speaker, I wish you would urge the previous speaker, the majority leader, not to give up on his desire for fiscal responsibility.

□ 1515

All is not lost because of this bill. There are many of us on this side of the aisle who want to work with him and others to plot a fiscally responsible path for the United States Government. That would include entitlement reform, spending savings, as well as tax reform. So I hope he doesn't give up, and I hope he will work with us in the future to achieve that.

At this time, Madam Speaker, I would recognize the distinguished gentleman from New York, a member of the Ways and Means Committee, Mr. REYNOLDS for 2¼ minutes.

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

Mr. REYNOLDS. Madam Speaker, we're talking about the young age of my colleague and fellow seat mate in Ways and Means. I'm a little older, so I heard the President when he said, There they go again. Ronald Reagan. I heard him, and it kind of reminded me today as the liberals of this great body and the Blue Dogs of this great body come down and rant and rave over the fact, while they run the House, we're going to have the will of the House, and the will of the House is to fix the AMT for a 1-year patch, just like we've done in the past. Not an unusual fix.

The last time I introduced this legislation, in 2005, 414–4 voted to support that bill. As a matter of fact, I looked and there were 33 Blue Dogs, some of which will speak today, that voted for my bill. And I promise you it didn't raise taxes. It just simply provided a 1-year patch for 2006 to give relief to the middle-class taxpayers that never were supposed to be caught up with this thing since it was created in 1969.

And so when we look at this today, we've got a blame game from everybody saying, hey, it's the Republicans in the Senate, it's the Republicans here, the Republican President.

The Democrats run the House. We're here right before the holiday, and this is the best bill you've got and we're going to pass it. We're going to pass it just like I knew when I put it in in February, that all of the talk, all of the hope, all of the desire to change comes down to the fact we couldn't do it.

And it gets me down to three words, deny, deceive and delay. Deny that you would raise taxes. You've already outlined how you're going to raise taxes. Deceive, you promised the American people you'd fix this permanently. And we're here today, at this late hour, doing a patch.

And then we look at delay. For 11 months, we have delayed this to where we could have fixed it so that the American taxpayer would at least have the forms when the 2007 tax bill comes home.

I urge a "yes" vote on this legislation.

Mr. RANGEL. Madam Speaker, I have two requests. One, that Dr. MCDERMOTT, one of our most expert legislators, who is trained as a psychiatrist, be given the opportunity to try to bring some reasonableness to the last speaker's remarks for 1 minute.

And also, that I be allowed to yield the balance of my time to the chairman, RICHARD NEAL, of the Select Committee on Revenues, who had the responsibility of guiding us through the alternative minimum tax.

The SPEAKER pro tempore. Without objection, the gentleman from Massachusetts will control the time.

There was no objection.

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

Mr. MCDERMOTT. Perhaps, Mr. Chairman, the best way is to recite a

poem, maybe to lower the temper in here.

'Twas the night before Christmas,
When all through the House,
Every tax lawyer was stirring,
Even the hedge fund's spouse.
The stockings were hung by the chimney with care,
In hopes that AMT relief soon would be there.
The children were nestled all snug in their beds
While visions of health care and surplus danced in their heads.
The Speaker with gavel and Bush with his pen,
And Republican Visa cards on the mend,
Blue Dogs, debt and dollar in decline,
Our fiscal sanity all on the line,
''Away with PAYGO'' the Republicans cheer,
Sack the children with debt, year after year.
Our majority too slim to beat a veto,
The luster of debt is all the minority know.
When what to my dismayed eyes should appear,
The upcoming election year.
New Hampshire is close and the caucuses near,
It won't be long before the voters make clear.
We only have 397 more days of this administration.

Mr. MCCRERY. Madam Speaker, at this time I yield 1½ minutes to the distinguished gentleman from California, the ranking member of the Trade Subcommittee of the Ways and Means Committee, Mr. HERGER.

Mr. HERGER. Madam Speaker, the alternative minimum tax was never meant to reach down and ensnare middle-class taxpayers. It does so because it was never indexed for inflation. The AMT was created in 1969 to capture 155 of the wealthiest taxpayers in America. If we don't pass this legislation today, it will increase taxes on not 155, but 23 million mostly middle-income families this year. A clean AMT patch is the right policy for taxpayers. There are no new taxes in this bill to comply with the so-called PAYGO tax increase budgeting. PAYGO can't control spending, and it really only makes tax relief virtually impossible. So I'm pleased that we're not falling for the PAYGO trap on this temporary patch.

No new taxes also means that we're not dipping into the economy for revenue. This is good, since we're facing rough economic waters due to the mortgage situation. Although I'm concerned our delay in passing this patch could result in added waiting time for tax returns from the IRS, this inconvenience is minor compared to the alternative, tens of billions in new taxes to offset temporary tax relief.

I strongly support House passage of this clean AMT patch and urge an ''aye'' vote.

Mr. NEAL of Massachusetts. Madam Speaker, may I inquire how much time remains on both sides.

The SPEAKER pro tempore. The gentleman from Massachusetts has 12½ minutes. The gentleman from Louisiana has 11¼ minutes.

Mr. NEAL of Massachusetts. I yield myself 1 minute, Madam Speaker.

Madam Speaker, my friend, the gentleman from New York, said the Republicans are blamed for this and the Republicans are blamed for that, and the Republicans are blamed for this. Let's make it clear. They ought to be blamed for this. It is the Republicans in the Senate, it's the Republicans in the House, and it's the Republican at the White House that have caused this moment. They want to borrow the money. They talk about finding common ground. The easiest loophole to close that I have been part of in the last 19 years is the one that we've offered on this floor for wealthy hedge fund managers who hide money on the island nations to avoid taxes. We're asking them to pay for a middle-class tax cut for 23 million people.

Let me repeat: The Republicans in the House, the Republicans in the Senate, and the Republican at the White House, they have all opposed that measure. That's why we're here today at this moment to get this done.

It has been their intransigence and their unyielding position on insisting that this money be borrowed when the minority has had its day in this House of Representatives. That's why we're here, and that ought to be eminently clear to the people that are watching today.

Madam Speaker, I reserve the balance of my time.

Mr. MCCRERY. Madam Speaker, I appreciate the gentleman giving Republicans total credit for stopping a $50 billion tax increase, but he's really way too humble. This bill wouldn't be on the floor today were it not for the consent of the majority.

At this time I would yield 2 minutes to the distinguished minority whip, the gentleman from Missouri (Mr. BLUNT).

Mr. BLUNT. Madam Speaker, the truth is that this $50 billion that we're now prohibiting being collected from 23 million new American families next year isn't our money. It's their money. It's not money that we have this year. Now, it's money that we said at the first of this year we never want to collect from these families, but then we decided we immediately wanted to go right ahead and spend it.

That's the real fallacy here. Whether the White House makes that mistake or the legislature makes that mistake, we have no right to this money.

As my good friend from Massachusetts said, Republicans oppose raising taxes. Now, because of that, our friends on the other side kept putting this issue off, and because of that, when it comes time for Americans who aren't impacted by the alternative minimum tax at all to get a refund, their refund is going to be slowed up. This should have been done 6 months ago. But we are getting it done today. We need to move forward in a way that doesn't let this continue to be a pattern.

This tax was put in place in 1969. Unfortunately, it's still affecting the same families that were affected in 1969. But no modification for inflation. No forward thinking.

It was made worse in 1993. Republicans in the House, and some Democrats, voted to repeal this tax in 1999. And that's the best answer.

We need to get on to how we eliminate this unfair tax. It doesn't do what it's supposed to do. And we have no claim on this money. Acting like we do, spending it in advance, waiting till the last minute to do anything to protect these families was bad management. But we are getting the job done today of protecting these families.

Madam Speaker, I'm glad we're doing that.

Mr. NEAL of Massachusetts. Madam Speaker, we're debating theology here today, as opposed to reality.

With that, I would like to recognize the gentleman from Michigan, a member of the Ways and Means Committee, Mr. LEVIN, for 1 minute.

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

Mr. LEVIN. Madam Speaker, it's interesting to listen to the minority. They don't defend this tax loophole. No one has gotten up and said people who should pay their taxes aren't paying those taxes and so it's okay. That's really what you're saying. You're saying it's a tax increase when you go after people who should be paying their taxes. It's absurd. It's carrying a political label to an absurd level, and unbelievable.

I suppose if we give more money for the collection of taxes for people who owe them who don't move offshore, that's also a tax increase?

You're hiding behind a label. What you're doing is saying, once again, when there's a hole of debt, dig it deeper.

This has become the theater of the absurd.

Mr. MCCRERY. Madam Speaker, at this time I yield 1½ minutes to the distinguished gentleman from Michigan, the ranking member of the Health Subcommittee of the Ways and Means Committee, Mr. CAMP.

Mr. CAMP of Michigan. Madam Speaker, they say it's better to be a day late than a dollar short. In this case, however, the majority party is over a month late, costing taxpayers $75 billion.

As I listened to some of the previous speakers on the other side, just because they can't deliver on their promises, somehow it's our fault. But by postponing action on legislation to exempt 23 million Americans from paying the alternative minimum tax, the majority party has caused taxpayers, both those affected by the AMT and those who are not, to have their refund checks significantly delayed.

When Republicans were the majority party during the last Congress, we got our work done and fixed the AMT exemption amounts in May. As a result, no taxpayer funds were delayed. No additional taxpayers were forced to pay the AMT last year.

This year, under their majority, 23 million Americans will be subject to the AMT. Last year under a Republican

majority, 4 million Americans would have paid the tax.

The sad part is 23 million Americans should not have to pay the AMT.

□ 1530

They could have been shielded if the Democratic-controlled Congress was able to finish its work on time.

The Senate has already passed a 1-year AMT fix that did not include tax increases. They passed this legislation almost 2 weeks ago, and instead of immediately taking up this bill, the House Democrats have insisted the legislation include billions of dollars of permanent tax increases just to maintain current tax law and tax rates.

I'm glad the majority party in the House has finally seen the light of day.

And despite being much more than a day late and far worse than a dollar short, I'm pleased the House is finally getting around to passing this critical legislation, and I urge my colleagues to support the bill before us.

Mr. NEAL of Massachusetts. Madam Speaker, at this time, I yield 1 minute to my classmate, my friend and a champion of the taxpayer, a member of the Ways and Means Committee, Mr. TANNER from Tennessee.

Mr. TANNER. Madam Speaker, as slow as I talk, I'll talk fast.

No political leadership in the history of this country has done what these people have done at the White House and here in the Congress in the last 6 years. When they say they oppose raising taxes, let me tell you, they have placed the largest adjustable rate mortgage on the American people in the history of humankind.

Just in the last 72 months this country has borrowed more money in a shorter period of time than ever in its history. We're presently borrowing from foreigners a little over $20 million an hour.

When in the name of all that is holy are you going to stop? We are trying to pay our bill and you won't let us. The Republicans in the Senate won't let us.

When you place a $50 billion debt on every man, woman and child in this country to protect less than 10,000 people who are exploiting a tax loophole, and this is exactly what's happening here, when in the name of all that's holy are you going to quit? When China forecloses us?

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Members are reminded to address their remarks to the Chair.

Mr. MCCRERY. Madam Speaker, at this time I yield 1½ minutes to the gentleman from Pennsylvania (Mr. ENGLISH), the distinguished ranking member of the Select Revenue Measure Subcommittee.

Mr. ENGLISH of Pennsylvania. Madam Speaker, I'll keep my remarks brief and submit the bulk of my remarks for the RECORD where they contain economic analysis and no theology, so they may be out of place in this floor debate.

It's been fascinating to listen to the lecture that we've heard about failure. The failure that is on display here is the failure of this majority to fix the AMT as they promised or even to patch it in a timely fashion.

We are voting today on a bill that we should have voted on 4 to 6 months ago and easily could have, and the blame here, if there is to be any blame, is on the other side for having passed a budget that was built on quicksand, that was balanced based on revenues from applying the AMT to 23 million mainly middle-class families. And every one of them that voted for it voted to do it.

They took PAYGO and they made a burlesque of it. What they have been doing up until this point is trying frantically to hold the AMT crisis that they created as a hostage in order to drive higher taxes. They've been using the AMT issue as a locomotive for a tax increase that is unnecessary and is inappropriate, particularly if, as the majority leader feels, the economy might be slowing down.

They have been single-minded in their approach to try to drive higher taxes. Today, we have an opportunity to protect the taxpayers without a tax increase. Let's take it.

Madam Speaker, since coming to Congress, I have been a vocal champion for repealing the Alternative Minimum Tax. The AMT is a horribly inefficient parallel tax system that was never intended to impact those it is, or soon will ensnare.

This Congress, like so many before it, I have introduced legislation to repeal the AMT.

In recent years, Congress has turned to enacting temporary relief—or a patch—to keep the AMT from reaching more and more taxpayers in the middle class. This is necessary because the AMT was never indexed for inflation.

This fact, in conjunction with the Democrats' distortion of pay-as-you-go budgeting has placed us in the situation we face today.

While I think it is fair to say that most people believe the AMT was a mistake and it should be addressed, the debate is over how it should be addressed and if, in fact, other taxpayers should pay more taxes in order to keep the AMT at bay.

In other words, does it make sense for the rule of the House to require Congress to find revenue through real tax increases in order to stop a tax increase from happening?

The Democratic majority says yes. I say that this premise is utterly absurd.

Only in Washington could some green-eyeshade type conjure up the idea that it is necessary to raise taxes on one group of Americans in order to prevent another group of Americans from paying more taxes.

Instead of focusing our energy on who should pay more taxes, as this majority has done, Congress should be focused on what kind of pro-growth, pro-innovation and pro-job tax policies to enact.

Sadly, Madam Speaker, this majority has failed in this regard, even at a time the economy is beginning to show signs of softening.

Even on the more narrow issue of ensuring 21 million new taxpayers aren't subject to the AMT next year, the majority has barely received a passing grade.

This is the latest in the year Congress has dealt with an AMT patch—ever. Well, in this instance, tardiness as a severe consequence.

The Internal Revenue Service has said that the delay in enacting an AMT patch this year will result in massive confusion for taxpayers and lengthy delays for those expecting refunds this year.

And perhaps most disappointing of all is that when you dig deeper, the misguided banner of paygo which the majority holds up today is nothing more than a feeble attempt to mask their true intention with the AMT all along: to hold 23 million taxpayers hostage as they implement a protracted effort to permanently raise taxes in exchange for temporary tax relief.

They may say today that they are issuing an "IOU" to taxpayers that they intend to "pay for" this bill to prevent a tax increase. But, no American is fooled by these reindeer games. They know that all that means is that the House Democrats have just made a reservation to come to your house and raise your taxes.

I'm particularly pleased Republicans were able to call the majority out on this folly today in the name of the American taxpayer and economy. But, we must also insist that the majority's reservation is never honored.

Mr. NEAL of Massachusetts. Madam Speaker, I'd like at this time to yield 1 minute to the gentleman from Texas (Mr. DOGGETT), a member of the Ways and Means Committee.

Mr. DOGGETT. Madam Speaker, two-thirds of the benefit of this tax cut will go to families who earn $100,000 a year or more. Now, I support giving them the tax break, but I don't support borrowing $50 billion to do it.

Our Republican colleagues say today that, well, you don't have to borrow the money. Why don't you just cut spending? Well, that's the very question that we asked President Bush's representative when he came in front of our committee, and he stood there and he kind of scratched his head and said, I can't think of any spending cuts, nor have these Republicans offered a single spending cut to finance this $50 billion tax cut.

No, their approach is their old borrow-and-spend approach that they've used for the last 7 years. The debt goes up; the dollar goes down. We have the specter on the horizon of both inflation and recession, and they follow the same old broken policy.

I believe that they are holding taxpayers across this country hostage to force the Congress to borrow more money for yet another tax break. It does not make good economic sense, nor is it equitable.

Mr. MCCRERY. Madam Speaker, may I inquire as to the remaining time?

The SPEAKER pro tempore. The gentleman from Louisiana has 6 minutes remaining. The gentleman from Massachusetts has 8½ minutes remaining.

Mr. MCCRERY. In that case, I will let the majority go.

Mr. NEAL of Massachusetts. Madam Speaker, with that, I'd like to yield 1 minute to the gentlelady from Pennsylvania (Ms. SCHWARTZ), a valued

member of the Ways and Means Committee.

Ms. SCHWARTZ. Madam Speaker, I thank Chairman NEAL for his leadership on this bill and rise today to support tax relief for hardworking American families.

Our action today will protect 23 million Americans from unexpectedly having to pay the AMT for the first time this year.

We in the Democratic majority are committed to enacting fiscally responsible tax relief, but the President and the obstructionist Republicans have made it clear that to them adding to the national debt matters not at all.

Under their watch, the national debt has nearly doubled. Rather than making tough decisions, they have opted time and again to push the cost of government on to future generations.

Congressional Republicans repeatedly and stubbornly resisted our efforts to ensure that we protect 23 million Americans from the AMT and do so without adding to the national debt.

The Democratic Congress is committed to our pledge of fiscal responsibility. We will work to ensure the tax relief we pass today will not add to the national debt.

I vote for this AMT tax relief to give 60,000 hardworking American families in my district the tax relief they deserve, and I pledge to work to make sure we don't pass on the cost to future generations.

Mr. MCCRERY. Madam Speaker, I yield 1½ minutes to a distinguished member of the Ways and Means Committee, the gentleman from Texas (Mr. BRADY).

Mr. BRADY of Texas. Madam Speaker, let's check the facts. The facts are the only reason we're here today is because the Democrat Congress created this alternative tax. The only reason we're here today is because a Democrat President, Bill Clinton, vetoed the repeal of this alternative tax. That's why we're here today.

As for being fiscally responsible, let's check the facts for just this year alone. For years, Democrats have said it is irresponsible not to pay for this war; it's irresponsible to borrow for this war. This year, they have spent, with our support, billions of dollars for this war and didn't pay for a dime.

The majority leader stood on this floor and said it was fiscally irresponsible to raise the debt limit; yet they did it in the first 60 days in their own budget.

This year they have used multiple pay-fors, the same pay-fors, more than 20 times on different bills; just this week, the same pay-for on two different bills within 24 hours. That's like using your house for collateral over and over and over for different loans, which is called fraud, and they've even used budget gimmicks by directing our own budget office to assume there will be no terrorist attacks for the next 5 years so they can avoid their own PAYGO rules.

PAYGO, the way it is working this year is a sham. A sham. Being lectured on fiscal irresponsibility by this Democratic Congress is like being lectured on parenting by Britney Spears; it makes no sense at all.

What we need to do is sit down together and find a way to cut this budget.

Mr. NEAL of Massachusetts. Madam Speaker, let me clear up what the gentleman said as the Democrat he quoted previously. They have decided to borrow the money for Iraq, almost all $800 billion of it on the Republican side, $800 billion.

Madam Speaker, at this time I yield 1 minute to a leader in the Blue Dog Coalition, a friend, and on this issue in particular I think a voice of great reason, the gentleman from Florida (Mr. BOYD).

(Mr. BOYD of Florida asked and was given permission to revise and extend his remarks.)

Mr. BOYD of Florida. Madam Speaker, I thank my friend Mr. NEAL for yielding.

And let's be clear that the passage of this suspension of the rules abandons our commitment to fiscal responsibility and waives the PAYGO rules that were put in place by this Democratic majority back in January. And the blame lays squarely at the feet, Madam Speaker, of my colleagues on the other side of the aisle and those in the United States Senate who, at the behest of the President, have blocked all attempts for this Congress to responsibly pay, responsibly pay for an AMT fix.

It is a sad, sad day, Madam Speaker, and it's a strong testament to how far we have gotten off track as a United States Government.

The Republicans are expected to vote almost unanimously for the rule that waives PAYGO. It is abundantly clear that they have chosen to abandon fiscal responsibility.

Madam Speaker, the Blue Dogs are standing firm on PAYGO, and in the coming year we will continue to fight for what's right, for a Congress that pays its bills and for strict adherence to the PAYGO rules.

Mr. MCCRERY. Madam Speaker, I yield 1 minute to the distinguished gentleman from Arizona (Mr. FLAKE).

Mr. FLAKE. Madam Speaker, I thank the gentleman for yielding.

I was in my office and I heard the distinguished majority leader talk about personal responsibility and how we've got to get this deficit and this debt under control.

Personal responsibility begins with personal responsibility. There's an article that ran a couple of weeks in the Washington Post that mentioned one Member, who shall remain nameless, tucked in $96 million worth of pet projects into next year's Federal budget, almost all of which is in today's bill that we will deal with.

Included in that was an earmark for a group called InTune. When asked what they would do with the grant, they said it might be music camps, it might be lessons, it might be how to be a DJ, it might be how to create a television show. The last earmark that this group got was spent on lesson plans for funk music.

This is not personal responsibility. Were there not earmarks in this bill, we would likely have a continuing resolution that would fund at last year's levels, and we could start to get a grip on this debt and deficit that we have.

Mr. NEAL of Massachusetts. Madam Speaker, there isn't an economist in this town who would argue that the reason that the Federal deficit and debt has exploded is because of earmarks.

With that, I'd like to introduce the gentleman from Arkansas, a leader in the Blue Dog Coalition and a champion on the AMT issue, the gentleman from Arkansas (Mr. ROSS) for 1 minute.

Mr. ROSS. Madam Speaker, this Democratic House has voted twice in a fiscally responsible manner to provide this tax relief which I voted for. Unfortunately, Senate and House Republicans have sadly chosen to side with protecting tax cheats and their offshore accounts instead of siding with 23 million working families and providing them with the tax relief they deserve.

Abandoning our commitment to the fiscal responsibility and passing an AMT bill that is not paid for leaves our children to foot the bill to the tune of some $80 billion.

It is morally wrong to continue to borrow money from China and to rob the Social Security trust fund to fund our domestic needs here at home. This vote today will do just that, a vote forced on us by Senate Republicans.

I urge my colleagues to vote ''no'' on this Republican tax increase on our children, grandchildren and future generations.

PARLIAMENTARY INQUIRY

Mr. RYAN of Wisconsin. Parliamentary inquiry, Madam Speaker.

The SPEAKER pro tempore. The gentleman will state his parliamentary inquiry.

Mr. RYAN of Wisconsin. When a Member makes a motion to suspend the rules pursuant to clause 1 of rule XIV, is clause 10 of rule XXI, the PAYGO rule, suspended and thereby waived?

The SPEAKER pro tempore. The motion to suspend waives all rules.

Mr. RYAN of Wisconsin. Does the motion to suspend waive the PAYGO rule as well, then?

The SPEAKER pro tempore. The motion to suspend waives all rules.

Mr. RYAN of Wisconsin. Including PAYGO?

The SPEAKER pro tempore. All rules.

□ 1545

Mr. MCCRERY. Madam Speaker, I yield 1 minute to the distinguished gentleman from Texas (Mr. HENSARLING).

Mr. HENSARLING. Madam Speaker, Republicans have come to the floor this afternoon to prevent a huge Democrat tax increase from taking place on millions of working families across America.

Democrats have come to the floor to pay for their tax increase with yet another tax increase.

Now, Madam Speaker, they call it the PAYGO rule. It fits nicely on a bumper sticker. Now, supposedly it means if you increase spending here or you have tax relief there, somehow you pay for it. But when I look at the budget, I see that Medicare has grown by almost 9 percent. They didn't pay for that. It was exempt. I saw Medicaid grow almost 8 percent. That was exempt from their PAYGO rule. Social Security increased 5½ percent. That was exempt from their PAYGO rule. Discretionary spending, 38 percent of the budget, well, PAYGO doesn't apply to that, either. And now they bring a 1-year AMT delay bill that's also exempt from their PAYGO rule.

This proves that the Democrats' PAYGO rule has gone from a fig leaf to no leaf. Let's reject it.

Mr. NEAL of Massachusetts. Madam Speaker, I would like to at this time yield 1 minute to the gentlewoman from South Dakota, a leader in the Blue Dog Coalition (Ms. HERSETH SANDLIN).

Ms. HERSETH SANDLIN. I thank the gentleman, the distinguished chairman, for yielding.

Madam Speaker, throughout the year the House has made great strides and has made tough choices, beginning the difficult work of getting the Nation's fiscal house in order. The Blue Dog Coalition has worked closely with our colleagues to draft fiscally responsible legislation that complied with PAYGO rules that the new majority put in place at the beginning of this Congress, rules the minority rejected for the past 6 years.

I commend the Speaker and the majority leader for their firm commitment to fiscal discipline. Under their leadership and that of the Ways and Means Committee, this House voted twice to provide AMT relief for 23 million families without burdening future generations with more debt.

Madam Speaker, there can be no mistake as to why the House is faced today with effectively waiving PAYGO for AMT relief: the bad habits of my colleagues in the minority who would continue to use borrowed money to provide the relief, thereby raising taxes in the form of interest payments, and the obstructionism and the lack of fiscal responsibility of the minority in the U.S. Senate. They would prefer to protect those who evade taxes even when the cost of that protection is to further mortgage the future of our children and grandchildren.

For these reasons and others, I urge my colleagues to vote ''no'' on the Senate amendment on behalf of the children in our lives and the children in our districts.

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

Mr. NEAL of Massachusetts. Madam Speaker, I yield 2 minutes to the distinguished chairman of the Ways and Means Committee, who has been a leader on this issue from day one, and his leadership on AMT, I think, has brought about a reformed opinion here on how it ought to be handled, the gentleman from New York (Mr. RANGEL).

Mr. RANGEL. Madam Speaker, at the end of this day, notwithstanding the philosophical arguments that we have exchanged on this floor and whatever they do in the other body, the American people and taxpayers are going to ask the question, Did this Congress deliberately allow a $50 billion tax burden to fall on their shoulders? And we have to be in the position to say we have a long way to go in getting our tax reform straight. But it would be just so totally unfair for people to say that because of our differences of opinion that on this close to Christmas Day, we have blessed them with billions of dollars of a tax burden that they should not have.

It was the Congress that allowed this to go forward in 1969 without fixing it for indexing. And I hope it will be this Congress that would say that we remove this burden.

I do really hope that even though this President has only 1 year left in his term of office that somewhere, maybe the Treasury Secretary, maybe the Republican leadership, that they might come forward with any plan or some plan to remove the alternative minimum tax. And even though we know it's going to cost over $800 billion or maybe $1 trillion, I just hope that maybe next year that it's not smoke and mirrors and we didn't intend to tax in the first place, but we either cut programs or raise the revenue but, for God's sake, not only do the right thing for our taxpayers that are out there today wondering what we are going to do, but for those taxpayers that decades from now after many of us have gone, they'll ask the question, Why did you burden us with this load? Why did you have us to have to pay this indebtedness to Japan, to China? And why didn't you do the right thing?

Mr. MCCRERY. Madam Speaker, I yield 1½ minutes to the distinguished gentleman from Virginia, a member of the Ways and Means Committee (Mr. CANTOR).

Mr. CANTOR. I thank the gentleman for yielding.

