1,300 medical articles and has performed over 60,000 cardiovascular procedures. He is a beloved educator, so much so that in 1976, his students across the globe worked together to establish the Michael E. DeBakey International Surgical Society in his honor.

Dr. DeBakey has received numerous awards for his work, including the Presidential Medal of Freedom in 1969 and the National Medal of Science, which was awarded to him by the late President Ronald Reagan in 1987.

I am extremely pleased that this bill will enable us to bestow another honor upon Dr. DeBakey as he receives the Congressional Gold Medal in the Rotunda of the United States Capitol.

Mr. BRADY of Pennsylvania. Mr. Speaker, would the gentleman yield?

Mr. EHLERS. Mr. Speaker, I yield to the gentleman from Pennsylvania.

Mr. BRADY of Pennsylvania. Mr. Speaker, the concurrent resolution provides for the use of the Capitol Rotunda to award the Congressional Gold Medal, and I support the resolution.

Mr. Speaker, Dr. Michael DeBakey is a pioneer in the field of heart surgery and research. Dr. DeBakey honed his skills as an Army doctor during World War II. While chairman of the Department of Surgery at the Baylor College of Medicine, Dr. DeBakey performed the first heart bypass surgery. He has saved countless lives.

Dr. DeBakey has received a Presidential Medal of Freedom and the National Medal of Science, as well as awards from the American Medical Association, the American Heart Association, and the Academy of Surgical Research.

We are honored to authorize the use of the Capitol Rotunda to present Dr. DeBakey with the Congressional Gold Medal, and again, I thank the gentleman from Michigan for his support.

Mr. EHLERS. Mr. Speaker, I withdraw my reservation of objection.

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

There was no objection.

The text of the Senate concurrent resolution is as follows:

S. CON. RES. 71

Resolved by the Senate (the House of Representatives concurring),

SECTION 1. USE OF THE ROTUNDA OF THE CAPITOL FOR THE PRESENTATION OF THE CONGRESSIONAL GOLD MEDAL.

The rotunda of the United States Capitol is authorized to be used on April 23, 2008, for the presentation of the Congressional Gold Medal to Michael Ellis DeBakey, M.D. Physical preparations for the conduct of the ceremony shall be carried out in accordance with such conditions as may be prescribed by the Architect of the Capitol.

The Senate concurrent resolution was concurred in.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. BRADY of Pennsylvania. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks in the RECORD on the concurrent resolution just considered.

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

There was no objection.

□ 1500

PROVIDING FOR CONSIDERATION OF H.R. 5719, TAXPAYER ASSISTANCE AND SIMPLIFICATION ACT OF 2008

Ms. SUTTON. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 1102 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 1102

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 5719) to amend the Internal Revenue Code of 1986 to conform return preparer penalty standards, delay implementation of withholding taxes on government contractors, enhance taxpayer protections, assist low-income taxpayers, and for other purposes. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions of the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

SEC. 2. During consideration of H.R. 5719 pursuant to this resolution, notwithstanding the operation of the previous question, the Chair may postpone further consideration of the bill to such time as may be designated by the Speaker.

The SPEAKER pro tempore. The gentlewoman from Ohio is recognized for 1 hour.

Ms. SUTTON. For the purpose of debate only, I yield the customary 30 minutes to the gentleman from Texas (Mr. SESSIONS). All time yielded during consideration of the rule is for debate only.

GENERAL LEAVE

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

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from Ohio?

There was no objection.

Ms. SUTTON. I yield myself such time as I may consume.

Mr. Speaker, H. Res. 1102 provides for consideration of H.R. 5719, the Taxpayer Assistance and Simplification Act of 2008, under a closed rule. The rule provides for 1 hour of debate on the bill controlled by the Committee on Ways and Means.

Mr. Speaker, today, April 15, is Tax Day, which has long been a source of stress and anxiety for many working families. However, today we will bring good news. We will consider legislation that will alleviate many of the tax-related difficulties Americans face today and throughout the year. This legislation will streamline the tax filing process for individuals and businesses as well as improve IRS customer service and strengthen privacy protections.

The Taxpayer Assistance and Simplification Act is also fully paid for by ensuring funds from tax-advantaged health savings accounts will be used for qualified health care expenses, and by temporarily delaying a withholding requirement on government payments to contractors.

It also contains provisions to strengthen the integrity of the Tax Code, making it simpler and fairer for all Americans. It eliminates incentives for U.S. companies to outsource work by ensuring they cannot escape paying employment taxes on government workers.

In addition, this legislation will also prevent thousands of elderly and disabled individuals from owing employment taxes for in-home care workers provided through State and local government programs.

This legislation also improves IRS service and outreach to low-income taxpayers in several ways. First, it allows IRS employees to refer taxpayers requiring assistance with tax cases to qualified low-income taxpayer clinics. It also requires that the IRS notify taxpayers of their potential eligibility for the Earned Income Tax Credit, which has been the largest need-based, anti-poverty program in the United States, lifting millions of Americans out of poverty every single year.

GAO estimates that in 2004, Americans failed to claim $8 billion in earned income tax credits, hundreds of millions of dollars in my home State of Ohio alone. These credits have the potential to help strengthen families and their financial security while also benefiting our communities at large by stimulating local economic development and job growth. And in order to ensure that eligible families can continue to take advantage of the earned income tax credit, this legislation authorizes an annual $10 million grant to Volunteer Income Tax Assistance, or VITA, programs. VITA provides free assistance to qualified low-income taxpayers, thanks to these grants as well as the assistance of dedicated volunteers across the country.

The availability of these valuable services makes it unnecessary for working families to turn to high-cost tax preparers and unscrupulous organizations engaging in predatory practices like offering what is called ''Refund Anticipation Loans.''

The Taxpayer Assistance and Simplification Act also includes several

provisions to strengthen privacy protections and government accountability. Importantly, it prohibits the IRS from providing individual taxpayer information to private entities employing predatory loan tactics. And it requires the IRS to notify taxpayers of suspected identity theft and fraud. It also takes the important step of repealing the authority of the IRS to contract with private debt collection agencies.

Mr. Speaker, there is no duty more central to the functioning of the Federal Government than the collection of its revenue. But under the Bush Administration, this inherently governmental responsibility has been farmed out to private collectors who keep up to 25 percent of the tax revenues they collect. The program has caused confusion and aggravation for many taxpayers because these private debt collectors frequently demand sensitive personal information without revealing the nature of their phone calls, as was documented in a Ways and Means Committee hearing last year.

In addition, the operations of private contractors are not held to the same standard of transparency as required of the Federal Government. There is the danger that sensitive personal information could be compromised through careless handling of these cases without accountability. The Taxpayer Advocate Service has reported over 1,500 complaints related to this program. And not only are there serious privacy and service issues, but the promised cost savings of the private debt collection program has simply not materialized. One needs to look no further than a headline on the front page of today's Washington Post that proclaims, ''Collectors Cost IRS More Than They Raise.''

Private debt collectors are also less efficient than the IRS. As the IRS Taxpayer Advocate Service points out, the Department of the Treasury estimates that private collection agencies collect $4 for every dollar it invests in tax collection efforts, but every dollar invested in IRS collections yields five times that amount.

The downside of continuing to outsource the duties of the Internal Revenue Service clearly outweigh any benefits. It's just another disturbing example of a poor governmental function being outsourced to private contractors with subpar results and a lack of transparency and accountability. It is a waste of taxpayer resources, and it is about time that we eliminated the IRS's authority to outsource this government responsibility.

The Taxpayer Assistance and Simplification Act improves government accountability and makes the Tax Code simpler and fairer for all Americans. I urge my colleagues to support this rule and the underlying legislation.

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

Mr. SESSIONS. Mr. Speaker, I rise in opposition to this 52nd closed rule of the 110th Congress, a new record for the United States Congress. And I oppose, also, the underlying legislation which would have been passed by this House in a bipartisan fashion without the inclusion of two partisan and controversial measures that have already drawn veto threats from President Bush's senior advisers.

Mr. Speaker, I will insert a Statement of Administrative Policy for H.R. 5719 in the CONGRESSIONAL RECORD outlining the administration's oppositions to these two provisions.

STATEMENT OF ADMINISTRATION POLICY, H.R. 5719—TAXPAYER ASSISTANCE AND SIMPLIFICATION ACT OF 2008

(Rep. Rangel (D) New York and 16 cosponsors.)

The Administration strongly opposes H.R. 5719, the so-called ''Taxpayer Assistance and Simplification Act of 2008.'' The bill includes provisions that would impose new administrative burdens on the trustees of Health Savings Accounts (HSAs). These new burdens on HSA administrators are unnecessary for efficient tax administration, inconsistent with the flexibility purposely afforded HSAs at their inception, and could undermine efforts by employers, individuals, and insurers to reduce health care costs and improve health outcomes by empowering consumers to take greater control of health care decision-making. If H.R. 5719 were presented to the President with these provisions, his senior advisors would recommend he would veto the bill.

Also, the Administration strongly opposes the provisions of the bill that would repeal the current statutory authorization for the Internal Revenue Service (IRS) private debt collection program. As of February 2008, over 98,000 cases have been referred to contractors, representing over $910 million in delinquent accounts. Terminating this program would result in a loss of $578 million in revenue over the next ten years, according to Congress' Joint Committee on Taxation. These are tax dollars that are legally owed to the Government and are otherwise very unlikely to be collected by the IRS due to workload demands. As noted in previous Statements of Administration Policy, the Administration strongly opposes elimination of this program, which is not consistent with the Administration's commitment to a balanced approach toward improving taxpayer compliance and collecting outstanding tax liabilities. If H.R. 5719 were presented to the President with these provisions, his senior advisors would recommend that he veto the bill.

The first partisan provision unnecessarily included by our friends, the Democrats, in this otherwise noncontroversial measure would require all HSA account holders to verify independently the qualified nature of medical expenses for all withdrawals subject to those transactions not substantiated to income taxes.

In theory, it is extremely important to make sure that health savings accounts are being used for qualified medical expenses and not for everyday use. Unfortunately, this language takes the reporting process way too far and risks discouraging health savings accounts enrollment, limiting patient choice, and further burdening our banks and financial organizations with implementing the substantial requirements.

The current system requires that nonqualified withdrawals from a health savings account are subject to individual income taxes as well as a 10 percent penalty. If the Internal Revenue Service is not enforcing these penalties, it should be, and it would make sense that Congress would take the necessary steps to ensure the appropriate audits take place. Our constituents' health and our Nation's financial institutions should not suffer from the Federal Government's inefficiency.

The Joint Committee on Taxation has said that this provision would save money, though they are unable to determine how much savings would result from the newly captured penalties and taxes that make HSAs, health savings accounts, less attractive to consumers, in turn, giving them less health care choices.

I might add that HSAs are there to provide consumers that do not have the tax advantages that corporate employees have, it gives employees health care on a pretax basis and is very important to families across this country.

But consumers are not the only ones who would suffer. Introducing a new step of independent substantiation would increase costs for banks and account administrators. Should that happen, it is very possible that they will pass on these costs to employees, and ultimately, consumers.

Over the past several weeks, Democrats have loudly complained about the charges that banks and other commercial lending institutions pass on to their customers, yet provisions allow for the possibility of increasing those costs further when it now applies to an HSA. I think Members of this body should be opposed to that.

