[Roll No. 447]

YEAS—409

Aderholt
Amash
Amodei
Bachmann
Bachus
Barber
Barletta
Barr
Barrow (GA)
Beatty
Becerra
Benishek
Bentivolio
Bera (CA)
Bilirakis
Bishop (GA)
Bishop (NY)
Black
Blackburn
Blumenauer
Bonamici
Boustany
Brady (PA)
Brady (TX)
Braley (IA)
Bridenstine
Brooks (AL)
Brooks (IN)
Broun (GA)
Brown (FL)
Brownley (CA)
Buchanan
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Bustos
Butterfield
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Calvert
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Carney
Carson (IN)
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Cassidy
Castor (FL)
Castro (TX)
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Clark (MA)
Clarke (NY)
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Cohen
Cole
Collins (GA)
Collins (NY)
Conaway
Connolly
Conyers
Cook
Cooper
Costa
Cotton
Courtney
Cramer
Crawford
Crenshaw
Crowley
Cuellar
Culberson
Cummings
Daines
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DelBene
Denham
Dent
DeSantis
Deutch
Diaz-Balart
Dingell
Doggett
Doyle
Duckworth
Duffy
Duncan (SC)
Duncan (TN)
Edwards
Ellison
Ellmers
Engel
Enyart
Eshoo
Esty
Farenthold
Farr
Fattah
Fincher
Fitzpatrick
Fleming
Flores
Forbes
Fortenberry
Foster
Foxx
Frankel (FL)
Franks (AZ)
Frelinghuysen
Fudge
Gabbard
Gallego
Garamendi
Garcia
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gohmert
Goodlatte
Gosar
Gowdy
Granger
Graves (GA)
Graves (MO)
Grayson
Green, Al
Green, Gene
Griffin (AR)
Griffith (VA)
Grijalva
Grimm
Guthrie
Gutiérrez
Hahn
Hall
Hanna
Harper
Harris
Hartzler
Hastings (FL)
Hastings (WA)
Heck (NV)
Hensarling
Herrera Beutler
Higgins
Himes
Hinojosa
Holding
Holt
Horsford
Hoyer
Hudson
Huelskamp
Huffman
Huizenga (MI)
Hultgren
Hurt
Israel
Issa
Jeffries
Jenkins
Johnson (GA)
Johnson (OH)
Johnson, E. B.
Johnson, Sam
Jolly
Jones
Jordan
Joyce
Kaptur
Keating
Kelly (IL)
Kelly (PA)
Kennedy
Kildee
Kilmer
Kind
King (IA)
King (NY)
Kinzinger (IL)
Kirkpatrick
Kline
Kuster
Labrador
LaMalfa
Lamborn
Lance
Langevin
Lankford
Larsen (WA)
Larson (CT)
Latham
Latta
Lee (CA)
Levin
Lipinski
LoBiondo
Loebsack
Lofgren
Long
Lowey
Lucas
Luetkemeyer
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lummis
Lynch
Maffei
Maloney, Carolyn
Maloney, Sean
Marchant
Marino
Massie
Matheson
Matsui
McCarthy (CA)
McCarthy (NY)
McCaul
McClintock
McCollum
McDermott
McGovern
McHenry
McIntyre
McKeon
McKinley
McMorris Rodgers
McNerney
Meadows
Meehan
Meeks
Meng
Messer
Mica
Michaud
Miller (FL)
Miller (MI)
Miller, Gary
Miller, George
Moore
Moran
Mullin
Mulvaney
Murphy (FL)
Murphy (PA)
Nadler
Napolitano
Neal
Negrete McLeod
Neugebauer
Noem
Nolan
Nugent
Nunes
O'Rourke
Olson
Owens
Palazzo
Pallone
Pascrell
Pastor (AZ)
Paulsen
Payne
Pearce
Perlmutter
Perry
Peters (CA)
Peters (MI)
Peterson
Petri
Pittenger
Pitts
Pocan
Poe (TX)
Polis
Pompeo
Posey
Price (GA)
Price (NC)
Quigley
Rahall
Rangel
Reed
Reichert
Renacci
Ribble
Rice (SC)
Richmond
Rigell
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rohrabacher
Rokita
Rooney
Ros-Lehtinen
Roskam
Ross
Rothfus
Roybal-Allard
Royce
Ruiz
Runyan
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Salmon
Sánchez, Linda T.
Sanchez, Loretta
Sanford
Sarbanes
Scalise
Schakowsky
Schiff
Schneider
Schock
Schrader
Schwartz
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Sensenbrenner
Serrano
Sessions
Sewell (AL)
Shea-Porter
Sherman
Shimkus
Shuster
Simpson
Sinema
Sires
Slaughter
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Smith (WA)
Southerland
Speier
Stewart
Stivers
Stockman
Stutzman
Swalwell (CA)
Takano
Terry
Thompson (CA)
Thompson (MS)
Thompson (PA)
Thornberry
Tiberi
Tierney
Tipton
Titus
Tonko
Tsongas
Turner
Upton
Valadao
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Wagner
Walberg
Walden
Walorski
Walz
Wasserman Schultz
Waters
Waxman
Weber (TX)
Webster (FL)
Welch
Wenstrup
Westmoreland
Whitfield
Williams
Wilson (FL)
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yarmuth
Yoder
Yoho
Young (AK)
Young (IN)

NOT VOTING—23

Barton
Bass
Bishop (UT)
Campbell
Capito
Davis (CA)
Davis, Rodney
DesJarlais
Fleischmann
Gingrey (GA)
Hanabusa
Heck (WA)
Honda
Hunter
Jackson Lee
Kingston
Lewis
Lowenthal
McAllister
Nunnelee
Pelosi
Pingree (ME)
Rogers (MI)

□ 1553

So (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

STUDENT AND FAMILY TAX SIMPLIFICATION ACT

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 680, I call up the bill (H.R. 3393) to amend the Internal Revenue Code of 1986 to consolidate certain tax benefits for educational expenses, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 680, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, modified by the amendment printed in House Report 113–552 is adopted, and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 3393

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 ''Student and Family Tax Simplification Act''.

SEC. 2. CONSOLIDATION OF CERTAIN TAX BENEFITS FOR EDUCATIONAL EXPENSES.

(a) AMERICAN OPPORTUNITY TAX CREDIT.—Section 25A of the Internal Revenue Code of 1986 is amended to read as follows:

''SEC. 25A. AMERICAN OPPORTUNITY TAX CREDIT.

''(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year, with respect to each eligible student, an amount equal to the sum of—

''(1) 100 percent of so much of the qualified tuition and related expenses paid by the taxpayer during the taxable year (for education furnished to the eligible student during any academic period beginning in such taxable year) as does not exceed $2,000, plus

''(2) 25 percent of so much of such expenses so paid as exceeds the dollar amount in effect under paragraph (1) but does not exceed twice such dollar amount.

''(b) PORTION OF CREDIT REFUNDABLE.—So much of the credit allowable under subsection (a) with respect to each eligible student (determined without regard to this subsection and section 26(a) and after application of all other provisions of this section) as does not exceed $1,500 shall be treated as a credit allowable under subpart C (and not under this part). The preceding sentence shall not apply to any taxpayer for any taxable year if such taxpayer is a child to whom section 1(g) applies for such taxable year.

''(c) LIMITATION BASED ON MODIFIED ADJUSTED GROSS INCOME.—

''(1) IN GENERAL.—The amount allowable as a credit under subsection (a) for any taxable year shall be reduced (but not below zero) by an amount which bears the same ratio to the amount so allowable (determined without regard to this subsection and subsection (b) but after application of all other provisions of this section) as—

''(A) the excess of—

''(i) the taxpayer's modified adjusted gross income for such taxable year, over

''(ii) $80,000 (twice such amount in the case of a joint return), bears to

''(B) $10,000 (twice such amount in the case of a joint return).

''(2) MODIFIED ADJUSTED GROSS INCOME.—For purposes of this subsection, the term 'modified adjusted gross income' means the adjusted gross income of the taxpayer for the taxable year increased by any amount excluded from gross income under section 911, 931, or 933.

''(d) OTHER LIMITATIONS.—No credit shall be allowed under this section with respect to any eligible student for any taxable year if—

''(1) such student was taken into account in determining the credit allowed under this section (by the taxpayer or any other individual) for any 4 prior taxable years, or

''(2) such student has completed (before the beginning of such taxable year) the first 4 years of postsecondary education at an eligible educational institution.

''(e) DEFINITIONS.—For purposes of this section—

''(1) ELIGIBLE STUDENT.—The term 'eligible student' means, with respect to any academic period, a student who—

''(A) meets the requirements of section 484(a)(1) of the Higher Education Act of 1965 (20 U.S.C. 1091(a)(1)), as in effect on August 5, 1997, and

''(B) is carrying at least ½ the normal full-time work load for the course of study the student is pursuing.

''(2) QUALIFIED TUITION AND RELATED EXPENSES.—

''(A) IN GENERAL.—The term 'qualified tuition and related expenses' means tuition,

fees, and course materials, required for enrollment or attendance of—

''(i) the taxpayer,

''(ii) the taxpayer's spouse, or

''(iii) any dependent of the taxpayer with respect to whom the taxpayer is allowed a deduction under section 151,

at an eligible educational institution for courses of instruction of such individual at such institution.

''(B) EXCEPTION FOR EDUCATION INVOLVING SPORTS, ETC.—Such term does not include expenses with respect to any course or other education involving sports, games, or hobbies, unless such course or other education is part of the individual's degree program.

''(C) EXCEPTION FOR NONACADEMIC FEES.—Such term does not include student activity fees, athletic fees, insurance expenses, or other expenses unrelated to an individual's academic course of instruction.

''(3) ELIGIBLE EDUCATIONAL INSTITUTION.—The term 'eligible educational institution' means an institution—

''(A) which is described in section 481 of the Higher Education Act of 1965 (20 U.S.C. 1088), as in effect on August 5, 1997, and

''(B) which is eligible to participate in a program under title IV of such Act.

''(f) SPECIAL RULES.—

''(1) IDENTIFICATION REQUIREMENT.—No credit shall be allowed under subsection (a) to a taxpayer with respect to the qualified tuition and related expenses of an individual unless the taxpayer includes the name and taxpayer identification number of such individual, and the employer identification number of any institution to which such expenses were paid, on the return of tax for the taxable year.

''(2) ADJUSTMENT FOR CERTAIN SCHOLARSHIPS, ETC.—

''(A) IN GENERAL.—The amount of qualified tuition and related expenses otherwise taken into account under subsection (a) with respect to an individual for an academic period shall be reduced (before the application of subsection (c)) by the sum of any amounts paid for the benefit of such individual which are allocable to such period as—

''(i) a qualified scholarship which is excludable from gross income under section 117,

''(ii) an educational assistance allowance under chapter 30, 31, 32, 34, or 35 of title 38, United States Code, or under chapter 1606 of title 10, United States Code, and

''(iii) a payment (other than a gift, bequest, devise, or inheritance within the meaning of section 102(a)) for such individual's educational expenses, or attributable to such individual's enrollment at an eligible educational institution, which is excludable from gross income under any law of the United States.

''(B) COORDINATION WITH PELL GRANTS NOT USED FOR QUALIFIED TUITION AND RELATED EXPENSES.—For purposes of subparagraph (A), the amount of any Federal Pell Grant under section 401 of the Higher Education Act of 1965 (20 U.S.C. 1070a) shall be reduced (but not below zero) by the amount of expenses (other than qualified tuition and related expenses) which are taken into account in determining the cost of attendance (as defined in section 472 of the Higher Education Act of 1965, as in effect on the date of the enactment of this paragraph) of such individual at an eligible educational institution for the academic period for which the credit under this section is being determined.

''(3) TREATMENT OF EXPENSES PAID BY DEPENDENT.—If a deduction under section 151 with respect to an individual is allowed to another taxpayer for a taxable year beginning in the calendar year in which such individual's taxable year begins—

''(A) no credit shall be allowed under subsection (a) to such individual for such individual's taxable year, and

''(B) qualified tuition and related expenses paid by such individual during such individual's taxable year shall be treated for purposes of this section as paid by such other taxpayer.

''(4) TREATMENT OF CERTAIN PREPAYMENTS.—If qualified tuition and related expenses are paid by the taxpayer during a taxable year for an academic period which begins during the first 3 months following such taxable year, such academic period shall be treated for purposes of this section as beginning during such taxable year.

''(5) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under this section for any amount for which a deduction is allowed under any other provision of this chapter.

''(6) NO CREDIT FOR MARRIED INDIVIDUALS FILING SEPARATE RETURNS.—If the taxpayer is a married individual (within the meaning of section 7703), this section shall apply only if the taxpayer and the taxpayer's spouse file a joint return for the taxable year.

''(7) NONRESIDENT ALIENS.—If the taxpayer is a nonresident alien individual for any portion of the taxable year, this section shall apply only if such individual is treated as a resident alien of the United States for purposes of this chapter by reason of an election under subsection (g) or (h) of section 6013.

''(g) INFLATION ADJUSTMENT.—

''(1) IN GENERAL.—In the case of a taxable year beginning after 2018, the $2,000 amount in subsection (a)(1), the $1,500 amount in subsection (b), and the $80,000 amount in subsection (c)(1)(A)(ii) shall each be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2017' for 'calendar year 1992' in subparagraph (B) thereof.

''(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of $100 ($1,000 in the case of the amount in subsection (c)(1)(A)(ii)), such amount shall be rounded to the next lowest multiple of $100 ($1,000 in the case of the amount in subsection (c)(1)(A)(ii)).

''(h) REGULATIONS.—The Secretary may prescribe such regulations or other guidance as may be necessary or appropriate to carry out this section, including regulations providing for a recapture of the credit allowed under this section in cases where there is a refund in a subsequent taxable year of any amount which was taken into account in determining the amount of such credit.''.

(b) REQUIREMENT TO REPORT TUITION PAID RATHER THAN TUITION BILLED.—Section 6050S(b)(2)(B)(i) is amended by striking ''or the aggregate amount billed''.

(c) REPEAL OF DEDUCTION FOR QUALIFIED TUITION AND RELATED EXPENSES.—Part VII of subchapter B of chapter 1 of such Code is amended by striking section 222 (and by striking the item relating to such section in the table of sections for such part).

(d) CONFORMING AMENDMENTS.—

(1) Section 62(a) of such Code is amended by striking paragraph (18).

(2) Section 72(t)(7)(B) of such Code is amended by striking ''section 25A(g)(2)'' and inserting ''section 25A(f)(2)''.

(3) Sections 86(b)(2)(A), 135(c)(4)(A), 137(b)(3)(A), 199(d)(2)(A), 219(g)(3)(A)(ii), and 221(b)(2)(C)(i) of such Code are each amended by striking ''222,''.

(4) Section 469(i)(3)(F)(iii) of such Code is amended by striking ''221, and 222'' and inserting ''and 221''.

(5) Section 529(c)(3)(B)(v)(I) of such Code is amended by striking ''section 25A(g)(2)'' and inserting ''section 25A(f)(2)''.

(6) Section 529(e)(3)(B)(i) of such Code is amended by striking ''section 25A(b)(3)'' and inserting ''section 25A(d)''.

(7) Section 530(d)(2)(C) of such Code is amended—

(A) by striking ''section 25A(g)(2)'' in clause (i)(I) and inserting ''section 25A(f)(2)'', and

(B) by striking ''HOPE AND LIFETIME LEARNING CREDITS'' in the heading and inserting ''AMERICAN OPPORTUNITY TAX CREDIT''.

(8) Section 530(d)(4)(B)(iii) of such Code is amended by striking ''section 25A(g)(2)'' and inserting ''section 25A(d)(4)(B)''.

(9) Section 6050S(e) of such Code is amended by striking ''subsection (g)(2)'' and inserting ''subsection (f)(2)''.

(10) Section 6211(b)(4)(A) of such Code is amended by striking ''subsection (i)(6)'' and inserting ''subsection (b)''.

(11) Section 6213(g)(2)(J) of such Code is amended by striking ''TIN required under section 25A(g)(1)'' and inserting ''TIN, and employer identification number, required under section 25A(f)(1)''.

(12) Section 1004(c) of division B of the American Recovery and Reinvestment Tax Act of 2009 is amended—

(A) in paragraph (1)—

(i) by striking ''section 25A(i)(6)'' each place it appears and inserting ''section 25A(b)'',

(ii) by striking ''with respect to taxable years beginning after 2008 and before 2018'' in subparagraph (A) and inserting ''with respect to each taxable year'', and

(iii) by striking ''for taxable years beginning after 2008 and before 2018'' in subparagraph (B) and inserting ''for each taxable year'',

(B) in paragraph (2), by striking ''Section 25A(i)(6)'' and inserting ''Section 25A(b)'', and

(C) in paragraph (3)(C), by striking ''subsection (i)(6)'' and inserting ''subsection (b)''.

(13) The table of sections for subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by striking the item relating to section 25A and inserting the following new item:

''Sec. 25A. American opportunity tax credit.''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 3. EXPANSION OF PELL GRANT EXCLUSION FROM GROSS INCOME.

(a) IN GENERAL.—Paragraph (1) of section 117(b) of the Internal Revenue Code of 1986 is amended—

(1) by striking the period at the end and inserting '', or'',

(2) by striking ''received by an individual as a scholarship'' and inserting the following: ''received by an individual—

''(A) as a scholarship'', and

(3) by adding at the end the following new subparagraph:

''(B) as a Federal Pell Grant under section 401 of the Higher Education Act of 1965 (20 U.S.C. 1070a).''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 4. BUDGETARY EFFECTS.

(a) STATUTORY PAY-AS-YOU-GO SCORECARDS.—The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(b) SENATE PAYGO SCORECARDS.—The budgetary effects of this Act shall not be entered on any PAYGO scorecard maintained for purposes of section 201 of S. Con. Res. 21 (110th Congress).

The SPEAKER pro tempore. The gentleman from Michigan (Mr. CAMP) and the gentleman from Michigan (Mr. LEVIN) each will control 30 minutes.

The Chair recognizes the gentleman from Michigan (Mr. CAMP).

GENERAL LEAVE

Mr. CAMP. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.R. 3393.

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

There was no objection.

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

Today, more and more Americans are pursuing the dream of earning a college degree, but for many, realizing that dream is getting more difficult. Tuition prices continue to climb, making it harder for Americans to plan for and afford a higher education. Worse yet, our broken Tax Code makes it harder than ever to pay for it.

Currently, there are 15 complicated and, at times, overlapping education provisions that include over 90 pages of IRS instructions. Students and parents alike are already juggling busy schedules as is, and they shouldn't be forced to go through 90 pages of IRS explanations just to figure out the best way to save and pay for a college education.

We need a simple solution that makes it easier to qualify for tax relief and to ultimately afford college. We owe it to the millions of young adults paying their way through college and the families who budget every year to save for their children's education to simplify the system and help make a good education affordable.

The bill before us, H.R. 3393, the Student and Family Tax Simplification Act, would do just that. This legislation will make paying for college easier, by combining and making more efficient four tax benefits for higher education into a new, simpler, and more valuable American opportunity tax credit, and this new, improved credit will provide greater benefits for those who need it most.

I am proud that this bipartisan provision is based off of years of work by the Ways and Means Committee and, in particular, committee members DIANE BLACK of Tennessee and DANNY DAVIS of Illinois, the cochairs of the Education and Family Benefits Tax Reform Working Group, who worked across the aisle to help simplify the Code.

I should also note that the Obama administration has expressed support for an approach that assumes a permanent extension of the AOTC. We have a real opportunity today to work across the aisle to make life better for hardworking Americans.

By consolidating the current American opportunity tax credit, the Hope Scholarship credit, the lifetime learning credit, and the college tuition deduction into one simplified AOTC credit, college students can get the help they need without navigating almost 100 pages of forms.

The bill would provide a permanent 100 percent tax credit for the first $2,000 of certain higher education expenses and a 25 percent tax credit for the next $2,000 of expenses.

The first $1,500 of the credit is refundable, ensuring that students get the benefits, regardless of tax liability. This can go a long way for students and their families, especially in these tough economic times.

The American Association of Community Colleges and the Association of Community College Trustees, who cite the AOTC as the most important source of support for college students in the Tax Code, recently voiced their support for this bill, stating, ''The legislation achieves several important objectives for the Nation's college students, who continue to face substantial financing challenges, even at low-cost community colleges. Its simplification of the current array of higher education tax benefits is critical, given that their complexity has led to widespread underutilization.''

Additionally, this provision would allow Pell grants to be used for a wider array of expenses, including room and board, without triggering additional tax liability. Not only does this provision have widespread bipartisan support, but a postelection poll found that over 80 percent of Americans support extending these policies.

No one should be discouraged from pursuing continued learning, but because tuition prices continue to climb while wages continue to fall, families and students nationwide are wondering if they can even afford it.

□ 1600

Today we can do better. We can do better by these hardworking Americans. I encourage my colleagues from both sides of the aisle to move this bill through the House and ask for both the Senate and the administration to work with us in finding simple, commonsense solutions like these for the American people.

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

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

What Republicans are, in essence, trying to do here and elsewhere, if I might say so today, is to soften their image. But they can't run away from the hard reality that at every turn, over the last several years, they have sought to pass laws making life more difficult for middle- and low-income families.

On the Republican chopping block, unemployment insurance blocked for 3 million Americans. Food assistance for low-income Americans would be cut by nearly 20 percent in the Ryan Republican budget, and a minimum wage increase hasn't occurred in 5 years, yet Republicans refuse to provide an increase. Medical assistance for Americans would be slashed by the Ryan Republican budget, with funding for Medicaid and the Children's Health Insurance Program cut to the tune of 26 percent within 10 years. Social Services Block Grants, which provide flexible funds for States to help vulnerable populations, are eliminated under the Ryan Republican budget. Pell grants would be reduced by 400,000 under the Ryan Republican budget. Job training funding was targeted for deep cuts in the 2011 spending bill the House Republicans passed, and housing assistance would end for 800,000 low-income families in the Transportation-HUD Appropriations bill House Republicans just passed.

Indeed, hard-hearted actions contradict the soft rhetoric of today. We should be very skeptical when zebras try to change their stripes.

Today's legislation is part of a set of 14 tax provisions that Ways and Means Republicans have marked up and made permanent without offsets at a cost of $825 billion to taxpayers. By the end of this week, the total that House Republicans will have passed on the floor is more than $700 billion, not a dime offset. It is kind of easy to come here and say this is what we want to do when we don't pay a dime to do it.

Let it be clear in terms of this call on bipartisanship. All the Democrats on Ways and Means voted against this bill, and the Statement of Administration Policy says it opposes it. Let me give some details.

In simplifying education provisions within the Tax Code, this bill leaves behind numerous undergraduate students, graduate students, and lifetime learners. It replaces the Hope Scholarship credit and repeals both the lifetime learning credit and the now-expired deduction for qualified tuition expenses, and it limits the overall deduction for the first 4 years of schooling.

It harms students across the board. Undergraduates who take longer than 4 years to complete their degrees would be impacted, a change that loses sight of the fact that the median length of time that it takes undergrads to get their degrees is, today, more than 4 years. Adult learners would face higher costs. Three in four students are adult learners, who tend to take much longer to complete their degrees because they work full-time, have dependents, serve in the military, or have some combination of the foregoing and take longer to complete their degree.

