PRIVILEGES OF THE HOUSE—RETURNING TO THE SENATE S. 1232, FEDERAL ERRONEOUS RETIREMENT COVERAGE CORRECTIONS ACT

Mr. WELLER. Mr. Speaker, I rise to a question of privileges of the House, and I offer a privileged resolution (H. Res. 394) and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. Res. 394
Resolved, That the bill of the Senate (S. 1232) entitled the “Federal Erroneous Retirement Coverage Corrections Act,” in the opinion of this House, contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privileges of this House and that such bill be respectfully returned to the Senate with a message communicating this resolution.

The SPEAKER pro tempore. In the opinion of the Chair, the resolution constitutes a question of the privileges of the House under rule IX-

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

Mr. Speaker, this resolution is necessary to return to the Senate the bill S. 1232 which contravenes the constitutional requirement that revenue measures shall originate in the House of Representatives. Section 401 of the bill provides that no Federal retirement plan involved in the corrections under the bill shall fail to be treated as a tax-qualified retirement plan by reason of the correction.

The bill also provides that no amounts shall be includable in the income of any individual for Federal tax purposes because of fund transfers or government contributions made pursuant to the bill.

Accordingly, section 401 is revenue affecting in a constitutional sense and the bill therefore violates the origination requirement.

There are numerous precedents for the action I am requesting. I want to emphasize this action speaks solely to the constitutional prerogative of the House and not to the merits of the Senate bill.

The proposed action today is procedural in nature and is necessary to preserve the prerogatives of the House to originate revenue measures. It makes clear to the Senate that the appropriate procedure for dealing with revenue measures is for the House to act first on a revenue bill and for the Senate to accept it or amend it as it sees fit.

This resolution is necessary to return to the Senate the bill S. 1232, which contravenes the constitutional requirement that revenue measures shall originate in the House of Representatives. The bill provides that no Federal retirement plan involved in the corrections under the bill shall fail to be treated as a tax-qualified retirement plan by reason of the correction.

The bill also provides that no amounts shall be includable in the income of any individual for Federal tax purposes because of fund transfers or government contributions made pursuant to the bill. Therefore, the bill violates the origination requirement.

Section 401 of the bill provides generally that no government retirement plan shall fail to be treated as a tax-qualified plan under the Internal Revenue Code for any failure to follow plan terms, or any actions taken under the bill to correct errors in misclassification of Federal employees into the wrong Federal retirement system. In general, Federal retirement plans are subject to the same rules that apply to tax-qualified retirement plans maintained by private sector employers. For example, tax-qualified retirement plans are afforded special tax treatment under the Code. These advantages include not paying current income tax on amounts contributed on their behalf, and the fact that earnings of the plan are tax-exempt.

Because of Section 401 of the bill, Federal retirement plans and participants in those plans would retain these advantages even if actions are taken pursuant to the bill that would otherwise jeopardize this favorable tax treatment.

The Federal retirement plans are also subject to the rules applicable to tax-qualified plans that limit the amount of contributions and benefits that may be provided to a participant under a tax-qualified plan. For example, section 415 of the Code limits that amount of annual contributions that may be made to a defined contribution plan, and the amount of annual benefits that are payable from a defined benefit plan. If amounts are contributed or benefits are paid that exceed these limits, plan participants could be subject to unfavorable tax consequences. Section 401 of the bill would permit the Federal government to make-up contributions on behalf of an employee without infringing applicable limits on contributions and benefits for the year in which the make-up contribution was made.

Section 401 also provides that no amounts shall be includible in the taxable income of participants in Federal retirement plans because of fund transfers or government contributions made pursuant to the bill. Without this provision, amounts transferred from fund to fund or otherwise contributed by the government could be subject to income tax under the Internal Revenue Code.

Accordingly, section 401 is revenue-affecting in a constitutional sense.

There are numerous precedents for the action I am requesting. For example, on July 21, 1994, the House returned to the Senate S. 1030, containing a provision exempting certain veteran payments from taxation. On October 7, 1994, the House returned to the Senate S. 1216, containing provisions exempting certain settlement income from taxation.

I want to emphasize that this action speaks solely to the constitutional prerogative of the House to originate revenue measures. It makes clear to the Senate that the appropriate procedure for dealing with revenue measures is for the House to act first on a revenue bill and for the Senate to accept it or amend it as it sees fit.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the resolution.

There was no objection.

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

The resolution was agreed to.

A motion to reconsider was laid on the table.

LEGISLATIVE PROGRAM

Mr. ARMYE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ARMYE. Mr. Speaker, let me begin by just saying to the Members it is my privilege to say we have had the last vote of the day, the last vote of the week, the last vote of the year, the last vote of the century.

PROVIDING FOR ADJOURNMENT SINCE DIE AFTER COMPLETION OF BUSINESS OF FIRST SESSION OF 106TH CONGRESS AND SETTING FORTH SCHEDULE FOR CERTAIN DATES DURING JANUARY 2000 OF SECOND SESSION

H. Con Res. 236

The Clerk read as follows:

The SPEAKER pro tempore. The motion for the adjournment of the House is in order and it was made on January 22, 1999 and carried by a roll call vote of 199 aye and 0 no. The House adjourned on that day, it shall stand adjourned until noon on January 27, 2004, for the last vote for the day after Members are notified to reassemble pursuant to section 3 of this concurrent resolution.

S ECC. 2. When the House convenes for the second session of the One Hundred Sixth Congress, it shall proceed to any organizational or legislative business on that day and, when the House adjourns on that day, it shall stand adjourned until noon on January 27, 2004, or until noon on the second day after Members are notified to reassemble pursuant to section 3 of this concurrent resolution.
Mr. ARMY. Mr. Speaker, I offer a privileged resolution (H. Res. 395), and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 395
Resolved, That a committee of two Members be appointed by the House to join a similar committee appointed by the Senate, to wait upon the President of the United States and inform him that the two Houses have completed their business of the session and are ready to adjourn, unless the President has some other communication to make to them.

The resolution was agreed to. A motion to reconsider was laid on the table.

Mr. Speaker, pursuant to House Resolution 395, the Chair appoints the following Members of the House to the committee to notify the President, the gentleman from Texas (Mr. ARMY), and the gentleman from Missouri (Mr. GEARHART).

PERSONAL EXPLANATION

Mr. LAMPSON. Mr. Speaker, on November 17, 1999, on rollcall votes 596 and 597, I am recorded as not voting. I am happy to announce that I was present at the birth of my first grandchild, Nicholas William Shanning. Had I been present for votes, I would have voted "aye" on rollcall 596 and "no" on rollcall vote 597.

GRANTING MEMBERS OF THE HOUSE PRIVILEGE TO EXTEND AND REVISE REMARKS IN CONGRESSIONAL RECORD UNTIL LAST EDITION IS PUBLISHED

Mr. YOUNG of Alaska. Mr. Speaker, I ask unanimous consent to take from the Speaker’s table the Senate bill (S. 383) to provide for the settlement of the water rights claims of the Chippewa Creek Tribe of the Rocky Boy’s Reservation, and for other purposes.

The Clerk read the title of the Senate bill.

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

There was no objection.

CHIPEWA CREE TRIBE OF THE ROCKY BOY’S RESERVATION INDIAN RESERVED WATER RIGHTS SETTLEMENT AND WATER SUPPLY ENHANCEMENT ACT OF 1999

Mr. YOUNG of Alaska. Mr. Speaker, I ask unanimous consent to take from the Speaker’s table the Senate bill (S. 383) to provide for the settlement of the water rights claims of the Chippewa Creek Tribe of the Rocky Boy’s Reservation, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the Senate bill.

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

Mr. GEORGE MILLER of California. Mr. Speaker, I ask unanimous consent to take from the Speaker’s table the Senate bill (S. 383) to provide for the settlement of the water rights claims of the Chippewa Creek Tribe of the Rocky Boy’s Reservation, and for other purposes, and ask for its immediate consideration in the House.

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The Clerk read the title of the Senate bill.

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

There was no objection.

AUTHORIZING SPEAKER TO ACCEPT RESIGNATIONS APPoint COMMISSIONS, BOARDs AND COMMITTEES NOTWITHSTANDING SINE DIE ADJOURNMENT

Mr. YOUNG of Alaska. Mr. Speaker, I ask unanimous consent that until the day the House convenes for the second session of the 106th Congress, and notwithstanding any adjournment of the House, the Speaker, the majority leader, and the minority leader be authorized to accept resignations and to make appointments authorized by law or by the House.

The SPEAKER pro tempore. The objection to the request of the gentleman from Alaska?

There was no objection.

The resolution was agreed to. A motion to reconsider was laid on the table.

The SPEAKER pro tempore. Pursuant to House Resolution 395, the Chair appoints the following Members of the House to the committee to notify the President, the gentleman from Texas (Mr. ARMY), and the gentleman from Missouri (Mr. GEARHART).

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