

Union Calendar No. 697

114TH CONGRESS }
2d Session

HOUSE OF REPRESENTATIVES

{ REPORT
114-887

REPORT ON THE LEGISLATIVE AND OVERSIGHT ACTIVITIES

OF THE

COMMITTEE ON WAYS AND MEANS

DURING THE

114TH CONGRESS



DECEMBER 22, 2016.—Committed to the Committee of the Whole House
on the State of the Union and ordered to be printed

**REPORT ON THE LEGISLATIVE AND OVERSIGHT ACTIVITIES OF THE COMMITTEE ON WAYS AND
MEANS DURING THE ONE HUNDRED FOURTEENTH CONGRESS**

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COMMITTEE ON WAYS AND MEANS

ONE HUNDRED FOURTEENTH CONGRESS

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LETTER OF TRANSMITTAL

U.S. HOUSE OF REPRESENTATIVES,
COMMITTEE ON WAYS AND MEANS,
Washington, DC, December 22, 2016.

Hon. KAREN HAAS,
Office of the Clerk,
House of Representatives, Washington, DC.

DEAR MS. HAAS: I am herewith transmitting, pursuant to House Rule XI, clause 1(d), the report of the Committee on Ways and Means on its legislative and oversight activities during the 114th Congress.

Sincerely,

KEVIN BRADY,
Chairman.

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FOREWORD

The Committee on Ways and Means submits its report on its legislative and oversight activities for the 114th Congress pursuant to the requirements of clause 1(d) of rule XI of the Rules of the House. Section I of the report describes the Committee's legislative activities, divided into seven sections as follows: Legislative Review of Tax Issues; Legislative Review of Trade Issues; Legislative Review of Health Issues; Legislative Review of Human Resources Issues; Legislative Review of Social Security Issues; Legislative Review of Oversight Issues; and Legislative Review of Multi-Jurisdictional Issues.

Section II of the report describes the Committee's oversight activities. It includes a copy of the Committee's Oversight Agenda, adopted on January 21, 2015, along with a description of actions taken and recommendations made with respect to the oversight plan. The report then discusses additional Committee oversight activities, and any recommendations or actions taken as a result.

Finally, the report includes three appendices with Committee information. Appendix I is an expanded discussion of the Jurisdiction of the Committee on Ways and Means along with a revised listing and explanation of blue slip resolutions and points of order under House Rule XXI 5(a). Appendix II is a Statistical Review of the Activities of the Committee on Ways and Means. Appendix III is a listing of the Chairmen and membership of the Committee from the 1st through 114th Congress.

To carry out its work during the 114th Congress, the Committee on Ways and Means has six standing Subcommittees, listed below with membership:

SUBCOMMITTEE ON TAX POLICY

CHARLES J. BOUSTANY, JR., Louisiana, *Chairman*

DAVID G. REICHERT, Washington

PATRICK J. TIBERI, Ohio

TOM REED, New York

TODD YOUNG, Indiana

MIKE KELLY, Pennsylvania

JIM RENACCI, Ohio

KRISTI NOEM, South Dakota

GEORGE HOLDING, North Carolina

RICHARD E. NEAL, Massachusetts

JOHN B. LARSON, Connecticut

LINDA SANCHEZ, California

MIKE THOMPSON, California

LLOYD DOGGETT, Texas

VIII

SUBCOMMITTEE ON TRADE

DAVID G. REICHERT, Washington, *Chairman*

DEVIN NUNES, California	CHARLES B. RANGEL, New York
ADRIAN SMITH, Nebraska	RICHARD E. NEAL, Massachusetts
LYNN JENKINS, Kansas	EARL BLUMENAUER, Oregon
CHARLES W. BOUSTANY, JR., Louisiana	RON KIND, Wisconsin
ERIK PAULSEN, Minnesota	BILL PASCRELL, JR., New Jersey
KENNY MARCHANT, Texas	LLOYD DOGGETT, Texas
TODD YOUNG, Indiana	
MIKE KELLY, Pennsylvania	
PATRICK MEEHAN, Pennsylvania	

SUBCOMMITTEE ON HEALTH

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DEVIN NUNES, California	MIKE THOMPSON, California
PETER J. ROSKAM, Illinois	RON KIND, Wisconsin
TOM PRICE, Georgia	EARL BLUMENAUER, Oregon
VERN BUCHANAN, Florida	BILL PASCRELL, JR., New Jersey
ADRIAN SMITH, Nebraska	DANNY K. DAVIS, Illinois
LYNN JENKINS, Kansas	JOHN LEWIS, Georgia
KENNY MARCHANT, Texas	
DIANE BLACK, Tennessee	
ERIK PAULSEN, Minnesota	

SUBCOMMITTEE ON HUMAN RESOURCES

VERN BUCHANAN, Florida, *Chairman*

KRISTI NOEM, South Dakota	LLOYD DOGGETT, Texas
JASON SMITH, Missouri	JOHN LEWIS, Georgia
ROBERT J. DOLD, Illinois	JOSEPH CROWLEY, New York
TOM RICE, South Carolina	DANNY K. DAVIS, Illinois
TOM REED, New York	
DAVID G. REICHERT, Washington	

SUBCOMMITTEE ON SOCIAL SECURITY

SAM JOHNSON, Texas, *Chairman*

ROBERT J. DOLD, Illinois	XAVIER BECERRA, California
VERN BUCHANAN, Florida	JOHN B. LARSON, Connecticut
ADRIAN SMITH, Nebraska	EARL BLUMENAUER, Oregon
MIKE KELLY, Pennsylvania	JIM McDERMOTT, Washington
JIM RENACCI, Ohio	
TOM RICE, South Carolina	

SUBCOMMITTEE ON OVERSIGHT

PETER J. ROSKAM, Illinois, *Chairman*

PATRICK MEEHAN, Pennsylvania	JOHN LEWIS, Georgia
GEORGE HOLDING, North Carolina	JOSEPH CROWLEY, New York
JASON SMITH, Missouri	CHARLES B. RANGEL, New York
TOM REED, New York	DANNY K. DAVIS, Illinois
TOM RICE, South Carolina	
KENNY MARCHANT, Texas	

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Mr. BRADY, of Texas, from the Committee on Ways and Means, submitted the following

R E P O R T

I. LEGISLATIVE ACTIVITY REVIEW

A. LEGISLATIVE REVIEW OF TAX ISSUES

BILLS ENACTED INTO LAW DURING THE 114TH CONGRESS

a) Protecting Volunteer Firefighters and Emergency Responders Act (P.L. 114-3)

On January 6, 2015, Representative Lou Barletta introduced H.R. 33, a bill to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act. On January 12, 2015, the House passed the bill under suspension of the rules by a vote of 401-0. On February 27, 2015, the Senate passed the bill with an amendment by voice vote. That same day, the House approved a motion to concur in the Senate amendment by a vote of 357-60. On February 27, 2015, the President signed the bill into law.

As originally passed by the House on January 12, 2015, H.R. 33 would have excluded services rendered by bona-fide volunteers providing firefighting and prevention services, emergency medical services, or ambulance services to a state and local government or tax-exempt charitable organization from the services usually rendered by employees of an applicable large employer subject to the employer mandate imposed by the Patient Protection and Affordable Care Act of 2010. As passed by the Senate and enacted on

February 27, 2015, H.R. 22 extended the continuing FY2015 appropriations for the Department of Homeland Security (DHS) until the earlier of March 6, 2015 or enactment of DHS appropriations language for FY2015 (without the original House-passed language related to the treatment of services provided by bona-fide volunteers under the employer mandate).

b) Slain Officer Family Support Act of 2015 (P.L. 114–7)

On March 23, 2015, Representative Hakeem Jeffries introduced H.R. 1527, a bill to accelerate the income tax benefits for charitable cash contributions for the relief of the families of New York Police Department Detectives Wenjian Liu and Rafael Ramos. On March 25, 2015, the House passed the bill under suspension of the rules by voice vote. On March 27, 2015, the Senate passed the bill, without amendment, by unanimous consent. On April 1, 2015, the President signed the bill into law.

As enacted, H.R. 1527 allowed both individual taxpayers and tax-exempt organizations to claim a charitable tax deduction for contributions made in relief of the families of the NYPD Detectives Wenjian Liu and Rafael Ramos, even if the contributions were made for the exclusive benefits of those families.

c) Medicare Access and CHIP Reauthorization Act of 2015 (P.L. 114–10)

On March 24, 2015, Representative Michael Burgess introduced H.R. 2, a bill to amend title XVIII of the Social Security Act to repeal the Medicare sustainable growth rate and strengthen Medicare access by improving physician payments and making other improvements, and to reauthorize the Children’s Health Insurance Program. On March 26, 2015, the House passed the bill by a vote of 392–37. On April 14, 2015, the Senate passed the bill without amendment by a vote of 92–8. On April 16, 2015, the President signed the bill into law.

As enacted, H.R. 2 contained one tax-related provision: Sec. 413 of the law provided for an increase in the percentage of a continuing levy on certain property imposed on delinquent taxpayers.

d) Don’t Tax Our Fallen Public Safety Heroes Act (P.L. 114–14)

On January 28, 2015, Representative Erik Paulsen introduced H.R. 606, a bill to amend the Internal Revenue Code of 1986 to exclude certain compensation received by public safety officers and their dependents from gross income. On May 12, 2015, the House passed the bill under suspension of the rules by a vote of 413–0. On May 14, 2015, the Senate passed the bill without amendment by unanimous consent. On May 22, 2015, the President signed the bill into law.

As enacted, H.R. 606 excluded from gross income amounts received under any Federal or State program providing monetary compensation for surviving dependents of a public safety officer who died as a result of a personal injury sustained in the line of duty.

e) Iran Nuclear Agreement Review Act of 2015 (P.L. 114–17)

On March 2, 2015, Representative Lou Barletta introduced H.R. 1191, a bill to amend the Internal Revenue Code of 1986 to ensure

that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act. On March 17, 2015, the House passed the bill under suspension of the rules by a vote of 415–0. On May 7, 2015, the Senate passed the bill with an amendment (related to the congressional review and oversight of agreements relating to Iran’s nuclear program) by a vote of 98–1. On May 14, 2015, the House approved a motion to concur in the Senate amendments under suspension of the rules by a vote of 400–25. On May 22, 2015, the President signed the bill into law.

As originally passed by the House on March 17, 2015, H.R. 1191 would have excluded services rendered by bona-fide volunteers providing firefighting and prevention services, emergency medical services, or ambulance services to a state and local government or tax-exempt charitable organization from the services usually rendered by employees of an applicable large employer subject to the employer mandate imposed by the Patient Protection and Affordable Care Act of 2010. As passed by the Senate on May 7, 2015 and enacted, H.R. 1191 provided for extensive congressional oversight and review of any agreement made between the United States and Iran relating to Iran’s nuclear program, including transmission to Congress of text of such agreement, assessment reports from the State Department, and certifications that the agreement would meet the non-proliferation objectives of the United States.

f) Highway and Transportation Funding Act of 2015 (P.L. 114–21)

On May 15, 2015, Representative Bill Shuster introduced H.R. 2353, a bill to provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund. On May 19, 2015, the House passed the bill by a vote of 387–35. On May 23, 2015, the Senate passed the bill, without amendment, by voice vote. On May 29, 2015, the President signed the bill into law.

As enacted, H.R. 2353 extended funding authority through the Highway Trust Fund to fund federal-aid highway programs, highway safety programs, public transportation programs, and hazardous materials transportation safety projects through July 31, 2015.

g) Defending Public Safety Employees’ Retirement Act (P.L. 114–26)

On April 30, 2015, Representative Dave Reichert introduced H.R. 2146, a bill to amend the Internal Revenue Code of 1986 to allow Federal law enforcement officers, firefighters, and air traffic controllers to make penalty-free withdrawals from governmental plans after age 50. On May 12, 2015, the House passed the bill under suspension of the rules by a vote of 407–5. On June 4, 2015, the Senate passed the bill with an amendment by unanimous consent. On June 18, 2015, the House approved a motion to concur in the Senate amendment with an amendment (relating to Congressional trade promotion authority) by a vote of 218–208. On June 24, 2015, the Senate agreed to the House amendment to the Senate amendment by a vote of 60–38. On June 29, 2015, the President signed the bill into law.

As passed by the House on May 12, 2015 and by the Senate on June 4, 2015, H.R. 2146 expanded the exemption from the 10% tax

penalty on early distributions from a government retirement plan and allowed for plans other than defined benefit plans to be included for the purposes of the exemption. For more information on H.R. 2146 as enacted, refer to the Trade section of this report.

h) Trade Preferences Extension Act of 2015 (P.L. 114–27)

On March 4, 2015, Representative George Holding introduced H.R. 1295, a bill to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code. On March 24, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 20–11, and on April 13, 2015, the report (H. Rept. 114–71) was filed. On April 15, 2015, the House passed the bill under suspension of the rules by voice vote. On May 14, 2015, the Senate passed the bill with an amendment (relating to the extension of certain trade preferences systems) by a vote of 97–1. On June 11, 2015, the House agreed to the Senate amendments with an amendment by a vote of 397–32. On June 24, 2015, the Senate approved a motion to concur in the House amendment with a Senate amendment by voice vote. On June 25, 2015, the House agreed to the Senate amendment to the House amendment to the Senate amendment by a vote of 286–138. On June 29, 2015, the President signed the bill into law.

As originally passed by the House on April 15, 2015, H.R. 1295 would have amended the Internal Revenue Code to provide for improved processes for social welfare organizations seeking tax-exempt status with the IRS. For more information on H.R. 1295 as passed by the Senate and enacted, refer to the Trade section of this report.

i) Surface Transportation and Veterans Health Care Choice Improvement Act of 2015 (P.L. 114–41)

On July 28, 2015, Representative Bill Shuster introduced H.R. 3236, a bill to provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund and to provide resource flexibility to the Department of Veterans Affairs for health care services. On July 29, 2015, the House passed the bill by a vote of 385–34. On July 30, 2015, the Senate passed the bill, without amendment, by a vote of 91–4. On July 31, 2015, the President signed the bill into law.

As enacted, H.R. 3236 extended funding authority through the Highway Trust Fund to fund Federal-aid highway programs, highway safety programs, public transportation programs, and hazardous materials transportation safety projects through October 29, 2015 and provided for increased budget flexibility for Veterans Affairs healthcare programs.

j) Airport and Airway Extension Act of 2015 (P.L. 114–55)

On September 25, 2015, Representative Bill Shuster introduced H.R. 3614, a bill to amend title 49, United States Code, to extend authorizations for the airport improvement program, and to amend the Internal Revenue Code of 1986 to extend funding and expenditure authority of the Airport and Airway Trust Fund. On Sep-

tember 28, 2015, the House passed the bill under suspension of the rules by a voice vote. On September 29, 2015, the Senate passed the bill, without an amendment, by unanimous consent. On September 30, 2015, the President signed the bill into law.

As enacted, H.R. 3614 reauthorized the airport improvement program and extended the funding and expenditure authority of the Airport and Airway Trust Fund through March 31, 2016.

k) Surface Transportation Extension Act of 2015 (P.L. 114–73)

On October 23, 2015, Representative Bill Shuster introduced H.R. 3819, a bill to provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund. On October 27, 2015, the House passed the bill under suspension of the rules by a voice vote. On October 28, 2015, the Senate passed the bill, without amendment, by a voice vote. On October 29, 2015, the President signed the bill into law.

As enacted, H.R. 3819 extended funding authority through the Highway Trust Fund to fund Federal-aid highway programs, highway safety programs, public transportation programs, and hazardous materials transportation safety projects through November 20, 2015.

l) Surface Transportation Extension Act of 2015, Part II (P.L. 114–87)

On November 16, 2015, Representative Bill Shuster introduced H.R. 3996, a bill to provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund. On November 16, 2015, the House passed the bill under suspension of the rules by a voice vote. On November 19, 2015, the Senate passed the bill, without amendment, by a voice vote. On November 20, 2015, the President signed the bill into law.

As enacted, H.R. 2353 extended funding authority through the Highway Trust Fund to fund federal-aid highway programs, highway safety programs, public transportation programs, and hazardous materials transportation safety projects through December 4, 2015.

m) FAST Act (P.L. 114–94)

On January 6, 2015, Representative Rodney Davis introduced H.R. 22, a bill to amend the Internal Revenue Code of 1986 to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of determining the employers to which the employer mandate applies under the Patient Protection and Affordable Care Act. On January 6, 2015, the House passed the bill under suspension of the rules by a vote of 412–0. On July 30, 2015, the Senate passed the bill with an amendment (related to authorizing funds for Federal-aid highways, highway safety programs, and transit programs) by a vote of 65–34. On December 1, 2015, the conference report (H. Rept. 114–357) was filed. On December 3, 2015, the House agreed to the conference report by a vote of 359–65, and on the same day the Senate agreed to the conference report by a vote of 83–16. On December 4, 2015, the President signed the bill into law.

As originally passed by the House on January 6, 2015, H.R. 22 would have amended the definition of “applicable large employer” in Internal Revenue Code section 4980H to provide an exemption for the purposes of determining whether an employer is an applicable large employer such that an individual shall not be classified as an employee if such individual has medical coverage under the TRICARE program or a Veterans Affairs program. As enacted, H.R. 22 reauthorizes the Highway Trust Fund through FY2020, directing offsets to ensure fund solvency for surface infrastructure programs, including roads and bridges, public transportation, highway and motor vehicle safety, railroads, and maintenance of hazardous materials.

n) Trade Facilitation and Trade Enforcement Act of 2015 (P.L. 114–125)

On February 2, 2015, Representative Tom Reed introduced H.R. 644, a bill to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory. On February 4, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–14, and on February 9, 2015, the report (H. Rept. 114–18) was filed. On February 12, 2015, the House passed the bill by a vote of 279–137. On May 14, 2015, the Senate passed the bill with an amendment (related to the reauthorization of trade facilitation and trade enforcement activities) by a vote of 78–20. On June 12, 2015, the House approved a motion to concur in the Senate amendments with an amendment by a vote of 240–190. On December 9, 2015, the conference report (H. Rept. 114–376) was filed. On December 11, 2015, the House agreed to the conference report by a vote of 256–158. On February 11, 2016, the Senate agreed to the conference report by a vote of 75–20. On February 24, 2016, the President signed the bill into law.

As originally passed by the House on February 12, 2015, the text of H.R. 637, H.R. 640, and H.R. 641 was combined with H.R. 644 such that the bill would have (1) made permanent the tax deduction for charitable contributions of food by any trade or business; (2) increased the percentage limitation for such deductions and allowed for a five-year carryover period for contributions in excess of the percentage limitation; (3) made permanent the exclusion from gross income of distribution from individual retirement accounts for charitable purposes; (4) made permanent the tax deduction for charitable contributions of real property interest for conservation purposes, including land conveyed by Native Corporations under the Alaska Claims Settlement Act; and (5) reduced the excise tax rate on net investment income from tax-exempt private foundations. For more information about H.R. 644 as passed by the Senate and enacted, please see the Trade section of this report.

o) Airport and Airway Extension Act of 2016 (P.L. 114–141)

On March 10, 2016, Representative Bill Shuster introduced H.R. 4721, a bill to amend title 49, United States Code, to extend authorization for the airport improvement program, and to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund. On March 14, 2016, the House passed the bill under suspension of the rules

by a voice vote. On March 17, 2016, the Senate passed the bill with an amendment by unanimous consent. On March 21, 2016, the House under suspension of the rules agreed to the Senate amendment by a voice vote. On March 30, 2016, the President signed the bill into law.

As it passed the House on March 14, 2016, H.R. 4721 extended authorization for the airport improvement program through July 15, 2016, and extended expenditure authority from the Airport and Airway Trust Fund through April 1, 2017. As passed by the Senate on March 17, 2016 and enacted, H.R. 4721 extended authorization for the airport improvement program through July 15, 2016, and extended expenditure authority from the Airport and Airway Trust Fund through July 15, 2017.

p) FAA Extension, Safety, and Security Act of 2016 (P.L. 114–190)

On February 2, 2015, Representative Pat Tiberi introduced H.R. 636, a bill to amend the Internal Revenue Code of 1986 to permanently extend and modify increased expensing limitations for depreciable small business property. On February 4, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–14, and on February 9, 2015, the report (H. Rept. 114–21) was filed. On February 13, 2015, the House passed the bill by a vote of 272–142. On April 19, 2016, the Senate passed the bill with an amendment (related to extension of authorization for the airport improvement program and extension of funding and expenditure authority of the Airport and Airway Trust Fund) by a vote of 95–3. On July 11, 2016, the House agreed to the Senate amendments with amendments pursuant to H. Res. 818 by voice vote. On July 13, 2016, the Senate agreed to the House amendments to the Senate amendments by a vote of 89–4. On July 15, 2016, the President signed the bill into law.

As originally passed by the House on February 13, 2015, H.R. 636 would have provided for the permanent extension and modification of expensing limitations for certain depreciable small business property under section 179 of the Internal Revenue Code. Additionally, as originally passed by the House, the text of H.R. 629 and H.R. 630 was combined with H.R. 636 such that the bill would have made permanent a reduction in the built-in gain period for S corporations and a decrease in the basis of shareholder's stock in an S corporation that makes tax deductible charitable contributions of property. As enacted, H.R. 636 extended authorization of the Airport improvement program and the expenditure authority of and taxes funding the Airport and Airway Trust Fund through September 30, 2017.

q) United States Appreciation for Olympians and Paralympians Act of 2016 (P.L. 114–239)

On September 7, 2016, Representative Bob Dold introduced H.R. 5946, a bill to amend the Internal Revenue Code of 1986 to exclude from gross income any prizes or awards won in competition in the Olympic Games or the Paralympic games. On September 14, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on September 20, 2016, the report (H. Rept. 114–762) was filed. On September 22, 2016, the House passed the bill under suspension of the rules by a vote of

415–1. On September 29, 2016, the Senate passed the bill, without amendment, by unanimous consent. On October 7, 2016, the President signed the bill into law.

r) Combat-Injured Veterans Tax Fairness Act of 2016 (P.L. 114–292)

On April 20, 2016, Representative David Rouzer introduced H.R. 5015, a bill to restore amounts improperly withheld for tax purposes from severance payments to individuals who retired or separated from service in the Armed Forces for combat-related injuries. On December 5, 2016, the House passed the bill under suspension of the rules by a vote of 392–0. On December 10, 2016, the Senate passed the bill, without amendment, by unanimous consent. On December 15, 2016, the President signed the bill into law.

2. TAX RELIEF AND OTHER PROPOSALS DURING THE 114TH CONGRESS

a) H.R. 7, No Taxpayer Funding for Abortion and Abortion Insurance Full Disclosure Act of 2015

On January 21, 2015, Representative Christopher Smith introduced H.R. 7, a bill to prohibit taxpayer-funded abortions. On January 22, 2015, the House passed the bill by a vote of 242–179.

As passed by the House, H.R. 7 would prohibit the use of federal funds for abortions or health coverage that includes coverage of abortion and would amend the Internal Revenue Code to disallow premium tax credits or health insurance tax credits for health plans that cover abortions.

b) H.R. 30, Save American Workers Act of 2015

On January 6, 2015, Representative Todd Young introduced H.R. 30, a bill to amend the Internal Revenue Code of 1986 to repeal the 30-hour threshold for classification as a full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act and replace it with 40 hours. On January 8, 2015, the House passed the bill by a vote of 252–172.

c) H.R. 160, Protect Medical Innovation Act of 2015

On January 6, 2015, Representative Erik Paulsen introduced H.R. 160, a bill to amend the Internal Revenue Code of 1986 to repeal the excise tax on medical devices. On June 2, 2015, the Committee marked up the bill and order it favorably reported, as amended, by a vote of 25–14, and on June 11, 2015, the report (H. Rept. 114–147) was filed. On June 18, 2015, the House passed the bill by a vote of 280–140.

d) H.R. 210, Student Worker Exemption Act of 2016

On January 8, 2015, Representative Mark Meadows introduced H.R. 210, a bill to amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institution's employer health care shared responsibility. On June 15, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on July 5, 2016, the report (H. Rept. 114–655) was filed.

As reported out of the Committee, H.R. 210 would have amended the Internal Revenue Code to exclude students who are employed by an institution of higher education (IHE) and carrying a full-time

academic workload at the IHE from being counted as full-time employees in calculating the IHE's shared responsibility regarding health care coverage under the Patient Protection and Affordable Care Act.

e) H.R. 529, To amend the Internal Revenue Code to improve 529 plans.

On January 26, 2015, Representative Lynn Jenkins introduced H.R. 529, a bill to amend the Internal Revenue Code of 1986 to improve 529 plans. On February 12, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on February 20, 2015, the report (H. Rept. 114-25) was filed. On February 25, 2015, the House passed the bill by a vote of 401-20.

As passed by the House, H.R. 529 would have made the following changes to the rules governing qualified tuition programs known as 529 plans, including: (1) allowing payments from 529 plans to be used to purchase computer equipment or computer software, (2) eliminating the requirement that 529 plan distributions be aggregated for determining a taxpayer's income, and (3) allowing students to recontribute a refund from an eligible educational institution to a 529 plan without tax consequences. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

f) H.R. 622, State and Local Sales Tax Deduction Fairness Act of 2015

On January 30, 2015, Chairman Brady introduced H.R. 622, a bill to amend the Internal Revenue Code of 1986 to make permanent the deduction of State and local general sales taxes. On February 2, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 20-14, and on April 4, 2015, the report (H. Rept. 114-51) was filed. On April 16, 2015, the House passed the bill by a vote of 272-152. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

g) H.R. 629, Permanent S Corporation Built-in Gain Recognition Period Act of 2015

On January 30, 2015, Representative Dave Reichert introduced H.R. 629, a bill to amend the Internal Revenue Code of 1986 to make permanent the reduced recognition period for built-in gains of S corporations. On February 2, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24-14, and on February 9, 2015, the report (H. Rept. 114-15) was filed. For more information about the bill, see section 1(p) of this report. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

h) H.R. 630, Permanent S Corporation Charitable Contribution Act of 2015

On January 30, 2015, Representative Dave Reichert introduced H.R. 630, a bill to amend the Internal Revenue Code of 1986 to make permanent certain rules regarding basis adjustments to stock of S corporation shareholders making charitable contributions of

property. On February 2, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–14, and on February 9, 2015, the report (H. Rept. 114–16) was filed. For more information about the bill, see section 1(p) of this report. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

i) H.R. 637, Permanent IRA Charitable Contribution Act of 2015

On February 2, 2015, Representative Aaron Schock introduced H.R. 637, a bill to amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes. On February 4, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–14, and on February 9, 2015, the report (H. Rept. 114–20) was filed. For more information about the bill, see section 1(n) of this report. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

j) H.R. 640, Private Foundation Excise Tax Simplification Act of 2015

On February 2, 2015, Representative Erik Paulsen introduced H.R. 640, a bill to amend the Internal Revenue Code of 1986 to modify the tax rate for excise tax on investment income of private foundations. On February 4, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–14, and on February 9, 2015, the report (H. Rept. 114–19) was filed. For more information about the bill, see section 1(n) of this report.

k) H.R. 641, Conservation Easement Incentive Act of 2015

On February 2, 2015, Representative Mike Kelly introduced H.R. 641, a bill to amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions. On February 4, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–14, and on February 9, 2015, the report (H. Rept. 114–17) was filed. For more information about the bill, see section 1(n) of this report. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

l) H.R. 692, Default Prevention Act

On February 3, 2015, Representative Tom McClintock introduced H.R. 692, a bill to ensure the payment of interest and principal of the debt of the United States. On September 10, 2015, the Committee marked up the bill and ordered it favorably reported by a vote of 23–15, and on September 18, 2015, the report (H. Rept. 114–265) was filed. On October 21, 2015, the House passed the bill by a vote of 235–194.

As passed by the House, H.R. 692 would have required the Department of Treasury to continue to borrow to pay the principal and interest on certain obligations if the debt of the United States exceeded the statutory limit, including debt held by the public and the Social Security trust funds.

m) H.R. 765, Restaurant and Retail Jobs and Growth Act of 2015

On February 5, 2015, Representative Mike Kelly introduced H.R. 765, a bill to amend the Internal Revenue Code of 1986 to permanently extend the 15-year recovery period for qualified leasehold improvement property, qualified restaurant property, and qualified retail improvement property. On September 17, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–12, and on October 23, 2015, the report (H. Rept. 114–306) was filed. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

n) H.R. 880, American Research and Competitiveness Act of 2015

On February 11, 2015, Chairman Brady introduced H.R. 880, a bill to amend the Internal Revenue Code of 1986 to simplify and make permanent the research credit. On February 12, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–12, and on May 14, 2015, the report (H. Rept. 114–113) was filed. On May 20, 2015, the House passed the bill by a vote of 274–145.

o) H.R. 961, Permanent Active Financing Exception Act of 2015

On February 12, 2015, Representative Pat Tiberi introduced H.R. 961, a bill to amend the Internal Revenue Code of 1986 to permanently extend the subpart F exemption for active financing income. On September 17, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–11, and on October 23, 2015, the report (H. Rept. 114–307) was filed. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

p) H.R. 1105, Death Tax Repeal Act of 2015

On February 26, 2015, Chairman Brady introduced H.R. 1105, a bill to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes. On March 25, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–10, and on April 6, 2015, the report (H. Rept. 114–52) was filed. On April 16, 2015, the House passed the bill by a vote of 240–179.

q) H.R. 1430, Permanent CFC Look-Through Act of 2015

On March 18, 2015, Representative Charles Boustany introduced H.R. 1430, a bill to amend the Internal Revenue Code of 1986 to make permanent the look-through treatment of payments between related controlled foreign corporations. On September 17, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–11, and on October 23, 2015, the report (H. Rept. 114–309) was filed.

r) H.R. 2061, EACH Act

On April 28, 2015, Representative Rodney Davis introduced H.R. 2061, a bill to amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate. On September 17, 2015, the Committee marked up the bill and ordered it favorably reported, as

amended, by voice vote, and on September 28, 2015, the report (H. Rept. 114–268) was filed. On September 28, 2015, the House passed the bill under suspension of the rules by voice vote.

As enacted, H.R. 2061 expands the religious conscience exemption under the Patient Protection and Affordable Care Act to exempt from the individual mandate individuals who rely solely on religious healing and for whom the acceptance of medical health services would be inconsistent with their religious beliefs.

s) H.R. 2510, To amend the Internal Revenue Code of 1986 to modify and make permanent bonus depreciation

On May 21, 2015, Representative Pat Tiberi introduced H.R. 2510, a bill to amend the Internal Revenue Code of 1986 to modify and make permanent bonus depreciation. On September 17, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–13, and on October 28, 2015, the report (H. Rept. 114–317) was filed.

As reported to the House on October 28, 2015, H.R. 2510 would have made permanent the bonus depreciation allowance for depreciable business property and the election to increase the alternative minimum tax credit limitation in lieu of bonus depreciation. The bill also would have allowed an additional depreciation allowance for any specified plant that is planted by the taxpayer in the ordinary course of the taxpayer’s farming business and it would have expanded the definition of qualified property for the purposes of the bonus depreciation allowance.

t) H.R. 2940, Educator Tax Relief Act of 2015

On June 25, 2015, Representative Dave Reichert introduced H.R. 2940, a bill to amend the Internal Revenue Code of 1986 to improve and make permanent the above-the-line deduction for certain expenses of elementary and secondary school teachers. On September 17, 2015, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–13, and on October 23, 2015, the report (H. Rept. 114–310) was filed.

As reported to the House on October 23, 2015, H.R. 2940 would have made the deduction for certain expenses of teachers permanent, broadening the definition of expenses for the purposes of this deduction to include professional development expenses and allowing for an inflation adjustment to the amount of such deduction. The provisions of this bill were included in final text of Division Q of H.R. 2029, referenced in section G below.

u) H.R. 3038, Highway and Transportation Funding Act of 2015, Part II

On July 13, 2015, then-Chairman Ryan introduced H.R. 3038, a bill to provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund. On July 15, 2015, the House passed the bill by a vote of 312–119.

As passed by the House, H.R. 3038 would have extended funding authority through the Highway Trust Fund to fund federal-aid highway programs, highway safety programs, public transportation programs, and hazardous materials transportation safety projects through December 19, 2015.

v) H.R. 3080, Tribal Employment and Jobs Protection Act

On July 15, 2015, Representative Kristi Noem introduced H.R. 3080, a bill to amend the Internal Revenue Code of 1986 to provide an exception to the employer health insurance mandate for Indian tribal governments and tribally owned businesses. On June 15, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 24–13, and on July 5, 2016, the report (H. Rept. 114–656) was filed.

w) H.R. 3442, Debt Management and Fiscal Responsibility Act of 2015

On September 8, 2015, Representative Kenny Marchant introduced H.R. 3442, a bill to provide further means of accountability of the United States debt and promote fiscal responsibility. On September 10, 2015, the Committee marked up the bill and ordered it favorably reported by a vote of 22–14, and on October 7, 2015, the report (H. Rept. 114–291) was filed. On February 11, 2016, the House passed the bill by a vote of 267–151.

As passed by the House on February 11, 2016, H.R. 3442 would have required the Secretary of the Treasury to provide a report to Congress prior to any date on which the Secretary anticipates the public debt exceeding the statutory limit, providing detailed reports to both the House Ways and Means Committee and the Senate Finance Committee of the debt levels and proposals to manage the debt moving forward.

x) H.R. 3608, To amend the Internal Revenue Code of 1986 to exempt amounts paid for aircraft management services from the excise taxes imposed on transportation by air

On September 24, 2015, Representative Pat Tiberi introduced H.R. 3608, a bill to amend the Internal Revenue Code of 1986 to exempt amounts paid for aircraft management services from the excise taxes imposed on transportation by air. On July 13, 2016, the Committee marked up the bill and order it favorably reported, as amended, by voice vote, and on September 27, 2016, the report (H. Rept. 114–793) was filed.

y) H.R. 3957, Emergency Citrus Disease Response Act of 2016

On November 5, 2015, Representative Vern Buchanan introduced H.R. 3957, a bill to amend the Internal Revenue Code of 1986 to temporarily allow expensing of certain costs of replanting citrus plants lost by reason of casualty. On September 14, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on September 16, 2016, the report (H. Rept. 114–749) was filed. On September 21, 2016, the House passed the bill under suspension of the rules by a vote of 400–20.

z) H.R. 4220, Water and Agriculture Tax Reform Act of 2015

On December 10, 2015, Representative Ken Buck introduced H.R. 4220, a bill to amend the Internal Revenue Code of 1986 to facilitate water leasing and water transfers to promote conservation and efficiency. On September 21, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on December 8, 2016, the report (H. Rept 114–862) was filed.

aa) H.R. 4294, SAVERS Act of 2015

On December 18, 2015, Representative Peter Roskam introduced H.R. 4294, a bill to amend the Internal Revenue Code of 1986 to ensure that retirement investors receive advice in their best interests. On February 3, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 26–12, and on April 20, 2016, the report (H. Rept. 114–512) was filed.

As reported to the House on April 20, 2016, H.R. 4294 would have modified the requirements for fiduciaries that provide investment advice to tax-favored savings plans, including employer-sponsored retirement plans, individual retirement accounts, health savings accounts, and education savings accounts.

bb) H.R. 4722, Refundable Child Tax Credit Eligibility Verification Reform Act of 2016

On March 10, 2016, Representative Sam Johnson introduced H.R. 4722, a bill to amend the Internal Revenue Code of 1986 to require inclusion of the taxpayer's Social Security number to claim the refundable portion of the child tax credit. On March 16, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 21–15, and on March 23, 2016, the report (H. Rept. 476) was filed.

cc) H.R. 4903, To prohibit the use of funds by the Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

On April 12, 2016, Representative Rick Allen introduced H.R. 4903, a bill to prohibit the use of funds by the Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment of the United States Constitution. On April 19, 2016, the House passed the bill under suspension of the rules by voice vote.

dd) H.R. 5204, Stop Taxing Death and Disability Act

On May 12, 2016, Representative Peter Roskam introduced H.R. 5204, a bill to amend the Internal Revenue Code of 1986 and the Higher Education Act of 1965 to provide an exclusion from income for student loan forgiveness for students who have died or become disabled. On September 21, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on December 8, 2016, the report (H. Rept 114–861) was filed.

ee) H.R. 5445, Health Care Security Act of 2016

On May 10, 2016, Representative Erik Paulsen introduced H.R. 5445, a bill to amend the Internal Revenue Code of 1986 to improve the rules with respect to health savings accounts. On June 15, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–15, and on June 17, 2016, the report (H. Rept. 114–627) was filed.

As reported to the House on June 17, 2016, the bill would have modified the rules for health savings accounts with respect to catch-up contribution for married couples, medical expenses incurred before a health savings account is established, and contribution limits.

ff) H.R. 5719, Empowering Employees through Stock Ownership Act

On July 11, 2016, Representative Erik Paulsen introduced H.R. 5719, a bill to amend the Internal Revenue Code of 1986 to modify the tax treatment of certain equity grants. On September 14, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 21–12, and on September 16, 2016, the report (H. Rept. 114–748) was filed. On September 22, 2016, the House passed the bill by a vote of 287–124.

As passed by the House on September 22, 2016, H.R. 5719 would have allowed an employee to elect to defer, for income tax purposes, income attributable to certain stock transferred to the employee by an employer.

gg) H.R. 5879, To amend the Internal Revenue Code of 1986 to modify the credit for production from advanced nuclear power facilities.

On July 14, 2016, Representative Tom Rice introduced H.R. 5879, a bill to amend the Internal Revenue Code to modify the credit for production from advanced nuclear facilities. On September 21, 2016, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–9, and on December 8, 2016, the report (H. Rept. 114–863) was filed.

hh) H. Con. Res. 89, Expressing the sense of Congress that a carbon tax would be detrimental to the United States economy.

On October 29, 2015, Representative Steve Scalise introduced H. Con. Res. 89, a resolution expressing the sense of Congress that a carbon tax would be detrimental to American families and businesses and is not in the best interest of the United States. On June 10, 2016, the House passed the resolution by a vote of 237–163.

ii) H. Con. Res. 112, Expressing the sense of Congress opposing the President's proposed \$10 tax on every barrel of oil.

On February 9, 2016, Representative Charles Boustany introduced H. Con. Res. 112, a resolution expressing the sense of Congress opposing the President's proposed \$10 tax on every barrel of oil. On June 10, 2016, the House passed the resolution by a vote of 253–144.

jj) H.R. 6438, To extend the waiver of limitations with respect to excluding from gross income amounts received by wrongfully incarcerated individuals.

On December 5, 2016, Representative Sam Johnson introduced H.R. 6438, a bill to amend the Protecting Americans from Tax Hikes of 2015 to extend the waiver of limitations on credits or refunds related to the exclusion from gross income amounts received by wrongfully incarcerated individuals. On December 6, 2016, the bill passed the House without objection.

OTHER TAX MATTERS

a) Tax Reform Hearings (Full Committee)

On January 13, 2015, the Committee received testimony on the state of the U.S. economy and policies that can promote job creation and economic growth from (i) Martin Feldstein, the George F.

Baker Professor of Economics, Harvard University, and President Emeritus of the National Bureau of Economic Research; (ii) Douglas Holtz-Eakin, President, American Action Forum; and (iii) Simon Johnson, Ronald A. Kurtz Professor of Entrepreneurship, MIT Sloan School of Management.

On June 17, 2015, the Committee received testimony on the long-term financing of the Highway Trust Fund from (i) Chad Shirley, Deputy Assistant Director, Congressional Budget Office; (ii) Robert Poole, Director of Transportation Policy and Searle Freedom Trust Transportation Fellow, Reason Foundation; and (iii) Bill Graves, President & CEO, American Trucking Association.

On February 2, 2016, the Committee received testimony on reaching America's potential through pro-growth policies that deliver opportunities for all Americans from (i) Douglas Holtz-Eakin, President, American Action Forum; (ii) Kevin Hassett, Director of Economic Policy Studies, American Enterprise Institute; (iii) Jared Bernstein, Senior Fellow, Center on Budget and Policy Priorities, and (iv) Stephen Moore, Distinguished Visiting Fellow, Institute for Economic Freedom and Opportunity, The Heritage Foundation.

On February 24, 2016, the Committee received testimony on the global tax environment in 2016 and how recent developments are further escalating the immediate need to reform and modernize the U.S. international tax system from (i) Michelle Hanlon, Professor of Accounting, MIT Sloan School of Management; (ii) Raymond Wiacek, Partner, Jones Day (iii) Itai Grinberg, Associate Professor of Law, Georgetown University Law Center; and (iv) Edward D Kleinbard, Professor of Law, University of Southern California Gould School of Law.

b) Hearings Held by the Subcommittee on Select Revenue Measures/Tax Policy

On March 18, 2015, the Subcommittee received testimony on the burdens family businesses and farms face planning for and paying the estate tax from (i) Brandon Whitt, Batey Farms; (ii) Robert E. McKnight, McKnight Ranch Co.; (iii) Karen Madonia, Chief Financial Officer, Ilco, Inc.; and (iv) Ray Madoff, Professor, Boston College Law School.

On June 24, 2015, the Subcommittee received testimony on the taxation of the repatriation of foreign earnings as a funding mechanism for a multi-year highway bill from (i) Tom Barthold, Chief of Staff, Joint Committee on Taxation; (ii) Dirk Suringa, Partner, Covington & Burling LLP; (iii) Curtis Dubay, Tax & Economic Policy Research Fellow, The Heritage Foundation; and (iv) Jane Gravelle, Senior Specialist in Economic Policy, Congressional Research Service.

On December 1, 2015, the Subcommittee received testimony on the OECD BEPS Project final recommendations and its effect on worldwide American companies from (i) Robert Stack, Deputy Assistant Secretary for International Tax Affairs, U.S. Department of Treasury; (ii) Barbara Angus, Principal, Ernst & Young; (iii) Gary Sprague, Counsel, The Software Coalition; (iii) Catherine Schultz, Vice President for Tax Policy, National Foreign Trade Council; and (iv) Martin Sullivan, Chief Economist, Tax Analysts.

On March 22, 2016, the Subcommittee received testimony on Member proposals relating to fundamental reform of the income

tax system from (i) Representative Devin Nunes, 22nd District of California; (ii) Representative Michael C. Burgess, 26th District of Texas; and (iii) Representative Robert Woodall, 7th District of Georgia.

On April 13, 2016, the Subcommittee received testimony on Member proposals relating to fundamental reform of the income tax system from (i) Representative Bob Goodlatte, 6th District of Virginia; (ii) Representative Roger Williams, 25th District of Texas; and (iii) Tom Barthold, Chief of Staff, Joint Committee on Taxation.

On May 12, 2016, the Subcommittee received testimony on Member proposals for improvements to the current U.S. tax system from (i) Representative Sam Johnson, 3rd District of Texas; (ii) Representative Peter Roskam, 6th District of Illinois; (iii) Representative Lynn Jenkins, 2nd District of Kansas; (iv) Representative Danny Davis, 7th District of Illinois; (v) Representative Vern Buchanan, 16th District of Florida; (vi) Representative Tom Rice, 7th District of South Carolina; (vii) Representative Xavier Becerra, 34th District of California; (viii) Representative David Rouzer, 7th District of North Carolina; (ix) Representative Pat Meehan, 7th District of Pennsylvania; (x) Representative Bob Dold, 10th District of Illinois; (xi) Representative Ted Poe, 2nd District of Texas; (xii) Representative Anna Eshoo, 18th District of California; (xiii) Representative Ken Buck, 4th District of Colorado; (xiv) Representative Andy Harris, 1st District of Maryland; (xv) Representative Mark Meadows, 11th District of North Carolina; (xvi) Representative Matt Cartwright, 17th District of Pennsylvania; (xvii) Representative Rodney Davis, 13th District of Illinois; (xviii) Representative Scott Peters, 52nd District of California; (xix) Representative Rob Bishop, 1st District of Utah; (xx) Representative Dana Rohrabacher, 48th District of California; (xxi) Representative Keith Ellison, 5th District of Minnesota; (xxii) Representative Dave Brat, 7th District of Virginia; (xxiii) Representative Scott DesJarlais, 4th District of Tennessee; (xxiv) Representative Randy Hultgren, 14th District of Illinois; (xxv) Representative John Fleming, 4th District of Louisiana; (xxvi) Representative Peter DeFazio, 4th District of Oregon; (xxvii) Representative Steve Scalise, 1st District of Louisiana; (xxviii) Representative Kevin Cramer, North Dakota At Large; (xxix) Representative Andy Barr, 6th District of Kentucky; (xxx) Representative Matt Salmon, 5th District of Arizona; (xxxi) Representative Terri Sewell, 7th District of Alabama; (xxxii) Representative Tom Emmer, 6th District of Minnesota; (xxxiii) Representative Mike Coffman, 6th District of Colorado; (xxxiv) Representative Janice Schakowsky, 9th District of Illinois; (xxxv) Representative Robert Woodall, 7th District of Georgia; and (xxxvi) Representative Erik Paulsen, 3rd District of Minnesota.

On May 25, 2016, the Subcommittee received testimony on perspectives on the need for tax reform from (i) Douglas Holtz-Eakin, President, American Action Forum; (ii) J.D. Foster, Vice President, Economic Policy Division, and Deputy Chief Economist, U.S. Chamber of Commerce; (iii) Scott Hodge, President, Tax Foundation; and (iv) Martin Sullivan, Chief Economist, Tax Analysts.

c) Other Tax-Related Hearing (Full Committee, Health Subcommittee, and Oversight Subcommittee)

Throughout the 114th Congress, the Full Committee—as well as the Health Subcommittee and the Oversight Subcommittee—held a number of additional hearings on a wide range of topics, many of which addressed, to varying degrees, other tax-related issues. The topics of such hearings included, but were not limited to, the tax treatment of health care and protection of small business from IRS abuse. For descriptions of such hearings, see, for example, Part IC and Part IIB.

B. LEGISLATIVE REVIEW OF TRADE ISSUES

BILLS ENACTED INTO LAW DURING THE 114TH CONGRESS

a) H.R. 644, Trade Facilitation and Trade Enforcement Act of 2015

H.R. 1907, the “Trade Facilitation and Trade Enforcement Act of 2015,” was introduced on April 21, 2015, by then-Trade Subcommittee Chairman Pat Tiberi and Representatives Kevin Brady and Charles Boustany and was referred to the Committee on Ways and Means and to the Committees on Homeland Security, Foreign Affairs, Financial Services, and the Judiciary. The Committee considered H.R. 1907 on April 23 and ordered the bill, as amended, favorably reported by voice vote (with a quorum being present). The Committee filed its report on May 14.

On February 2, 2015, Representative Tom Reed, together with 7 cosponsors, introduced H.R. 644, “to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory.” The Committee reported the bill on February 9. On February 12, the House passed the bill by a recorded vote of 279–137.

H.R. 644 then became the vehicle for consideration of the “Trade Facilitation and Trade Enforcement Act of 2015” (H.R. 1907). On May 14, 2015, the Senate passed H.R. 644, as amended, to include certain provisions of H.R. 1907 and to change the title of the bill to “An Act to reauthorize trade facilitation and trade enforcement functions and activities, and for other purposes,” by a recorded vote of 78–20. On June 12, the House passed the legislation with an amendment to the Senate amendment, by a recorded vote of 240–190. On June 24, the Senate insisted on its amendment, asked that a conference committee be convened to resolve differences with the House, and appointed conferees. On December 1, the House insisted on its amendment, moved to convene a conference committee, and appointed its conferees, by a recorded vote of 252–170. The Conference Committee met on December 7 and filed its conference report on December 9 (H. Rept. 114–376).

On December 11 the House agreed to the conference report by a recorded vote of 256–158. On February 11, 2016, the Senate agreed to the conference report by a recorded vote of 75–20. On February 24, the bill was signed into law and became Public Law No. 114–125.

c) *H.R. 2146, the Bipartisan Congressional Trade Priorities and Accountability Act of 2015*

On January 13, 2015, the Committee held a hearing on the state of the U.S. economy and policies that can promote job creation and economic growth. The Committee heard testimony from Martin Feldstein, Douglas Holtz-Eakin, and Simon Johnson, which included discussion about the importance of trade promotion authority and international trade for promoting job creation and economic growth. On February 3, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, the United States Trade Representative. The Committee heard testimony about the importance of TPA for U.S. economic growth and job creation.

On April 17, 2015, then-Chairman of the Committee on Ways and Means, Paul Ryan, together with Representatives Sessions, Tiberi, and Cuellar, introduced H.R. 1890, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015,” to establish trade negotiating objectives and enhanced consultation requirements for trade negotiations, to provide for consideration of trade agreements, and for other purposes. The bill was referred to Committee on Ways and Means.

On April 22, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration’s support for this legislation and its importance to concluding the strongest possible trade agreements.

On April 23, the Committee considered H.R. 1890 and ordered the bill favorably reported, as amended, by a roll call vote of 25–13, and the report was filed on May 1.

On May 22, the Senate amended H.R. 1314 to add the provisions of H.R. 1890, as amended, by a recorded vote of 62–37.

On June 12, the House considered the House amendment to the Senate amendment to H.R. 1314. H. Res. 305, the rule to consider the bill, stated that the question would be divided as follows: (1) the first vote would be on Title II of the bill, which was the text of H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015;” and (2) the second vote would be on Title I of the bill, which was the text of H.R. 1890, as amended, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015.” As to the first vote, the House defeated the motion by a recorded vote of 126–302. Then the House proceeded to vote on Title I of the bill, which passed by a recorded vote of 219–211.

On April 30, Representative David Reichert introduced H.R. 2146, the “Defending Public Safety Employees’ Retirement Act,” which was referred to the Committee. The bill passed the House on May 12 by a recorded vote of 407–5 and passed the Senate with an amendment by unanimous consent on June 4. On June 18, the House passed H.R. 2146 with an amendment to the Senate amendment to add the provisions of H.R. 1890, as amended, by a recorded vote of 218–208. On June 24, the Senate agreed to the House amendment to Senate amendment to H.R. 2146 by a recorded vote of 60–38. On June 29th, H.R. 2146 was signed into law and became Public Law No. 114–26.

c) H.R. 4923, American Manufacturing Competitiveness Act of 2016

On April 14, 2016, the Trade Subcommittee held a hearing entitled the “Miscellaneous Tariff Bill: Helping U.S. Manufacturers through Tax Cuts.” The purpose of the hearing was to focus on the U.S. manufacturing and economic benefits of providing temporary tariff relief on imported finished goods and raw materials not produced in the United States and the goal of establishing a process in the House for consideration of such legislation in a manner that is consistent with House Rules and related guidance. Testimony was received from (i) Leib Oehmig, President and Chief Operating Officer—Glen Raven, Inc., (ii) Dawn Grove, Corporate Counsel—Karsten Manufacturing Corporation, (iii) Brooke DiDomenico, Production Manager—Nation Ford Chemical, and (iv) Matthew Schreiner, Global Leader for GORE-TEX Footwear Innovation—W.L. Gore & Associates.

On April 13, 2016, Chairman Kevin Brady, Ranking Member Sander Levin, Trade Subcommittee Chairman Dave Reichert, and Trade Subcommittee Ranking Member Charles Rangel, together with 58 cosponsors, introduced H.R. 4923, the “American Manufacturing Competitiveness Act of 2016,” to establish a process for the submission and consideration for petitions for temporary duty suspensions and reductions in coordination with the International Trade Commission. The bill was referred to the Committee on Ways and Means.

On April 20, the Committee considered the legislation and ordered it to be reported, as amended, by voice vote. On April 27, the House passed H.R. 4923, as amended, by a vote of 415–2. On May 10, the Senate passed the bill without amendment by unanimous consent. On May 20, the bill was signed into law and became Public Law No. 114–159.

d) H.R. 1295, Trade Preferences Extension Act of 2015

On February 3, 2015, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Committee heard testimony about the importance of AGOA and GSP renewal, including the benefits of the preferences programs for international development and the U.S. economy.

On April 17, 2015, then-Committee Chairman Paul Ryan, together with Trade Subcommittee Chairman Patrick Tiberi, Ranking Member Sander Levin, Trade Subcommittee Ranking Member Charles Rangel, Representative Todd Young, and Representative Jim McDermott, and four other Members introduced H.R. 1891, the “AGOA Extension and Enhancement Act of 2015,” to extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes. The bill was referred to the Committee on Ways and Means.

On April 22, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration’s support for this legislation and timely renewal of the preference programs.

The Committee considered H.R. 1891 on April 23 and ordered the bill favorably reported by voice vote. The Committee filed its report on May 1.

On March 4, 2015, Representative George Holding, together with Representatives Roskam and Reed, introduced H.R. 1295, “To amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code,” which was referred to the Committee on Ways and Means. On April 13, the Committee reported the bill. On April 15, the House passed the bill, as amended, by voice vote.

H.R. 1295 then became the vehicle for consideration of trade legislation. On May 14, the Senate amended and passed the bill to include the provisions of H.R. 1891 by a vote of 97–1. On June 11, the House agreed to the Senate amendment with a further amendment by a recorded vote of 397–32. On June 24, the Senate concurred in the House amendment to the Senate amendment with a further amendment, by voice vote. This amendment included provisions from H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015,” and H.R. 2523, the “American Trade Enforcement Effectiveness Act.” On June 25, the House agreed to the Senate amendment by a recorded vote of 286–138. The bill was signed into law on June 29 and became Public Law No. 114–27.

e) H.R. 757, The North Korea Sanctions and Policy Enhancement Act of 2016

On February 5, 2015, Representative Edward Royce, together with 36 cosponsors, introduced H.R. 757, the “The North Korea Sanctions and Policy Enhancement Act of 2016,” to impose additional sanctions on North Korea. The bill was referred to the Committee on Foreign Affairs, and additionally to the Committee on Ways & Means. On January 11, 2016, Chairman Royce and Chairman Ryan exchanged letters in which Chairman Ryan asserted jurisdiction but agreed to discharge the bill.

The House passed the bill on January 12, 2016, by a recorded vote of 418–2. On February 10, the Senate amended and passed the bill by a recorded vote of 96–0. The House agreed to the amendment on February 12 by a recorded vote of 408–2. The bill was signed into law on February 18 and became Public Law No. 114–122.

f) H.R. 1191, Iran Nuclear Agreement Review Act of 2015

On March 2, 2015, Representative Lou Barletta, together with 23 cosponsors, introduced H.R. 1191, the “Protecting Volunteer Firefighters and Emergency Responders Act.” The bill was referred to the Committee on Ways and Means. On March 17, the House voted to suspend the rules and pass the bill by a recorded vote of 415–0. On May 7, the Senate approved an amendment in the nature of a substitute, making H.R. 1191 the vehicle for the “Iran Nuclear Agreement Review Act of 2015,” and passed the amended bill by a recorded vote of 98–1. On May 14, the House agreed to the Senate amendment by a recorded vote of 400–25. The bill was signed into law on May 22, 2015 and became Public Law No. 114–17.

- g) *H.R. 1075, to designate the United States Customs and Border Protection Port of Entry located at First Street and Pan American Avenue in Douglas, Arizona, as the “Raul Hector Castro Port of Entry.”*

On February 25, 2015, Representative Raul Grijalva, together with eight cosponsors, introduced H.R. 1075, “to designate the United States Customs and Border Protection Port of Entry located at First Street and Pan American Avenue in Douglas, Arizona, as the Raul Hector Castro Port of Entry.” The bill was referred to the Committee on Ways and Means. On April 28, the House voted to suspend the rules and pass the bill by voice vote. On May 12, the Senate passed the bill without amendment by unanimous consent. On May 22, the bill was signed into law and became Public Law No. 114–16.

- h) *H.R. 5252, To designate the United States Customs and Border Protection Port of Entry located at 1400 Lower Island Road in Tornillo, Texas, as the “Marcelino Serna Port of Entry.”*

On May 16, 2016, Representative Will Hurd introduced H.R. 5252, “to designate the United States Customs and Border Protection Port of Entry located at 1400 Lower Island Road in Tornillo, Texas, as the Marcelino Serna Port of Entry.” The bill was referred to the Committee on Ways and Means. On July 11, the House voted to suspend the rules and pass the bill by voice vote. On September 20, the Senate passed the bill without amendment by unanimous consent. On September 29, the bill was signed into law and became Public Law No. 114–225.

2. BILLS INCORPORATED INTO LEGISLATION SIGNED INTO LAW

- a) *H.R. 1907, Trade Facilitation and Trade Enforcement Act of 2015*

H.R. 1907, the “Trade Facilitation and Trade Enforcement Act of 2015,” was introduced on April 21, 2015, by then-Trade Subcommittee Chairman Pat Tiberi and Representatives Kevin Brady and Charles Boustany and was referred to the Committee on Ways and Means, Committee on Homeland Security, Committee on Foreign Affairs, Committee on Financial Services, and Committee on the Judiciary. The Committee considered H.R. 1907 on April 23 and ordered the bill, as amended, favorably reported by voice vote. The Committee filed its report on May 14. Provisions of this bill were included in 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 the “Trade Facilitation and Trade Enforcement Act of 2015” was signed into law on February 24, 2015, and became Public Law No. 114–125.

- b) *H.R. 1890 Bipartisan Congressional Trade Priorities and Accountability Act of 2015*

On April 17, 2015, then-Chairman of the Committee on Ways and Means Paul Ryan, together with Representatives Sessions, Tiberi, and Cuellar, introduced H.R. 1890, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015,” to establish trade negotiating objectives and enhanced consultation requirements for trade negotiations, to provide for consideration of trade

agreements, and for other purposes. The bill was referred to the Committee on Ways and Means. On April 23, the Committee considered H.R. 1890 and ordered the bill favorably reported, as amended, by a roll call vote of 25–13, and the report was filed on May 1. H.R. 1890 was then incorporated into H.R. 1314. Later, H.R. 1890 was incorporated into H.R. 2146, which was signed into law on June 29 and became Public Law No. 114–26.

c) H.R. 1891, AGOA Extension and Enhancement Act of 2015

On April 17, 2015, then-Committee Chairman Paul Ryan, together with Trade Subcommittee Chairman Patrick Tiberi, Ranking Member Sander Levin, Trade Subcommittee Ranking Member Charles Rangel, Representative Todd Young, and Representative Jim McDermott, and four other Members introduced H.R. 1891, the “AGOA Extension and Enhancement Act of 2015,” to extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes. The bill was referred to the Committee on Ways and Means. The Committee considered H.R. 1891 on April 23 and ordered the bill favorably reported by voice vote. The Committee filed its report on May 1. Provisions of this bill were later incorporated into H.R. 1295, the “Trade Preferences Extension Act of 2015,” which was signed into law on June 29 and became Public Law No. 114–27.

d) H.R. 166, Preventing Recurring Trade Evasion and Circumvention Act (or PROTECT Act)

On January 4, 2013, Representative Boustany, together with Representatives Tiberi and Roskam and four other cosponsors, introduced H.R. 166, the “Preventing Recurring Trade Evasion and Circumvention Act” (PROTECT Act), to prevent the evasion of antidumping and countervailing duty orders, and for other purposes. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 978 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

e) H.R. 1440, Enforcing Orders and Reducing Customs Evasion Act (or ENFORCE Act)

On April 9, 2013, Representative Long, together with Representatives Sanchez, Rangel, Pascrell, Schwartz, and 26 others, introduced H.R. 1440, the “Enforcing Orders and Reducing Customs Evasion Act” (ENFORCE Act), to prevent the evasion of antidumping and countervailing duty orders, and for other purposes. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 1440 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

f) H.R. 681, Generalized System of Preferences Update Act

On February 3, 2015, Representative Ander Crenshaw and 15 cosponsors introduced H.R. 681, “The Generalized System of Preferences Update Act,” to make footwear and other travel articles eli-

gible for duty-free treatment under the GSP. The bill was referred to the Committee on Ways and Means. Provisions in H.R. 681 were later incorporated into H.R. 1295, the “Trade Preferences Extension Act of 2015,” which was signed into law on June 29, 2015, and became Public Law No. 114–27.

g) H.R. 978, Low Value Shipment Regulatory Modernization Act of 2015

On February 13, 2015, Representatives Aaron Schock and Todd Young, together with 41 cosponsors, introduced H.R. 978, the “Low Value Shipment Regulatory Modernization Act of 2015” to increase the value threshold of articles that may be imported duty-free into the United States by one person on one day. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 978 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed in into law on February 24, 2015, and became Public Law No. 114–125.

h) H.R. 1773, Residue Entries and Streamlining Trade Act

On April 14, 2015 Representative Kenny Marchant introduced H.R. 1773, the “Residue Entries and Streamlining Trade Act,” to exempt from duty treatment the residue of bulk cargo contained in instruments of international traffic previously exported from the United States. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 1773 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed in into law on February 24, 2015, and became Public Law No. 114–125.

i) H.R. 1903, To Amend the Tariff Act of 1930 to eliminate the consumptive demand exception to prohibition on importation of goods made with convict labor, forced labor, or indentured labor, and for other purposes

On April 21, 2015, Representative Ron Kind, together with three cosponsors, introduced H.R. 1903, “to Amend the Tariff Act of 1930 to eliminate the consumptive demand exception to prohibition on importation of goods made with convict labor, forced labor, or indentured labor, and for other purposes.” The bill was referred to the Committee on Ways and Means. Provisions of H.R. 1903 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed in into law on February 24, 2015, and became Public Law No. 114–125.

j) H.R. 1947, STRONGER Act of 2015

On April 22, 2015, Representative Earl Blumenauer, together with eight cosponsors, introduced H.R. 1947, the “STRONGER Act of 2015,” to establish the Trade Agreements Enforcement Trust Fund. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 1947 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed in into law on February 24, 2015, and became Public Law No. 114–125.

k) H.R. 2523, American Trade Enforcement Effectiveness Act

On May 21, 2015, Representative Bost, together with 46 cosponsors, introduced H.R. 2523, the “American Trade Enforcement Effectiveness Act,” to make improvements to the antidumping and countervailing duty laws. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 2523 were later incorporated into H.R. 1295, the “Trade Preferences Extension Act of 2015,” which was signed into law on June 29 and became Public Law No. 114–27.

l) H.R. 2659, Nepal Trade Preferences Act

On June 4, 2015, Representative Ander Crenshaw, together with two cosponsors, introduced H.R. 2659, the “Nepal Trade Preferences Act.” The bill was referred to the Committee on Ways and Means. Provisions of H.R. 2659 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

m) H.R. 1892, Trade Adjustment Assistance Reauthorization Act of 2015

On April 17, 2015, Chairman Reichert, together with Representatives Reed and Meehan, introduced H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015.” The bill was referred to the Committee on Ways and Means. The Committee voted to order the bill reported, as amended, without recommendation, by voice vote on May 8. On June 12, the House considered the House amendment to the Senate amendment to H.R. 1314. H. Res. 305, the rule to consider the bill, stated that the question would be divided as follows: (1) the first vote would be on Title II of the bill, which was the text of H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015”; and (2) the second vote would be on Title I of the bill, which was the text of the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015” (H.R. 1890, as amended). As to the first vote, relating to Trade Adjustment Assistance, the House defeated the motion by a recorded vote of 126–302.

The provisions of H.R. 1892 were then included in Senate’s amendment to H.R. 1295, “to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code,” which passed the Senate on June 24 by voice vote. On June 25, the House agreed to the Senate amendment to H.R. 1295 by a recorded vote of 286–138. The bill was signed into law on June 29 and became Public Law No. 114–27.

n) H.R. 825, United States-Israel Trade and Commercial Enhancement Act

On February 10, 2015, Representative Peter Roskam introduced H.R. 825, the “United States-Israel Trade and Commercial Enhancement Act.” Portions of this bill were later included in H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

o) H.R. 875, Cross-Border Trade Enhancement Act of 2016

On February 11, 2015, Representative Henry Cuellar, together with two cosponsors, introduced H.R. 875, the “*Cross Border Trade Enhancement Act of 2016*.” The bill was referred to the Committee on Ways and Means. On December 5, 2016, Chairman Conaway and Chairman Brady exchanged letters in which Chairman Conaway asserted jurisdiction but agreed to discharge the bill. On December 6, the House by voice vote passed the bill, as amended. On December 10, the Senate passed the bill without amendment by unanimous consent.

3. BILLS PASSED BY THE HOUSE ONLY

a) H.R. 998, Preclearance Authorization Act of 2015

On February 13, 2015, Representative Meehan, together with five cosponsors, introduced H.R. 998, the “*Preclearance Authorization Act of 2015*.” The Committee on Ways and Means received an additional referral of the bill. On July 16, 2015 Chairman McCaul and then-Chairman Ryan exchanged letters in which Chairman Ryan asserted jurisdiction but agreed to discharge the bill. On July 22, the Committee on Homeland Security amended the bill and reported it favorably. On July 27, the House passed the bill by voice vote under suspension of the rules. There was no action taken by the Senate.

b) H.R. 2285, Prevent Trafficking in Cultural Property Act

On May 13, 2016, Representative William Keating, together with 19 cosponsors, introduced H.R. 2285, the “*Prevent Trafficking in Cultural Property Act*,” to improve the enforcement against trafficking in cultural property and prevent stolen or illicit cultural property from financing terrorist and criminal networks.

On May 13, the bill was referred to the Committee on Ways and Means and in addition to the Committees on Homeland Security and the Judiciary. On November 4, the Committee on Homeland Security ordered the bill reported, as amended, by voice vote. On September 14, the Committee on Ways and Means considered the bill and ordered it reported, as amended, by voice vote. On September 22, the House voted to suspend the rules and pass the bill, as amended, by a vote of 415–0. On September 26, the bill was received in the Senate and referred to the Committee on Finance. There was no action taken by the Senate.

c) H.R. 2406, SHARE Act

On May 19, 2015, Representative Wittman, together with three original cosponsors, introduced H.R. 2406, the “*SHARE Act*.” The bill contained provisions within the Rule X jurisdiction of the Committee on Ways and Means, but did not receive a referral on the bill. On December 10, the Committee on Natural Resources amended the bill and reported it out. On February 23, 2016, Chairman Bishop and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed not to request a sequential referral on the bill. On February 26, the House passed the bill by a recorded vote of 242–161. There was no action taken by the Senate.

d) H.R. 2845, AGOA Enhancement Act of 2015

On June 19, 2015, Representative Royce, together with three cosponsors, introduced H.R. 2845, the “AGOA Enhancement Act of 2015.” The Committee on Ways and Means had Rule X jurisdiction over provisions in the bill, but did not receive a referral. On September 6, 2016, Chairman Royce and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed not to request a referral on the bill. On September 7, the House passed the bill by voice vote under suspension of the rules. There was no action taken by the Senate.

e) H.R. 3457, Justice for Victims of Iranian Terrorism Act

On September 9, 2015, Representative Meehan, together with two original cosponsors, introduced H.R. 3457, the “Justice for Victims of Iranian Terrorism Act.” The Committee on Ways and Means received a sequential referral of the bill. On September 30, Chairman Royce and then-Chairman Ryan exchanged letters in which Chairman Ryan asserted jurisdiction but agreed to discharge the bill. On October 1, the House passed the bill by a recorded vote of 251–173. There was no action taken by the Senate.

f) H.R. 3586, Border and Maritime Coordination Improvement Act

On September 22, 2015, Representative Candice Miller, together with one cosponsor, introduced H.R. 3586, the “Border and Maritime Coordination Improvement Act.” The Committee on Ways and Means had Rule X jurisdiction over the bill but did not receive a referral. On October 5, Chairman McCaul and then-Chairman Ryan exchanged letters in which Chairman Ryan asserted jurisdiction but agreed not to request a sequential referral on the bill. On April 12, 2016, the Committee on Homeland Security amended the bill and reported it favorably. On April 13, the House passed the bill by voice vote under suspension of the rules. There was no action taken by the Senate.

g) H.R. 4576, Ensuring Access to Pacific Fisheries Act

On February 12, 2016, Representative Radewagen, together with one cosponsor, introduced H.R. 4576, the “Ensuring Access to Pacific Fisheries Act.” The Committee on Ways and Means had Rule X jurisdiction over the bill but did not receive a referral. On August 3, Chairman Bishop and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed not to request a sequential referral on the bill. On September 6, the Committee on Natural Resources amended the bill and reported it favorably. On September 12, the House passed the bill by voice vote under suspension of the rules. There was no action taken by the Senate.

h) H.R. 4909, National Defense Authorization Act for Fiscal Year 2017

On April 12, 2016, Representative Thornberry, together with one cosponsor, introduced H.R. 4909, the “National Defense Authorization Act for Fiscal Year 2017.” The Committee on Ways and Means received a sequential referral of the bill. On April 29, Chairman Thornberry and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed to discharge the bill.

On May 4, the Committee on Armed Services amended the bill and reported it favorably. On May 18, the House passed the bill by a recorded vote of 277–147. There was no action taken by the Senate.

i) H.R. 5094, STAND for Ukraine Act

On April 28, 2016, Representative Engel, together with 15 original cosponsors, introduced H.R. 5094, the “STAND for Ukraine Act.” The Committee on Ways and Means received an additional referral of the bill. On September 15, Chairman Royce and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed to discharge the bill. On September 21, the House passed the bill by voice vote under suspension of the rules. There was no action taken by the Senate.

j) H.R. 5607, Enhancing Treasury’s Anti-Terror Tools Act

On June 28, 2016, Representative Pittenger, together with one cosponsor, introduced H.R. 998, the “Enhancing Treasury’s Anti-Terror Tools Act.” The Committee on Ways and Means received an additional referral of the bill. On July 8, Chairman Hensarling and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed to discharge the bill. On July 11, the House passed the bill by a recorded vote of 362–45. There was no action taken by the Senate.

k) H.R. 5631, Iran Accountability Act of 2016

On July 6, 2016, Representative McCarthy, together with nine cosponsors, introduced H.R. 5631, the “Iran Accountability Act of 2016.” The Committee on Ways and Means received an additional referral of the bill. On July 11, Chairman Royce and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed to discharge the bill. On July 14, the House passed the bill by a recorded vote of 246–179. There was no action taken by the Senate.

l) H.R. 5732, Caesar Syria Civilian Protection Act of 2016

On July 12, 2016, Representative Engel, together with 12 original cosponsors, introduced H.R. 5732, the “Caesar Syria Civilian Protection Act of 2016.” The Committee on Ways and Means had Rule X jurisdiction over provisions in the bill but did not receive a referral on the bill. On September 15, Chairman Royce and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed not to seek a sequential referral on the bill. On July 14, the Committee on Foreign Affairs amended the bill and reported it favorably. On November 15, the House passed the bill by voice vote. There was no action taken by the Senate.

m) H.R. 4245, To exempt exportation of certain echinoderms and mollusks from licensing requirements under the Endangered Species Act of 1973.

On December 11, 2015, Representative Pingree, together with one cosponsor, introduced H.R. 4245, “To exempt exportation of certain echinoderms and mollusks from licensing requirements under the Endangered Species Act of 1973.” The Committee on Ways and Means received a sequential referral of the bill. On July 7, 2016,

Chairman Bishop and Chairman Brady exchanged letters in which Chairman Brady asserted jurisdiction but agreed to discharge the bill. On September 6, the Committee on Natural Resources amended the bill and reported it favorably, and the House passed the bill by voice vote under suspension of the rules. On December 10, the Senate passed the bill with an amendment by unanimous consent. No further action was taken.

TRADE POLICY AGENDA AND TRADE PROMOTION AUTHORITY

On January 13, 2015, the Committee held a hearing on the state of the U.S. economy and policies that can promote job creation and economic growth. The Committee heard testimony from Martin Feldstein, Douglas Holtz-Eakin, and Simon Johnson, which included discussion about the importance of trade promotion authority and international trade for promoting job creation and economic growth.

On January 21, 2015, the Committee met with Ambassador Froman, the United States Trade Representative, to discuss trade negotiations and trade promotion authority. On January 27, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, the United States Trade Representative. The Committee heard testimony about the importance of for U.S. economic growth and job creation. On February 25, the Committee met with Treasury Secretary Lew to discuss trade negotiations and trade promotion authority.

On April 17, 2015, then-Chairman of the Committee on Ways and Means Paul Ryan, together with Representatives Sessions, Tiberi, and Cuellar, introduced H.R. 1890, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015,” to establish trade negotiating objectives and enhanced consultation requirements for trade negotiations, to provide for consideration of trade agreements, and for other purposes. The bill was referred to Committee on Ways and Means.

On April 22, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration’s support for this legislation and its importance to concluding the strongest possible trade agreements.

On April 23, the Committee considered H.R. 1890 and ordered the bill favorably reported, as amended, by a roll call vote of 25–13, and the report was filed on May 1.

On May 22, the Senate amended H.R. 1314 to add the provisions of H.R. 1890, as amended, by a recorded vote of 62–37.

On June 12, the House considered the House amendment to the Senate amendment to H.R. 1314. H. Res. 305, the rule to consider the bill, stated that the question would be divided as follows: (1) the first vote would be on Title II of the bill, which was the text of H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015”; and (2) the second vote would be on Title I of the bill, which was the text of H.R. 1890, as amended, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015.” As to the first vote, the House defeated the motion by a recorded vote of 126–302. Then the House proceeded to vote on Title I of the bill, which passed by a recorded vote of 219–211.

On April 30, Representative David Reichert introduced H.R. 2146, the “Defending Public Safety Employees’ Retirement Act,” which was referred to the Committee. The bill passed the House on May 12 by a recorded vote of 407–5 and passed the Senate with an amendment by unanimous consent on June 4. On June 18, the House passed H.R. 2146 with an amendment to the Senate amendment to add the provisions of H.R. 1890, as amended, by a recorded vote of 218–208. On June 24, the Senate agreed to the House amendment to Senate amendment to H.R. 2146 by a recorded vote of 60–38. On June 29th, H.R. 2146 was signed into law and became Public Law No. 114–26.

As required by the new statute, the International Trade Commission issued on June 29, 2016, a report on the economic impact on the United States of all trade agreements with respect to which Congress has enacted an implementing bill under trade authorities procedures since 1984.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA.

On September 24, 2015, the Committee held a bipartisan meeting with Ambassador Froman to discuss the trade agenda. On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda.

On October 27, 2015, USTR issued the Guidelines for Consultation and Engagement issued under the requirements of the trade promotion authority legislation.

On February 2, 2016, the Committee held a hearing entitled “Reaching America’s Potential: Delivering Growth and Opportunity for All Americans.” The purpose of the hearing was to focus on reaching America’s potential through pro-growth policies that deliver opportunities for all Americans. Testimony was received from (i) Douglas Holtz-Eakin, President—American Action Forum, (ii) Kevin Hassett, Director of Economic Policy Studies—American Enterprise Institute, (iii) Jared Bernstein, Senior Fellow—Center on Budget and Policy Priorities, (iv) Stephen Moore, Distinguished Visiting Fellow, Institute for Economic Freedom and Opportunity—The Heritage Foundation.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements that are thoroughly implemented and fully enforced can open much-needed markets to U.S. agriculture exports and that benefit rural and urban America. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provision in U.S. trade agreements can, if thoroughly implemented and fully en-

forced, open markets to U.S. exports and benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

5. THE TRANS-PACIFIC PARTNERSHIP NEGOTIATIONS

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda. Among the trade issues covered were the structure, content, and prospect for the ongoing Trans-Pacific Partnership (TPP) Agreement negotiations. Ambassador Michael Froman, the United States Trade Representative, testified before the Committee on the Administration's views on these issues.

On January 27–30, 2015, the Committee conducted a bipartisan staff delegation to New York City, New York to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries and U.S. officials.

On February 13–21, 2015, then-Committee Chairman Paul Ryan led a bipartisan Congressional delegation to Singapore, Malaysia, and Japan to meet with officials from those countries regarding TPP.

On February 25, 2015, the Committee met with Treasury Secretary Lew to discuss TPP and currency issues.

On March 10–14, 2015, the Committee conducted a staff delegation to Waikoloa, Hawaii to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries and U.S. officials.

On April 22, 2015, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration's support for concluding the strongest possible trade agreements, including TPP.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA and, among other issues, discussed the outstanding issues for the TPP negotiations.

On July 26–August 1, 2015, the Committee conducted a bipartisan delegation with Ranking Member Levin and Committee staff to Maui, Hawaii to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries and U.S. officials.

On September 24, 2015, the Committee held a bipartisan meeting with Ambassador Froman to discuss the trade agenda, including Member concerns about the TPP negotiations.

On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda, including the outstanding issues for the TPP negotiations.

On September 27–October 5, 2015, the Committee conducted a bipartisan delegation with Ranking Member Levin and Committee staff to Atlanta, Georgia to participate in the TPP Trade Ministers

meeting and to meet with officials from TPP countries and U.S. officials.

On November 14–18, 2015, the Committee conducted a bipartisan staff delegation to the Asia Pacific Economic Cooperation Ministerial in Manila, Philippines to meet with officials from TPP countries and U.S. officials.

On February 2, 2016, the Committee held a hearing entitled “Reaching America’s Potential: Delivering Growth and Opportunity for All Americans.” The purpose of the hearing was to focus on reaching America’s potential through pro-growth policies that deliver opportunities for all Americans. Testimony was received from (i) Douglas Holtz-Eakin, President—American Action Forum, (ii) Kevin Hassett, Director of Economic Policy Studies—American Enterprise Institute, (iii) Jared Bernstein, Senior Fellow—Center on Budget and Policy Priorities, (iv) Stephen Moore, Distinguished Visiting Fellow, Institute for Economic Freedom and Opportunity—The Heritage Foundation. The potential benefit of a high standard TPP agreement was discussed.

On March 4–12, 2016, the Committee conducted a staff delegation to Japan, Malaysia, and Singapore to meet with officials from those countries regarding enactment and implementation of TPP.

On May 18, 2016, in accordance with section 105(c) of the Bipartisan Congressional Trade Priorities and Accountability Act of 2015, the U.S. International Trade Committee submitted to Congress a report assessing the likely impact of TPP on the U.S. economy as a whole and on specific industry sectors.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” Among the issues covered, the witnesses discussed the potential for a high standard TPP agreement to benefit U.S. agriculture trade. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” Among the issues covered, the witnesses discussed the potential for a high standard TPP agreement to benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On November 16–19, 2016, the Committee conducted a bipartisan staff delegation to the Asia Pacific Economic Cooperation Ministerial in Lima, Peru to meet with officials from TPP countries and U.S. officials.

Throughout the 114th Congress, Committee Members and staff held frequent consultations with USTR and other agencies to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

6. U.S.-EU TRADE AND INVESTMENT PARTNERSHIP (TTIP) NEGOTIATIONS

On January 27, 2015, the Committee held a hearing on the U.S. Trade Policy Agenda. The purpose of the hearing was to focus on how the U.S. trade policy agenda, including the TTIP negotiations, fosters economic growth and job creation. Testimony was received from Ambassador Michael B.G. Froman, the United States Trade Representative.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA and, among other issues, discussed the outstanding issues for the TTIP negotiations.

On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda, including the outstanding issues for the TTIP negotiations.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements like TTIP that are thoroughly implemented and fully enforced can open much needed markets to U.S. agriculture exports and that benefit rural and urban America. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provisions in U.S. trade agreements, including a completed TTIP, can, if thoroughly implemented and fully enforced, open markets to U.S. exports and benefit U.S. businesses of all sizes that rely on digital trade to enable sales of good and services. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IMB Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On June 26–27, 2016, Rep. Diaz-Balart led a bipartisan Congressional delegation, which included Rep. Mike Kelly, to the Hague, Netherlands, for the Transatlantic Legislators’ Dialogue. Legislators on both sides discussed views on TTIP and respective negotiating priorities. They issued a joint statement on June 27, 2016, at the conclusion of those meetings.

On July 13, 2016, Chairman Kevin Brady, together with Trade Subcommittee Chairman Reichert and all of the Republican Members of the Committee, introduced H. Con. Res. 146, a concurrent resolution expressing strong support for closer economic and commercial ties between the United States and the United Kingdom following the decision of the people of the United Kingdom to withdraw from the European Union. The resolution further expressed support for the conclusion of a high-standard TTIP agreement. The resolution was referred to the Committee. Senate Finance Committee Chairman Hatch introduced a companion resolution in the Senate.

On October 3, 2016, Chairman Kevin Brady, together with Senate Finance Committee Chairman Orrin Hatch, sent a letter to U.S. Trade Representative Michael Froman on the ongoing TTIP negotiations. The letter urged the Administration to continue to pursue a comprehensive high-standard trade agreement with the EU, notwithstanding a lack of engagement by the EU on certain issues.

On October 4–7, 2016, the Committee conducted a bipartisan staff delegation to New York to participate in the TTIP Chief Negotiators meeting and to meet with officials from the EU and U.S. officials.

Throughout the 114th Congress, the Committee engaged in frequent Member and staff consultations with USTR, the European Union, and EU member states to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

7. TRADE IN SERVICES AGREEMENT (TISA) NEGOTIATIONS

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda with Ambassador Michael Froman, the United States Trade Representative. Among the issues covered was the potential of the TiSA negotiations to foster economic growth and job creation.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA and, among other issues, discussed the outstanding issues for the TiSA negotiations.

On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda, including the outstanding issues for the TiSA negotiations.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” Among the issues covered was potential for the TiSA negotiations to benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. Testimony was received from (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On November 1–4, 2016, the Committee conducted a bipartisan staff delegation to Geneva to attend the TiSA negotiations and to

meet with officials from the United States and other TiSA countries.

Throughout the 114th Congress, the Committee engaged in frequent Member and staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

8. ENVIRONMENTAL GOODS AGREEMENT (EGA) NEGOTIATIONS

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda. The purpose of the hearing was to focus on how the U.S. trade policy agenda, including the EGA negotiations, fosters economic growth and job creation. Testimony was received from Ambassador Michael Froman, the United States Trade Representative.

The Committee has also engaged in frequent Member and staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

9. OTHER REGIONAL ISSUES

China

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda with Ambassador Michael Froman, the United States Trade Representative. The hearing included discussion of issues impeding American companies from selling U.S. goods and services in China and distorting trade flows through unfair trade practices. The hearing also included discussion of both the significant opportunities presented by the Chinese market as well as the barriers that U.S. companies, farmers, and workers continue to face. The hearing explored the Administration's plans to address China's persistent barriers to trade and investment and prospects for a Bilateral Investment Treaty.

On September 21, 2015, then-Chairman Paul Ryan, together with Ranking Member Sander Levin, Senate Finance Committee Chairman Orrin Hatch, and Senate Finance Committee Ranking Member Ron Wyden, sent a letter to President Obama on the visit by Chinese President Xi Jinping to Washington, D.C. The letter urged the Administration to use this visit as an opportunity to address serious concerns about the direction of the U.S.-China economic relationship and how China conducts its economic and trade policies.

