

[Roll No. 672]

YEAS—213

Abercrombie	Green, Gene	Oberstar
Ackerman	Grijalva	Obey
Allen	Gutierrez	Olver
Altmire	Hall (NY)	Ortiz
Andrews	Hare	Pallone
Arcuri	Harman	Pascrell
Baca	Hastings (FL)	Pastor
Baird	Herseth Sandlin	Payne
Baldwin	Higgins	Pelosi
Barrow	Hill	Perlmutter
Bean	Hinchev	Peterson (MN)
Becerra	Hinojosa	Pomeroy
Berkley	Hirono	Price (NC)
Berman	Holden	Rahall
Berry	Holt	Rangel
Bishop (GA)	Honda	Reyes
Bishop (NY)	Hooley	Richardson
Blumenauer	Hoyer	Rodriguez
Boren	Inslee	Ross
Boswell	Israel	Rothman
Boucher	Jackson (IL)	Roybal-Allard
Boyd (FL)	Jackson-Lee	Ruppersberger
Brady (PA)	(TX)	Rush
Braley (IA)	Johnson (GA)	Ryan (OH)
Brown, Corrine	Johnson, E. B.	Salazar
Butterfield	Kagen	Sánchez, Linda
Capps	Kanjorski	T.
Capuano	Kaptur	Sanchez, Loretta
Cardoza	Kennedy	Sarbanes
Carnahan	Kildee	Schakowsky
Carson	Kilpatrick	Schiff
Castor	Kind	Schwartz
Chandler	Klein (FL)	Scott (GA)
Clarke	Kucinich	Scott (VA)
Clay	Larsen (WA)	Serrano
Cleaver	Larson (CT)	Sestak
Clyburn	Lee	Sherman
Cohen	Levin	Shuler
Cooper	Lewis (GA)	Sires
Costa	Lipinski	Skelton
Costello	Lofgren, Zoe	Slaughter
Courtney	Lowey	Smith (WA)
Cramer	Lynch	Snyder
Crowley	Mahoney (FL)	Solis
Cuellar	Maloney (NY)	Space
Cummings	Markey	Speier
Davis (AL)	Marshall	Spratt
Davis (CA)	Matheson	Stark
Davis (IL)	Matsui	Stupak
Davis, Lincoln	McCarthy (NY)	Sutton
DeFazio	McCollum (MN)	Tanner
DeGette	McDermott	Tauscher
Delahunt	McGovern	Thompson (CA)
DeLauro	McIntyre	Thompson (MS)
Dicks	McNerney	Tierney
Dingell	McNulty	Towns
Doggett	Meek (FL)	Tsongas
Doyle	Meeks (NY)	Van Hollen
Edwards (MD)	Melancon	Velázquez
Edwards (TX)	Michaud	Visclosky
Ellison	Miller (NC)	Walz (MN)
Emanuel	Miller, George	Wasserman
Engel	Mollohan	Schultz
Eshoo	Moore (KS)	Waters
Etheridge	Moore (WI)	Watson
Farr	Moran (VA)	Watt
Fattah	Murphy (CT)	Weiner
Filner	Murphy, Patrick	Welch (VT)
Frank (MA)	Murtha	Wilson (OH)
Gonzalez	Nadler	Woolsey
Gordon	Napolitano	Wu
Green, Al	Neal (MA)	Yarmuth

NAYS—211

Aderholt	Brown (SC)	Conyers
Akin	Brown-Waite,	Crenshaw
Alexander	Ginny	Culberson
Bachmann	Buchanan	Davis (KY)
Bachus	Burgess	Davis, Tom
Barrett (SC)	Burton (IN)	Deal (GA)
Bartlett (MD)	Buyer	Dent
Barton (TX)	Calvert	Diaz-Balart, L.
Biggert	Camp (MI)	Diaz-Balart, M.
Bilbray	Campbell (CA)	Donnelly
Bilirakis	Cannon	Doolittle
Bishop (UT)	Cantor	Drake
Blackburn	Capito	Dreier
Blunt	Carney	Duncan
Boehner	Carter	Ehlers
Bonner	Castle	Ellsworth
Bono Mack	Cazayoux	Emerson
Boozman	Chabot	English (PA)
Boustany	Childers	Everett
Boyd (KS)	Coble	Fallin
Brady (TX)	Cole (OK)	Feeney
Broun (GA)	Conaway	Ferguson

