

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 1) TO PROVIDE FOR RECONCILIATION PURSUANT TO TITLE II OF THE CONCURRENT RESOLUTION ON THE BUDGET FOR FISCAL YEAR 2018, AND PROVIDING FOR PROCEEDINGS DURING THE PERIOD FROM NOVEMBER 17, 2017, THROUGH NOVEMBER 27, 2017

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NOVEMBER 15 (legislative day of NOVEMBER 14), 2017.—Referred to the House Calendar and ordered to be printed

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Mr. SESSIONS, from the Committee on Rules,  
submitted the following

## R E P O R T

[To accompany H. Res. 619]

The Committee on Rules, having had under consideration House Resolution 619, by a record vote of 8 to 3, report the same to the House with the recommendation that the resolution be adopted.

### SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 1, the Tax Cuts and Jobs Act, under a closed rule. The resolution provides four hours of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The resolution waives all points of order against consideration of the bill. The resolution provides that the amendment in the nature of a substitute consisting of the text of Rules Committee Print 115-39 shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions. The resolution provides that clause 5(b) of rule XXI shall not apply to the bill or amendments thereto.

Section 2 of the resolution provides that upon passage of H.R. 1, the amendment to the title of such bill recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted.

Section 3 of the resolution provides that on any legislative day during the period from November 17, 2017, through November 27, 2017: the Journal of the proceedings of the previous day shall be considered as approved; and the Chair may at any time declare the

House adjourned to meet at a date and time to be announced by the Chair in declaring the adjournment.

Section 4 of the resolution provides that the Speaker may appoint Members to perform the duties of the Chair for the duration of the period addressed by section 3 of the resolution as though under clause 8(a) of rule I.

#### EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of the bill includes a waiver of the following:

- Clause 3(e)(1) of rule XIII (Ramseyer), which requires a committee report accompanying a bill amending or repealing statutes to show, by typographical device, parts of statute affected;
- Clause 10 of rule XXI, which prohibits the consideration of a bill if it has the net effect of increasing mandatory spending over the five or ten year period. It is important to note that while the bill increases direct spending over five years, it reduces direct spending over ten years;
- Section 303(a) of the Congressional Budget Act, which prohibits consideration of legislation, as reported, providing new budget authority for a fiscal year until the budget resolution for that year has been agreed to; and
- Section 311(a) of the Congressional Budget Act of 1974, which prohibits consideration of legislation that would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided.

Although the resolution waives all points of order against provisions in the bill, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

Although the resolution provides that clause 5b of rule XXI does not apply to this bill, the rule isolates only specified provisions and does not look at the essential interactions of all the tax provisions. While the bill as a whole provides broad tax relief, the provision is necessary because of the narrow focus of the rule.

#### COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

##### *Rules Committee record vote No. 142*

Motion by Ms. Slaughter to make in order and provide the appropriate waivers to amendment #22, offered by Rep. Doggett (TX) and Rep. Davis (IL) and Rep. Thompson (CA) and Rep. DelBene (WA) and Rep. Crowley (NY), which would strike section 1204 of the bill (which repealed the above-and-line deductions for interest payments on qualified education loans and tuition and related expenses, and repealed the exclusions for interest on United States savings bonds used to pay for tuition, qualified tuition reductions, and employer-provided education assistance), and reinstates the \$250 above the line deduction for out-of-pocket teacher expense. Expands the American Opportunity Act to increase the credit to a lifetime limit of \$15,000, triples the refundable portion of the credit

(from \$500 to \$1,500), adds flexibility in the credit for part-time students, and addresses an inconsistency in the code that currently affects students who receive Pell Grants by allowing the AOTC to go towards the costs of education that the Pell Grant does not cover. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 143*

Motion by Mr. Hastings to make in order and provide the appropriate waivers to amendment #1, offered by Rep. Pascrell Jr. (NJ) and Rep. Davis (IL) and Rep. Higgins (NY) and Rep. Hanabusa (HI) and Rep. Thompson (CA) and Rep. Chu (CA) and Rep. Meng (NY) and Rep. Adams (NC) and Rep. Esty (CT) and Rep. Larson (CT) and Rep. Sánchez (CA) and Rep. Crowley (NY) and Rep. Suozzi (NY) and Rep. Titus (NV) and Rep. Raskin (MD), which would restore the deduction for state and local taxes in full. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 144*

Motion by Mr. Hastings of Florida to make in order and provide the appropriate waivers to amendment #57, offered by Rep. Larson (CT) and Rep. Sewell (AL) and Rep. Beatty (OH) and Rep. Carbajal (CA) and Rep. Davis (IL) and Rep. Pascrell Jr. (NJ) and Rep. Blumenauer (OR) and Rep. Hanabusa (HI) and Rep. Barragán (CA) and Rep. Scott (GA) and Rep. Maloney (NY) and Rep. Castor (FL) and Rep. Tonko (NY) and Rep. Larsen (WA) and Rep. Clarke (NY) and Rep. Pingree (ME) and Rep. Lipinski (IL) and Rep. Bonamici (OR) and Rep. Conyers Jr. (MI) and Rep. Frankel (FL) and Rep. Keating (MA) and Rep. Lewis (GA) and Rep. Welch (VT) and Rep. Chu (CA) and Rep. Garamendi (CA) and Rep. Adams (NC) and Rep. Esty (CT) and Rep. Watson Coleman (NJ) and Rep. Peterson (MN) and Rep. Langevin (RI) and Rep. Ellison (MN) and Rep. Crowley (NY) and Rep. Courtney (CT) and Rep. Torres (CA) and Rep. Cohen (TN) and Rep. Rush (IL) and Rep. Luján (NM) and Rep. Cárdenas (CA) and Rep. Connolly (VA) and Rep. Espailat (NY) and Rep. Lynch (MA) and Rep. Titus (NV) and Rep. Scha-

kowsky (IL) and Rep. DeFazio (OR) and Rep. DeLauro (CT), which would strike section 1308 and restores the 7.5% threshold for the medical expense deduction. Defeated: 3–7

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	.....	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 145*

Motion by Mr. Polis to make in order and provide the appropriate waivers to amendment #44, offered by Rep. Polis (CO), which would exempt Cannabis businesses from 280e of the federal tax code. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 146*

Motion by Mr. Polis to make in order and provide the appropriate waivers to amendment #127, offered by Rep. Polis (CO), which would allow renewable energy projects to form Master Limited Partnerships (MLPs), which combine the funding advantages of corporations and the tax advantages of partnerships. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 147*

Motion by Mr. Polis to make in order and provide the appropriate waivers to amendment #43, offered by Rep. Polis (CO) and Rep. Pocan (WI) and Rep. Ellison (MN) and Rep. Huffman (CA), which would prevent oil, gas and coal industries from using Master Limited Partnerships (MLP's). Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 148*

Motion by Mr. Polis to make in order and provide the appropriate waivers to amendment #67, offered by Rep. Buck (CO), which would prevent the deduction of settlements, or related legal fees, related to sexual assault or sexual harassment as a business expense. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 149*

Motion by Mr. Polis to make in order and provide the appropriate waivers to amendment #106, offered by Rep. Polis (CO), which would repeal the eligibility of unborn children to be allowed as beneficiaries of 529 accounts. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 150*

Motion by Mr. Polis to make in order and provide the appropriate waivers to amendment #62, offered by Rep. Polis (CO), which would eliminate federal alcohol taxes on kombucha and update regulations for kombucha manufacturers; and amendment #63, offered by Rep. Polis (CO) and Rep. Schweikert (AZ), which would create a structure for taxing purchases made with cryptocurrency, and allows small purchases to be made with cryptocurrency without extensive reporting requirements. Defeated: 3–8

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Nay	Ms. Slaughter .....	Yea
Mr. Woodall .....	Nay	Mr. McGovern .....	.....
Mr. Burgess .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Collins .....	Nay	Mr. Polis .....	Yea
Mr. Byrne .....	Nay		
Mr. Newhouse .....	Nay		
Mr. Buck .....	.....		
Ms. Cheney .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 151*

**Motion by Mr. Cole to report the rule. Adopted: 8-3**

Majority Members	Vote	Minority Members	Vote
Mr. Cole .....	Yea	Ms. Slaughter .....	Nay
Mr. Woodall .....	Yea	Mr. McGovern .....	.....
Mr. Burgess .....	Yea	Mr. Hastings of Florida .....	Nay
Mr. Collins .....	Yea	Mr. Polis .....	Nay
Mr. Byrne .....	Yea		
Mr. Newhouse .....	Yea		
Mr. Buck .....	.....		
Ms. Cheney .....	Yea		
Mr. Sessions, Chairman .....	Yea		