Low-income and middle-income graduate students would lose out. In 2013, the lifetime learning credit, which this bill eliminates, served nearly 2 million students with incomes at or below $75,000, including 1 million with an income of $40,000 or less. Two years ago, one-quarter of all graduate students earned less than $11,000. During the same year, 31 percent of the 1.3 million master's degree students received no financial aid. Two years ago, one-quarter—one-quarter—of all graduate students earned less than $11,000. During

the same year, 31 percent of the 1.3 million master's degree students received no financial aid. In 2011, nearly 2 million tax returns claimed the qualified tuition deduction, which expired at the end of this year and this bill does not extend.

That is one reason we have a letter from the American Council on Education. Here is what they say:

However, as we discussed in our attached letter of April 4, 2014, to Ways and Means Committee members, there are a number of other changes in the legislation which cause us great concern. Even as reported, the bill would negatively impact many low- and middle-income students and families who benefit under current law. It also would harm graduate students and lifetime learners who utilize the tuition deduction or the LLC. Because we continue to have serious concerns about the Student and Family Tax Simplification Act, we cannot support—we cannot support—the bill as currently written, even in the form as reported.

This is sent on behalf of the following: the American Association of State Colleges and Universities, the American Council on Education, the Association of American Universities, the Association of Governing Boards, the Association of Jesuit Colleges and Universities, the Association of Public and Land-Grant Universities, College and University Professional Association for Human Resources, the Council for Christian Colleges and Universities, the Council of Graduate Schools, and the Hispanic Association of Colleges and Universities.

That letter so much speaks to this issue.

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

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

I insert in the RECORD letters of support for the legislation from the American Association of Community Colleges and the Association of Community College Trustees, as well as the United States Student Association.

AMERICAN ASSOCIATION OF COMMUNITY COLLEGES, ASSOCIATION OF COMMUNITY COLLEGE TRUSTEES,
July 21, 2014.

DEAR REPRESENTATIVE: On behalf of the American Association of Community Colleges (AACC) and the Association of Community College Trustees (ACCT), which represent the nation's more than 1,100 community college presidents and their trustees, we write in support of H.R. 3393, the Student and Family Tax Simplification Act. The legislation achieves several important objectives for the nation's college students, who continue to face substantial financing challenges, even at low-cost community colleges. Its simplification of the current array of higher education tax benefits is critical given that their complexity has led to widespread under-utilization.

H.R. 3393 also includes a number of enhancements to the American Opportunity Tax Credit (AOTC) that benefit college students:

Makes AOTC Permanent: Currently set to expire at the end of 2017, the AOTC is the most important source of support for college students in the tax code. H.R. 3393 makes the benefit permanent and ensures that it will remain in place for students and families.

Increases Refundability: The AOTC's partial refundability is of great assistance to the many low-income students who attend community college. Currently, the maximum refundability under the AOTC is $1,000. H.R. 3393 increases that amount by 50%, raising it to $1,500, and provides students an easier path to claim that full refund.

Creates Better Alignment with the Pell Grant: Currently, an estimated one million college students with unmet financial need do not receive any benefit from the AOTC due to its poor coordination with the Pell Grant program. The vast majority of these students attend low-cost institutions, particularly community colleges. H.R. 3393 remedies this situation.

Indexes the AOTC to Inflation: H.R. 3393 recognizes that college prices are not static, and adjusts the AOTC for inflation (but not college tuition) starting in 2018.

We recognize that this legislation embodies certain trade-offs. Overall, however, it would better target benefits to community college students and other low-income students, and create a simplified system that greatly benefits all students and families. These are critically important objectives, and action on them is overdue. We thank you for your consideration of this legislation and urge its approval by the House of Representatives.

Sincerely,

WALTER G. BUMPHUS,
AACC President and CEO.
J. NOAH BROWN,
ACCT President and CEO.

UNITED STATES STUDENT ASSOCIATION,
Washington, DC, July 23, 2014.

THE US STUDENT ASSOCIATION'S STATEMENT ON THE STUDENT AND FAMILY TAX SIMPLIFICATION ACT BILL

WASHINGTON, DC.—On behalf the United States Student Association's (USSA) 1.5 million student members, we support the Student and Family Tax Simplification Act (H.R. 3393). The current crisis in higher education, and especially for low-income students, necessitates swift action for access and affordability.

This Act is a multi-pronged approach that would streamline existing tax credits—while making the American Opportunity Tax Credit permanent, increasing the maximum refundability, and enhancing coordination with the Pell Grant. Students are more likely to succeed if they do not have to navigate the complex landscape of higher education funding and support.

While we do believe that tax credits may not be the best solution in terms of expanding access and affordability for our low-income members—we much prefer funding and stronger support for the Pell Grant—we are nevertheless pleased that Congress is restarting an important conversation about simplification, thus benefiting all students and families.

Our vision is one in which students, no matter their race or socioeconomic status—have equal access and succeed in college—is paramount to the success of this nation. We look forward to working on these pressing issues with members of Congress.

Mr. CAMP. Mr. Speaker, I know we are hearing a lot from the other side about how this ought to be paid for, but they, frankly, exempted this from PAYGO. Well, what does that mean? They said this doesn't need to be paid for—this is such important policy—because if we can get people started on the road to an education by getting a college degree, their chances of succeeding economically in life are so much better. And that really has become a basic for succeeding in America today is to get that bachelor's degree.

I know they are concerned about the graduate students, but, frankly, the Tax Code isn't there for those going to Harvard Law and Stanford Medical School. And there are other provisions that help provide for students: grants, loans, and scholarships.

This is about how can the Tax Code, how can all Americans help those get that basic level of education that gets you that bachelor's degree that gets you on the road of economic opportunity, because if we don't have an upwardly mobile society, we actually put at risk the American Dream.

With that, I yield such time as she may consume to the gentlewoman from Tennessee (Mrs. BLACK), a distinguished member of the Ways and Means Committee, and I ask unanimous consent that the gentlewoman from Tennessee (Mrs. BLACK) control the remainder of the time.

The SPEAKER pro tempore (Mr. WOMACK). Is there objection to the request of the gentleman from Michigan?

There was no objection.

Mrs. BLACK. Mr. Speaker, I would like to, first of all, thank my colleagues on the Ways and Means Committee for all their help and their hard work on moving this bill forward. I would also like to thank Chairman CAMP for his leadership and for his dedication in helping American taxpayers and families, which is really what this bill is about.

Coming from two hardworking parents with no more than a ninth grade education between them, attending college was little more than just a dream for me growing up. Yet, with my parents' support and some hard work, I was able to be the first of my family to attend college and go on to graduate with a degree in nursing. This has allowed me to spend over 40 years working as a nurse in the health care industry.

Just as this dream was for me, pursuing higher education is a dream for millions of children and their parents across this great Nation. It is a well known fact that the cost of education is climbing and that, for far too many, the ability to save and pay for college without ending up under a mountain of debt is simply out of reach.

Today's broken Tax Code does little to ease that financial burden or to even provide a sense of security that education will be a reality in the future. That is why, under Chairman CAMP's leadership, I worked across the aisle with my colleague, DANNY DAVIS, as the chair and cochair of the Ways and Means Committee's Education Tax Reform Working Group last year.

Over the course of our 7-month bipartisan working group meetings, frustration with the Tax Code was a common theme of what we heard. For instance,

there are currently 15 different tax benefits related to education. Four of those are designed to help individuals save prior to becoming a student, nine are available for while the student is in school, and two exist for when the student has completed his or her education.

It was overwhelming when we had tax experts explain it, so it was not difficult to imagine how parents trying to navigate these 90 pages of IRS instructions would simply toss up their hands and say, ''I give up.''

That is why the work that Mr. DAVIS and I did during the time together on this Education Tax Reform Working Group didn't end when we delivered our report to our colleagues. Instead, our desire to provide at least some relief from that frustration led the two of us to work to see how we could clean up the Code and help families struggling to finance education costs.

That process led us to introduce H.R. 3393, the Student and Family Tax Simplification Act. Now, this legislation consolidates four existing education provisions—the Hope credit, the American opportunity tax credit, the lifetime learning credit, and the tuition deduction—into a single, modernized and strengthened AOTC.

Streamlining the number of education provisions and retooling those that are most effective allows us to simplify the Code and reduce some of the confusion that exists today. As a result, students can spend less time figuring out how to finance the cost of education and more time developing the skills they need to succeed in our knowledge-based economy.

Mr. Speaker, I think we all can agree that it ought to be easier for any family to plan, save, and invest in education. Everyone in this Chamber can agree that we should do everything that we can to help American children attain higher education and achieve their dream.

So I am proud that, as the chairman has already referenced, the American Association of Community Colleges, the Association of Community College Trustees, the National Association of College Stores, and the United States Student Association—the United States Student Association—have announced their support for this bill.

Now I ask for my colleagues in the House to join me in supporting this commonsense measure to help American students and families.

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

Mr. LEVIN. I include a letter from the American Council on Education with all of the signatories in the RECORD.

AMERICAN COUNCIL ON EDUCATION,
Washington, DC, July 17, 2014.

Re Student and Family Tax Simplification Act (H.R. 3393)

DEAR REPRESENTATIVE: On behalf of the higher education associations listed below, I write to express concerns about H.R. 3393, the Student and Family Tax Simplification Act, and encourage further improvements to this important legislation when it is considered on the House floor next week.

We have long supported reform of the American Opportunity Tax Credit (AOTC), the Hope Scholarship Credit, the Lifetime Learning Credit (LLC), and the tuition deduction. All of these currently are overly complex and difficult for students and their families to correctly use. We believe a consolidated credit can simplify the higher education tax benefits while retaining positive aspects of the present credits and deductions to better serve low- and middle-income traditional and nontraditional students now and in the future, helping them attain an associate or bachelor's degree or pursue post-baccalaureate education or lifelong learning.

Overall, H.R. 3393 takes several important steps forward to create a simpler, single tax credit. We applaud the fact that the bill increases refundability and includes an important fix to better coordinate the AOTC and the Pell Grant. We are also very pleased that the bill was amended at markup to maintain the AOTC's current income phase-out limits.

However, as we discussed in our attached letter of April 4, 2014 to Ways and Means Committee members, there are a number of other changes in the legislation which cause us great concern. Even as reported, the bill would negatively impact many low- and middle-income students and families who benefit under current law. It also would harm graduate students and lifetime learners who utilize the tuition deduction or the LLC. Because we continue to have serious concerns about the Student and Family Tax Simplification Act, we cannot support the bill as currently written, even in the form as reported.

As a result of our strong support for reforming these credits, we have had many discussions with tax staff over the past months about ways to implement reforms that address our concerns. We believe the legislation could be modified to ensure students who are currently eligible for a federal tax benefit could still receive some benefit. For example, one improvement we support is replacing the bill's proposed four-year limit for the AOTC with a lifetime dollar cap that would allow part-time, full-time, and graduate students to take advantage of the credit.

We remain deeply committed to continuing to work with the authors of the bill and the Ways and Means Committee to improve the Student and Family Tax Simplification Act to better serve traditional and non-traditional low- and middle-income students, now and in the future.

Sincerely,

MOLLY CORBETT BROAD,
President.

On behalf of:

American Association of State Colleges and Universities

American Council on Education

Association of American Universities

Association of Governing Boards

Association of Jesuit Colleges and Universities

Association of Public and Land-grant Universities

College and University Professional Association for Human Resources

Council for Christian Colleges & Universities

Council of Graduate Schools

Hispanic Association of Colleges and Universities (HACU).

AMERICAN COUNCIL ON EDUCATION,
Washington, DC, April 4, 2014.

Re Higher Education Provisions in the Tax Reform Act of 2014 Discussion Draft

Hon. DAVE CAMP,
Chairman, Ways and Means Committee, House of Representatives, Washington, DC.

DEAR CHAIRMAN CAMP: On behalf of the American Council on Education and the undersigned higher education associations, we write regarding your recently released discussion draft of the Tax Reform Act of 2014. We commend you for your leadership on an issue as important as tax reform. Reforming the tax code is a critical element to addressing our nation's long-term fiscal health. There are a number of provisions in your discussion draft that would affect students and families, as well as the colleges and universities that serve them. We write now to comment on the education incentives addressed in your discussion draft. In the near future, we will offer additional comments on other provisions affecting higher education.

While the federal tax code is no substitute for the Pell Grant, Federal Work-Study, other federal student aid programs, and the financial aid colleges and universities provide, over the past two decades it has played an increasingly important role in helping low- and middle-income students and families finance higher education. The tax code contains a number of provisions, enacted discretely over time, that together create a framework that functions as a kind of ''three-legged stool'' intended to advance three important goals: 1) to encourage saving for higher education; 2) to help students and families pay for college; and 3) to assist with the repayment of student loans. This framework helps serve the needs of low- and middle-income students and families as they invest in themselves and their resources in higher education. Moreover, the broadening of access to higher education has larger benefits by helping to sustain a stable and productive society. We believe this framework should be strengthened and made more effective to aid more students and families.

We are very pleased to see that the discussion draft seeks to create a simpler, consolidated higher education tax credit. However, we believe that ultimately, the draft would make substantial changes to a number of higher education tax incentives that will undermine the ''three-legged stool'' framework and increase the burden on students and families in paying for college. While we support simplification, it can and should be done in a way that will not effectively increase the cost of a higher education for middle-income and nontraditional low-income students and families.

PROVISIONS TO HELP PAY FOR HIGHER EDUCATION

The current tax code contains several provisions that help students and families pay for higher education: the American Opportunity Tax Credit (AOTC), the Lifelong Learning Credit (LLC), the above-the-line deduction for qualified tuition and related expenses (tuition deduction), Section 127 Employer-provided Educational Assistance, and Sec. 117(d) Qualified Tuition Reductions.

THE AMERICAN OPPORTUNITY TAX CREDIT, THE LIFETIME LEARNING CREDIT, AND THE TUITION DEDUCTION

We strongly support reform of current tax credits and the tuition deduction to provide students a single credit that provides assistance towards an associate or bachelor's degree, post-baccalaureate education and lifelong learning. Like you, we believe such a tax credit would serve students better than

the current overly complex credits and tuition deduction. Indeed, we endorsed the Universal Higher Education and Lifetime Learning Act of 2007 (H.R. 2458), bipartisan legislation which you introduced in the 110th Congress with then-Rep. Rahm Emanuel, which would have created a simpler, consolidated tax credit. Overall, the discussion draft takes several important steps forward to create a simpler, single tax credit. Unfortunately, some of the changes made by the draft would in fact be steps backward for many students and their families who benefit under current law.

Among the most positive steps forward, the bill maintains the expanded eligible expenses of the AOTC, which includes required course materials, as well as permanently extending and indexing a reconfigured AOTC. In a provision particularly important to the neediest students, the bill increases AOTC refundability to 60 percent from the current 40 percent, and permits eligible students to get the maximum value of $1,500 in refundability more easily.

Equally important, the draft better coordinates the interaction of the AOTC with the Pell Grant, and, for the first time, completely excludes the Pell Grant from taxable income. Under current law, the AOTC contains a grant/scholarship offset that has the unintended effect of sharply limiting the size of the tax credit for needy students. As a result, some of the lowest-income students receiving the maximum Pell Grant award ($5,645 for the current academic year) receive no benefit from the AOTC, regardless of the level of refundability. We applaud you for addressing this problem, which is crucial to helping these needy students.

Unfortunately, the draft would make other changes that would eliminate benefits for many students and thereby adversely impact their financial ability to pursue an associate or bachelor's degree, graduate education, or lifelong learning. In short, we believe that the single, consolidated tax credit created by the draft will harm traditional middle-income undergraduates, adult learners (particularly those with lower incomes), and low- and middle-income graduate students. Because of the draft's reconfigured AOTC, which significantly lowers current income eligibility phase-outs, eliminates the Lifetime Learning Credit, and the tuition deduction, these students would not receive tax benefits they currently rely upon to help finance their higher education.

First, the draft appears to rely on outdated assumptions about the typical student in higher education. Today, nearly 50 percent of undergraduates and three-quarters of all students are adult learners, age 23 or older, with a quarter over age 30, a proportion that will likely continue to grow. These students are not just older than their traditional classmates. They tend to work full-time or have dependents—including multiple roles as parents and caregivers—serve in the military, or some combination of these, and take a longer time to complete their degree. Moreover, 50 percent of all students attend part-time, which inevitably increases time to completion. While the median time to degree for all bachelor's degree recipients is 4.3 years, for adult students (between ages 24–29), the median time to degree is 6.6 years. Consequently, the bill's four-year limit on benefits, in combination with the elimination of the LLC and tuition deduction for which part-time students are eligible, will cost many undergraduates financial assistance.

A reformed, consolidated credit should preserve current benefits for as many students as possible and take into account the demographic profile of today's students described above. The number of these nontraditional students will increase in the future, and any legislation that creates a permanent, consolidated credit should address their needs. A lifetime dollar usage cap on the benefit rather than a four-year limitation is a potential solution.

Second, with its adoption of the Hope Tax Credit income phase-out limits, the draft reduces the income phase-outs to amounts originally enacted in 1997 for the Hope Tax Credit, which are well below those in the current AOTC. This change would make many middle-income students and their families ineligible for benefits. Many of these families are increasingly caught between stagnant wage growth and their ineligibility for most other forms of federal financial aid. Moreover, these reduced income phase-out limits do not take into account the realities of the cost of living in different regions of the country. For example, no one would consider as wealthy a two-wage earning couple, such as a retail manager and a teacher, living in a high-cost area with one or more children and a combined family income of $135,000. This is equally true of the single parent earning $72,000 with a college-bound child or two. Yet, both families would be ineligible under the reconfigured AOTC in this bill.

Third, the reconfigured AOTC proposed in this draft would provide no benefit to lifelong learners and graduate students, many of whom are low-income and need assistance in pursuing additional skill development or the advanced degrees that employers and our economy require. We need to preserve tax benefits that enhance access for such students.

According to the Tax Policy Center, recent data demonstrate that the LLC is serving students with low and moderate incomes. In 2013, approximately 1.95 million students with an income at or below $75,000 utilized the LLC, including 1 million with an income of $40,000 or less.

According to the U.S. Department of Education, in 2011–12, a quarter of all graduate students earned less than $11,000, and half were below $32,000. During that same year, there were 1.3 million master's degree students—nearly three-quarters of all graduate students—and approximately 31 percent received no financial aid. Forty-six percent of all master's students and 25 percent of all doctoral students borrowed for their degree. The median amount of those loans per year was $15,665 for master's students and $17,629 for doctoral students. The percentage of African American and Hispanic master's and doctoral students with loans was higher than the national average, and their median loan balances were higher as well. A significant number of master's students pursue degrees in fields that are not highly compensated, like teaching, social work, counseling, or public health. The loss of benefits for graduate students under this draft comes on top of recent decisions by policy makers to end graduate-student eligibility for federal subsidized loans and force them to pay higher interest rates on student loans than undergraduates, a troubling pattern of increasing the cost of education for students pursuing advanced degrees.

In short, we are concerned that the bill takes away benefits from one set of students—both low- and middle-income, as well graduate students—to pay for aid to a narrower set of low-income students. While the goal to enhance assistance to the neediest students is laudable and certainly a goal we share, we do not believe it should be at the expense of other students and families who may be struggling to invest in a higher education.

Given your long-standing interest in improving these overly complex education incentives as well as the bipartisan support for action on this issue, we believe the time may be right to make important reforms to these provisions. Unfortunately, we cannot support the approach taken in the discussion draft. Instead, we urge you to consider other legislative models for reform, such as your previous legislation and the American Opportunity Tax Credit Act of 2013 (H.R. 1738), which would also consolidate the AOTC and Lifetime Learning Credit into one simplified, permanent AOTC but in ways that address the concerns outlined above.

SECTION 127 EMPLOYER-PROVIDED EDUCATIONAL ASSISTANCE

Section 127 allows employers to offer employees up to $5,250 annually in tuition assistance, which is excluded from taxable income. It is effectively a matching grant program in which the federal government forgoes a proportionally small amount of revenue to leverage the investment employers make in their employees and the American workforce. According to the most recent available Department of Education data, the more than 1.1 million American workers who used this tuition assistance in the 2011–12 academic year had average annual earnings of $53,880. This provision has been an important means of building and adding to the competencies of the workforce and is a critical tool to help our nation accelerate its economic growth. The top majors among recipients of this benefit include those in the STEM fields. More than 35 percent of degrees pursued by employees using education assistance are master's degrees.

Section 127 was made permanent in the American Taxpayer Relief Act of 2012. Instead of repealing Section 127, we firmly believe this overwhelmingly successful element of the tax code should be enhanced to allow employers to offer higher levels of tax-favored tuition assistance to their employees. We recommend that the $5,250 annual limit, which has not changed since the 1970s, be increased with an automatic adjustment for inflation. This would be an extremely effective reform that would generate more private sector funds for financial aid to low- and middle-income students.

SECTION 117(D) QUALIFIED TUITION REDUCTIONS

Section 117(d) permits educational institutions, including colleges and universities, to provide their employees, spouses, or dependents with tuition reductions that are excluded from taxable income. This long-standing provision helps employees and members of their families afford a college education, providing an important benefit to many middle and low-income college employees. A broad cross-section of our employees benefit from Section 117(d). Indeed, under the law, if an institution chooses to offer this benefit, then all employees must be able to receive it. As such, the benefit has been used by a range of employees, including secretaries and other front-line administrative staff and maintenance and janitorial staff, as well as faculty. In addition to the help it provides our employees, Section 117(d) also gives colleges and universities an important tool for recruiting and retaining valued employees, helping maintain the quality of education our schools can offer. It has been particularly important for many small, private, denominational schools to compete for top employees. Eliminating this benefit would particularly harm employees who are poised to send their children to college and have premised their career choices and college savings decisions on the existing tuition benefits for their children, hurting the lowest-paid college employees the most. For these reasons, Section 117(d) should be preserved.

PROVISIONS TO ASSIST IN REPAYMENT OF STUDENT LOANS:

The current tax code contains provisions that affect the ability of students to repay their student loan debt. As students increasingly have come to rely on loans to finance their college education, we strongly believe the tax code should continue to assist borrowers as they repay their loans.

REPEAL OF STUDENT LOAN INTEREST DEDUCTION (SLID):

The draft would repeal the above-the-line deduction for student loan interest. SLID currently permits taxpayers with less than $75,000 of income ($155,000 for joint filers) to deduct up to $2,500 in federal student loan interest payments each year. To qualify, a student loan must have been for qualified educational expenses, such as tuition and fees, course materials, and room and board.

Over the course of an undergraduate education, many students take out at least one federal student loan. According to the College Board, 34 percent of undergraduates used federal loans to finance their education in the 2012–13 academic year. Managing student loan debt after graduation can be a significant hardship. Recent federal actions have increased borrowing costs by eliminating the six-month interest grace period college graduates previously received and by implementing interest charges for graduate student borrowers while they are in school. With these increased loan costs, SLID has become even more important. The current $2,500 interest limit has been in place since 1997. SLID should not be eliminated.

EXCLUSION OF DISCHARGE OF STUDENT LOAN DEBT:

The discussion draft would repeal the tax exclusion for student loan debt forgiven for individuals that worked for a specified time period in certain professions or for a class of employers. This tax exclusion applies to several federal and state loan forgiveness programs, including the Public Service Loan Forgiveness (PSLF) for borrowers working in government and certain nonprofit jobs, TEACH to assist future teachers, and the National Health Services Corps Loan Repayment Program, which assists medical health professionals working in underserved areas of the country. Each of these programs permits former students with high student loan debt to more easily manage their debt and avoid default in exchange for working, likely for lower salaries, in ways that help serve our society.

Congress created various student loan forgiveness programs, including some of the programs mentioned above, in an effort to increase college access and affordability by lowering the burden of student loan debt. We have long supported these efforts and the tax exclusion of the discharge of remaining student loan debt as part of these programs because we believe in the policy goal and the attendant benefits it provides to the larger society. Indeed, we have long advocated that this tax exclusion be extended to two other federal loan forgiveness programs, the Income-Based Repayment (IBR) and Income Contingent Repayment (ICR), to which it does not currently apply. Repeal of the current tax exclusion of discharge of student loan debt would undermine the purpose of these important loan forgiveness programs. In addition, for those programs that require regular loan repayment over many years, taxing the discharge of remaining student loan debt would amount to punishment of these responsible borrowers.

Currently, there are approximately 20 million students enrolled in college in the United States, with approximately 12 million (60 percent) taking out student loans to pay for college. Student loan debt is now in excess of $1 trillion, exceeding debt in consumer credit cards. At a time when more students are borrowing more money for college, it would be a terrible and shortsighted policy decision to repeal the current tax exclusion for discharge of student loan debt. Instead, this exclusion should be preserved and expanded to cover amounts forgiven under the IBR and ICR programs

CONCLUSION:

As we know you agree, our nation's long-term economic growth depends upon a larger, well-educated and trained workforce. Despite their well-documented flaws, the current AOTC, LLC, and the tuition deduction work in tandem with other forms of federal student financial support, including Sections 127 and 117(d) and other tax provisions, to enhance access to education, advance attainment and workforce development goals, and help sustain a vibrant society. We are confident that a consolidated credit can simplify the higher education tax benefits while still retaining aspects of the present credits and deductions that serve an increasingly diverse student population. In addition, we strongly believe that comprehensive tax reform provides a critical opportunity to enhance the ''three-legged stool'' framework of federal education tax incentives.

We stand ready to work with you to improve your discussion draft in ways that will advance the broader goal of reforming the education tax incentives to better serve traditional and non-traditional low- and middle-income students now and in the future.

Sincerely,

MOLLY CORBETT BROAD,
President.

On behalf of:
American Association of State Colleges and Universities
American Council on Education
Association of American Universities
Association of Governing Boards of Universities and Colleges
Association of Jesuit Colleges and Universities
Association of Public and Land-grant Universities
College and University Professional Association for Human Resources
Council for Christian Colleges and Universities
Council of Graduate Schools
Hispanic Association of Colleges and Universities
National Association of Independent Colleges and Universities.

Mr. LEVIN. I now yield 4 minutes to the gentleman from Texas (Mr. DOGGETT), a member of our committee.

Mr. DOGGETT. Today's bill is another element of a Republican agenda that has consistently weakened our Federal commitment to educational opportunity.

I agree with the American Council on Education which said:

''The Federal Tax Code is no substitute for the Pell grant, Federal Work-Study, and other Federal student aid programs.''

Republicans have voted again and again in this Congress to cut these investments in our future. House Republicans approved a budget that would eliminate $90 billion of Pell grants, would deny 125,000 students Federal Work-Study assistance, and would have reduced funding for Hispanic-serving universities and Historically Black Colleges and Universities.

Now the Republicans come to the floor and are really boasting of the fact that this particular version of the bill does not cut Federal tax incentives for education as much as they wanted to.

□ 1615

As originally introduced by my colleague from Tennessee, this bill would have denied 5 million Americans every year an opportunity to use education tax incentives that exist under current law. They would have slashed assistance under the act by $5 billion a year, according to the Joint Committee on Taxation. And so they went back and tinkered with it a little bit, and they are here today to brag that they have a D-minus bill and that is better than the failing bill that they offered initially.

I understand that after years of opposing this particular incentive, they might want to change course. They all voted against the improvements, the changes that I authored in 2009 for the American Opportunity Tax Credit. They have consistently opposed the concept of refundability, that is, assisting those students who might not have a tax liability as big as the amount of the credit. And it is progress that they have come around to supporting the credit at all and the concept of helping those at the bottom of the ladder.

But while they have reduced the depths of the serious cuts that they proposed only a few months ago to these tax incentives, they have not stopped the bleeding. They deny assistance to many students across America who are assisted by our current law. That is why, as my colleague Mr. LEVIN pointed out, a group of educational institutions, whether it is Hispanic colleges or Christian colleges or land grant colleges, they all oppose this bill. They have said, and again I quote:

''The bill would negatively impact many low- and middle-income students and families who benefit under current law.''

That is what the educational experts say. And that is because the bill eliminates a guarantee under existing law called the Lifetime Learning Credit. It is eliminated entirely for so many students, and it is important to understand who those students are because I have seen and talked with them at places like San Antonio College, ACC, and St. Philip's College.

What kind of person are we talking about? Someone who is a single mother, who has a child to take care of, and continues to work trying to get her associate's degree first, to move out of a low-wage job into a better job, and then go on to UT or somewhere else, but she can't get it all done in 4 years; a mid-level worker who wants to shift industries and needs to upgrade his or her skills for a job in the new economy. They have to work and go to school at night. They can't get it all done in 4 years. A recent college graduate who says, you know, in order to get the job I am best qualified for, I am going to

have to have a master's degree. But they are denied assistance and the opportunity to climb up the economic ladder of success, not by the existing law, but by the changes that the Republicans proposed today.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield 1 minute to the gentleman.

Mr. DOGGETT. All these students lose out. The impact is serious. According to the Department of Education, about half of all students pursuing a higher education attend part time, which inevitably extends the time it takes for them to complete the degree.

Eliminating a tax incentive for higher education that takes more than 4 years away will deal a blow to nearly 2 million students across America who claimed the Lifetime Learning Credit, or they did in 2013. Of these, about a million earn less than $40,000 a year. That is who is being cut by this.

I have legislation that over 100 of our colleagues have joined to do all the streamlining they talk about, but to make the American Opportunity Tax Credit permanent and to ensure that we don't cut out benefits to students who are counting on these benefits. We need to reject this bill.

The SPEAKER pro tempore. The time of the gentleman has again expired.

Mr. LEVIN. I yield an additional 10 seconds.

Mr. DOGGETT. We need to reject this bill that still comes up too short for too many students. We need to let them succeed in today's global economy and ensure that students have the support that America needs to be competitive and successful.

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

I do want to say that this was an incredible experience for me to be able to work with such a fine gentleman as Mr. DAVIS.

We began this process with the chairman giving us an opportunity to take a look at this very complicated group of tax provisions in our code. What we found, with the Joint Committee on Taxation helping us, as I referenced in my opening remarks, there are 90 different pages, no less the fact that there are provisions that step on top of one another, and we actually asked the Joint Committee on Taxation, to help simplify this, to do a diagram for us, just a flowchart.

What we found was, they came back and said this is so complicated that we can't even do a flowchart that would make sense. So we set out asking various groups to come and talk to us. These went all of the way from the very conservative, the very progressive side, think tanks, universities, colleges, those who represented the 529 provision, and to just come and let us know about what they thought about what was currently in the code.

We heard consistently over and over again, it didn't matter where they were on the spectrum, we heard this is so complicated that people are not even using it because they can't figure out. As a matter of fact, there is a GAO study that indicated that 1.5 million tax filers who qualify for either the tuition and fee deduction of the lifetime learning credit in 2009 did not even claim the credit or the deduction because of its complication.

So it was my honor to work with my esteemed colleague in going to work to say: What can we do to simplify this so that we can make sure that people who really need this assistance are going to get that assistance that is there in the code but they can't even figure it out?

So after about 7 months, hammering back and forth about what we felt would best fit the needs of the students of this country and help to get them a start in college, to get them going, to be sure that they would have that opportunity to use those tax credits, we came up with this product. We then rolled it out with a press conference, and I am very proud to say that this was an effort of bipartisanship, one that I think if we could do more of that here in Congress, we would be accomplishing a lot. So it really is my honor to stand here today with my colleague who we worked so well together on this.

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, it is my real pleasure to yield 3 minutes to the gentleman from New York (Mr. RANGEL), a distinguished—to put it lightly—member of our committee.

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

Mr. RANGEL. It is amazing how any bill that reaches the House, all you have to do is put a title on it and then not read it, and you think you have got something going. Listen to the way this bill, H.R. 3393, is described. It sounds like the committee that put it together was well on the way to reform, that they have taken a whole lot of complex provisions and combined them into one to make it easier for the applicant to understand what is going on. The problem with that is when you do all of that and make it simple, and then put a trillion-dollar bill on top of it and make it permanent and cut off benefits for other people, it just shows that when people use the word ''reform,'' it doesn't necessarily mean that you are doing better.

I admired the chairman of the Ways and Means Committee when he put together a tax bill and had the courage to eliminate a lot of the tax credits that were not paid for, a lot of loopholes that were in the law, and I think it was supposed to be revenue neutral, as difficult as that sounded. But no one ever thought, certainly not PAUL RYAN, when he said:

> The people deserve a government that works for them, not one that buries them in more debt.

Well, this is exactly what this bill does. It is permanent. There are no provisions to pay for it, and it buries us in more debt.

But what really annoyed me the most was this 4-year limit because, if I can just beg the House for its indulgence, when I came out of the Army, I thought I was the cat's meow in terms of how much people appreciated my contribution to the security of this country. And of course I went to the Veterans Administration to see what my benefits as related to education would be. They told me the first thing I had to do was to take an aptitude test and that Catholic Charities would provide the test. So I picked up my rosary and I went to Catholic Charities, and they asked me a lot of questions.

When they completed it, they concluded that I should be studying to become a mortician or an electrician. I didn't emphasize that I was Catholic because I didn't think it would make that much difference. But when I refused to agree with that conclusion and asked them to show me one question that I answered that would allow them to believe that I should be a mortician or an electrician, they said: My son, it is not so much that, it is just that you have a 4-year cap on the education.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield an additional 2 minutes to the gentleman.

Mr. RANGEL. They said you have a 4-year cap on the education. I was shocked to be reminded that I hadn't completed high school. I had to complete 2 years of high school and 4 years of college. Instead of telling me that, I found out the hard way that I had a 4-year ceiling. Well, I was able to convince them after a year to reduce my 2 years by combining it with credits for 1 year and the college for 4 years to 3 years, so I got under the hammer.

But I cannot imagine, when technology means so much for a person to hold onto their job, just to keep up with the technology that is there, when they can almost feel the elevation of the qualifications that are necessary, that the United States Government would say: Well, you almost made it because we have just put a 4-year cap on your ability to really be productive in this country.

But I guess what hurts me the most is the hypocrisy that is involved here when we talk about the national debt. Is that something we just have to talk about? Should we talk about the interest that we pay on the national debt, or should we really just talk about getting a Tax Code that is simplified, that does encourage economic growth, and that does make it possible for people to believe there is equity in this.

Now, I know the chairman had a beautiful draft and it was lauded by Republicans and Democrats, but this is the end of the session and we find ourselves with the tax bills accumulating a trillion dollars worth of debt, so why talk about giving someone an education when the debt of the Nation may bury them, as the chairman of the Budget Committee has said.

So I am convinced that the image hasn't changed, but the method in presenting a cutoff of benefits has changed in how it is presented.

Mrs. BLACK. Mr. Speaker, I yield such time as he may consume to the gentleman from Michigan (Mr. CAMP), the esteemed chairman of the Ways and Means Committee.

Mr. CAMP. Mr. Speaker, when I hear my friends from the other side talk about their concern for the growing national debt, I know we must have a good bill because they don't want to talk about the bill. The deficit went up every year the Democrats were in the majority, and it has gone down every year the Republicans have been in the majority, but let me talk a little bit about this piece of legislation.

When it was created, it was not paid for. It was created for 2 years. When it was renewed in 2010 for 2 years, it was not paid for. When it was renewed in 2012 for 5 years, it was not paid for.

What we have in this country is repeatedly renewing tax policy for short term, not paying for it, not making it reliable. We are the only nation in the world that does this. What we are looking for is not only making this policy simpler and easier to understand, as the sponsor of the bill has explained very well, but we also want to make this permanent so we don't have to come back and wonder, so families that are planning for three or four of their kids to go to college over the next 10 years don't have to wonder, Are these provisions going to be there? Am I going to finally figure out these 100 pages of instructions and start to plan for my children's college education only to find, oh, Congress didn't get around to extending this provision this time?

□ 1630

So part of this is about permanency. How do we make these policies last? Also, how do we make sure that people at the lower end of the economic ladder have a chance to save for college, have a chance to get in college, even though they may not have income to qualify for some of the tax credits?

This reform does that. I think this is an important step forward. It has been extended basically for a budget window without being paid for by both parties, so let's call it what it is, it is permanent policy.

Let's make it permanent policy so families and students can rely on a constant policy, so that they can plan and save for a college education, which is becoming more and more a basic standard that people need to succeed in life.

I think if we can do anything this year, it is about making a statement that we want to help families and students succeed not only in school, but also going forward in their careers and lives.

Mr. LEVIN. Mr. Speaker, I yield 4 minutes to the gentleman from Wisconsin (Mr. KIND), another member of our committee.

Mr. KIND. Mr. Speaker, I thank my friend for yielding me this time.

Mr. Speaker, I have a great deal of respect and admiration for the chairman of the Ways and Means Committee, my friend from Michigan. I hope his solution here today, given the dysfunction that we have seen in the process coming out of this Congress in recent years, is not just to come forward with a series of permanent changes to the U.S. Tax Code without paying for any of it and exploding our national debt for future generations to have to grapple with, but unfortunately, that has been the trend in the Ways and Means Committee over the last couple of months.

I also want to commend the work that the gentlewoman from Tennessee (Mrs. BLACK) has done with the gentleman from Illinois (Mr. DANNY K. DAVIS) in putting together this bipartisan bill.

I am all for simplification of the Tax Code. I am all for streamlining these tax credits to make it easier for students and their families to better afford higher education. I am all for finding a bipartisan path forward to make sure that no student is left behind, that those doors of educational opportunity are there and open for all Americans, but we ought to do that the right way, not the wrong way.

Unfortunately, the bill here before us today is the wrong way to approach the issue. First of all, it is one of 14 permanent changes to the Tax Code that have been reported out of the Ways and Means Committee now, exceeding over $800 billion, without any of it being offset and without a nickel of it being paid for—this on the heels of the last few years we have been trying to figure out a way to get our fiscal house put back in order.

There has been a whole lot of shrill and a whole lot of crying on this floor about runaway budget deficits and the unsustainable debt that our Nation has accumulated and the fact that we have to borrow so much money from China. This bill compounds that problem. It doesn't solve it.

This bill alone would add close to $97 billion to the national debt over the next 10 years. Again, none of it paid for, but there are also some substantive problems with this bill, too, that, unfortunately, due to a lack of hearings in the Ways and Means Committee, due to a lack of discussion and feedback from our universities throughout the country, is not addressed, not the least of which—and I have heard this from universities back in Wisconsin—that there is a significant administrative change hiding in this bill.

Currently, schools can report either eligible tuition charges that are billed to students or paid to students. This bill takes away the billing aspect of reporting to the IRS.

Now, that is probably a trend that we ought to pursue and should fix in the future, but to do it abruptly, given where the computer systems lie with their universities right now, is bound to cause severe disruption in regards to these tax credits for students.

I am afraid that it has not been well-vetted, and it hasn't been thought through because, again, it is an election year, and we are racing these bills to the floor in order to do our press releases back home and score cheap political points with constituencies that would prefer to see legislation advance without paying for it; but it is something that we ought to fix before we burden the bursars' offices throughout the Nation and trying to revamp their computer systems overnight. They are telling us it is not going to work.

Furthermore, the gentleman from Michigan has highlighted the impact this is going to have on our graduate students. The graduate students are affected by the streamlining of the education credits that are embodied in this bill because only 4 years are available under this legislation. It is expected to have a profound impact on the affordability of graduate education for students throughout the Nation. I don't think that has been vetted all that well either.

It is because we are not doing regular order around here. It is an election year—I get it—and there is nothing easier in the world to bring permanent changes to the Tax Code that everyone would desire to see, but without making the tough decision and paying for it as well, while at the same time coming forward with budget resolutions that is cutting back on the availability of Pell grants for low-income students or workstudy programs for low-income students or TRIO or GEAR UP programs that are geared for low-income students.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield an additional minute to the gentleman from Wisconsin.

Mr. KIND. Somehow, some way, it became fashionable to cut those programs that have benefited low-income students, including myself. When I was a kid growing up, my family didn't have the financial means to send me to school, so I was able to qualify for a Pell grant, I did do workstudy all 4 years. Without that availability, I don't know where I would have ended up with my education.

That is where we seem to go to first in the budget for cuts and then coming forward today on a bill that will add $97 billion to the deficit without paying for it and without vetting it the way it should be. We have still got time. Let's do this right now.

I would encourage my colleagues to vote ''no'' and give this body time to fix some of the deficiencies in the bill, but also to make the tough decision and do it in a fiscally responsible manner.

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

What I would like to do is read from a letter that we received in support of

this legislation from the American Association of Community Colleges and the Association of Community College Trustees.

I am just going to lift a couple of paragraphs out of here that I think address some of the responses from my colleagues on the other side of the aisle. I am only going to read three pieces, although there are more.

This is why they say that they believe this benefits college students. I want to read the one that says it ''makes AOTC Permanent: Currently set to expire at the end of 2017, the AOTC is the most important source of support for college students in the Tax Code. H.R. 3393 makes the benefit permanent and ensures that it will remain in place for students and families.''

The chairman referenced that just a few moments ago.

Another paragraph: ''Creates better alignment with the Pell grant: Currently, an estimated 1 million college students with unmet financial need do not receive any benefit from the AOTC due to its poor coordination with the Pell grant program. The vast majority of these students attend low-cost institutions, particularly community colleges.''

This bill remedies this situation.

Then the last piece: ''Indexes the AOTC to inflation: H.R. 3393 recognizes that college prices are not static and adjusts the AOTC for inflation starting in 2018.''

So I believe that that speaks to those pieces that we said are so important in this reform.

Now, I yield as much time as she may consume to the gentlewoman from Washington (Mrs. MCMORRIS RODGERS), the leader of our conference.

Mrs. MCMORRIS RODGERS. Mr. Speaker, I thank the leader on this legislation—great work—and the chairman.

I rise in strong support of H.R. 3393, the Student and Family Tax Simplification Act. I was the first in my family to graduate from college, and I understand firsthand the struggle that families face to pay for higher education. As a matter of fact, I am still paying off some student loans from graduate school.

For today's graduates, the picture is even much bleaker. In fact, seven out of 10 graduates are entering the workforce with $33,000 in student loan debt, up $2,000 just from last year. For many, student and parent loans are often the only option to address the higher cost of college.

Our outdated Tax Code is no help. With 15 different complicated overlapping provisions, we need a Tax Code that works for people. That is what H.R. 3393 does. It simplifies the Tax Code, so that families and students can actually use and benefit from it as they pursue higher education.

The latest unemployment rate for recent college graduates is 8½ percent. More than 16 percent of them are underemployed. We need every tool at our disposal to put money back in the pockets of families, so that they are empowered to make better choices.

I urge my colleagues to support H.R. 3393.

Mr. LEVIN. Could I ask how much time there is remaining on both sides?

The SPEAKER pro tempore. The gentleman from Michigan has 7¼ minutes remaining. The gentlewoman from Tennessee has 12 minutes remaining.

Mr. LEVIN. Does the gentlewoman have other speakers?

Mrs. BLACK. I am ready to close.

Mr. LEVIN. Mr. Speaker, I yield myself 30 seconds.

The gentlewoman has just talked about her work in graduate school. This bill would eliminate help for millions of people in graduate school. That is what this bill does.

I now yield 4 minutes to the distinguished gentleman from Illinois (Mr. DANNY K. DAVIS).

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I want to thank the ranking member for yielding.

Tax-based aid represents more than half of all nonloan Federal support for higher education, giving tax policy a critical role in promoting college affordability, access, and completion.

Although I strongly support improving the education credits for students and families, I cannot support the Republican piecemeal tax approach that would add $825 billion to the deficit and imperil our economic recovery and the well-being of our citizens.

As partners in the Education and Family Benefits Tax Working Group, I was delighted to work with Representative BLACK and her staff from Tennessee. I want to thank her and her staff for a wonderful legislative experience. It was, indeed, a delight.

I also want to commend Chairman CAMP for taking the bold initiative to put comprehensive tax reform in the discussion and on the table.

Our bill represents a bipartisan compromise that integrates promising reforms to tax-based education benefits suggested to us by both conservative and progressive stakeholders.

This bill simplifies our Tax Code and strengthens our investment in students and their families, expanding aid to the lowest-income students by modestly expanding the refundability of the credit, removing obstacles to claiming the credit, improving the coordination of tax and Pell policies, and indexing the credit to inflation.

However, the Student and Family Tax Simplification Act was intended as part of comprehensive tax reform. Within a comprehensive package, policymakers are better able to pay for our tax cuts and ensure that groups of taxpayers who may lose out in one section are helped in others.

I look forward to continuing to work in a bipartisan way to improve education tax policy, but I oppose moving this bill in isolation of other education tax reforms and at the exclusion of other critical tax provisions that help the working poor, strengthen economically distressed communities, promote affordable housing, help cover public transportation costs, incentivize businesses to hire hard-to-employ workers, and assist teachers with classroom expenses.

I don't think anything is much more important than education affordability, but I believe that first things come first. For me right now, before I would suggest spending any more money, I would suggest that we find a way to put an unemployment check in the hands of the 3 million people who are waiting in America, so they can live until they can get to college.

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

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

In conclusion, we favor on this side of the aisle simplification. We are in favor of reducing the number of pages. We are not in favor of leaving out millions of students.

□ 1645

This approach hasn't been refuted. It leaves out millions of undergraduates, millions of graduate students, and millions of people who are in longer-term education needs who can't complete college in 4 years, and, in many cases, want to go on to graduate school.

So what has happened here is another bill has come out of committee that is part of a package that was over $800 billion. It leaves out so many, yet you make it permanent. These are people permanently left out. Why?

Many of these bills go back some years. We will have to check back many years ago and see if perhaps they were paid for. The recent one was in the Recovery Act of 2009, which we favored, but we did not favor making permanent laws that would leave out. That is what is being done here.

I have heard: Oh, we will come back some other time. You are going to come back some other time when you have added a trillion dollars to the deficit? That is not believable.

Indeed, what is believable is the result of this kind of reckless course is it is going to squeeze further discretionary, nondefense expenditures. That squeezing out is, as I said earlier, is the hard-hearted approach of the Ryan budget.

We see what happens when Republicans essentially use the argument that we can't pay for it, when they cut all the kinds of programs that I mentioned at the beginning, so many were cut out in the Ryan Republican budget.

I urge a ''no'' vote, and I yield back the balance of my time.

Mrs. BLACK. Mr. Speaker, I could say a lot of things, but I don't think there is any better way for me to conclude than for me to read a letter that I will submit for the RECORD from a student who actually sent this to me today.

I do want to read it, but I think you will see after I read it that the emphasis here is that we are helping those

who need help the most by what we are doing with the simplification of this particular part of the Code.

For the sake of the identity of the person, I am going to use the name Nancy.

Let me read this to you:

Dear Congresswoman Black, my name is Nancy, and I attend Atlanta Technical College. The additional $500 in refunds in your bill for students like me will be extremely beneficial.

I am the mother of five, full-time worker, and student. Although I intend to continue my higher education once I graduate from the Atlanta Technical College, I have found out my Pell grant will expire next semester. I now find myself in the position of taking out loans for future semesters to make sure my tuition and books are paid for.

I plan to use my taxes to help with this dilemma. The additional $500 may not seem like it would cover a lot, but in my case, it will cover at least one three-credit class or at least three of my textbooks. I would love the opportunity to have an option of using these moneys that are outright mine than to put myself in debt more by taking out a full amount of any loan.

My only hope is that you take this letter into consideration, for there are many others out there in my predicament.

DEAR CONGRESSWOMAN BLACK, My name is Nancy and I attend Atlanta Technical College. The additional $500 in refunds in your bill for students like me would be extremely beneficial.

I am a mother of 5, full time worker and student. Although I intend to continue my higher education once I graduate from Atlanta Technical College, I have found out my Pell grant will expire next semester. I now find myself in the position of taking out loans for future semesters to make sure my tuition and books are paid for.

I plan to use my taxes to help with this dilemma. The additional $500 may not seem like it would cover a lot, but in my case, it will cover at least one 3 credit class or at least 3 of my textbooks. I would love the opportunity to have an option of using monies that are out right mine, than to put myself in debt more by taking out the full amount of any loan.

My only hope is that you take this letter into consideration, for there are many others out here in my predicament.

Mrs. BLACK. I think there is no better way than to end with something that comes from the heart of a student who is working so hard. She has five children and is a full-time worker and student. Because of the refundability of this tax provision, if it were placed into law, you can see how it would really help those who we are trying to help the very most.

So I would urge my colleagues, for the sake of helping our students, especially those who are at the lower and middle income, to support H.R. 3393, the Student and Family Tax Simplification Act, and I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 680, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

MOTION TO RECOMMIT

Ms. SINEMA. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. Is the gentlewoman opposed to the bill?

Ms. SINEMA. Mr. Speaker, I am opposed.

Mr. CAMP. Mr. Speaker, I reserve a point of order against the motion to recommit.

The SPEAKER pro tempore. A point of order is reserved.

The Clerk will report the motion to recommit.

The Clerk read as follows:

Ms. Sinema moves to recommit the bill H.R. 3393 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Add at the end of the bill the following:

SEC. 4. INFORMING STUDENTS OF SAVINGS THROUGH LOWER INTEREST RATES.

(a) IN GENERAL.—The Secretary of the Treasury shall, in publications relating to the credit allowed under section 25A of the Internal Revenue Code of 1986, include a table that illustrates the difference between monthly payment amounts (with respect to various principal amounts and, at a minimum, under a standard repayment plan) for specified higher education loans—

(1) under the applicable rate of interest on such loans as determined under section 455(b)(8) of the Higher Education Act of 1965, and

(2) under a rate of interest on such loans that is 2 percent lower than such applicable rate of interest.

(b) SPECIFIED HIGHER EDUCATION LOAN.—For purposes of this section, the term ''specified higher education loan'' means any loan which is made under part B, D, or C of the Higher Education Act of 1965.

The SPEAKER pro tempore. The gentlewoman from Arizona is recognized for 5 minutes in support of her motion.

Ms. SINEMA. Mr. Speaker, this motion to recommit is the final amendment to the bill. It will not kill the bill or send it back to committee. If this amendment is adopted, the bill will immediately proceed to final passage, as amended.

This motion is straightforward and common sense. It directs the Secretary of the Treasury to provide students with the information they need to compare the costs of student loans.

In providing information on tax credits, the Treasury Secretary must publish a table showing the amount of savings that a student would achieve on a monthly basis under different student loan rates. Students should be provided this important information before they take on debt.

Mr. Speaker, our country has a student debt crisis. As an adjunct professor at Arizona State University, I frequently hear from my students about how difficult it is to effectively manage their student loans.

Angela Schultz, Brian Garcia, Iliamari Vazquez, Brandie Reiner, Jack Welty, Andy Albright, Diego Soto, Anthony Carly, Ellen Hamilton, Ariel Carlos, Kent Fogg, Joe Slaven, Brandy Pantilione, Gary Brewer, and Christopher Valles are only a few of the young college graduates from Arizona State University, my alma mater, who shared their stories with me.

Some of these young people are my students at Arizona State University. Some are recent graduates. Some of them are thinking of starting a family, while others are working hard to care for the families they already have.

What do these graduates want? They just want a fair shot. They want to know that their hard work in college mattered, that it led to the promise that their parents made to them when they were little—the promise we all believe in: if you work hard and play by the rules, you can succeed.

Essentially, they want what each one of us has wanted for ourselves, what we want for our own kids, and what we are working for in our districts. They want a shot at the American Dream.

Angela graduated from Arizona State University in 2012. She now faces the biggest financial hurdle of her life. She doesn't face massive medical bills or an expensive car loan. It is not rent or mortgage payments. It is a bill for over $85,000 in student loans. Iliamari will graduate in 2015. When she does, she will have over $64,000 in student loans.

Nationally, outstanding student loans now total more than $1.2 trillion, surpassing total credit card debt, and every year, students are taking on more. An estimated 71 percent of college seniors had debt in 2012, with an average outstanding balance of $29,400 for those who borrowed to get a bachelor's degree.

Young people are foregoing long-term job opportunities and home ownership in order to meet the urgent demands of their large student loan payments.

I relied on Pell grants, academic scholarships, and Federal loans all through school, just like my Arizona State students do today. I know students need guidance and assistance to manage their student debt.

I talk to young people who are excited to share their ideas and thoughts with me about how to solve some of the world's biggest problems. However, it concerns me that these same young people are daunted by the prospect of an expensive education that they want, but fear they cannot afford.

Rising college costs are putting higher education and the American Dream out of reach for too many hardworking Arizona families. Education is key to economic growth and job creation and, for many, it is a clear pathway out of poverty. I know this because education was the key to my own path out of poverty and to the middle class.

We must take action to combat this crisis. We need to give students the information they need to make smart decisions about paying for education. That is why I offered this motion to recommit today. It is why I am asking my colleagues to support this reasonable motion, and I call on Congress to do more to make the American Dream accessible and affordable for more American families.

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

Mr. CAMP. Mr. Speaker, I withdraw my point of order and claim the time in opposition to the motion.

The SPEAKER pro tempore. The gentleman from Michigan is recognized for 5 minutes.

Mr. CAMP. Mr. Speaker, this motion to recommit has absolutely nothing to do with helping give middle class families the resources need to send their kids to college. This has nothing to do with making tax policy more certain, easier to understand, or simplifying a very complex area of the Tax Code. This has nothing to do with helping families who are struggling to pay for education.

Let's get on with trying to do that job. Let's reject this motion to recommit, let's pass the underlying bill, and let's help middle class America.

I yield back the balance of my time.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

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

Ms. SINEMA. 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 the motion to recommit will be followed by 5-minute votes on passage of the bill, if ordered, and the motion to instruct on H.R. 3230.

The vote was taken by electronic device, and there were—yeas 195, nays 219, not voting 18, as follows:

[Roll No. 448]

YEAS—195

Barber
Barrow (GA)
Beatty
Becerra
Bera (CA)
Bishop (GA)
Bishop (NY)
Blumenauer
Bonamici
Brady (PA)
Braley (IA)
Broun (GA)
Brown (FL)
Brownley (CA)
Bustos
Butterfield
Capps
Capuano
Cárdenas
Carney
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu
Cicilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly
Conyers
Cooper
Costa
Courtney
Crowley
Cuellar
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DelBene
Deutch
Dingell
Doggett
Doyle
Duckworth
Edwards
Ellison
Engel
Enyart
Eshoo
Esty
Farr
Fattah
Foster
Frankel (FL)
Fudge
Gabbard
Gallego
Garamendi
Garcia
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hahn
Hastings (FL)
Higgins
Himes
Hinojosa
Holt
Horsford
Hoyer
Huffman
Israel
Jeffries
Johnson (GA)
Johnson, E. B.
Jones
Kaptur
Keating
Kelly (IL)
Kennedy
Kildee
Kilmer
Kind
Kirkpatrick
Kuster
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lipinski
Loebsack
Lofgren
Lowenthal
Lowey
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lynch
Maffei
Maloney, Carolyn
Maloney, Sean
Matheson
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McIntyre
McNerney
Meeks
Meng
Michaud
Miller, George
Moore
Moran
Murphy (FL)
Nadler
Napolitano
Neal
Negrete McLeod
Nolan
O'Rourke
Owens
Pallone
Pascrell
Pastor (AZ)
Payne
Pelosi
Perlmutter
Peters (CA)
Peters (MI)
Peterson
Pingree (ME)
Pocan
Polis
Price (NC)
Quigley
Rahall
Rangel
Richmond
Roybal-Allard
Ruiz
Ruppersberger
Rush
Ryan (OH)
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schneider
Schrader
Schwartz
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Shea-Porter
Sherman
Sinema
Sires
Slaughter
Smith (WA)
Speier
Swalwell (CA)
Takano
Thompson (CA)
Thompson (MS)
Tierney
Titus
Tonko
Tsongas
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Walz
Wasserman Schultz
Waters
Waxman
Welch
Wilson (FL)
Yarmuth

NAYS—219

Aderholt
Amash
Amodei
Bachmann
Bachus
Barletta
Barr
Barton
Benishek
Bentivolio
Bilirakis
Black
Blackburn
Boustany
Brady (TX)
Bridenstine
Brooks (AL)
Brooks (IN)
Buchanan
Bucshon
Burgess
Byrne
Calvert
Camp
Cantor
Carter
Cassidy
Chabot
Chaffetz
Clawson (FL)
Coble
Coffman
Cole
Collins (GA)
Collins (NY)
Conaway
Cook
Cotton
Cramer
Crawford
Crenshaw
Culberson
Daines
Davis, Rodney
Denham
Dent
DeSantis
Diaz-Balart
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gohmert
Goodlatte
Gosar
Gowdy
Granger
Graves (GA)
Graves (MO)
Griffin (AR)
Griffith (VA)
Grimm
Guthrie
Hall
Hanna
Harper
Harris
Hartzler
Hastings (WA)
Heck (NV)
Hensarling
Herrera Beutler
Holding
Hudson
Huelskamp
Huizenga (MI)
Hultgren
Hunter
Hurt
Issa
Jenkins
Johnson (OH)
Johnson, Sam
Jolly
Jordan
Joyce
Kelly (PA)
King (IA)
King (NY)
Kinzinger (IL)
Kline
Labrador
LaMalfa
Lamborn
Lance
Lankford
Latham
Latta
LoBiondo
Long
Lucas
Luetkemeyer
Lummis
Marino
Massie
McCarthy (CA)
McCaul
McClintock
McHenry
McKeon
McKinley
McMorris Rodgers
Meadows
Meehan
Messer
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Mullin
Mulvaney
Murphy (PA)
Neugebauer
Noem
Nugent
Nunes
Olson
Paulsen
Pearce
Perry
Petri
Pittenger
Pitts
Poe (TX)
Posey
Price (GA)
Reed
Reichert
Renacci
Ribble
Rice (SC)
Rigell
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rohrabacher
Rokita
Rooney
Ros-Lehtinen
Roskam
Ross
Rothfus
Royce
Runyan
Ryan (WI)
Salmon
Sanford
Scalise
Schock
Schweikert
Scott, Austin
Sensenbrenner
Sessions
Shimkus
Shuster
Simpson
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Southerland
Stewart
Stivers
Stockman
Stutzman
Terry
Thompson (PA)
Thornberry
Tiberi
Tipton
Turner
Upton
Valadao
Wagner
Walberg
Walden
Walorski
Weber (TX)
Webster (FL)
Wenstrup
Westmoreland
Whitfield
Williams
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Yoho
Young (AK)
Young (IN)

NOT VOTING—18

Bass
Bishop (UT)
Campbell
Capito
DesJarlais
Gingrey (GA)
Hanabusa
Heck (WA)
Honda
Jackson Lee
Kingston
Lewis
Marchant
McAllister
Nunnelee
Palazzo
Pompeo
Rogers (MI)

□ 1725

Messrs. GARRETT and DENHAM changed their vote from ''yea'' to ''nay.''

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

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the passage of the bill.

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

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

The yeas and nays were ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 227, nays 187, not voting 18, as follows:

[Roll No. 449]

YEAS—227

Aderholt
Amodei
Bachus
Barletta
Barr
Barrow (GA)
Barton
Benishek
Bentivolio
Bera (CA)
Bilirakis
Black
Blackburn
Boustany
Brady (TX)
Braley (IA)
Brooks (AL)
Brooks (IN)
Brownley (CA)
Buchanan
Bucshon
Burgess
Bustos
Byrne
Calvert
Camp
Cantor
Carter
Cassidy
Chabot
Chaffetz
Coble
Coffman
Cole
Collins (GA)
Collins (NY)
Cook
Cotton
Cramer
Crawford
Crenshaw
Culberson
Daines
Davis, Rodney
DeFazio
Denham
Dent
DeSantis
Diaz-Balart
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Enyart
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foster
Foxx
Franks (AZ)
Frelinghuysen
Gallego
Garamendi
Garcia
Gardner
Gerlach
Gibbs
Gibson
Goodlatte
Gosar
Gowdy
Granger
Graves (MO)
Griffin (AR)
Griffith (VA)
Grimm
Guthrie
Hall
Hanna
Harper
Harris
Hartzler
Hastings (WA)
Heck (NV)
Herrera Beutler
Holding
Horsford
Hudson
Huizenga (MI)
Hultgren
Hunter
Hurt
Issa
Jenkins
Johnson (OH)
Johnson, Sam
Jolly
Jordan
Joyce
Kelly (PA)
King (NY)
Kinzinger (IL)
Kline
Kuster
LaMalfa
Lamborn
Lance
Lankford
Latham
Latta
LoBiondo
Loebsack
Long
Lucas
Luetkemeyer
Lummis
Maffei
Maloney, Sean
Marino
Matheson
McAllister
McCarthy (CA)
McCarthy (NY)
McCaul
McClintock
McHenry
McIntyre
McKeon
McKinley
McMorris Rodgers
Meadows
Meehan
Messer
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Mullin
Murphy (FL)
Murphy (PA)
Neugebauer
Noem
Nolan
Nugent
Nunes
Olson
Owens
Paulsen
Pearce
Perlmutter
Perry

Peters (CA)
Peters (MI)
Peterson
Petri
Pittenger
Pitts
Price (GA)
Rahall
Reed
Reichert
Renacci
Ribble
Rice (SC)
Rigell
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rohrabacher
Rokita
Rooney
Ros-Lehtinen
Roskam
Ross
Rothfus
Ruiz
Runyan
Ryan (WI)
Salmon
Scalise
Schneider
Schock
Scott, Austin
Sensenbrenner
Sessions
Shea-Porter
Shimkus
Shuster
Simpson
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Southerland
Stewart
Stivers
Stutzman
Terry
Thompson (PA)
Thornberry
Tiberi
Tierney
Tipton
Turner
Upton
Valadao
Wagner
Walberg
Walden
Walorski
Walz
Wenstrup
Whitfield
Williams
Wilson (SC)
Wittman
Wolf
Womack
Yoder
Yoho
Young (AK)
Young (IN)

NAYS—187

Amash
Bachmann
Barber
Beatty
Becerra
Bishop (GA)
Bishop (NY)
Blumenauer
Bonamici
Brady (PA)
Bridenstine
Broun (GA)
Brown (FL)
Butterfield
Capps
Capuano
Cárdenas
Carney
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu
Cicilline
Clark (MA)
Clarke (NY)
Clawson (FL)
Clay
Cleaver
Clyburn
Cohen
Conaway
Connolly
Conyers
Cooper
Costa
Courtney
Crowley
Cuellar
Cummings
Davis (CA)
Davis, Danny
DeGette
Delaney
DeLauro
DelBene
Deutch
Dingell
Doggett
Doyle
Duckworth
Edwards
Ellison
Engel
Eshoo
Esty
Farenthold
Farr
Fattah
Frankel (FL)
Fudge
Gabbard
Garrett
Gohmert
Graves (GA)
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hahn
Hastings (FL)
Hensarling
Higgins
Himes
Hinojosa
Holt
Hoyer
Huelskamp
Huffman
Israel
Jeffries
Johnson (GA)
Johnson, E. B.
Jones
Kaptur
Keating
Kelly (IL)
Kennedy
Kildee
Kilmer
Kind
King (IA)
Kirkpatrick
Labrador
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lipinski
Lofgren
Lowenthal
Lowey
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lynch
Maloney, Carolyn
Massie
Matsui
McCollum
McDermott
McGovern
McNerney
Meeks
Meng
Michaud
Miller, George
Moore
Moran
Mulvaney
Nadler
Napolitano
Neal
Negrete McLeod
O'Rourke
Pallone
Pascrell
Pastor (AZ)
Payne
Pelosi
Pingree (ME)
Pocan
Poe (TX)
Polis
Posey
Price (NC)
Quigley
Rangel
Richmond
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Sánchez, Linda T.
Sanchez, Loretta
Sanford
Sarbanes
Schakowsky
Schiff
Schrader
Schwartz
Schweikert
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Sherman
Sinema
Sires
Slaughter
Smith (WA)
Speier
Stockman
Swalwell (CA)
Takano
Thompson (CA)
Thompson (MS)
Titus
Tonko
Tsongas
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Wasserman Schultz
Waters
Waxman
Weber (TX)
Webster (FL)
Welch
Westmoreland
Wilson (FL)
Woodall
Yarmuth

NOT VOTING—18

Bass
Bishop (UT)
Campbell
Capito
DesJarlais
Gingrey (GA)
Hanabusa
Heck (WA)
Honda
Jackson Lee
Kingston
Lewis
Marchant
Nunnelee
Palazzo
Pompeo
Rogers (MI)
Royce

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1731

Mr. POE of Texas changed his vote from ''yea'' to ''nay.''

Mr. BRALEY of Iowa changed his vote from ''nay'' to ''yea.''

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. ROYCE. Mr. Speaker, on rollcall No. 449 I was unavoidably detained. Had I been present, I would have voted "yes."

TRIBUTE TO THE 193 DUTCH NATIONALS WHO LOST THEIR LIVES ON MALAYSIAN AIRLINES FLIGHT 17

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

Mr. HUIZENGA of Michigan. Mr. Speaker, as cochair of the Dutch Caucus here in the U.S. House of Representatives, I rise today with a heavy heart to express our condolences at the tragic loss of life of nearly 300 people on Malaysian Airlines Flight 17.

On that flight, there was one American and a number of others from Australia, Malaysia, and a number of other countries. But counted among those were 193 Dutch nationals. Just to put that in perspective, that is like having a country the size of the United States lose over 3,600 people. That is the impact that it has had with our friends in the Netherlands. This attack on innocent civilians can only be described, I believe, as an act of terror, as it was flying over Ukrainian airspace.

We are rising today jointly, in a bipartisan fashion, to express our condolences to our friends in the Netherlands. The Netherlands was the first nation to ever recognize our Nation, the United States of America, officially back during the Revolutionary War. And they have been stalwart partners and stalwart friends throughout the history of our country.

With that, I yield to my friend from Maryland.

Mr. VAN HOLLEN. I thank my friend and colleague for yielding. I am honored to stand with him and all of us in solidarity with the people of the Netherlands and the families and loved ones of all the victims of that act of terror.

We look forward to working together to make sure that this situation is resolved as quickly as possible and the perpetrators are held accountable. I know we all stand together on that as well. And I am grateful to my colleague from Michigan for bringing us together for this purpose.

Mr. HUIZENGA of Michigan. Mr. Speaker, today we humbly ask our colleagues to join us in a moment of silence as we pay our respects and honor the memory of all 298 passengers aboard MH17 that had their lives tragically cut short.

The SPEAKER pro tempore. All Members please rise for a moment of silence.

PAY OUR GUARD AND RESERVE ACT

The SPEAKER pro tempore. Without objection, 5-minute voting will continue.

There was no objection.

The SPEAKER pro tempore. The unfinished business is the vote on the motion to instruct on the bill (H.R. 3230) making continuing appropriations during a Government shutdown to provide pay and allowances to members of the reserve components of the Armed Forces who perform inactive-duty training during such period, offered by the gentleman from California (Mr. PETERS), on which the yeas and nays were ordered.

The Clerk will redesignate the motion.

The Clerk redesignated the motion.

The SPEAKER pro tempore. The question is on the motion to instruct.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 205, nays 207, not voting 20, as follows:

[Roll No. 450]

YEAS—205

Barber
Barrow (GA)
Beatty
Becerra
Bera (CA)
Bishop (GA)
Bishop (NY)
Blumenauer
Bonamici
Brady (PA)
Braley (IA)
Brown (FL)
Brownley (CA)
Bustos
Butterfield
Capps
Capuano
Cárdenas
Carney
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu
Cicilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly
Conyers
Cooper
Costa
Courtney
Crowley
Cuellar
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
Delaney
DeLauro
DelBene
Denham
Dent
Deutch
Dingell
Doggett
Doyle
Duckworth
Edwards
Ellison
Engel
Enyart
Eshoo
Esty
Farr
Fattah
Fitzpatrick
Foster
Frankel (FL)
Fudge
Gabbard
Gallego
Garamendi
Garcia
Gibson
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hahn
Harper
Hastings (FL)
Heck (NV)
Higgins
Himes
Hinojosa
Holt
Horsford
Hoyer
Huffman
Israel
Jeffries
Johnson (GA)
Johnson, E. B.
Kaptur
Keating
Kelly (IL)
Kennedy
Kildee
Kilmer
Kind
Kirkpatrick
Kuster
Langevin
Larsen (WA)
Larson (CT)
Lee (CA)
Levin
Lipinski
LoBiondo
Loebsack
Lofgren
Lowenthal
Lowey
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lynch
Maffei
Maloney, Carolyn
Maloney, Sean
Matheson
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McIntyre
McNerney
Meng
Michaud
Miller (MI)
Miller, George
Moore
Moran
Murphy (FL)
Nadler
Napolitano
Neal
Negrete McLeod
Nolan
O'Rourke
Owens
Pallone
Pascrell
Pastor (AZ)
Payne
Pearce
Pelosi
Perlmutter
Peters (CA)
Peters (MI)
Peterson
Pingree (ME)
Pocan