Flake	Lewis (CA)	Rogers (AL)
Forbes	Lewis (KY)	Rogers (KY)
Fortenberry	Linder	Rogers (MI)
Fossella	LoBiondo	Rohrabacher
Foster	Loebsack	Ros-Lehtinen
Fox	Lucas	Roskam
Franks (AZ)	Lungren, Daniel	Royce
Frelinghuysen	E.	Ryan (WI)
Gallely	Mack	Sali
Gingrey	Manzullo	Saxton
Garrett (NJ)	Marchant	Scalise
Gerlach	Giffords	McCarthy (CA)
Giffords	Gilchrest	McCaul (TX)
Good	Gillibrand	McCotter
Goodlatte	Gingrey	McCrery
Granger	Gohmert	McHenry
Graves	Goode	McHugh
Hall (TX)	Goodlatte	McKeon
Hastings (WA)	Granger	McMorris
Hayes	Graves	Rodgers
Heller	Hall (TX)	Mica
Hensarling	Hastings (WA)	Miller (FL)
Herger	Hayes	Miller (MI)
Hobson	Heller	Miller, Gary
Hoekstra	Hensarling	Mitchell
Hulshof	Herger	Moran (KS)
Hunter	Hobson	Murphy, Tim
Inglis (SC)	Hoekstra	Musgrave
Issa	Hulshof	Myrick
Johnson (IL)	Hunter	Neugebauer
Johnson, Sam	Inglis (SC)	Nunes
Jones (NC)	Issa	Paul
Jordan	Johnson (IL)	Pearce
Keller	Johnson, Sam	Pence
King (IA)	Jones (NC)	Peterson (PA)
King (NY)	Jordan	Petri
Kingston	Keller	Pickering
Kirk	King (IA)	Pitts
Kline (MN)	King (NY)	Platts
Knollenberg	Kingston	Poe
Kuhl (NY)	Kirk	Porter
LaHood	Kline (MN)	Price (GA)
Lamborn	Knollenberg	Putnam
Lampson	Kuhl (NY)	Radanovich
Latham	LaHood	Ramstad
LaTourrette	Lamborn	Regula
Latta	Lampson	Rehberg
	Latham	Reichert
	LaTourrette	Renzi
	Latta	Reynolds

NOT VOTING—10

Cubin	Langevin	Weller
Davis, David	Pryce (OH)	Wexler
Hodes	Tancred	
Jefferson	Waxman	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
 The SPEAKER pro tempore (during the vote). There are 2 minutes remaining on this vote.

□ 0905

Mr. FOSTER changed his vote from “yea” to “nay.”

So the concurrent resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

MOTION TO ADJOURN

Mr. GOHMERT. Madam Speaker, I move that the House do now adjourn.

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

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

Mr. GOHMERT. Madam Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 8, nays 394, not voting 31, as follows:

[Roll No. 673]