The other controversial and partisan provisions included in this legislation would revoke the Internal Revenue Service's authority to contract out collection authority for those small accounts that in the private sector would often be referred to as ''old and cold.'' In 2004, Congress gave the IRS the ability to utilize the best practices and advantages created by the private sector to address its growing backlog of unpaid debt. Today, it is estimated that $345 billion of these unpaid taxes exist, meaning that every year the average taxpayer who plays by the rules must pay an extra $2,700 to cover the taxes not paid for by these people who are not paying.

This new practice, which begins as a small pilot program that grows as it continues to succeed, is estimated to bring in approximately $2.2 billion in the first 10 years alone. And under this agreement, the IRS would get the first 25 cents of every dollar to hire new collections professionals, a provision that will have a positive, compound effect by helping to bring in even greater amounts of this uncollected revenue for the government in the future.

The program, even in its beginning stages and despite numerous attempts by the Democrat majority to kill it before it could succeed, has been hugely

successful, bringing in over $30 million worth of uncollected taxes. Mr. Speaker, that means that $30 million worth of taxes that the IRS chose not to collect has been brought in as a result of what these outside collectors have done. It has received a 98 percent rating from the IRS for regulatory and procedural accuracy as well as a 100 percent rating for professionalism. Additionally, less than 1 percent of the taxpayers contacted by these private agencies have filed complaints with the IRS, not one of which has been validated.

Despite this program's track record of success on behalf of taxpayers who play by the rules and pay their designated share, not to mention the increased revenues that it brings in to fund the Democrats' other new, big spending legislation, there are many opponents on the other side of the aisle that want to prevent it from continuing to work, supposedly to protect the dues of big government union bosses.

□ 1515

They have claimed, despite the fact that 40 out of the 50 States in America already contract out their services, that this is something that only the government can do. You don't have to take my word for it to be said that this is untrue. Even the nonpartisan Government Accounting Office found that ''the IRS may benefit from using private collectors . . . and it is reasonable to assume that the IRS could learn from their best practices as it works to resolve longstanding problems with its debt collection activities.''

As well, in July of 2007, over 51,667 ''cold cases'' that the IRS was incapable of collecting were given to private agencies, resulting in over 5,300 full repayments to the Treasury and almost 2,000 full agreements to repay these debts incrementally. This means that the government received over $24 million of gross revenue that it would not have otherwise received, which was about one-eighth of what it cost for these nonexisting services to be paid for.

In fact, the IRS has publicly stated that no government employee will lose his or her job as a result of this highly efficient private contracting. Instead, the IRS will benefit from the opportunity to focus their talent, expertise, and resources on higher priority, more complex cases.

Last night in the most-closed-Congress-in-history Rules Committee, I offered an amendment coauthored by my friend Congressman KEVIN BRADY of Texas to strike this unfortunate provision, which was unsurprisingly defeated by the Democrat majority along party lines.

I encourage all my colleagues to vote against this closed rule and the underlying legislation that includes these two provisions.

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

Ms. SUTTON. Mr. Speaker, before I yield, I'd just like to clarify for the record some of the things that have been presented.

The National Taxpayer Advocate, who is appointed by the Treasury Secretary, reported to Congress that ''the money spent on the IRS Private Debt Collection initiative is an inefficient use of government dollars.'' The Chief of the National Taxpayer Advocate Service testified that the IRS employees bring in $20 for every dollar IRS spends, whereas private debt collectors bring in only $4.

Mr. Speaker, at this time I yield 3 minutes to the distinguished gentlewoman from Connecticut (Ms. DELAURO).

Ms. DELAURO. Mr. Speaker, I rise to support the rule and the underlying legislation. The Taxpayer Assistance and Simplification Act is an important step toward a more straightforward, just tax system. I commend Chairman RANGEL for his tireless leadership.

Among other things, this bill will allow IRS employees to refer taxpayers needing assistance to qualified low-income taxpayer clinics, boost outreach, supporting the earned income tax credit. For so many families facing such great income insecurity during these difficult times, the EITC is a powerful initiative whose benefits reach our entire economy.

In particular, I want to recognize Representative ELLSWORTH and highlight this bill's Fair Tax Provision, rooted in our belief that no one, no one, should receive special privileges under our tax system. After all, what does it say about our Nation and our priorities when American companies like Kellog, Brown & Root, by far the largest contractor in Iraq, are allowed to take their Department of Defense dollars and filter them through offshore shell companies in order to avoid paying significant Social Security and Medicare taxes? It is my understanding that there are no other contractors in Iraq who are doing this.

KBR, which received a no-bid contract to rebuild Iraq's oil infrastructure and provides logistical support to the military, employs roughly 14,000 Americans in Iraq, and nearly all of them, approximately 10,500, are listed as employees of two Cayman Islands' shell companies, contracted by KBR solely to avoid paying payroll taxes for those workers.

And that means big cost savings passed on to a Defense Department that is contracted to reimburse KBR for all its labor costs while guaranteeing a profit, a Defense Department that is more than ready to look the other way as long as the bottom line works out in its favor. Indeed, the department knew KBR was shirking its responsibilities since 2004; yet they took no action. This kind of setup may mean a smaller price tag on any particular contract, but the long-term costs to the government and the taxpayer are far greater, $846 million over 10 years, according to the Joint Committee on Taxation. And the only one who really wins in the end is the company who gets the contract thanks to its unfair competitive advantage.

Mr. Speaker, these practices must end. This bill amends current law to treat foreign subsidies of U.S. companies under contract with the U.S. Government as American employers. And it changes the degree of common ownership to 50 percent, ensuring that more companies owing taxes are subject to the new law and greater transparency.

The SPEAKER pro tempore. The gentlewoman's time has expired.

Ms. SUTTON. Mr. Speaker, I yield an additional minute to the gentlewoman.

Ms. DELAURO. Mr. Speaker, it is unacceptable for the Department of Defense to pay for this war by doing business with a company that siphons money from its own workers and its own government, undermining the Social Security and the Medicare trust funds in the process. When tax dodgers try to avoid their responsibility, the American taxpayer suffers. This company should not be allowed to shirk their responsibilities and then be able to reap the rewards of very large Federal contracts. It is wrong. It should end. And we can no longer afford to look the other way.

I thank the gentlewoman for yielding.

Mr. SESSIONS. Mr. Speaker, I'm starting to get it. The IRS has a lot of work to do, and then as accounts become older because they don't get to those and they become 2, 3, 4, 5 years old but they are still debts that are owed this country, the IRS now, or at least we are led to believe this, would go collect that money when they hadn't done it their first 5 years.

Well, Mr. Speaker, it's not true. They will not go collect these accounts. They are old. And the point is it's still a debt that is owed to the United States Government. And that's where these private collectors come in. Private collectors that collect for at least 40 out of 50 States. Private collectors that have a 100 percent rating.

Mr. Speaker, what we're trying to say is that the IRS probably does do a good job with what it does do. But when it has not handled an account, it is unwise and bad for the taxpayer not to receive that money that is due from its services and from the taxes that took place, and that's what these collectors are all about. To say that they're not as efficient an outside collector as an IRS collector is silly because these cases are ones the IRS didn't want to handle in the first place.

Mr. Speaker, at this time I would like to yield 4 minutes to the gentleman from Georgia (Mr. GINGREY).

Mr. GINGREY. I thank the gentleman for yielding.

Mr. Speaker, I rise today in opposition to the rule and the underlying bill, H.R. 5719.

As we are all aware, today is April 15, and once again Americans from all

across this land and from all walks of life must fork over their hard-earned income to the IRS. So to ease the burden on the taxpayer, the House Democratic leadership, under a closed rule, no opportunity for amendment, brings up this so-called Taxpayer Assistance and Simplification Act.

However, Mr. Speaker, anyone who takes a good, hard look at the language in the bill, they might not think today is April 15 but rather April Fools Day. In fact, this legislation should really be entitled the ''Tax Evader Assistance and Simplification Act.''

For example, this legislation will provide assistance to those who just don't feel like paying their taxes by eliminating a successful debt collection program that my friend from Texas just mentioned. Instead of lowering taxes for hardworking Americans of over half a billion dollars, this majority would rather give a tax break to these tax evaders to the tune, Mr. Speaker, of about $600 million.

And, unfortunately, to pay for these tax-evader protections, this bill targets what? Health Savings Accounts and the millions of Americans who are trying to take control of their own health care decisions. This legislation will cost those Americans who use HSAs, as my children do, nearly $500 million. It effectively works to destroy market-based solutions in order to force government-run health care down the throats of the American people.

Mr. Speaker, I mentioned earlier that this bill makes today seem more like April Fools Day. Well, that moniker already belongs to April 1; so perhaps we can just call today ''Thank a Congressional Democrat Day.''

I would say to the American people if they are happy that this Congress today will basically give away $600 million to tax evaders, thank a congressional Democrat.

If they are happy with the fact that this Congress has done nothing to repeal the deplorable death tax, thank a congressional Democrat.

If they are happy with the fact that this Congress has refused time after time to extend the tax cuts of 2001 and 2003 when our economy needs it most, thank a congressional Democrat.

If they are happy with the fact this Congress has for 2 straight years passed budgets that included the largest tax increase in United States history, thank a congressional Democrat.

And if they look forward to the prospect of writing an even bigger check to the IRS next year than they did this year, well, you guessed it, they can thank a congressional Democrat.

Mr. Speaker, I again ask all my colleagues, Democrat and Republican, to oppose this rule so this bill can be amended to provide real assistance to the American taxpayer. But if this rule passes, I call upon them to oppose the underlying ''Tax Evader Protection and Simplification Act.''

Ms. SUTTON. Mr. Speaker, at this time I yield 1 minute to the distinguished gentlewoman from Arizona (Ms. GIFFORDS).

Ms. GIFFORDS. Mr. Speaker, I rise today to support moving forward with this legislation.

I was a former small business owner, and I understand the real costs of health care, health insurance, increasing year after year. It's my understanding that the health savings account provision is not going to increase the burden on employers. The bill does not intend for employers to be subject to any additional burdens or obligations. And what it simply does is it closes the tax gap by requiring HSA trustees to report amounts paid to individuals that are not identified with medical expenses. Furthermore, we are going to be asking the GAO to study the uses of distribution from the HSAs.

So I'm really pleased to know that we are ensuring that this provision does not negatively impact our business community.

Mr. SESSIONS. Mr. Speaker, I appreciate the gentlewoman from Arizona's letting us know about her understanding of what's happening.

What I would like to tell her is that a number of companies, including the National Association for the Self-Employed, National Association of Health Underwriters, National Association of Manufacturers, National Restaurant Association, National Retail Federation, National Taxpayers Union, Principal Financial Group, Retail Industry Leaders Association, Financial Services Roundtable, the HSA Council, the UnitedHealth Group, U.S. Chamber of Commerce, WellPoint, these people that employ people that utilize the HSA, are all saying it will have a negative impact upon the use of HSAs making it easier for individuals to get and have health care on a pretax basis.

Mr. Speaker, at this time I would like to yield 4 minutes to the gentleman from California (Mr. ROYCE).

