PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 644) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PERMANENTLY EXTEND AND EXPAND THE CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY, AND PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 636) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PERMANENTLY EXTEND INCREASED EXPENSING LIMITATIONS, AND FOR OTHER PURPOSES

FEBRUARY 10, 2015.—Referred to the House Calendar and ordered to be printed

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

R E P O R T

[To accompany H. Res. 101]

The Committee on Rules, having had under consideration House Resolution 101, by a nonrecord vote, 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. 644, the Fighting Hunger Incentive Act of 2015, under a closed rule. The resolution provides 90 minutes 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 an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114–5 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.

Section 2 of the resolution provides for consideration of H.R. 636, America’s Small Business Tax Relief Act of 2015, under a closed rule. The resolution provides 90 minutes 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 an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114–6 shall be considered as adopted and the bill, as amended, shall be considered as read. The resolu-
tion waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions.

EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of H.R. 644 includes a waiver of the following:

Section 311 of the Congressional Budget Act, 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;

Section 306 of the Congressional Budget Act, which prohibits consideration of legislation within the jurisdiction of the Committee on the Budget unless referred to or reported by the Budget Committee; and

Clause 3(e)(1) of rule XIII (Ramseyer), requiring a committee report accompanying a bill amending or repealing statutes to show, by typographical device, parts of statute affected.

Although the rule waives all points of order against provisions in H.R. 644, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

The waiver of all points of order against consideration of H.R. 636 includes a waiver of the following:

Section 311 of the Congressional Budget Act, 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; and

Clause 3(e)(1) of rule XIII (Ramseyer), requiring a committee report accompanying a bill amending or repealing statutes to show, by typographical device, parts of statute affected.

Although the resolution waives all points of order against provisions in H.R. 636, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

The waiver of clause 3(e)(1) of rule XIII (known as the “Ramseyer” rule) is provided for both measures because the submission provided by the committees was insufficient to meet the standards established by the rule in its current form. The Committee on Rules continues to work with the House Office of Legislative Counsel and committees to determine the steps necessary to comply with the updated 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. 23

Motion by Ms. Slaughter to report open rules for H.R. 644 and H.R. 636. Defeated: 3–5
<table>
<thead>
<tr>
<th>Majority Members</th>
<th>Vote</th>
<th>Minority Members</th>
<th>Vote</th>
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<tbody>
<tr>
<td>Ms. Foxx</td>
<td>Nay</td>
<td>Ms. Slaughter</td>
<td></td>
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<tr>
<td>Mr. Cole</td>
<td>Nay</td>
<td>Mr. McGovern</td>
<td>Yea</td>
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<tr>
<td>Mr. Woodall</td>
<td></td>
<td>Mr. Hastings of Florida</td>
<td>Yea</td>
</tr>
<tr>
<td>Mr. Burgess</td>
<td>Nay</td>
<td>Mr. Polis</td>
<td></td>
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<tr>
<td>Mr. Stivers</td>
<td>Nay</td>
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<td>Mr. Collins</td>
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<tr>
<td>Mr. Sessions, Chairman</td>
<td>Nay</td>
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