YEAS—8

Filner	Gohmert	Shimkus
Fox	Heller	Young (AK)
Garrett (NJ)	Mica	

NAYS—394

Abercrombie	Cuellar	Issa
Ackerman	Culberson	Jackson (IL)
Aderholt	Cummings	Jackson-Lee
Akin	Davis (AL)	(TX)
Alexander	Davis (CA)	Johnson (GA)
Allen	Davis (IL)	Johnson (IL)
Altmire	Davis (KY)	Johnson, E. B.
Andrews	Davis, David	Jones (NC)
Arcuri	Davis, Lincoln	Jordan
Baca	Davis, Tom	Kagen
Bachmann	Deal (GA)	Kanjorski
Bachus	DeGette	Kaptur
Baird	Delahunt	Keller
Baldwin	DeLauro	Kennedy
Barrett (SC)	Dent	Kildee
Barrow	Diaz-Balart, L.	Kilpatrick
Bartlett (MD)	Dicks	Kind
Barton (TX)	Dingell	King (IA)
Bean	Doggett	King (NY)
Becerra	Donnelly	Kingston
Berkley	Doyle	Kirk
Berman	Drake	Klein (FL)
Berry	Dreier	Kline (MN)
Biggert	Duncan	Kucinich
Bilbray	Edwards (MD)	Kuhl (NY)
Bilirakis	Edwards (TX)	LaHood
Bishop (GA)	Ehlers	Lamborn
Bishop (NY)	Ellison	Lampson
Bishop (UT)	Ellsworth	Larsen (WA)
Blumenauer	Emanuel	Larson (CT)
Blunt	Emerson	Latham
Boehner	Engel	LaTourrette
Bonner	English (PA)	Latta
Bono Mack	Eshoo	Lee
Boozman	Etheridge	Levin
Boren	Everett	Lewis (CA)
Boswell	Fallin	Lewis (GA)
Boucher	Farr	Lewis (KY)
Boustany	Ferguson	Lipinski
Boyd (FL)	Flake	LoBiondo
Boyda (KS)	Forbes	Loebsack
Brady (PA)	Fortenberry	Lofgren, Zoe
Brady (TX)	Foster	Lowey
Braley (IA)	Frank (MA)	Lucas
Broun (GA)	Franks (AZ)	Lungren, Daniel
Brown (SC)	Frelinghuysen	E.
Brown, Corrine	Gallely	Lynch
Brown-Waite,	Gerlach	Mack
Ginny	Giffords	Mahoney (FL)
Buchanan	Gillibrand	Maloney (NY)
Burgess	Gingrey	Manzullo
Burton (IN)	Gonzalez	Marchant
Butterfield	Goode	Markey
Buyer	Goodlatte	Marshall
Calvert	Gordon	Matheson
Camp (MI)	Granger	Matsui
Campbell (CA)	Graves	McCarthy (CA)
Cannon	Green, Al	McCarthy (NY)
Cantor	Green, Gene	McCaul (TX)
Capito	Hall (NY)	McCollum (MN)
Capps	Hall (TX)	McCotter
Capuano	Hare	McDermott
Cardoza	Harman	McGovern
Carnahan	Hastings (FL)	McHenry
Carney	Hastings (WA)	McHugh
Carson	Hayes	McIntyre
Carter	Hensarling	McKeon
Castle	Herger	McMorris
Cazayoux	Herseth Sandlin	Rodgers
Chabot	Higgins	McNerney
Chandler	Hill	McNulty
Childers	Hinchev	Meek (FL)
Childers	Hinojosa	Meeks (NY)
Clay	Hirono	Melancon
Cleaver	Hobson	Michaud
Clyburn	Hodes	Miller (FL)
Coble	Hoekstra	Miller (MI)
Cohen	Holden	Miller (NC)
Cole (OK)	Holt	Miller, Gary
Conyers	Honda	Miller, George
Cooper	Hooley	Mitchell
Costa	Hoyer	Mollohan
Costello	Hulshof	Moore (KS)
Courtney	Hunter	Moore (WI)
Cramer	Inglis (SC)	Moran (KS)
Crenshaw	Inslee	Moran (VA)
Crowley	Israel	Murphy (CT)

Murphy, Patrick	Rohrabacher	Stearns
Murphy, Tim	Ros-Lehtinen	Stupak
Murtha	Roskam	Sullivan
Musgrave	Ross	Sutton
Myrick	Rothman	Tanner
Nadler	Roybal-Allard	Tauscher
Napolitano	Royce	Taylor
Neal (MA)	Ruppersberger	Terry
Neugebauer	Rush	Thompson (CA)
Nunes	Ryan (OH)	Thompson (MS)
Oberstar	Ryan (WI)	Thornberry
Obey	Salazar	Tiahrt
Olver	Sali	Tiberi
Ortiz	Sánchez, Linda	Tierney
Pallone	T.	Towns
Pascarell	Sanchez, Loretta	Tsongas
Pastor	Sarbanes	Turner
Paul	Saxton	Udall (CO)
Payne	Scalise	Udall (NM)
Pearce	Schakowsky	Upton
Pence	Schiff	Van Hollen
Perlmutter	Schmidt	Velázquez
Peterson (MN)	Schwartz	Visclosky
Peterson (PA)	Scott (GA)	Walberg
Petri	Sensenbrenner	Walden (OR)
Pitts	Serrano	Walz (MN)
Platts	Sessions	Wamp
Poe	Sestak	Wasserman
Porter	Shadegg	Schultz
Price (GA)	Shays	Waters
Price (NC)	Shea-Porter	Watson
Putnam	Sherman	Watt
Radanovich	Shuler	Weiner
Rahall	Shuster	Welch (VT)
Ramstad	Sires	Westmoreland
Rangel	Skelton	Whitfield (KY)
Regula	Slaughter	Wilson (NM)
Rehberg	Smith (NE)	Wilson (OH)
Reichert	Smith (NJ)	Wilson (SC)
Renzi	Smith (TX)	Wittman (VA)
Reyes	Smith (WA)	Wolf
Reynolds	Snyder	Woolsey
Richardson	Solis	Wu
Rodriguez	Souder	Yarmuth
Rogers (AL)	Space	Young (FL)
Rogers (KY)	Speier	
Rogers (MI)	Spratt	

NOT VOTING—31

Blackburn	Grijalva	Scott (VA)
Castor	Gutierrez	Simpson
Conaway	Jefferson	Stark
Cubin	Johnson, Sam	Tancredo
DeFazio	Knollenberg	Walsh (NY)
Diaz-Balart, M.	Langevin	Waxman
Doolittle	Linder	Weldon (FL)
Fattah	McCrery	Weller
Feeney	Pickering	Wexler
Fossella	Pomeroy	
Gilchrest	Pryce (OH)	

□ 0926

Messrs. MCNERNEY, ALLEN, and MCINTYRE changed their vote from “yea” to “nay.”

So the motion to adjourn was rejected.

The result of the vote was announced as above recorded.

EMERGENCY ECONOMIC STABILIZATION ACT OF 2008

Mr. FRANK of Massachusetts. Madam Speaker, pursuant to House Resolution 1517, I call up from the Speaker's table the bill (H.R. 3997) to amend the Internal Revenue Code of 1986 to provide earnings assistance and tax relief to members of the uniformed services, volunteer firefighters, and Peace Corps volunteers, and for other purposes, and offer the motion at the desk.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The Clerk will report the title of the bill, designate the Senate amendment to the House amendment to the Senate amendment, and designate the motion.

The Clerk read the title of the bill.

The text of the Senate amendment to the House amendment to the Senate amendment is as follows:

In lieu of the matter proposed to be inserted by the amendment of the House to the amendment of the Senate, insert the following:

SECTION 1. SHORT TITLE, ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Defenders of Freedom Tax Relief Act of 2007”.

(b) **REFERENCE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

TITLE I—BENEFITS FOR MILITARY

Sec. 101. Election to include combat pay as earned income for purposes of earned income tax credit.

Sec. 102. Modification of mortgage revenue bonds for veterans.

Sec. 103. Survivor and disability payments with respect to qualified military service.

Sec. 104. Treatment of differential military pay as wages.

Sec. 105. Special period of limitation when uniformed services retired pay is reduced as a result of award of disability compensation.

Sec. 106. Distributions from retirement plans to individuals called to active duty.

Sec. 107. Disclosure of return information relating to veterans programs made permanent.

Sec. 108. Contributions of military death gratuities to Roth IRAs and Education Savings Accounts.

Sec. 109. Suspension of 5-year period during service with the Peace Corps.

Sec. 110. Credit for employer differential wage payments to employees who are active duty members of the uniformed services.

Sec. 111. State payments to service members treated as qualified military benefits.

Sec. 112. Permanent exclusion of gain from sale of a principal residence by certain employees of the intelligence community.

Sec. 113. Special disposition rules for unused benefits in health flexible spending arrangements of individuals called to active duty.

Sec. 114. Option to exclude military basic housing allowance for purposes of determining income eligibility under low-income housing credit and bond-financed residential rental projects.