On June 3, 2016, Chairman Kevin Brady, together with Ranking Member Sander Levin, Senate Finance Committee Chairman Orrin Hatch, and Senate Finance Committee Ranking Member Ron Wyden, sent a letter to Treasury Secretary Jacob Lew, Secretary of State John Kerry, Secretary of Commerce Penny Pritzker, and United States Trade Representative Michael Froman just before the start of the eighth session of the U.S.-China Strategic and Economic Dialogue (S&ED). The letter expressed concern about a variety of Chinese trade barriers and policies that appear to undermine fair and open competition, and urged the Administration to utilize the S&ED as an important opportunity to address the many barriers and distortions impacting the U.S.-China economic relation-

ship. On August 17, 2016, the U.S. Department of Treasury sent a response.

The Committee also engaged in frequent Member and staff consultations with USTR regarding U.S.-China issues, including the annual S&ED and Joint Commission on Commerce and Trade (JCCT), ongoing Bilateral Investment Treaty negotiations, and a variety of trade-related disputes.

India

On September 18, 2015, then-Chairman Ryan, together with Ranking Member Levin, Senate Finance Committee Chairman Hatch, and Senate Finance Committee Ranking Member Wyden, sent a letter to Secretary of State John Kerry and Secretary of Commerce Penny Pritzker regarding the U.S.-India trade and economic relationship. The letter urged the Administration to address several trade and investment issues at the U.S.-India Strategic Dialogue, such as forced localization measures, intellectual property protection, and market access for agricultural goods.

On October 22, 2015, the Committee received the report from the U.S. International Trade Commission on Investigation 332–50, Trade and Investment Policies in India, 2014–15, pursuant to a request by the Chairman under section 332 of the Tariff Act of 1930.

The Committee also engaged in frequent Member and staff consultations with USTR and ITC regarding U.S.-India issues.

Japan

On February 13–21, 2015, then-Committee Chairman Paul Ryan led a bipartisan Congressional delegation to Japan to meet with officials regarding TPP.

On March 4–12, 2016, the Committee conducted a staff delegation to Japan to meet with officials regarding enactment and implementation of TPP.

Developing countries and trade preferences

On February 3, 2015, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, the United States Trade Representative. The Committee heard testimony about the importance of AGOA and GSP renewal, including the benefits of the preferences programs for international development and the U.S. economy.

On April 17, 2015, then-Committee Chairman Paul Ryan, together with Trade Subcommittee Chairman Patrick Tiberi, Ranking Member Sander Levin, Trade Subcommittee Ranking Member Charles Rangel, Representative Todd Young, and Representative Jim McDermott, and four other Members introduced H.R. 1891, the “AGOA Extension and Enhancement Act of 2015,” to extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes. The bill was referred to the Committee on Ways and Means.

On April 22, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony

on the Administration's support for this legislation and timely renewal of the preference programs.

The Committee considered H.R. 1891 on April 23 and ordered the bill favorably reported by voice vote. The Committee filed its report on May 1.

On March 4, 2015 Representative George Holding, together with Representatives Roskam and Reed, introduced H.R. 1295, "to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under section 501(c)(4) of such Code" which was referred to the Committee on Ways and Means. On April 13, the Committee reported the bill. On April 15, the House passed the bill, as amended, by voice vote.

H.R. 1295 then became the vehicle for consideration of trade legislation. On May 14, the Senate amended and passed the bill to include the provisions of H.R. 1891 by a vote of 97–1. On June 11, the House agreed to the Senate amendment with a further amendment by a recorded vote of 397–32. On June 24, the Senate concurred in the House amendment to the Senate amendment with an amendment by voice vote. On June 25, the House agreed to the Senate amendment by a recorded vote of 286–138. The bill was signed into law on June 29 and became Public Law No. 114–27.

On February 3, 2015, Representative Ander Crenshaw and 15 cosponsors introduced H.R. 681, "The Generalized System of Preferences Update Act," to make footwear and other travel articles eligible for duty-free treatment under the GSP. The bill was referred to the Committee on Ways and Means. Provisions in H.R. 681 were later incorporated into H.R. 1295, the "Trade Preferences Extension Act of 2015," which was signed into law on June 29 and became Public Law No. 114–27.

On June 4, 2015, Representative Ander Crenshaw, together with two cosponsors, introduced H.R. 2659, the "Nepal Trade Preferences Act." The bill was referred to the Committee on Ways and Means. Provisions of H.R. 2659 were later incorporated into H.R. 644, the "Trade Facilitation and Trade Enforcement Act of 2015," which was signed into law on February 24, 2015, and became Public Law No. 114–125.

On August 23–29, 2015, Representatives Erik Paulsen and Jason Smith participated in the Africa Growth and Opportunity Act (AGOA) Forum in Libreville, Gabon and met with officials from the U.S. and AGOA countries.

On September 26, 2016, Representative Jason Smith participated in the AGOA Forum in Washington, D.C.

The Committee also engaged in frequent Member and staff consultations with USTR and other relevant agencies regarding all preference programs.

10. OTHER TRADE SECTORS

Agriculture

On March 6, 2014, in accordance with the section 332(f) of the Tariff Act of 1930 and at the request of then-Committee Chairman Dave Camp, the U.S. International Trade Commission submitted to the Committee a report on the global competitiveness of the U.S. rice industry.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements that are thoroughly implemented and fully enforced can open much-needed markets to U.S. agriculture exports and that benefit rural and urban America. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

Digital Trade

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provision in U.S. trade agreements can, if thoroughly implemented and fully enforced, open markets to U.S. exports and benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

11. WORLD TRADE ORGANIZATION

On December 15–18, 2016 the Committee conducted a bipartisan staff delegation to Nairobi, Kenya to participate in the Tenth WTO Ministerial and to meet with officials from WTO countries and U.S. officials.

On November 1–4, 2016, the Committee conducted a bipartisan staff delegation to Geneva and met with officials from the WTO, the United States and other WTO member countries. Topics addressed included ongoing negotiations, accessions to the WTO, and disputes being adjudicated at the WTO.

The Committee held frequent Member and staff consultations with USTR concerning the ongoing negotiations as well as accessions to the WTO. The Committee also held regular Member and staff consultations with USTR regarding ongoing disputes being adjudicated at the WTO.

12. ENFORCEMENT

H.R. 1907, the “Trade Facilitation and Trade Enforcement Act of 2015,” was introduced on April 21, 2015, by then-Trade Subcommittee Chairman Pat Tiberi and Representatives Kevin Brady and Charles Boustany and was referred to the Committee on Ways and Means and to the Committees on Homeland Security, Foreign Affairs, Financial Services, and the Judiciary. The Committee considered H.R. 1907 on April 23 and ordered the bill, as amended, fa-

vorably reported by voice vote. The Committee filed its report on May 14.

On February 2, 2015, Representative Tom Reed, together with 7 cosponsors, introduced H.R. 644, “to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory.” The Committee reported the bill on February 9. On February 12, the House passed the bill by a recorded vote of 279–137.

H.R. 644 then became the vehicle for consideration of the “Trade Facilitation and Trade Enforcement Act of 2015” (H.R. 1907). On May 14, the Senate passed H.R. 644, as amended to include certain provisions of H.R. 1907 and to change the title of the bill to “An Act to reauthorize trade facilitation and trade enforcement functions and activities, and for other purposes,” by a recorded vote of 78–20. On June 12, the House passed the legislation with an amendment to the Senate amendment, by a recorded vote of 240–190. On June 24, the Senate insisted on its amendment, asked that a conference committee be convened to resolve differences with the House, and appointed conferees. On December 1, the House insisted on its amendment, moved to convene a conference committee, and appointed its conferees, by a recorded vote of 252–170. The Conference Committee met on December 7 and filed its conference report on December 9 (H. Rept. 114–376).

On December 11 the House agreed to the conference report by a recorded vote of 256–158. On February 11, 2016, the Senate agreed to the conference report by a recorded vote of 75–20. On February 24, the bill was signed into law and became Public Law No. 114–125.

On May 21, 2015, Representative Bost, together with 46 cosponsors, introduced H.R. 2523, the “American Trade Enforcement Effectiveness Act,” to make improvements to the antidumping and countervailing duty laws. Provisions of H.R. 2523 were later incorporated into H.R. 1295, the “Trade Preferences Extension Act of 2015.”

On January 4, 2013, Representative Boustany, together with six cosponsors, introduced H.R. 166, the “Preventing Recurring Trade Evasion and Circumvention Act (PROTECT Act),” “to prevent the evasion of antidumping and countervailing duty orders, and for other purposes. On April 9, 2013, Representative Long, together with 50 cosponsors, introduced H.R. 1440, the “Enforcing Orders and Reducing Customs Evasion Act” (ENFORCE Act), to prevent the evasion of antidumping and countervailing duty orders, and for other purposes. Provisions of H.R. 978 and H.R. 1440 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

On April 21, 2015, Representative Ron Kind, together with three cosponsors, introduced H.R. 1903, “to Amend the Tariff Act of 1930 to eliminate the consumptive demand exception to prohibition on importation of goods made with convict labor, forced labor, or indentured labor, and for other purposes.” The bill was referred to the Committee on Ways and Means. Provisions of H.R. 1903 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

On April 22, 2015, Representative Earl Blumenauer, together with eight cosponsors, introduced H.R. 1947, the “STRONGER Act of 2015,” to establish the Trade Agreements Enforcement Trust Fund. The Bill was referred to the Committee on Ways and Means. Provisions of H.R. 1947 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

13. CUSTOMS AUTHORIZATION

H.R. 1907, the “Trade Facilitation and Trade Enforcement Act of 2015,” was introduced on April 21, 2015, by then-Trade Subcommittee Chairman Pat Tiberi and Representatives Kevin Brady and Charles Boustany and was referred to the Committee on Ways and Means and to the Committees on Homeland Security, Foreign Affairs, Financial Services, and the Judiciary. The Committee considered H.R. 1907 on April 23, 2015 and ordered the bill, as amended, favorably reported by voice vote (with a quorum being present). The Committee filed its report on May 14, 2015.

On February 2, 2015, Representative Tom Reed, together with 7 cosponsors, introduced H.R. 644, “to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory.” The Committee reported the bill on February 9. On February 12, the House passed the bill by a recorded vote of 279–137.

H.R. 644 then became the vehicle for consideration of the “Trade Facilitation and Trade Enforcement Act of 2015” (H.R. 1907). On May 14, the Senate passed H.R. 644, as amended to include certain provisions of H.R. 1907 and to change the title of the bill to “An Act to reauthorize trade facilitation and trade enforcement functions and activities, and for other purposes,” by a recorded vote of 78–20. On June 12, the House passed the legislation with an amendment to the Senate amendment, by a recorded vote of 240–190. On June 24, the Senate insisted on its amendment, and asked that a conference committee be convened to resolve differences with the House, and appointed conferees. On December 1, the House insisted on its amendment, moved to convene a conference committee, and appointed its conferees, by a recorded vote of 252–170. The Conference Committee met on December 7 and filed its conference report on December 9 (H. Rept. 114–376).

On December 11 the House agreed to the conference report by a recorded vote of 256–158. On February 11, 2016, the Senate agreed to the conference report by a recorded vote of 75–20. On February 24, the bill was signed into law and became Public Law No. 114–125.

On February 13, 2015, Representatives Aaron Schock and Todd Young, together with 41 cosponsors, introduced H.R. 978, the “Low Value Shipment Regulatory Modernization Act of 2015” to increase the value threshold of articles that may be imported duty-free into the United States by one person on one day. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 978 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

On April 14, 2015 Representative Kenny Marchant introduced H.R. 1773, the “Residue Entries and Streamlining Trade Act,” to exempt from duty treatment the residue of bulk cargo contained in instruments of international traffic previously exported from the United States. The bill was referred to the Committee on Ways and Means. Provisions of H.R. 1773 were later incorporated into H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” which was signed into law on February 24, 2015, and became Public Law No. 114–125.

On May 13, 2016, Representative William Keating, together with 19 cosponsors, introduced H.R. 2285, the “Prevent Trafficking in Cultural Property Act,” to improve the enforcement against trafficking in cultural property and prevent stolen or illicit cultural property from financing terrorist and criminal networks. On May 13, the bill was referred to the Committee on Ways and Means and in addition to the Committees on Homeland Security and the Judiciary. On November 4, the Committee on Homeland Security ordered the bill reported, as amended, by voice vote. On September 14, the Committee on Ways and Means considered the bill and ordered it reported, as amended, by voice vote. On September 22, the House voted to suspend the rules and pass the bill, as amended, by a vote of 415–0. On September 26, the bill was received in the Senate and referred to the Committee on Finance. There has been no further action.

On September 27, 2016, the Trade Subcommittee held a hearing entitled “Effective Enforcement of U.S. Trade Laws.” The purpose of the hearing was to focus on U.S. Customs and Border Protection’s enforcement of U.S. trade laws and the implementation of the *Trade Facilitation and Trade Enforcement Act of 2015*. Testimony was received from Commissioner R. Gil Kerlikowske, U.S. Customs and Border Protection.

Throughout the 114th Congress, the Committee engaged in extensive consultation with CBP concerning enforcement and Member priorities.

14. TRADE ADJUSTMENT ASSISTANCE

On April 17, 2015, Chairman Reichert, together with Representatives Reed and Meehan, introduced H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015.” The bill was referred to the Committee. The Committee voted to order the bill reported, as amended, without recommendation, by voice vote on May 8. On June 12, the House considered the House amendment to the Senate amendment to H.R. 1314. H. Res. 305, the rule to consider the bill, stated that the question would be divided as follows: (1) the first vote would be on Title II of the bill, which was the text of H.R. 1892, the “Trade Adjustment Assistance Reauthorization Act of 2015”; and (2) the second vote would be on Title I of the bill, which was the text of H.R., 1890, as amended, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015.” As to the first vote, relating to Trade Adjustment Assistance, the House defeated the motion by a recorded vote of 126–302.

The provisions of H.R. 1892 were then included in the Senate amendment to H.R. 1295, “to amend the Internal Revenue Code of 1986 to improve the process for making determinations with respect to whether organizations are exempt from taxation under sec-

tion 501(c)(4) of such Code,” which the Senate passed on June 24 by voice vote. On June 25, the House agreed to the Senate amendment to H.R. 1295 by a recorded vote of 286–138. The bill was signed into law on June 29 and became Public Law No. 114–27.

15. MISCELLANEOUS TARIFF BILL

On April 14, 2016, the Trade Subcommittee held a hearing entitled “The Miscellaneous Tariff Bill: Helping U.S. Manufacturers through Tax Cuts.” The purpose of the hearing was to focus on the U.S. manufacturing and economic benefits of providing temporary tariff relief on imported finished goods and raw materials not produced in the United States and the goal of establishing a process in the House for consideration of such legislation in a manner that is consistent with House Rules and related guidance. Testimony was received from (i) Leib Oehmig, President and Chief Operating Officer—Glen Raven, Inc., (ii) Dawn Grove, Corporate Counsel—Karsten Manufacturing Corporation, (iii) Brooke DiDomenico, Production Manager—Nation Ford Chemical, and (iv) Matthew Schreiner, Global Leader for GORE–TEX Footwear Innovation—W.L. Gore & Associates.

On April 13, Chairman Kevin Brady, Ranking Member Sander Levin, Trade Subcommittee Chairman Dave Reichert, and Trade Subcommittee Ranking Member Charles Rangel, together with 58 cosponsors, introduced H.R. 4923, the “American Manufacturing Competitiveness Act of 2016,” to establish a process for the submission and consideration of petitions for temporary duty suspensions and reductions in coordination with the International Trade Commission.

On April 13, the bill was referred to the Committee on Ways and Means. On April 20, the Committee considered the legislation and ordered it to be reported, as amended, by voice vote. On April 27, the House passed H.R. 4923, as amended, by a vote of 415–2. On May 10, the Senate passed the bill without amendment by unanimous consent. On May 20, the bill was signed into law and became Public Law No. 114–159.

Since enactment of the legislation, the Committee has consulted heavily with the International Trade Commission and the Department of Commerce to assure that the terms of the new statute are being implemented properly.