Madam Speaker, I think what we are hearing across the country today is a collective sigh of relief on the part of tens of millions of American families who now will not be subjected to an over $3,000 tax increase this year. This is real relief for real people and real families to compensate for a flagging economy and the soaring cost of living.

Yet with the economic anxiety gripping this country, it is just astounding to me that it took so long to bring a clean AMT bill to the floor. As the majority's concession makes clear, this was the wrong time to raise taxes on the American people. The government never intended to collect the AMT revenue from the 21 million American families who this year would have fallen under the AMT net.

So the horror stories that we continue to hear all year long about increasing the deficit was thus only smoke and mirrors for a desire to raise taxes. And thank goodness we are here today because passage of this bill is vindication for those of us who refuse to cave in to tax-and-spend onslaught, and it is my only wish that this day had come sooner.

Mr. NEAL of Massachusetts. Madam Speaker, I reserve the balance of my time, and I might inquire at this time as to how the minority intends to proceed.

The SPEAKER pro tempore. The gentleman from Louisiana has 1 minute remaining.

Mr. MCCRERY. Madam Speaker, I have one speaker remaining and I will yield to him, the distinguished gentleman from California (Mr. CAMPBELL), the entire 1 minute.

Mr. CAMPBELL of California. I thank the gentleman for yielding.

Madam Speaker, I support this bill today, which is going to leave taxes alone.

And understand that's all it's going to do. It is not cutting taxes on anyone. It's just leaving them where they are.

But yet to do this, the majority Democrats are going to violate their own vaunted PAYGO rule. And I would argue that PAYGO was just a sham to begin with. I mean, you can add $40 million more than last year to the budget. You can add $10 billion more here, $20 billion more there, and you don't have to pay for that. But to leave somebody's taxes alone, somehow you in theory were going to pay for it. But today that's a sham that, even as a sham, the Democrats haven't been able to keep. It goes from a sham to a double sham.

The lesson here is clear: You can balance budgets by holding down spending, and that's what we ought to do.

Mr. NEAL of Massachusetts. Madam Speaker, I yield myself the balance of my time.

The SPEAKER pro tempore. The gentleman is recognized for 2½ minutes.

Mr. NEAL of Massachusetts. Madam Speaker, I'm here in reluctant support of this legislation. In this process of governing, you oftentimes reach a difficult intersection. Sometimes you do not have the luxury of either supporting a bill you like or opposing a bill that you don't like. Sometimes you have to support a bill that you do not like simply because it has to be done. And that is the crossroads at which we find ourselves today.

We have sent to the Senate what was possibly the easiest of offsets: closing a loophole so that wealthy hedge fund managers cannot hide money in offshore accounts. But the Senate minority joined by the President and a group

here in the House of Representatives have rejected on theological grounds any provision that raises revenue.

Some 160,000 troops are in Iraq, 26,000 in Afghanistan, and at some point we're going to have to pay for these wars. We are borrowing $2 billion every 7 days to fund the war in Iraq, and that's a bill our children and grandchildren will have to pay. And yet, and yet, we cannot ask the hedge fund managers to stop hiding money in offshore accounts. That's what this debate is about and has been. They are hiding money, scheming to avoid taxes in offshore accounts.

I support this bill in front of us today. We need to protect 23 million working families from being hit by higher taxes via the alternative minimum tax. But without fiscal responsibility here, and we've abandoned it when it comes to the alternative minimum tax and closing down an offshore tax haven, we have little choice.

Madam Speaker, I urge adoption of the resolution.

Mr. UDALL of New Mexico. Madam Speaker, I rise today with great disappointment that the intransigence of the President and the minority in the Senate has presented us with only bad options to fix the AMT. If we do nothing, this bad tax is going to affect families it was never supposed to affect. The bill forces us to choose between saddling middle class families in New Mexico with additional tax burdens under the AMT and saddling our grandchildren with debt because of the fiscal irresponsibility of past Congresses.

Twice this year the House has done right by middle class families, fixing the AMT and paying for the fix by closing two different tax loopholes that allow some of the wealthiest in the Nation avoid income taxes. The minority in the Senate, unfortunately, spurred by the President whom they continue to follow in lockstep, blocked both of those commonsense efforts because they don't represent the middle class.

So we find ourselves in the predicament we face today. I do not believe that middle class families in my state should be penalized for the poor choices and fiscal irresponsibility of the minority in the Senate and the stubbornness of the President, and I reluctantly support this bill.

Mr. UDALL of Colorado. Madam Speaker, I will vote for this bill—as I did for a similar measure last month—because of the urgent need to protect middle-income families from a massive tax increase that will hit them if we do not act to adjust the Alternative Minimum Tax, or AMT.

But I do so with some reluctance, because unlike the versions of the legislation previously passed by the House, this version reflects the inability of the Senate to bring itself to make the legislation fiscally responsible.

As changed by the Senate, this bill does not even attempt to offset the costs of changing the AMT.

I still think that should not be our first choice, because for too long the Bush Administration and its allies in Congress have followed that course—their view, in the words of Vice President CHENEY, has been that "deficits don't matter."

I disagree. I think deficits do matter, because they result in one of the worst taxes—the "debt tax," the big national debt that must be repaid, with interest, by future generations. I think to ignore that is irresponsible and falls short of the standard to which we, as trustees for future generations, should hold ourselves.

But, as of today we are left with no choice except to vote to protect middle-class taxpayers, or to insist on making them pay the price for the stubbornness of others.

So, I will vote for this bill today, without enthusiasm but with determination to continue working for greater fiscal responsibility when the House reconvenes next year.

Mr. COSTA. Madam Speaker, I rise to urge the House to defeat the rule as well as the AMT fix bill.

Legislation before us violates the promises we made to American people in January. We knew in January that complying with PAYGO would not be easy, but up until today, we've fulfilled our commitment.

In passing this legislation, we are merely again borrowing from China to pay for a short-term fix that needs a long-term solution. This administration has run up $5.6 trillion in debt over the last 6 years of irresponsible fiscal policy. How much debt passed on to our children is enough? Enough is enough.

PAYGO was to be one of the most important reforms we pledged, and today we are now becoming part of that problem by adding to the already $30,000 in federal debt for every man, woman and child in our country.

For decades, Republicans have preached the gospel of fiscal discipline and balanced budgets. When and how has that notion gotten lost? We should stay here until New Year's if we have to in order to find a way to offset the less revenue that will be going to the Treasury.

I support fixing the AMT problem, both in the short run and long term, but the issue is whether we are responsible or irresponsible legislators.

Mr. HOLT. Madam Speaker, the Alternative Minimum Tax (AMT) was originally enacted in 1969 to ensure that the wealthiest Americans paid at least some income taxes—like everybody else. Before the AMT, the richest Americans could unfairly dodge their taxes by using deductions to sidestep their social obligations. However, what began at the end of the Johnson administration as an attempt to guarantee that the top few hundred Americans pay their fair share of taxes—has not been indexed for inflation and as a result has slowly morphed into a middle-class tax hike.

More families in Central New Jersey are affected by the AMT than anywhere else in the country. Currently 33,292 of my constituents are hit by the AMT and this number will increase to 121,503 if we do not take action today.

Madam Speaker, I believe that this bill should have been paid for. I voted twice now for appropriate offsets to ensure that we keep our promise to the American people that we will not continue to spend money that this Congress does not have. We can not continue to borrow money from China and other countries in order to pay for the choices we make today. It is our children and grandchildren that will be forced to pay this debt around the world. Unfortunately President Bush and the Republicans in the Senate refuse to worry about the costs of this bill and the effect it will have on the next generation. I will continue to support my colleagues in making sure increase in spending or cuts in taxes are paid for and that next year we find an offset so that we do not pass this debt to the future generations.

However, with the prospect of having an additional 88,211 of my constituents pay the AMT, I believe we must move today to enact an AMT fix. We cannot make the middle class pay for the failures of the administration. I urge all my colleagues to support this important tax reform that will help middle class families from unfair tax burden.

Mr. LANGEVIN. Madam Speaker, I rise today in support of the Temporary Tax Relief Act (H.R. 3996), which will provide tax relief for hard-working, middle-class Americans. However, while I strongly support shielding these taxpayers from the Alternative Minimum Tax, I am deeply disappointed that our efforts to pay for this fix now, rather than charging it to future generations, have been blocked.

Congress first enacted the alternative minimum tax (AMT) in 1969 to ensure that 155 wealthy taxpayers paid their fair share of the federal income tax. But because the tax was not indexed for inflation, it has since become outdated and unfair. Without a fix, this year over 23 million Americans—and 75,000 Rhode Islanders—would be forced to pay nearly $2,000 in additional taxes to which they were never intended to be subjected. Today's bill will provide a one-year patch to prevent these middle-class Americans from being caught in the ever widening-net of the AMT.

While everyone agrees that AMT relief must be passed swiftly, I am concerned with the circumstances under which this bill is being considered. Just two months ago the House of Representatives passed a fiscally responsible measure that fully complied with pay-as-you-go (PAYGO) rules. In fact, I was proud to vote twice for legislation that provided for the necessary AMT relief and was fully paid for. Unfortunately, Republican obstructionism has forced us to consider a measure that will add $50 billion to the national debt. Fixing the AMT is important, and taxpayers should not suffer the consequences of political games. What saddens me is that there was an easy way to accomplish this goal without adding to the deficit, and we chose to ignore it.

I am also disappointed that this measure provides only temporary relief rather than presenting a long-term sustainable solution. We must develop a more permanent and fiscally responsible solution to the AMT, as it will continue to affect an increasing number of taxpayers in future years.

I would like to thank Chairman RANGEL for his leadership in bringing this measure to the floor, and for his valiant efforts to follow a more fiscally responsible course. I am hopeful that as we continue to debate national tax policy, we will develop permanent solution to the AMT issue which does not place the burden of paying for it on our future generations.

Ms. LINDA T. SANCHEZ of California. Madam Speaker, today I am voting against H.R. 3996, a bill adjusting the Alternative Minimum Tax. While the bill helps some middle class families, it does so at the expense of expanding our national debt and burdening the next generation with the cost of paying for it. I voted for the original version of this bill that came before the House earlier this fall because it was fiscally responsible. It brought relief to middle class families in a budget-neutral way by closing tax loopholes for hedge fund

managers and corporate CEOs who shield their income off-shore. Unfortunately, the Senate stripped out the provisions that would replace the revenue lost through this AMT adjustment, so I cannot in good conscience support it.

The AMT was originally enacted to ensure that high income taxpayers pay at least a minimum amount of federal taxes. It prevents individuals from taking unfair advantage of the various preferences and incentives under the regular income tax and reducing their income tax liability below what we as a society consider an appropriate tax contribution given their wealth. The reckless tax policies advanced by President Bush during the past 6 years further complicated the way the AMT is applied. As a result, it will affect around 20 million families next year, many of whom the AMT was not originally intended to reach.

Reforming the AMT is warranted, and that's why I voted for this bill when it was paid for. Now we have a $50 billion give-away that's not paid for. Instead, it will increase our national debt, a debt financed by China and other nations. And the next generation—our children and grandchildren—will be stuck paying China back instead of investing in America. That's wrong. I believe that we must adhere to the pay-as-you-go rules that this House adopted at the beginning of the year. Just as a family has to balance its checkbook, the federal government must do the same. A federal government that is not fiscally sound cannot make the necessary investments we need in education, health care, housing, defense, homeland security, and other national priorities.

Mr. MAHONEY of Florida. Madam Speaker, I rise to express my concerns with H.R. 3996, the Tax Increase Prevention Act of 2007. Today, the American people were offered a false choice—tax families today or tax their children in the future.

This year the House of Representatives has twice passed alternative minimum tax relief bills intended to provide more than 23 million American's with tax relief. These two previous pieces of legislation were fiscally responsible. By closing tax loopholes, the House of Representatives sought to ensure that we did not pass the cost of this temporary fix along to our children and grandchildren.

Let me be clear. With passage of this bill tonight, President Bush and the Republicans have decided to mortgage our children's future and add to the national debt.

I will reluctantly vote for this legislation because without an AMT fix, more than 46,500 people in the 16th Congressional District of Florida will be burdened with a tax increase. These are hardworking families already struggling with skyrocketing property taxes, staggering homeowners insurance premiums, rising mortgage payments and out of control gas prices. These are seniors already forced to choose between purchasing life saving medications and putting food on the table. Simply stated, my constituents do not need the burden of an additional tax increase.

In closing, I call upon the House of Representatives to return to fiscal responsibility and Pay As You Go rules. Like many of my fellow Blue Dog colleagues, I believe we have a moral obligation not to pass our debt along to future generations.

Mr. ETHERIDGE. Madam Speaker, I rise in support of H.R. 3996, Tax Increase Prevention Act of 2007 and urge my colleagues to join me in voting for its passage.

This bill provides tax relief for millions of Americans by raising the exemption amounts on the Alternative Minimum Tax, and ensuring that no new taxpayers would be subject to this higher rate. H.R. 3996 would prevent a tax increase on 21 million taxpayers when they file their 2007 tax returns. The Alternative Minimum Tax was originally enacted to prevent only the very wealthiest of Americans from avoiding income tax payment. However, over the years its reach has grown to affect more and more middle income taxpayers, and estimates show that as many as 30 million taxpayers would be ensnared by this higher tax rate by 2010. This bill will spare over 15,000 people in my district alone, from paying the Alternative Minimum Tax. As a part-time farmer and a former small business owner, I know the crucial importance of this sector to the economy as a whole. I support tax relief for the middle class workers and families who help drive our economy.

However, I am concerned that this bill does not include an offset and is not budget-neutral. I am strongly in favor of providing tax relief to millions of Americans, but we need to address this problem in a responsible way that maintains the integrity of our budget, and avoids adding to the budget deficit and our national debt. As a member of the House Budget Committee, I am hopeful that we can address the Alternative Minimum Tax issue further when Congress returns in the new year.

Mr. HALL of New York. Madam Speaker, the nineteenth district of New York is one of the districts in this country most affected by the AMT. Last year over 30,000 families in my district paid AMT. I wish we had the support in both the majority, and the minority, that we need to advance the major tax reform necessary to prevent the AMT from unfairly penalizing thousands of families in the Hudson Valley. The ''patch'' legislation that we considered today is the best legislation that we can pass at this time to prevent more families from being impacted by the AMT, and will ensure that an additional 70,000 families in my district alone will not be hit next year by the AMT.

I am proud that the Democratic Majority in the House of Representatives has twice passed a responsible AMT patch; offsetting the $50 billion in lost revenue from the AMT by eliminating tax loopholes for some of the richest people in the country, who choose to use offshore tax havens to avoid paying their fair share of taxes. However, neither the President nor his allies in Congress are fiscally responsible. They will not accept any legislation that acts responsibly by ensuring that the cost of protecting working families from the AMT will not be borne by their grandchildren. I believe I was elected to Congress last year to help restore fiscal integrity to the Federal Government, and I stand by the numerous votes I have cast in support of a responsible Pay-Go system.

Although I am deeply disappointed that we will not be able to pass a version of AMT reform with a revenue offset this year. I am unwilling to let working families in my district suffer as a result of the President and the minority in Congress. That is why, despite its obvious inadequacies, I feel that I must support this bill. I am disappointed that we were forced to pass this bill by borrowing the resources to do so. As Congress continues its work in the future, I am committed to working to make sure our government operates within its means and respects the principle of fiscal responsibility.

Mr. DINGELL. Madam Speaker, I rise today in support of H.R. 3996, legislation that will provide critical tax relief to millions of middle class Americans. I support the Democratic majority's commitment to passing sensible legislation that will provide a solution to the looming Alternative Minimum Tax crisis. I am disappointed that President Bush and the Republican minority have opposed our efforts on this matter every step of the way. If this bill is not signed by the President, more than 60,000 families which I have the honor of representing here in the House will be required to pay the AMT when filing their 2007 return—an increase of almost 1000 percent since 2005.

I also support the Democratic majority's continuing commitment to responsible fiscal policies. Last week when the House passed AMT relief, it was paid for by closing tax loopholes that allow hedge fund managers and corporate CEOs to use offshore tax havens as unlimited retirement accounts. Unfortunately, the President and our Republican colleagues in the Senate once again sided with a few of the wealthiest individuals over millions of middle class American families. This speaks volumes about their misplaced priorities, and we are left with an AMT bill that does not meet paygo rules. However, I understand Chairman RANGEL—for whom I have the utmost respect—has committed to finding an offset for this fix next year as he continues to find a permanent solution to the AMT crisis.

Mr. VAN HOLLEN. Madam Speaker, I rise to support the importance of patching the Alternative Minimum Tax (AMT) this year. Although it would have been my strong preference to pay for the middle class tax relief we are providing today, I do not believe we should penalize 23 million Americans for the Republican party's fiscal irresponsibility and intransigence.

Throughout this debate, we have demonstrated that it is possible to provide important tax relief in a fiscally responsible manner. Unfortunately, the White House and an obstructionist minority in the other chamber have blocked these efforts. That obstruction is regrettable. But it must not be permitted to create an additional liability for millions of middle class Americans the AMT was never intended to burden.

Madam Speaker, the hour is late. The need is clear. I urge my colleagues' support.

Mr. SPRATT. Madam Speaker, the Alternative Minimum Tax was not meant for middle-income Americans, and here in the House, we, as Democrats, have proposed and twice passed legislation that would prevent the AMT from coming down on 23 million taxpayers for whom it was never intended, without increasing the deficit. That's important to us as Democrats, which is why we believe in the Pay-Go principle. Last month, we passed a bill showing that you can patch the AMT, comply with Pay-Go, and not add to the deficit or to the tax burden of middle-income Americans.

We were not the only one proposing such a solution. In February 2006, the Director of OMB, Josh Bolten, testified that the Bush Administration believed the AMT ''can be corrected in the context of overall revenue neutral tax reform.'' In February 2007, OMB Director Rob Portman said: ''Our budget assumes that

we will have a revenue neutral correction to AMT.'' And in March 2007, Hank Paulson told us the same.

But what the Bush administration proposed, they have not supported. Their counterparts in Congress voted down in the Senate an AMT fix consistent with Pay-Go, and forced the issue before us, an AMT patch that works for one year, but adds $50 billion to the deficit.

We all agree that we must stop the AMT from coming down on 23 million middle-income taxpayers. That's why I and most of this House voted twice to fix the AMT the right way, the way the Bush administration once itself supported, with offsets that kept the fix from worsening the deficit.

As chairman of the Budget Committee, I proposed an alternative idea, consistent with Pay-Go. What I proposed was that we postpone designation of the offsets necessary to keep this bill deficit-neutral until such time as we dealt with extension of expired or expiring tax deductions, such as the research and experimentation tax credit. At that point, we would require that the offsets for this bill be passed before any such deductions, credits, exemptions, or preferences be extended.

This idea won support among many of my caucus, including our leadership, but in the end, not enough support to warrant its being offered. I regret that it was not, but I would remind everyone that this bill only buys one year of absolution. The same issue, the impact of the AMT on middle-income taxpayers, will have to be addressed again within months as we prepare and implement the budget resolution for fiscal year 2009. I hope we take a page from this year's experience and fix the AMT the right way next year, without impacting middle-income taxpayers, but also without impacting the deficit.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New York (Mr. RANGEL) that the House suspend the rules and concur in the Senate amendment to the bill, H.R. 3996.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. MCCRERY. Madam Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

Pursuant to clause 8 of rule XX, this 15-minute vote on the motion to suspend on H.R. 3996 will be followed by 5-minute votes on the motion to suspend on S. 2499 and the motion to suspend on H.R. 4040.

The vote was taken by electronic device, and there were—yeas 352, nays 64, not voting 17, as follows:

[Roll No. 1183]

YEAS—352

Abercrombie
Ackerman
Aderholt
Akin
Alexander
Allen
Altmire
Arcuri
Baca
Bachmann
Bachus
Baker
Baldwin
Barrett (SC)
Barrow
Bartlett (MD)
Barton (TX)
Bean
Berkley
Berman
Biggert
Bilbray
Bilirakis
Bishop (GA)
Bishop (NY)
Bishop (UT)
Blackburn
Blumenauer
Blunt
Boehner
Bonner
Bono
Boozman
Boren
Boswell
Boucher
Boustany
Brady (PA)
Brady (TX)
Braley (IA)
Broun (GA)
Brown (SC)
Brown, Corrine
Brown-Waite, Ginny
Buchanan
Burgess
Burton (IN)
Buyer
Calvert
Camp (MI)
Campbell (CA)
Cannon
Cantor
Capito
Carnahan
Carney
Carter
Castle
Chabot
Clarke
Clay
Cleaver
Coble
Cohen
Cole (OK)
Conaway
Conyers
Courtney
Crenshaw
Crowley
Culberson
Cummings
Davis (AL)
Davis (CA)
Davis (IL)
Davis (KY)
Davis, David
Davis, Tom
Deal (GA)
DeGette
DeLauro
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dicks
Dingell
Donnelly
Doolittle
Doyle
Drake
Dreier
Duncan
Edwards
Ehlers
Ellison
Ellsworth
Emerson
Engel
English (PA)
Eshoo
Etheridge
Everett
Fallin
Farr
Fattah
Feeney
Ferguson
Filner
Flake
Forbes
Fortenberry
Fossella
Foxx
Frank (MA)
Franks (AZ)
Frelinghuysen
Gallegly
Garrett (NJ)
Gerlach
Giffords
Gillibrand
Gingrey
Gohmert
Gonzalez
Goode
Goodlatte
Granger
Graves
Green, Al
Grijalva
Hall (NY)
Hall (TX)
Hare
Hastings (WA)
Hayes
Heller
Hensarling
Herger
Higgins
Hinchey
Hinojosa
Hirono
Hobson
Hodes
Hoekstra
Holden
Holt
Honda
Hulshof
Hunter
Inglis (SC)
Inslee
Israel
Issa
Jackson (IL)
Jackson-Lee (TX)
Johnson (GA)
Johnson (IL)
Johnson, Sam
Jones (NC)
Jones (OH)
Jordan
Kagen
Kaptur
Keller
Kennedy
Kildee
Kilpatrick
King (IA)
King (NY)
Kingston
Kirk
Klein (FL)
Kline (MN)
Knollenberg
Kuhl (NY)
LaHood
Lamborn
Lampson
Langevin
Lantos
Latham
LaTourette
Latta
Lee
Levin
Lewis (CA)
Lewis (GA)
Lewis (KY)
Linder
Lipinski
LoBiondo
Loebsack
Lofgren, Zoe
Lowey
Lucas
Lungren, Daniel E.
Lynch
Mack
Mahoney (FL)
Maloney (NY)
Manzullo
Marchant
Markey
Marshall
Matsui
McCarthy (CA)
McCarthy (NY)
McCaul (TX)
McCotter
McCrery
McGovern
McHenry
McHugh
McIntyre
McKeon
McMorris Rodgers
McNerney
Meeks (NY)
Mica
Miller (FL)
Miller (MI)
Miller (NC)
Mitchell
Mollohan
Moore (WI)
Moran (KS)
Murphy (CT)
Murphy, Tim
Murtha
Musgrave
Myrick
Nadler
Napolitano
Neal (MA)
Neugebauer
Nunes
Oberstar
Olver
Pallone
Pascrell
Payne
Pearce
Pence
Perlmutter
Peterson (PA)
Petri
Pickering
Pitts
Platts
Poe
Pomeroy
Porter
Price (GA)
Pryce (OH)
Putnam
Radanovich
Rahall
Ramstad
Rangel
Regula
Rehberg
Reichert
Renzi
Reyes
Reynolds
Richardson
Rodriguez
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Roskam
Rothman
Roybal-Allard
Royce
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Sali
Sarbanes
Saxton
Schakowsky
Schiff
Schmidt
Schwartz
Scott (GA)
Sensenbrenner
Serrano
Sessions
Sestak
Shadegg
Shays
Shea-Porter
Shimkus
Shuster
Simpson
Sires
Skelton
Slaughter
Smith (NE)
Smith (NJ)
Smith (TX)
Snyder
Solis
Souder
Space
Spratt
Stearns
Sullivan
Sutton
Tancredo
Tauscher
Terry
Thompson (MS)
Thornberry
Tiahrt
Tiberi
Tierney
Towns
Tsongas
Turner
Udall (CO)
Udall (NM)
Upton
Van Hollen
Velázquez
Visclosky
Walberg
Walden (OR)
Walsh (NY)
Wamp
Wasserman Schultz
Waters
Watson
Weiner
Weldon (FL)
Westmoreland
Whitfield (KY)
Wicker
Wilson (NM)
Wilson (OH)
Wilson (SC)
Wittman (VA)
Wolf
Wu
Wynn
Yarmuth
Young (AK)
Young (FL)

NAYS—64

Andrews
Baird
Becerra
Berry
Boyd (FL)
Boyda (KS)
Butterfield
Capps
Capuano
Cardoza
Castor
Chandler
Clyburn
Cooper
Costa
Costello
Cramer
Cuellar
Davis, Lincoln
DeFazio
Delahunt
Doggett
Emanuel
Gordon
Green, Gene
Gutierrez
Harman
Herseth Sandlin
Hill
Hoyer
Kanjorski
Kind
Larsen (WA)
Larson (CT)
Matheson
McCollum (MN)
McDermott
Meek (FL)
Melancon
Michaud
Miller, George
Moore (KS)
Moran (VA)
Murphy, Patrick
Obey
Pelosi
Peterson (MN)
Price (NC)
Ross
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Scott (VA)
Sherman
Shuler
Smith (WA)
Stark
Stupak
Tanner
Taylor
Walz (MN)
Watt
Waxman
Welch (VT)

NOT VOTING—17

Cubin
Gilchrest
Hastings (FL)
Hooley
Jefferson
Jindal
Johnson, E. B.
Kucinich
McNulty
Miller, Gary
Ortiz
Pastor
Paul
Thompson (CA)
Weller
Wexler
Woolsey

□ 1619

Messrs. BECERRA, GUTIERREZ, BUTTERFIELD, CLYBURN, and WAXMAN, and Ms. MCCOLLUM of Minnesota changed their vote from ''yea'' to ''nay.''

Mr. KAGEN and Ms. LEE changed their vote from ''nay'' to ''yea.''

So (two-thirds being in the affirmative) the rules were suspended and the Senate amendment was concurred in.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

RECOGNIZING JIM OLIVER ON HIS RETIREMENT FROM THE HOUSE

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

Mr. BOEHNER. Mr. Speaker, we are very fortunate, as Members of Congress, to rely on the services of so many dedicated staffers who help all of us get our job done and keep this process here moving. One of those staffers is someone who I think is familiar to Members on both sides of the aisle.

Jim Oliver is the assistant manager of the Republican cloakroom. He has served in that position for some 21 years. He served for 30 years as an employee of the House, having first come here 40 years ago as a page.

Jim, as we all know, is a solid professional. He is patient, he is humble, and he always seems to have the right answer no matter what the question is.