TITLE II—REVENUE PROVISIONS

Sec. 201. Increase in penalty for failure to file partnership returns.

Sec. 202. Increase in penalty for failure to file S corporation returns.

Sec. 203. Increase in minimum penalty on failure to file a return of tax.

Sec. 204. Revision of tax rules on expatriation.

Sec. 205. Special enrollment option by employer health plans for members of uniform services who lose health care coverage.

TITLE III—TAX TECHNICAL CORRECTIONS

Sec. 301. Short title.

Sec. 302. Amendment related to the Tax Relief and Health Care Act of 2006.

Sec. 303. Amendments related to title XII of the Pension Protection Act of 2006.

Sec. 304. Amendments related to the Tax Increase Prevention and Reconciliation Act of 2005.

Sec. 305. Amendments related to the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users.

Sec. 306. Amendments related to the Energy Policy Act of 2005.

Sec. 307. Amendments related to the American Jobs Creation Act of 2004.

Sec. 308. Amendments related to the Economic Growth and Tax Relief Reconciliation Act of 2001.

Sec. 309. Amendments related to the Tax Relief Extension Act of 1999.

Sec. 310. Amendment related to the Internal Revenue Service Restructuring and Reform Act of 1998.

Sec. 311. Clerical corrections.

TITLE IV—PARITY IN APPLICATION OF CERTAIN LIMITS TO MENTAL HEALTH BENEFITS

Sec. 401. Parity in application of certain limits to mental health benefits.

TITLE I—BENEFITS FOR MILITARY**SEC. 101. ELECTION TO INCLUDE COMBAT PAY AS EARNED INCOME FOR PURPOSES OF EARNED INCOME TAX CREDIT.**

(a) **IN GENERAL.**—Clause (vi) of section 32(c)(2)(B) (defining earned income) is amended to read as follows:

“(vi) a taxpayer may elect to treat amounts excluded from gross income by reason of section 112 as earned income.”

(b) **SUNSET NOT APPLICABLE.**—Section 105 of the Working Families Tax Relief Act of 2004 (relating to application of EGTRRA sunset to this title) shall not apply to section 104(b) of such Act.

(c) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years ending after December 31, 2007.

SEC. 102. MODIFICATION OF MORTGAGE REVENUE BONDS FOR VETERANS.

(a) **QUALIFIED MORTGAGE BONDS USED TO FINANCE RESIDENCES FOR VETERANS WITHOUT REGARD TO FIRST-TIME HOMEBUYER REQUIREMENT.**—Subparagraph (D) of section 143(d)(2) (relating to exceptions) is amended by striking “and before January 1, 2008”.

(b) **INCREASE IN BOND LIMITATION FOR ALASKA, OREGON, AND WISCONSIN.**—Clause (ii) of section 143(l)(3)(B) (relating to State veterans limit) is amended by striking “\$25,000,000” each place it appears and inserting “\$100,000,000”.

(c) **DEFINITION OF QUALIFIED VETERAN.**—Paragraph (4) of section 143(l) (defining qualified veteran) is amended to read as follows:

“(4) **QUALIFIED VETERAN.**—For purposes of this subsection, the term ‘qualified veteran’ means any veteran who—

“(A) served on active duty, and

“(B) applied for the financing before the date 25 years after the last date on which such veteran left active service.”

(d) **EFFECTIVE DATE.**—The amendments made by this section shall apply to bonds issued after December 31, 2007.

SEC. 103. SURVIVOR AND DISABILITY PAYMENTS WITH RESPECT TO QUALIFIED MILITARY SERVICE.

(a) **PLAN QUALIFICATION REQUIREMENT FOR DEATH BENEFITS UNDER USERRA-QUALIFIED ACTIVE MILITARY SERVICE.**—Subsection (a) of section 401 (relating to requirements for qualification) is amended by inserting after paragraph (36) the following new paragraph:

“(37) **DEATH BENEFITS UNDER USERRA-QUALIFIED ACTIVE MILITARY SERVICE.**—A trust shall not constitute a qualified trust unless the plan provides that, in the case of a participant who dies while performing qualified military service (as defined in section 414(u)), the survivors of the participant are entitled to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided