

[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 | Pomerooy |
| Berkley | Hirono | Price (NC) |
| Berman | Holden | Rahall |
| Berry | Holt | Rangel |
| Bishop (GA) | Honda | Reyes |
| Bishop (NY) | Hookey | 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 | Schmidt |
| Gilchrest | McCaul (TX) | Sensenbrenner |
| Gillibrand | McCotter | Sessions |
| Gingrey | McCrery | Shadegg |
| Gohmert | McHenry | Shays |
| Goode | McHugh | Shea-Porter |
| Goodlatte | McKeon | Shimkus |
| Granger | McMorris | Shuster |
| Graves | Rodgers | Simpson |
| Hall (TX) | Mica | Smith (NE) |
| Hastings (WA) | Miller (FL) | Smith (NJ) |
| Hayes | Miller (MI) | Smith (TX) |
| Heller | Miller, Gary | Souder |
| Hensarling | Mitchell | Stearns |
| Herger | Moran (KS) | Sullivan |
| Hobson | Murphy, Tim | Taylor |
| Hoekstra | Musgrave | Terry |
| Hulshof | Myrick | Thornberry |
| Hunter | Neugebauer | Tiahrt |
| Inglis (SC) | Nunes | Tiberi |
| Issa | Paul | Turner |
| Johnson (IL) | Pearce | Udall (CO) |
| Johnson, Sam | Pence | Udall (NM) |
| Jones (NC) | Peterson (PA) | Upton |
| Jordan | Petri | Walberg |
| Keller | Pickering | Walden (OR) |
| King (IA) | Pitts | Walsh (NY) |
| King (NY) | Platts | Wamp |
| Kingston | Poe | Weldon (FL) |
| Kirk | Porter | Westmoreland |
| Kline (MN) | Price (GA) | Whitfield (KY) |
| Knollenberg | Putnam | Wilson (NM) |
| Kuhl (NY) | Radanovich | Wilson (SC) |
| LaHood | Ramstad | Wittman (VA) |
| Lamborn | Regula | Wolf |
| Lampson | Rehberg | Young (AK) |
| Latham | Reichert | Young (FL) |
| 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 | Hookey | 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