C. LEGISLATIVE REVIEW OF HEALTH ISSUES

1. BILLS ENACTED INTO LAW DURING THE 114TH CONGRESS

a) Medicare Access and CHIP Reauthorization Act of 2015 (P.L. 114–10)

On March 24, 2015, Representative Michael C. Burgess introduced H.R. 2, a bill to repeal the Medicare sustainable growth rate (SGR) and strengthen Medicare access by improving physician payments and making other improvements. With the SGR no longer determining physician payment updates, the updates will be based on a quality payment program where physicians will report improvements under a unified system. Along with other Medicare extender policies and reforms, H.R. 2 reauthorized the Children’s Health Insurance Program. On March 26, 2015, the House passed

the bill by a vote of 392–37. On April 14, 2015, the Senate passed the bill without amendment by a vote of 92–8. On April 16, 2015, the President signed the bill into law.

b) Steve Gleason Act of 2015 (P.L. 114–40)

On April 16, 2015, Senator David Vitter introduced S. 984, a bill to provide Medicare beneficiaries access to eye tracking accessories for speech generating devices and to remove the rental cap for durable medical equipment under the Medicare program with respect to such devices. On March 22, 2015, the bill was received in the House. On July 15, 2015, the House passed the bill on a motion to suspend the rules and pass the bill agreed by a voice vote. On July 30, 2015, the President signed the bill into law.

This bill covers as durable medical equipment any eye tracking and gaze interaction accessories for speech generating devices furnished to individuals with a demonstrated medical need for them. Payment for speech generating devices or accessories shall be made on a rental basis, or in a lump-sum amount for the purchase of the item, without a cap on the amount in the case of devices furnished on or after October 1, 2015, and before October 1, 2018.

c) NOTICE Act (P.L. 114–42)

On February 11, 2015, Representative Lloyd Doggett introduced H.R. 876, a bill to require hospitals to provide certain notifications to individuals classified by such hospitals under observation status rather than admitted as inpatients of such hospitals. On March 16, 2015, the House passed the bill under suspension of the rules by a vote of 395–0. On July 27, 2015, the Senate passed the bill without amendment by unanimous consent. On August 6, 2015, the President signed the bill into law.

This bill amends title XVIII of the Social Security Act (SSA) to require a hospital or critical access hospital with an agreement with the Secretary of Health and Human Services (HHS) to give each individual who receives observation services as an outpatient for more than 24 hours an adequate oral and written notification within 36 hours of arrival.

d) Securing Fairness in Regulatory Timing Act of 2015 (P.L. 114–106)

On October 26, 2015, Representative Kevin Brady introduced H.R. 3831, a bill to extend the annual comment period for payment rates under Medicare Advantage (MA). On December 10, 2015, a motion to consider was agreed to without objection. On December 16, 2015, the Senate passed the bill. On December 18, 2015, the bill was signed into law by the President.

This bill extends from 45 days to 60 days the annual notice period for the announcement of payment rates under MA. MA organizations shall have at least 30 days to comment on proposed changes.

e) Patient Access and Medicare Protection Act (P.L. 114–115)

On December 18, 2015, Senator Rob Portman introduced S. 2425, a bill to improve payments for complex rehabilitation technology and certain radiation therapy services, to ensure flexibility in applying the hardship exception for meaningful use for the 2015 re-

porting period for 2017 payment adjustments, and for other purposes. On December 28, 2015, the bill was signed into law by the President.

f) CARA (P.L. 114–198)

On February 12, 2015, Senator Sheldon Whitehouse introduced S. 524, a bill to authorize the Attorney General and Secretary of HHS to award grants to address the prescription opioid abuse and heroin use crisis, and for other purposes. The legislation authorizes increased funds to fight the opioid crisis, and included a provision that would allow for more control and management over those in Medicare abusing and/or diverting prescription drugs. On July 22, 2016, the bill was signed into law by the President.

g) 21st Century Cures Act (P.L. 114–255)

On January 6, 2015, Representative Suzanne Bonamici introduced H.R. 34, a bill to authorize and strengthen the tsunami detection, forecast, warning, research, and mitigation program of the National Oceanic and Atmospheric Administration. On December 1, 2016, the Senate Amendment, S. 6645, was placed in H.R. 34. On November 30, 2016, the House passed the bill under a rule, after being amended at Rules Committee to substitute in the 21st Century Cures Act, by a vote of 392–26. On December 7, 2016 the Senate passed the bill, by a vote of 94–5. On December 13, 2016, the bill was signed into law by the President.

The Cures Act promotes innovation and advancements in technology, eliminates regulations that stifle competition, provides resources to combat the growing opioid epidemic, ensures critical support for those struggling with mental health, and supports cutting-edge research and the next generation of scientists. The bill also includes policy similar to the provisions in H.R. 5273, H.R. 5713, H.R. 5447, H.R. 5613, H.R. 5659, H.R. 2488, H.R. 5210, S. 2261, and S. 313.

2. HEALTH CARE PROPOSALS DURING THE 114TH CONGRESS

a) H.R. 284, Medicare DMEPOS Competitive Bidding Improvement Act

On January 12, 2015, Representative Patrick Tiberi and 27 co-sponsors introduced H.R. 284, a bill to require State licensure and bid surety bonds for entities submitting bids under the Medicare durable medical equipment, prosthetics, orthotics, and supplies (DMEPOS) competitive acquisition program, and for other purposes. On March 16, 2015, the House passed the bill under suspension of the rules as amended by voice vote. This bill was included as part of H.R. 2, MACRA. For more information, refer to section 1(a).

As passed by the House, H.R. 284 would amend title XVIII (Medicare) of the SSA with respect to the Medicare DMEPOS competitive acquisition program. It prohibits an entity from submitting a bid for a competitive acquisition area, during calendar 2017–2019, unless it has obtained a bid surety bond of between \$50,000 and \$100,000 for each such area. It requires the forfeit of any bid bond submitted for a competitive acquisition area if the bidding entity does not accept a contract offered for any product category

when its composite bid was at or below the median composite bid rate for all bidding entities included in the calculation of the single payment amounts for the product category and the area. It requires the Secretary of Health and Human Services to collect on the forfeited bond. It requires return of a bid bond within a specified 90-day period to a bidding entity that does not meet such bid forfeiture conditions. It prohibits the Secretary from awarding a contract to any entity that does not meet state licensure requirements. Finally, it directs the Government Accountability Office to study the effect of this bid surety bond requirement on the participation of small suppliers in the Medicare DMEPOS competitive acquisition program.

b) H.R. 596, Repealing the Patient Protection and Affordable Care Act and health care-related provisions

On January 28, 2015, Representative Bradley Byrne introduced H.R. 596, a bill to repeal the Patient Protection and Affordable Care Act and health care-related provisions in the Health Care and Education Reconciliation Act of 2010, and for other purposes. On February 3, 2015, the House passed the bill by a vote of 239–186.

This bill repeals the Patient Protection and Affordable Care Act and the health care provisions of the Health Care and Education Reconciliation Act of 2010. The repeal is effective 180 days after enactment of this Act. Provisions of law amended by the repealed provisions are restored. The bill directed the Education and the Workforce, Energy and Commerce, Judiciary, and Ways and Means Committees of the House of Representatives to report legislation within each committee's jurisdiction with provisions aimed at patient-centered health care reform.

c) H.R. 954, CO–OP Consumer Protection Act of 2016

On February 12, 2015, Representative Adrian Smith introduced H.R. 954, a bill to exempt from the individual mandate certain individuals who had coverage under a terminated qualified health plan funded through the Consumer Operated and Oriented Plan (CO–OP) Program. On September 8, 2016, the Committee held a mark-up session and reported the bill as amended, by a voice vote. On September 27, 2016, the House passed the bill by a vote of 258–165.

This bill temporarily exempts from penalties for failing to purchase and maintain minimum essential health care coverage individuals whose coverage under a plan offered by a qualified non-profit health insurance issuer receiving funds through the Consumer Operated and Oriented Plan program was terminated or otherwise discontinued.

d) H.R. 1190, Protecting Seniors' Access to Medicare Act of 2015

On March 2, 2015, Representative David P. Roe, along with 206 cosponsors, introduced H.R. 1190, a bill to repeal the provisions of the Affordable Care Act (ACA) providing for the Independent Payment Advisory Board (IPAB) tasked with developing proposals to reduce the per capita rate of growth in spending under title XVIII (Medicare) of the SSA. On June 23, 2015, the House passed the bill by a vote of 244–154.

This bill rescinded funding to the Prevention and Public Health Fund for FY2017–FY2026 and each fiscal year thereafter in order to fully offset the legislation.

e) H.R. 1270, Restoring Access to Medication and Improving Health Savings Act of 2016

On March 4, 2015, Representative Lynn Jenkins introduced H.R. 1270, a bill to repeal the amendments made by the Patient Protection and Affordable Care Act which disqualify expenses for over-the-counter drugs under health savings accounts and health flexible spending arrangements. On September 17, 2015, the Committee held a mark-up session and ordered the bill to be reported as amended by voice vote. On July 6, 2016, the House passed the bill under a rule, after being amended at the Rules Committee to incorporate H.R. 4723 and H.R. 5445, by a vote of 243–164.

This bill repeals provisions of the Internal Revenue Code, added by the Patient Protection and Affordable Care Act, that limit payments for medications from health savings accounts, medical savings accounts, and health flexible spending arrangements to only prescription drugs or insulin (thus allowing distributions from such accounts for over-the-counter drugs). This repeal applies to drug expenses incurred after December 31, 2015.

f) H.R. 2507, Increasing Regulatory Fairness Act of 2015

On May 21, 2015, Representative Kevin Brady introduced H.R. 2507, a bill to establish an annual rulemaking schedule for payment rates under MA. On June 17, 2015, the House passed the bill under suspension of the rules as amended by voice vote. As of December 10, 2016, the Senate had not yet taken up the legislation.

This bill amends Part C of title XVIII (Medicare) of the SSA to direct the Department of HHS, by regulation and in accordance with certain notice and public comment requirements, to determine and announce annually for 2017 and each subsequent year: (1) the annual MA capitation rate for each MA payment area for the year concerned, (2) the risk and other factors to be used in adjusting such rates for monthly payments in such year, (3) the MA region-specific non-drug monthly benchmark amount for each MA region and each MA regional plan for which a bid was submitted, and (4) the major policy changes to the risk adjustment model and the 5-star rating system that are determined to have an economic impact.

g) H.R. 2505, Medicare Advantage Coverage Transparency Act of 2015

On May 21, 2015, Representative Mike Kelly introduced H.R. 2505, a bill to require the annual reporting of data on enrollment in Medicare Advantage plans. On June 17, 2015, the House passed the bill under suspension of the rules, as amended, by voice vote. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information, refer to section 1(g).

This bill amends title XVIII (Medicare) of the SSA to direct the Department of HHS to report to specified congressional committees on enrollment data for all Medicare programs.

h) H.R. 2570, Strengthening Medicare Advantage through Innovation and Transparency for Seniors Act of 2015

On May 22, 2015, Representative Diane Black introduced H.R. 2570, a bill to amend title XVIII of the SSA with respect to the treatment of patient encounters in ambulatory surgical centers in determining meaningful electronic health record (EHR) use, establish a demonstration program requiring the utilization of Value-Based Insurance Design to demonstrate that reducing the copayments or coinsurance charged to Medicare beneficiaries for selected high-value prescription medications and clinical services can increase their utilization and ultimately improve clinical outcomes and lower health care expenditures, and for other purposes. On June 17, 2015, the House passed the bill under suspension of the rules as amended by voice vote.

i) H.R. 2582, Seniors' Health Care Plan Protection Act of 2015

On May 29, 2015, Representative Vern Buchanan introduced H.R. 2582, a bill to delay the authority to terminate MA contracts for plans failing to achieve minimum quality ratings, to make improvements to the Medicare Adjustment risk adjustment system, and for other purposes. On June 17, 2015, the House passed the bill under suspension of the rules as amended by voice vote.

This bill amends Part C of title XVIII (Medicare) of the SSA to direct HHS to revise for 2017, and periodically afterwards, the system for risk adjustments to payments to Medicare+Choice organizations so that an individual's risk score takes into account the number of chronic conditions with which the individual has been diagnosed. A similar provision was included as part of H.R. 34, the "21st Century Cures Act", which became law. For more information, refer to Section (1)g.

j) H.R. 2878, A bill to provide for the extension of the enforcement instruction on supervision requirements for outpatient therapeutic services in critical access and small rural hospitals through 2015

On June 24, 2015, Representative Lynn Jenkins introduced H.R. 2878, a bill to provide for the extension of the enforcement instruction on supervision requirements for outpatient therapeutic services in critical access and small rural hospitals through 2015. On September 10, 2015, the bill was passed in the Senate, as S. 1461, with an amendment. On December 10, 2015, the bill was signed into law by the President (P.L. 114–12).

This bill requires the Department of HHS to continue to instruct Medicare contractors not to enforce requirements for direct physician supervision of outpatient therapeutic services in critical access and small rural hospitals through calendar year 2015.

k) H.R. 3590, Halt Tax Increases on the Middle Class and Seniors Act

On September 22, 2015, Representative Martha McSally introduced H.R. 3590, a bill to repeal the increase in the income threshold used in determining the deduction for medical care. On June 15, 2016, the Committee held a mark-up session and ordered the bill to be reported by a vote of 24–11. On September 13, 2016 the House passed the bill by 261–147.

This bill amends the Internal Revenue Code to roll back the increased threshold for determining the amount of the tax deduction for medical expenses. Currently, individual taxpayers under age 65 may deduct only those medical expenses that exceed 10% of their adjusted gross income. This bill reduces that percentage to 7.5% for all taxpayers for tax years beginning after December 31, 2015. The threshold percentage remains at 10% for purposes of computing the alternative minimum tax.

l) H.R. 4723, Protecting Taxpayers by Recovering Improper Obamacare Subsidy Overpayments Act

On March 10, 2016, Representative Lynn Jenkins introduced H.R. 4723, a bill to provide for the recovery of improper overpayments resulting from certain Federal subsidized health insurance. On March 16, 2016, the Committee held a mark-up session and reported the bill as amended, by a vote of 22–15.

The bill amends the Internal Revenue Code to eliminate the limitation on the increase in tax imposed upon certain low-income families for advance payments of the tax credit for health insurance premium assistance that exceeds the allowable amount of such credit. For more information, refer to 2(h).

m) H.R. 5210, PADME

On May 12, 2016, Representative Tom Price introduced H.R. 5210, a bill to improve access to durable medical equipment for Medicare beneficiaries under the Medicare program, and for other purposes. On July 5, 2016, the House passed the bill on a motion to suspend the rules, as amended, by a voice vote. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information, refer to section 1(g).

n) H.R. 5273, Helping Hospitals Improve Patient Care Act of 2016

On May 18, 2016, Representative Pat Tiberi introduced H.R. 5273, a bill to amend title XVIII of the SSA to provide for regulatory relief under the Medicare program for certain providers of services and suppliers and increased transparency in hospital coding and enrollment data, and for other purposes. On May 24, 2016, the Committee held a mark-up session and ordered it reported as amended by voice vote. On June 7, 2016, the House passed the bill under suspension of the rules as amended by voice vote. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information, refer to section 1(g).

The bill amends title XVIII (Medicare) of the SSA to require the Centers for Medicare & Medicaid Services (CMS) to develop, with respect to claims for hospital services, codes under the Healthcare Common Procedure Coding System (HCPCS) for similar inpatient and outpatient hospital services.

The bill establishes processes for adjusting a hospital’s Medicare payments based on the hospital’s overall proportion of inpatients who are dually eligible for Medicare and Medicaid. The bill extends for five years the Rural Community Hospital Demonstration Program, through which Medicare pays certain rural hospitals on the basis of reasonable incurred costs rather than under the standard prospective payment system. With respect to long-term care hospitals, the bill lifts a moratorium on bed increases. The bill reduces

rates for high-cost outlier payments, which are additional Medicare payments made in extraordinarily high-cost cases. The bill reduces the amount by which hospital payment rates for inpatient services increase in FY2018. The bill excludes certain off-campus outpatient departments (OPDs) from specified rules that mandate lower Medicare payments. With respect to payment reductions for failing to meet requirements for the meaningful use of electronic health records (EHRs), the bill exempts eligible professionals who are based in ambulatory surgical centers. Until plan year 2019, CMS may not terminate an MA plan solely because the plan failed to achieve a specified minimum quality rating. CMS must annually report on Medicare enrollment data, as specified by the bill. CMS shall (1) request information and recommendations from stakeholders on information included in the Welcome to Medicare package, and (2) update the information included in the package accordingly.

o) H.R. 5447, Small Business Health Care Relief Act of 2016

On June 10, 2016, Representative Charles Boustany introduced H.R. 5447, a bill to provide an exception from certain group health plan requirements for qualified small employer health reimbursement arrangements. On June 15, 2016, the Committee held a mark-up session and ordered the bill reported as amended by voice vote (H. Rept. 114–634). On June 21, 2016, the House passed the bill under suspension of the rules, as amended by voice vote. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information, refer to section 1(g).