□ 1530

Mr. ROYCE. Mr. Speaker, let me just make the observation that today is Tax Day, and effectively what we are doing to the American taxpayers is making them jump through more hoops. Certainly if they have an HSA, and the costs of this program are projected to be about a half a billion dollars a year, what we are going to be doing, what we are doing in bringing this bill to the floor, is enacting burdensome bureaucratic regulations that are going to undermine those health savings accounts which have been proven successful at slowing the growth of health costs and cutting insurance premiums for millions of individuals and small businesses. And my colleague has just listed all the business groups that are opposed to this legislation.

The question I guess I have is in the last session, we had a largely bipartisan bill that the Republicans put forward, with Democratic support, 407–7 it passed. But now we have this provision dropped into this bill that cripples health savings accounts. Now I know we have a philosophical difference of opinion on whether we want to keep health care private and do it through the marketplace, or whether we want to have a government nationalization and takeover of health care. What I am sharing with you is if you cripple HSAs in this way, I guess you do build momentum for a government takeover of health care. But that is not going to make savings for the American consumers.

HSAs are effective in reducing costs for the consumer. And I have got to tell you, these new burdens are unnecessary. They are inefficient. They are inconsistent with the flexibility purposely afforded HSAs at their inception. These provisions undermine efforts by employers, individuals and insurers to reduce health care costs and improve health outcomes.

How is it possible that we are going to consider a program here where it will take longer to receive reimbursements and will require individuals to come up with money out of their own pocket, potentially hundreds of dollars, on occasion $1,000 or so, at one time under this new proposal?

I just think that this new step of independent substantiation frankly helps only one company, or a very limited number of companies who offer such bureaucratic systems and imposes costs on all of the rest. This is going to increase the costs for the banks, for the account administrators, and for the individual who uses them. And it is going to be passed on to the consumers.

So we do complain about the charges which banks and other commercial lending institutions pass on to their customers. But why have this provision that is going to increase those costs on the consumer? This does not make sense. Health savings accounts were created to reduce the growth of health care costs. And they have achieved some noteworthy successes. But this bill is going to lead to increased health care costs for individuals by crippling HSAs. Don't taxpayers have enough to worry about on Tax Day?

I urge my colleagues to vote against this rule so we can fix this bill and provide a little relief to hardworking Americans on April 15.

Ms. SUTTON. Mr. Speaker, at this time, I yield 5 minutes to the distinguished gentleman from Georgia (Mr. SCOTT).

Mr. SCOTT of Georgia. This is an important bill and a timely bill. This is a bill that is due as a gift to the American people on this day which is referred to as Tax Day, April 15.

Now, Mr. Speaker, this bill simplifies the Tax Code. It also deals with antiharassment. It also deals with making sure that companies who do business in foreign lands are not using offshore accounts as scams to avoid paying their fair share of taxes.

And most importantly, Mr. Speaker, it deals with the simplification of the code and applies that to those people

who need it the most, because so many people, Mr. Speaker, are not even getting the advantages and getting their due from paying the taxes because of the fact that our Tax Code is so complicated. It is so complex. And this bill streamlines that.

Now let me take just a few minute to go through some very salient points. The Government Accountability Office estimates that Americans overpaid their taxes by over $1 billion a year because they failed to claim deductions. This bill deals with that. About a quarter of Americans who are eligible for the earned income tax credit failed to claim that due to its complexity.

But what this bill does, Mr. Speaker, is it makes the Tax Code simpler and fairer. It strengthens the IRS's outreach program to make sure that people know that they are entitled to the tax refunds and to payments earned under the earned income tax credit. As I mentioned, there are 25 percent of households who are eligible for the earned income tax credit in 1999 that did not even claim it. And working Americans may have lost out on approximately $8 billion. This bill corrects that.

And one of the most important measures of this bill, Mr. Speaker, is that the American people are tired of the harassment. They are tired of the phone calls, the abuse by these private collectors in which jobs are outsourced by the IRS to go collect the Federal debt. We have talked with the IRS. We have talked with the commissioner of the IRS. And he agrees with us that that can best be done not by outsourcing these jobs out, but by having the IRS employees collect that debt. Personal financial information of our American people is too precious and it is too confidential to be in the hands of private contractors on the outside.

And just very quickly, Mr. Speaker, we have foreign companies like KBR that are working and having millions of dollars of contracts servicing in Iraq. But they are using offshore accounts to hide that money to make sure that they do not have to pay the important taxes that go to Medicaid and to Medicare, not only not paying their fair share, Mr. Speaker, and hundreds of millions of dollars, but not even allowing their employees to qualify for Medicare and for Social Security. This bill corrects that.

And another important area, Mr. Speaker, is the new taxpayer protections against identity theft and tax fraud. It cracks down on misleading web sites that seek to get personal information by using their web sites and imitating and pretending that they are the IRS. Now Mr. Speaker, the American people are certainly fed up with being abused by these private collectors, being abused by these Web siters who are posing themselves as IRS agents.

This is a very important measure. I support this rule going forward. This is a very important bill, giving the taxpayers a due recognition, making the Tax Code simpler, and making sure it is fair for all. It is a good bill. I support this bill rule, and let's pass this bill and move it forward.

The SPEAKER pro tempore. The Chair will note that both sides have 13½ minutes remaining.

Mr. SESSIONS. Mr. Speaker, at this time, I would like to yield 4 minutes to the gentlewoman from Florida (Ms. GINNY BROWN-WAITE).

Ms. GINNY BROWN-WAITE of Florida. I thank the gentleman.

Mr. Speaker, I rise today in opposition to this closed rule. I am opposed because the majority continues to punish States without an income tax, States like Florida. Under the Republican leadership, Congress allowed States to once again allow their residents to deduct the State sales tax from their Federal income tax, just as other States are able to deduct their State income tax. My colleagues and I have repeatedly asked the chairman of the Ways and Means Committee to extend the deduction. But we have repeatedly been ignored.

As we all know, providing tax relief is a very important and effective way to stimulate our economy. Yet, the majority is choosing to pass a tax increase on to Floridians and residents of other States that only have a State sales tax.

Florida has the second highest foreclosure rate in America. And this, ladies and gentlemen, would increase taxes on people already stressing to pay their mortgage payments, and today being April 15, obviously, to rush down to the post office to pay their Federal income tax.

The Taxpayer Assistance and Simplification Act will not assist the average taxpayer nor simplify their tax burden. Even though the bill is being considered today, I haven't had a single constituent contact me in support of this measure. I have, however, had some pretty upset constituents come in about the fact that this is going to be the last year that they can deduct the sales tax on their Federal income tax.

Instead of heading off their requests, the majority is passing this bill under a closed rule, disallowing Members to help our cash-strapped constituents. The majority should really be ashamed of what they are doing today.

I urge all Members to vote against this rule and also the underlying bill.

Ms. SUTTON. Mr. Speaker, at this time, I yield 2 minutes to the distinguished gentleman from Indiana, (Mr. ELLSWORTH).

Mr. ELLSWORTH. Mr. Speaker, I thank the gentlelady for recognizing me and yielding.

Mr. Speaker, I rise today in support of the Taxpayer Assistance and Simplification Act that is before us today. As everyone knows, it is April 15, Tax Day. No one likes paying taxes. But what folks really hate is when they have to pay more because bad actors are gaming the system and not paying their fair share. In fact, recent reports in the Boston Globe has shown that some government contractors have been using offshore Cayman Islands places, tax havens, to avoid paying their payroll taxes that they owe. A few weeks ago, I introduced the Fair Share Act to put a stop to this abuse, and I am proud to have this legislation included as part of today's important bill.

My constituents back in the Eighth District of Indiana don't want to pay even more taxes to shore up programs like Social Security and Medicare because companies who receive billions of dollars from this very government are exploiting the tax system today.

I urge my colleagues to support this bill and send a strong message that Congress is not going to stand by and let contractors cheat their workers, cheat the government or the American taxpayers.

Mr. SESSIONS. Mr. Speaker, we will reserve our time.

Ms. SUTTON. Mr. Speaker, I would inquire of the gentleman from Texas if he has any remaining speakers.

Mr. SESSIONS. I appreciate the gentlewoman asking. At this time, I do not have any additional speakers other than my close.

Ms. SUTTON. Mr. Speaker, I am the last speaker on this side, so I'll reserve my time until the gentleman has closed on his side and yielded back his time.

Mr. SESSIONS. I thank the gentlewoman.

Mr. Speaker, as every American taxpayer is acutely aware, today is Tax Day, or the final day for individuals and families to file taxes without incurring financial penalties.

This is not to be confused with Tax Freedom Day, which the Tax Freedom Foundation has defined as the day on which the average American has finally earned enough money to pay this year's tax obligations at the Federal, State and local level, which won't arrive this year until next week, April 23.

In recognition of these two important days on every taxpayer calendar, today I will be asking each of my colleagues to vote ''no'' on the previous question to this rule. If this previous question is defeated, I will amend the rule to make it in order for the House to consider H.R. 2734, a bill offered by my friend, the gentleman from Michigan, Congressman TIM WALBERG.

This legislation repeals the sunset date of the 2001 Economic Growth and Tax Relief Reconciliation Act and makes the tax reductions enacted by that act permanent. Let me say that again in regular English. That means that we will make the tax cuts permanent to make sure that all these hardworking taxpayers that we are talking about won't have to pay an increase of taxes because the new Democrat majority wants tax increases for every single taxpayer in this country.

Today is an opportunity where we can make those tax cuts permanent to

make sure that our Tax Code encourages not only employers, but employees, and to grow our economy. It also repeals the termination date for provisions of the 2003 Jobs and Growth Tax Relief Reconciliation Act of 2003, thereby reducing income tax rates on dividends and capital gains. It amends the Internal Revenue Code to make permanent the tax deduction for State and local sales taxes, the tax deduction for tuition and related expenses, the increased expensing allowance for small business assets and related provisions, and the tax credit for increasing research activities.

□ 1545

In summary, I would just say this, that what it will do is to maintain in a time of uncertainty the ability for America to continue to grow jobs, which means that America can compete globally. On the other hand, if you are for tax increases, if you want to tax taxpayers more, just simply vote with the Democrat majority.

Finally, it expresses the sense of the House of Representatives and the Committee on Ways and Means that they should report legislation on or before the end of the year to simplify the Federal income tax system.

Mr. Speaker, I can think of a no more fitting action for Congress during the week between Tax Day and Tax Freedom Day to provide this kind of certainty to the American taxpayer.

By voting ''no'' on the previous question, Members will not be voting to kill or delay this debt relief legislation. They will simply be voting to provide tax relief to Americans as they provide debt relief the same day to the world's poorest countries. I encourage all of my colleagues on both sides of the aisle to vote ''no'' on the previous question.

Mr. Speaker, on behalf of taxpayers who want to continue economic growth in America, I say let's vote to make the tax cuts permanent.

AMENDMENT TO H. RES. 1102 OFFERED BY MR. SESSIONS OF TEXAS

At the end of the resolution, add the following:

SEC. 3. That immediately upon the adoption of this resolution the House shall, without intervention of any point of order, consider the bill (H.R. 2734) to make the Economic Growth and Tax Relief Reconciliation Act of 2001 and certain other tax benefits permanent law. All points of order against the bill are waived. The bill shall be considered as read. The previous question shall be considered as ordered on the bill and any amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) an amendment in the nature of a substitute if offered by Representative Rangel of New York, which shall be considered as read and shall be separately debatable for 40 minutes equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

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

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Democratic majority agenda and a vote to allow the opposition, at least for the moment, to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives, (VI, 308–311) describes the vote on the previous question on the rule as ''a motion to direct or control the consideration of the subject before the House being made by the Member in charge.'' To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that ''the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition'' in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R–Illinois) said: ''The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition.''

Because the vote today may look bad for the Democratic majority they will say ''the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution. . . . [and] has no substantive legislative or policy implications whatsoever.'' But that is not what they have always said. Listen to the definition of the previous question used in the Floor Procedures Manual published by the Rules Committee in the 109th Congress, (page 56). Here's how the Rules Committee described the rule using information from Congressional Quarterly's ''American Congressional Dictionary'': ''If the previous question is defeated, control of debate shifts to the leading opposition member (usually the minority Floor Manager) who then manages an hour of debate and may offer a germane amendment to the pending business.''

Deschler's Procedure in the U.S. House of Representatives, the subchapter titled ''Amending Special Rules'' states: ''a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate.'' (Chapter 21, section 21.2) Section 21.3 continues: Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon.''

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Democratic majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

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

Ms. SUTTON. Mr. Speaker, the Taxpayer Assistance and Simplification Act of 2008 is a strong pro-taxpayer bill that adopts legislative recommendations and tackles many of the most serious problems detailed in the National Taxpayer Advocate's Report to Congress.

In this weakening economy, America's working families will face many challenges in the months ahead and we in Congress need to do what we can to help. This legislation will streamline the tax filing process and ease the burden of tax law compliance, it will ensure that we are good stewards of taxpayer funds by eliminating unnecessary and wasteful programs that compromise the integrity of our governmental functions, and it makes the Tax Code simpler and fairer by eliminating unduly burdensome compliance requirements and providing commonsense solutions.

I am proud, Mr. Speaker, to support this legislation, because it makes the needs of working Americans a priority.

Mr. UDALL of Colorado. Mr. Speaker, I support ordering the previous question because I think the House should proceed to considering H.R. 5719, the Taxpayer Assistance and Simplification Act, without unnecessary delay.

Some have urged that Members oppose ordering the previous question so that the House could consider legislation to make permanent all the tax cuts the Bush Administration pushed through Congress in 2001.

I supported some of those reductions, but opposed others, and am not convinced that they should all be made permanent. But in any event, they will remain in effect until 2010. There is no need for us to consider today which should be extended, either as they stand or in modified form. I think instead we should proceed to the debate on H.R. 5719, and so I am voting to order the previous question.

Ms. JACKSON-LEE of Texas. Mr. Speaker, I rise today in support of H. Res. 1102, the Rule to Consider H.R. 5719, "Taxpayer Assistance and Simplification Act of 2008". This legislation, introduced by Chairman CHARLES B. RANGEL (D–NY) and Oversight Subcommittee Chairman JOHN LEWIS (D–GA), modernizes Internal Revenue Service functions to make filing taxes simpler while improving outreach to taxpayers.

This Rule allows considerations:

SUMMARY OF H.R. 5719

Key provisions included in H.R. 5719 as agreed to by the Committee would eliminate the special requirements for individuals to keep detailed records of calls made on employer-provided cell phones; delay for one year the imposition of a three-percent withholding requirement on government payments for goods and services made after December 31, 2010; stops federal contractors from using foreign subsidiaries to evade Social Security and other employment taxes; make the administrators of state and local government programs liable for paying the employment taxes on amounts paid by government programs to in-home care workers provided to elderly and disabled persons; repeal the IRS's authority to use private debt collection companies to collect Federal taxes; prohibit the misuse of Department of the Treasury names and symbols in misleading websites and "phishing" schemes; protect low-income taxpayers by prohibiting IRS debt indicators for predatory

refund anticipation loans, allowing IRS employees to refer taxpayers to qualified low-income taxpayer clinics, and authorizing funding for Volunteer Income Tax Assistance, "VITA" programs, and require the IRS to notify taxpayers if it suspects theft of a taxpayer's identity.

PROGRAMS FOR THE BENEFIT OF LOW-INCOME TAXPAYERS

There are parts of this tax bill that help the working poor and our elderly, making this tax bill truly live up to its name of being one of Taxpayer Assistance—not just give a credit to the top 2% of Americans.

This bill would authorize an annual $10 million grant for Volunteer Income Tax Assistance, "VITA" programs, increasing the annual aggregate limitation authorized on grants to qualified low-income taxpayer clinics to $10 million.

This bill would allow IRS employees to refer taxpayers needing assistance with tax cases to qualified low-income taxpayer clinics so they can get the help they need. Many people are struggling with how to manage complicated tax cases when they can barely afford to pay their mortgage. This portion of the bill will alleviate the fear that is sometimes associated with IRS tax cases particularly among people who cannot afford legal counsel.

ELDERLY AND DISABLED INDIVIDUALS RECEIVING IN-HOME CARE

This bill would make the administrators of state and local government programs liable for paying the employment taxes on amounts paid by government programs to in-home care workers provided to elderly and disabled persons. This is yet another provision of the bill that benefits our most vulnerable populations.

CONCLUSION

Mr. Speaker I urge my colleagues on both sides of the aisle to allow for full consideration of this bill by supporting H. Res. 1102, the Rule providing for consideration of the Taxpayer Assistance and Simplification Act of 2008. I fully support what Representative RANGEL and the Committee on Ways and Means has done to alleviate some of the burden on taxpayers.

AMENDMENT OFFERED BY MS. SUTTON

Ms. SUTTON. Mr. Speaker, I offer an amendment to the rule which I have placed at the desk.

The Clerk read as follows:

Amendment offered by Ms. SUTTON:

Add at the end the following new sections:

SEC. 3. Notwithstanding any other provision of this resolution, the amendment considered as adopted under the first section of this resolution shall be modified as specified in section 4.

