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|---------------|---------------|---------------|
| Osborne | Ryan (WI) | Tauscher |
| Ose | Ryun (KS) | Tauzin |
| Otter | Sabo | Taylor (MS) |
| Owens | Sanchez | Terry |
| Oxley | Sanders | Thomas |
| Pallone | Sandlin | Thompson (CA) |
| Pascarell | Sawyer | Thompson (MS) |
| Pastor | Schaffer | Thornberry |
| Paul | Schakowsky | Thune |
| Payne | Schiff | Thurman |
| Pelosi | Schrock | Tiahrt |
| Pence | Scott | Tiberi |
| Peterson (MN) | Sensenbrenner | Tierney |
| Peterson (PA) | Serrano | Toomey |
| Petri | Sessions | Towns |
| Phelps | Shadegg | Traficant |
| Pickering | Shaw | Turner |
| Pitts | Shays | Udall (CO) |
| Platts | Sherman | Udall (NM) |
| Pombo | Sherwood | Upton |
| Pomeroy | Shimkus | Velázquez |
| Portman | Shows | Vislosky |
| Price (NC) | Shuster | Vitter |
| Pryce (OH) | Simmons | Walden |
| Putnam | Simpson | Walsh |
| Quinn | Skeen | Wamp |
| Radanovich | Skelton | Waters |
| Rahall | Slaughter | Watkins (OK) |
| Ramstad | Smith (MI) | Watson (CA) |
| Regula | Smith (NJ) | Watts (OK) |
| Rehberg | Smith (TX) | Waxman |
| Reyes | Smith (WA) | Weiner |
| Reynolds | Snyder | Weldon (FL) |
| Riley | Solis | Weldon (PA) |
| Rivers | Souder | Weller |
| Rodriguez | Spratt | Wexler |
| Roemer | Stark | Whitfield |
| Rogers (KY) | Stearns | Wicker |
| Rogers (MI) | Stenholm | Wilson |
| Rohrabacher | Strickland | Wolf |
| Ros-Lehtinen | Stump | Woolsey |
| Ross | Stupak | Wu |
| Rothman | Sununu | Wynn |
| Roukema | Sweeney | Tanner |
| Roybal-Allard | Tancredo | Young (FL) |
| Rush | Tanner | |

NOT VOTING—17

| | | |
|------------|--------------|-------------|
| Conyers | Lipinski | Royce |
| Davis (IL) | Maloney (NY) | Saxton |
| Fossella | McKeon | Taylor (NC) |
| Kelly | Meeke (NY) | Watt (NC) |
| Kilpatrick | Ortiz | Young (AK) |
| Largent | Rangel | |

□ 1236

Mr. BECERRA and Mr. STARK changed their 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. TAYLOR of North Carolina. Mr. Speaker, I was not present for the vote on H.R. 2882. Had I been able to return from the Pentagon, I would have voted in strong support for H.R. 2882, to expedite relief for the families of law enforcement officers lost in this terrible tragedy.

Mr. McKEON. Mr. Speaker, on rollcall No. 339 I was unavoidably detained. Had I been present, I would have voted “yea.”

YES VOTE ON HOUSE JOINT RESOLUTION 61, CONDEMNING THE TERRORIST ATTACKS ON SEPTEMBER 11, 2001

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

Mr. CROWLEY. Mr. Speaker, on Roll-call 338, which occurred on September

12, 2001, unfortunately, due to circumstances beyond my control, I was unable to be here to vote on this important resolution. I would like to take this opportunity to state for the RECORD that had I been here, I would have voted “yea” on House Joint Resolution 61, condemning the cowardly terrorist attacks which took place on September 11.

I spent part of yesterday visiting the rescue operation team at the World Trade Center in their attempt to find more survivors within the rubble. I still find it difficult to recount the horrors that I witnessed, but I assure my colleagues that what I saw is unprecedented in the history of our country. It reaffirms my faith, though, in America and in this Congress that has moved so quickly, with such force and unity, to condemn these attacks and has guaranteed the support of the people of the United States for New York City, for Washington, D.C., and for all the victims of this vicious, vicious attack.

RECESS

The SPEAKER pro tempore (Mr. LATOURETTE). Pursuant to clause 12 of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 12 o'clock and 40 minutes p.m.), the House stood in recess subject to the call of the Chair.

□ 1333

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. LATOURETTE) at 1 o'clock and 33 minutes p.m.

VICTIMS OF TERRORISM RELIEF ACT OF 2001

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that it be in order at any time without intervention of any point of order to consider in the House the bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001; that the bill be considered as read for amendment; and that the previous question be considered as ordered on the bill to final passage without intervening motion except 1 hour of debate equally divided and controlled by the chairman and ranking minority member, or his designee, and one motion to recommit.

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

Mr. McNULTY. Mr. Speaker, reserving the right to object, and I certainly shall not object, I rise just simply to thank the chairman for providing this procedure which will provide us with some additional time on this particular bill. I thank the chairman for that.

Mr. Speaker, I withdraw my reservation of objection.

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

There was no objection.

Mr. THOMAS. Mr. Speaker, pursuant to the previous order of the House, I call up the bill (H.R. 2884) to amend the Internal Revenue Code of 1986 to provide tax relief for victims of the terrorist attacks against the United States on September 11, 2001, and ask for its immediate consideration.

The Clerk read the title of the bill.

The text of H.R. 2884 is as follows:

H.R. 2884

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 “Victims of Terrorism Relief Act of 2001”.

SEC. 2. INCOME TAXES OF VICTIMS OF TERRORIST ATTACKS.

(a) IN GENERAL.—Section 692 of the Internal Revenue Code of 1986 (relating to income taxes of members of Armed Forces on death) is amended by adding at the end the following new subsection:

“(d) CERTAIN INDIVIDUALS DYING AS A RESULT OF SEPTEMBER 11, 2001, TERRORIST ATTACKS.—

“(1) IN GENERAL.—In the case of any individual who dies as a result of wounds or injury incurred as a result of the terrorist attacks against the United States on September 11, 2001, any tax imposed by this subtitle shall not apply—

“(A) with respect to the taxable year in which falls the date of such individual’s death, and

“(B) with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds or injury were incurred.

“(2) EXCEPTION.—Paragraph (1) shall not apply to an individual whom the Secretary determines was a perpetrator of any such terrorist attack.”.

(b) CONFORMING AND CLERICAL AMENDMENTS.—

(1) The heading of section 692 of such Code is amended to read as follows:

“SEC. 692. INCOME TAXES OF MEMBERS OF ARMED FORCES ON DEATH AND VICTIMS OF CERTAIN TERRORIST ATTACKS.”.

(2) The item relating to section 692 in the table of sections for part II of subchapter J of chapter 1 of such Code is amended to read as follows:

“Sec. 692. Income taxes of members of Armed Forces on death and victims of certain terrorist attacks.”.

(3) Section 5(b)(1) of such Code is amended by inserting “and victims of certain terrorist attacks” after “on death”.

(4) Section 6013(f)(2)(B) of such Code is amended by inserting “and victims of certain terrorist attacks” after “on death”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending on or after September 11, 2001.

SEC. 3. RELIEF FROM ADDITIONAL ESTATE TAX.

(a) IN GENERAL.—Section 2201 of the Internal Revenue Code of 1986 is amended—

(1) in the first sentence by inserting “(a) IN GENERAL.—” before “The additional estate tax”, and

(2) by adding at the end the following: