

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 gentleman 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 gentleman 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