

EMPLOYING AND FEEDING AMERICA

(Mr. JOHNSON of Ohio asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. JOHNSON of Ohio. Mr. Speaker, growing up on that two-wheel wagon rut mule farm, I learned firsthand the critical role that America's farmers and ranchers play in our economy. And on the 150th anniversary of the United States Department of Agriculture, we are reminded that the average farmer in the United States feeds more than 150 people worldwide, creating countless jobs along the way.

Just think about where your bowl of cereal, your toast, and your pancakes came from this morning. The grain was planted, raised, harvested and sold, then bought, produced, marketed, and sold to you for your morning meal. Think about all those jobs that originated from one planted seed.

As the world's second largest producer and the largest exporter of agricultural products, a robust agriculture industry is critical to America's economic success. Today, I honor and thank America's farmers and ranchers who feed the world while putting America to work. And I commend the USDA on its anniversary for helping them do so.

COMMUNICATION FROM THE HONORABLE DARRELL ISSA, MEMBER OF CONGRESS

The SPEAKER pro tempore (Mr. BISHOP of Utah) laid before the House the following communication from the Honorable DARRELL ISSA, Member of Congress:

HOUSE OF REPRESENTATIVES, Washington, DC, May 7, 2012.

Hon. JOHN A. BOEHNER, Speaker, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: This is to notify you formally pursuant to Rule VIII of the Rules of the House of Representatives that I have been served with a subpoena, issued by the United States District Court for the District of Columbia, for trial testimony.

After consultation with the Office of General Counsel, I will make the determinations required by Rule VIII.

Sincerely,

DARRELL ISSA, Member of Congress.

COMMUNICATION FROM CHAIR OF COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

The SPEAKER pro tempore laid before the House the following communication from the chair of the Committee on Oversight and Government Reform:

HOUSE OF REPRESENTATIVES, COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM, Washington, DC, May 10, 2012.

Hon. JOHN A. BOEHNER, Speaker, House of Representatives, The Capitol, Washington, DC.

DEAR MR. SPEAKER: This is to notify you formally pursuant to Rule VIII of the Rules

of the House of Representatives that the Committee on Oversight and Government Reform has been served with a subpoena, issued by the United States District Court for the District of Columbia, for documents.

After consultation with the Office of General Counsel, I will make the determinations required by Rule VIII.

Sincerely,

DARRELL ISSA, Chairman, Committee on Oversight and Government Reform.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK, HOUSE OF REPRESENTATIVES, Washington, DC, May 14, 2012.

Hon. JOHN A. BOEHNER, The Speaker, U.S. Capitol, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on May 14, 2012 at 1:34 p.m.:

That the Senate passed without amendment H.R. 4967.

That the Senate passed S. 418.

With best wishes, I am

Sincerely,

KAREN L. HAAS.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 4 p.m. today.

Accordingly (at 2 o'clock and 14 minutes p.m.), the House stood in recess.

□ 1606

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. SMITH of Texas) at 4 o'clock and 6 minutes p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

MOBILE WORKFORCE STATE INCOME TAX SIMPLIFICATION ACT OF 2012

Mr. COBLE. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1864) to limit the authority of States to tax certain income of employees for employment duties performed in other States, as amended.

The Clerk read the title of the bill. The text of the bill is as follows:

H.R. 1864

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Mobile Workforce State Income Tax Simplification Act of 2012".

SEC. 2. LIMITATIONS ON STATE WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who performs employment duties in more than one State shall be subject to income tax in any State other than—

(1) the State of the employee's residence; and

(2) the State within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) WAGES OR OTHER REMUNERATION.—Wages or other remuneration earned in any calendar year shall not be subject to State income tax withholding and reporting requirements unless the employee is subject to income tax in such State under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the State during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer's State income tax withholding and reporting requirements—

(1) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the States in which the employee will perform duties absent—

(A) the employer's actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location of an employee, such records shall not preclude an employer's ability to rely on an employee's determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this Act:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a State for a day if the employee performs more of the employee's employment duties within such State than in any other State during a day.

(B) If an employee performs employment duties in a resident State and in only one nonresident State during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident State than in the resident State for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.