SEC. 4. The modification referred to in section 3 is as follows:

Page 21, line 26, insert ''as related to account beneficiary substantiation requirements'' after ''flexible spending arrangements''.

Add at the end the following new section:

SEC. 20. GAO STUDY ON HEALTH SAVINGS ACCOUNTS.

(a) IN GENERAL.—The Comptroller General of the United States shall conduct a study of the use of distributions from health savings accounts.

(b) SUBMISSION OF REPORT.—Not later than 1 year after the date of the enactment of this Act, the Comptroller General shall submit a report on the findings of the study conducted under subsection (a) and shall include therein recommendations (if any) relating to such findings. The report shall be submitted to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.

Ms. SUTTON. Mr. Speaker, I move the previous question on the amendment and on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. SESSIONS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on ordering the previous question will be followed by 5-minute votes on agreeing to the amendment to House Resolution 1102, if ordered; adopting House Resolution 1102, if ordered; and suspending the rules with respect to H.R. 5036.

The vote was taken by electronic device, and there were—yeas 220, nays 196, not voting 15, as follows:

[Roll No. 186]

YEAS—220

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

NAYS—196

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

NOT VOTING—15

Blunt
Capuano
Culberson
Delahunt
Gohmert
Honda
LoBiondo
Mack
Meek (FL)
Pallone
Pascrell
Peterson (PA)
Richardson
Rush
Wilson (NM)

□ 1612

Messrs. LAMBORN, McHENRY and STEARNS changed their vote from ''yea'' to ''nay.''

Mr. HIGGINS changed his vote from ''nay'' to ''yea.''

So the previous question was ordered.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the amendment offered by the gentlewoman from Ohio (Ms. SUTTON).

The amendment was agreed to.

The SPEAKER pro tempore. The question is on the resolution, as amended.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

RECORDED VOTE

Mr. SESSIONS. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

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

The vote was taken by electronic device, and there were—ayes 222, noes 195, not voting 14, as follows:

[Roll No. 187]

AYES—222

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

NOES—195

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

NOT VOTING—14

Capuano
Culberson
Delahunt
Gohmert
Gutierrez
Honda
LoBiondo
Mack
Pallone
Pascrell
Peterson (PA)
Richardson
Rush
Wilson (NM)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised 2 minutes are left.

□ 1620

So the resolution, as amended, was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

EMERGENCY ASSISTANCE FOR SECURE ELECTIONS ACT OF 2008

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and agree to the bill, H.R. 5036, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from California (Ms. ZOE LOFGREN) that the House suspend the rules and pass the bill, H.R. 5036, as amended.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 239, nays 178, not voting 14, as follows:

[Roll No. 188]

YEAS—239

Abercrombie
Ackerman
Allen
Altmire
Andrews
Arcuri
Baca
Baird
Baldwin
Barrow
Bean
Becerra
Berkley
Berman
Berry
Bishop (GA)
Bishop (NY)
Blumenauer
Boren
Boswell
Boucher
Boyd (FL)
Boyda (KS)
Brady (PA)
Braley (IA)
Brown, Corrine
Buchanan
Butterfield
Capps
Cardoza
Carnahan
Carney
Carson
Castor
Chabot
Chandler
Clarke
Clay
Cleaver
Clyburn
Cohen
Cole (OK)
Conyers
Cooper
Costa
Costello
Courtney
Cramer
Crowley
Cuellar
Cummings
Davis (AL)
Davis (CA)
Davis (IL)
Davis, Lincoln
Davis, Tom
DeFazio
DeGette
DeLauro
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dicks
Dingell
Doggett
Donnelly
Doyle
Edwards
Ellison
Ellsworth
Emanuel
Engel
Eshoo
Etheridge
Farr
Fattah
Filner
Foster
Frank (MA)
Gerlach
Giffords
Gillibrand
Gonzalez
Gordon
Green, Al
Green, Gene
Grijalva
Gutierrez
Hall (NY)
Hare
Harman
Hastings (FL)
Heller
Herseth Sandlin
Higgins
Hill
Hinchey
Hinojosa
Hirono
Hodes
Holden
Holt
Hooley
Hoyer
Inslee
Israel
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Johnson (GA)
Johnson, E. B.
Jones (OH)
Kagen
Kanjorski
Kaptur
Kennedy
Kildee
Kilpatrick
Kind
Klein (FL)
Lampson
Langevin
Larsen (WA)
Larson (CT)
Lee
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowey
Lynch
Mahoney (FL)
Maloney (NY)
Markey
Marshall
Matheson
Matsui
McCarthy (NY)
McCollum (MN)
McDermott
McGovern
McIntyre
McNerney
McNulty
Meek (FL)
Meeks (NY)
Melancon
Michaud
Miller (NC)
Miller, George
Mitchell
Mollohan
Moore (KS)
Moore (WI)
Moran (VA)
Murphy (CT)
Murphy, Patrick
Murphy, Tim
Murtha
Musgrave
Nadler
Napolitano
Neal (MA)
Oberstar
Obey
Olver
Ortiz
Pastor
Payne
Perlmutter
Peterson (MN)
Pomeroy
Porter
Price (NC)
Ramstad
Reyes
Rodriguez
Ros-Lehtinen
Ross
Rothman
Roybal-Allard
Ruppersberger
Ryan (OH)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schwartz
Scott (GA)
Scott (VA)
Serrano
Sestak
Shays
Shea-Porter
Sherman
Shuler
Sires
Skelton
Slaughter
Smith (NJ)
Smith (WA)
Snyder
Solis
Space
Speier
Spratt
Stark
Stupak
Sutton
Tanner
Tauscher