This bill amends the Internal Revenue Code, the ACA, and other laws to exempt qualified small employer health reimbursement arrangements from certain requirements that apply to group health plans.

p) H.R. 5452, Native American Health Savings Improvement Act

On June 10, 2016, Representative John Moolenaar introduced H.R. 5452, a bill to permit individuals eligible for Indian Health Services assistance to qualify for health savings accounts. On June 15, 2016, the Committee held a mark-up session and reported the bill as amended. On June 21, 2016, the House passed the bill under suspension of the rules as amended by voice vote.

This bill amends the Internal Revenue Code to specify that receiving hospital care or medical services under a medical care program of the Indian Health Service or a tribal organization does not disqualify an individual from being eligible to contribute to a health savings account on a tax-preferred basis.

q) H.R. 5458, Veterans TRICARE Choice Act of 2016

On June 13, 2016, Representative Chris Stewart introduced H.R. 5458, a bill that provides for coordination between the TRICARE program and eligibility for making contributions to a health savings account. On June 15, 2016, the Committee held a mark-up session and reported the bill as amended by a voice vote. On November 29, 2016, the House passed the bill under suspension of the rules.

The proposal would allow certain TRICARE-eligible individuals to elect out of coverage and thus, during that period, be eligible to make health savings account (HSA) contributions.

r) H.R. 5613, CAH Act of 2016

On July 1, 2016, Representative Lynn Jenkins introduced H.R. 5613, a bill to provide for the extension of the enforcement instruction on supervision requirements for outpatient therapeutic services in critical access and small rural hospitals through 2016. On July 7, 2016, the Committee held a mark-up session and ordered the bill to be reported as amended by voice vote. On September 21, 2016 the House passed the bill, as amended by a vote of 420–0. As of December 10, 2016, the Senate had not yet taken up the legislation. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information, refer to section 1(g).

This bill requires the Centers for Medicare & Medicaid Services to continue to instruct Medicare contractors not to enforce requirements for direct physician supervision of outpatient therapeutic services in critical access and small rural hospitals through 2016. The Medicare Payment Advisory Commission must report on the effect of extending this instruction on (1) Medicare beneficiaries, and (2) hospital staffing needs.

s) H.R. 5659, ESRD Choice Act of 2016

On July, 7, 2016, Representative Jason Smith introduced H.R. 5659, a bill to amend title XVIII of the SSA with respect to expanding MA coverage for individuals with ESRD. On July 13, 2016, the Committee held a mark-up session and ordered the bill reported as amended by voice vote. On September 21, 2016, the House passed the bill, as amended, on a motion to suspend the rules, by a vote of 423–0. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information refer to section 1(g).

t) H.R. 5713, Sustaining Healthcare Integrity and Fair Treatment Act of 2016

On July 11, 2016, Representative Pat Tiberi introduced H.R. 5713, a bill to provide for the extension of certain long-term care hospital Medicare payment rules, clarify the application of rules on the calculation of hospital length of stay to certain moratorium-excepted long-term care hospitals, and for other purposes. On July 13, 2016, the Committee held a mark-up session and ordered the bill reported as amended by voice vote. On September 21, 2016, the House passed the bill, as amended, on a motion to suspend the rules, by a vote of 420–3. A similar provision was included as part of H.R. 34, the “21st Century Cures Act,” which became law. For more information refer to section 1(g).

This bill amends titles XVIII (Medicare) and XIX (Medicaid) of the SSA, among other Acts, to modify provisions related to long-term care hospital (LTCH) payments under Medicare. The bill amends the Medicare, Medicaid, and SCHIP Extension Act of 2007 to revise the applicability of certain Medicare payment rules exempting LTCHs from negative payment adjustments for admissions from certain co-located hospitals beyond specified thresholds.

These rules shall apply for an additional period beginning on October 1, 2016. In addition, the bill amends the Pathway for SGR Reform Act of 2013 to expand to all LTCHs the application of a payment rule that requires the exclusion of certain patients for purposes of calculating length of stay. Under current law, the payment rule applies only to a hospital that was classified as an LTCH as of a specified date. The bill removes certain hospitals specializing in neoplastic disease from their classification as LTCHs for purposes of Medicare payment. With specified exceptions, current law applies certain payment limits to inpatient services for LTCHs that do not meet specified discharge requirements. The bill: (1) establishes a new temporary exception to these limits for certain spinal cord specialty hospitals, and (2) expands an existing temporary exception with respect to certain discharges involving severe wounds. Current law allows the Centers for Medicare & Medicaid Services to impose a temporary moratorium on the enrollment of new providers under Medicare, Medicaid, or the Children's Health Insurance Program (CHIP) if necessary to combat fraud, waste, or abuse. With specified exceptions, the bill prohibits payment under these programs to new providers in areas subject to such temporary moratorium.

u) H.R. 5942, Dialysis Patient Access to Integrated-Care, Empowerment, Nephrologists, Treatment, and Services Demonstration Act of 2016

On September 7, 2016, Representative Todd Young introduced H.R. 5942, a bill to establish a demonstration program to provide integrated care for Medicare beneficiaries with end-stage renal disease (ESRD). On September 8, 2016, the Committee held a markup session and reported the bill as amended by a voice vote.

This bill establishes a model that: (1) shall cover medical and hospital services, other than hospice care, under Medicaid; (2) must include benefits for transition into palliative care; and (3) may cover prescription drug benefits. An organization must offer at least one open network model but may also offer one or more preferred network models.

3. HEALTH PROPOSALS DURING THE 114TH CONGRESS

On May 17, 2016, the Subcommittee on Health held a Member Day Hearing on tax-related proposals to improve health care. The hearing provided Members of Congress with time to present legislation that modifies the tax code to deliver better quality and more affordable health care options to Americans. Testimony was received from (i) Lynn Jenkins; (ii) Adrian Smith; (iii) Erik Paulsen; (iv) Kristi Noem; (v) Luke Messer; (vi) Mark Meadows; (vii) Mike Kelly; (viii) Ami Bera; (ix) Mike Thompson; (x) Charles Boustany; (xi) Grace Meng; (xii) Martha McSally; and (xiii) Suzan DelBene.

On June 6, 2016, the Subcommittee on Health held a Member Day hearing to discuss the Medicare program. The hearing provided Members of Congress an opportunity to present legislation to improve and strengthen the Medicare program. Legislation authored by the following Members was discussed: (i) Kenny Marchant; (ii) Robert Dold; (iii) Patrick Meehan; (iv) Erik Paulsen; (v) Kristi Noem; (vi) Vern Buchanan; (vii) Peter Roskam; (viii) Dave Reichert; (ix) Mike Thompson; (x) Tom Price; (xi) Jim Renacci; (xii)

Lynn Jenkins; (xiii) Charles Boustany; (xiv) Bill Pascrell; (xv) Joe Crowley; (xvi) John Lewis; (xvii) John Larson; (xviii) Christopher Smith; (xix) Alex Mooney; (xx) Lee Zeldin; and (xxi) Danny Davis.

4. HEALTH CARE SUBCOMMITTEE HEARINGS DURING THE 114TH CONGRESS

Full Committee

On June 10, 2015, the Committee received testimony on the state of the President's health care law and the President's FY 2016 Budget Proposal for HHS from Sylvia Burwell, Secretary, HHS.

On February 10, 2016, the Committee received testimony on the President's FY 2017 Budget Proposal for HHS from Sylvia Burwell, Secretary, HHS.

On March 14, 2016, the Committee received testimony on the different tax expenditures in the tax code and determining those in need of reform from: (i) Joe Antos, American Enterprise Institute; (ii) Avik Roy, Manhattan Institute; and (iii) Steven Kreisberg, American Federation of State, County and Municipal Employees.

Subcommittee

On April 14, 2015, the Subcommittee on Health received testimony on the individual and employer mandates and associated penalties in the President's health care law from: (i) Douglas Holtz-Eakin, President, American Action Forum; (ii) Scott Womack, President, Womack Restaurants; and (iii) Sabrina Corlette, Faculty, Georgetown University.

On May 19, 2015, the Subcommittee on Health received testimony on ideas to improve competition in the Medicare program from: (i) Joe Antos, Wilson H. Taylor Scholar in Health Care and Retirement Policy, American Enterprise Institute; (ii) Joe Minissale, President, Methodist McKinney Hospital; (iii) Robert Steedley, President, Barnes Healthcare Services (Valdosta, GA) on behalf of the American Association for Homecare; and (iv) Rich Umbdenstock, President and CEO, American Hospital Association.

On July 22, 2015, the Subcommittee on Health received testimony on hospital payment issues, rural health issues, and beneficiary access to care from Mark Miller, Executive Director, Medicare Payment Advisory Commission.

On July 28, 2015, the Subcommittee on Health received testimony on rural health care disparities created by Medicare regulations from: (i) Tim Joslin, CEO, Community Regional Medical Centers; (ii) Shannon Sorensen, CEO, Brown County Hospital; (iii) Carrie Saia, CEO, Holton Community Hospital; and (iv) Daniel Derksen, Director, Arizona Center for Rural Health.

On November 3, 2015, the Subcommittee on Health received testimony on the state of the ACA's CO-OP Program from Dr. Mandy Cohen, Chief Operating Officer and Chief of Staff, Center for Medicare and Medicaid Services.

On March 16, 2016, the Subcommittee on Health received testimony on ways to preserve and strengthen Medicare from: (i) Katherine Baicker, Chair and Professor, Harvard T.H. School of Public Health; (ii) Robert E. Moffit, Senior Fellow, The Heritage Foundation; and (iii) Stuart Guterman, Senior Scholar in Residence, AcademyHealth.

On May 11, 2016, the Subcommittee on Health received testimony on the implementation of the Medicare Access and CHIP Reauthorization Act of 2015 (MACRA) from Andy Slavitt, Acting Administrator, Centers for Medicare and Medicaid Services.

On September 7, 2016, the Subcommittee on Health received testimony on the evolution of quality in Medicare Part A from: (i) Barbara Gage, Associate Professor, George Washington University; (ii) Elisabeth Wynn, Senior Vice President, Greater New York Hospital Association; (iii) Steve Guenther, President, Almost Family; and (iv) Gregory Worsowicz, President, American Academy of Physical Medicine Rehabilitation.

On September 14, 2016, the Subcommittee on Health received testimony on the use of technology and innovation to create efficiencies and higher quality in health care from: (i) Michael Gallup, President, TeleTracking Technologies; (ii) Jared Short, Chief Operating Officer, Cambia Health Solutions; (iii) Paul Black, Chief Executive Officer, Allscripts; and (iv) Greg Long, Chief Medical Officer and Senior Vice President, Thedacare.

5. PENDING LEGISLATION WITH THE COMMITTEE REFERRAL

H.R. 7, No Taxpayer Funding for Abortions and Abortion Insurance Full Disclosure Act

On January 21, 2015, Representative Christopher Smith introduced H.R. 7, a bill to prohibit taxpayer-funded abortions.

b) H.R. 6, 21st Century Cures Act

On May 19, 2015, Representative Fred Upton introduced H.R. 6, a bill to accelerate the discovery, development, and delivery of 21st century cures, and for other purposes. On May 21, 2015, the Energy and Commerce Committee held a mark-up session and ordered the bill to be reported by a vote of 51–0. On July 10, 2015, the House passed the bill under a rule by recorded vote of 344–7. A version of the policies contained in H.R. 6 became H.R. 34, which became law. For more information, refer to section 1(g).

c) H.R. 2646, Helping Families in Mental Health Crisis Act of 2016

On June 4, 2015, Representative Tim Murphy introduced H.R. 2646, a bill to make available needed psychiatric, psychological, and supportive services for individuals with mental illness and families in mental health crisis, and for other purposes. On November 3, 2015 the Energy and Commerce Committee held a mark-up session and ordered the bill favorably by a vote of 18–12.

d) To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act (P.L. 114–3)

On January 6, 2015, Representative Lou Barletta introduced H.R. 33, a bill to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under shared responsibility requirements contained in the Patient Protection and Affordable Care Act. On January 12, 2015, the House passed the bill on a motion to suspend the rules. On February 27, 2015, the Senate passed the bill with an amend-

ment in the nature of a substitute by voice vote, striking underlying policy. On February 27, 2015, the President signed H.R. 33, as amended, into law.

This bill amends the Continuing Appropriations Resolution, 2015 to extend the continuing FY2015 appropriations for the Department of Homeland Security (DHS) at the current annual rate until the earlier of March 6, 2015, or enactment of DHS appropriations legislation for FY2015. The bill prevents a shutdown of DHS when funding under current law expires on February 27, 2015.

D. LEGISLATIVE REVIEW OF HUMAN RESOURCES ISSUES

1. HUMAN RESOURCES BILLS ENACTED INTO LAW DURING THE 114TH CONGRESS

a) Ensuring Access to Clinical Trials Act (P.L. 114–63)

On January 8, 2015, Human Resources Subcommittee Ranking Member Lloyd Doggett introduced H.R. 209, the Ensuring Access to Clinical Trials Act. H.R. 209, which repealed the sunset date of a provision that would have expired on October 31, 2015 allowing payments of up to \$2,000 per year to eligible Supplemental Security Income and Medicaid recipients participating in clinical trials to be disregarded from counting as assets when determining eligibility for those benefits. On July 16, 2015, the Senate passed the companion bill, S.139, without amendment by unanimous consent. On September 28, 2015, the House moved to suspend the rules and passed the bill, which was agreed to by voice vote. On October 7, 2015, the President signed the bill into law.

2. HUMAN RESOURCES PROPOSALS DURING THE 114TH CONGRESS

a) H.R. 2959, TANF Accountability and Integrity Improvement Act

On July 7, 2015, Congresswoman Kristi Noem introduced H.R. 2959, the “TANF Accountability and Integrity Improvement Act,” which amended part A of title IV of the Social Security Act (Temporary Assistance for Needy Families (TANF)) to set a limit on the amount of nongovernmental third-party contributions counted as qualified state expenditures used in determining whether a state maintains a certain level of historic state expenditures as required by law. The bill was referred to the Committee on Ways and Means. On May 11, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote (H. Rept. 114–644,). The bill was placed on the Union Calendar, Calendar No. 496, on June 28, 2016.

b) H.R. 2952, Improving Employment Outcomes of TANF Recipients Act

On July 7, 2015, Congressman Charles W. Boustany, Jr., introduced H.R. 2952, the “Improving Employment Outcomes of TANF Recipients Act,” which amended TANF to require each state to collect and report information necessary to measure the state’s level of performance for FY2018 and each ensuing fiscal year for each employment percentage (percentage of recipients who are working in the second quarter after leaving TANF), retention percentage (percentage of recipients who are working in the fourth quarter after leaving TANF), and earnings advancement measure for

adults in unsubsidized employment after exiting the TANF program (the median earnings of those who are working in the second quarter after leaving TANF). The bill was referred to the Committee on Ways and Means. On May 24, 2016, the Committee marked up the bill and ordered it favorably reported as amended by vote of 23 to 12 (H. Rept. 114–648). The bill was placed on the Union Calendar, Calendar No. 500, on June 28, 2016.

c) H.R. 2966, Reducing Poverty through Employment Act

On July 8, 2015, Congressman Jason Smith with one original cosponsor introduced H.R. 2966, the “Reducing Poverty through Employment Act,” which amended TANF to add a new purpose to reduce child poverty by increasing employment entry, retention, and advancement of needy parents. The bill was referred to the Committee on Ways and Means. On May 11, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote (H. Rept. 114–645). The bill was placed on the Union Calendar, Calendar No. 497, on June 28, 2016.

d) H.R. 2990, Accelerating Individuals into the Workforce Act

On July 9, 2015, Congressman Robert J. Dold introduced H.R. 2990, the “Accelerating Individuals into the Workforce Act,” which amended TANF to direct the Department of Health and Human Services to make grants to states to conduct demonstration projects designed to implement and evaluate strategies that provide wage subsidies to enable low-income individuals to enter into and retain employment. The bill was referred to the Committee on Ways and Means. On May 11, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote (H. Rept. 114–646). The bill was placed on the Union Calendar, Calendar No. 498, on June 28, 2016.

e) H.R. 4472, Modernizing the Interstate Placement of Children in Foster Care Act

On February 4, 2016, Congressman Todd C. Young with one original cosponsor introduced H.R. 4472, the “Modernizing the Interstate Placement of Children in Foster Care Act,” which amended part E of title IV of the Social Security Act (Foster Care and Adoption Assistance) to require, as part of the procedures a state must have in effect for the orderly and timely interstate placement of children, that states use an electronic interstate case-processing system. The bill was referred to the Committee on Ways and Means. On March 16, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote (H. Rept. 114–460). The bill passed the House as amended by voice vote on March 22, 2016 on a motion to suspend the rules and pass the bill. On April 4, 2016, H.R. 4472 was received in the Senate, read twice, and referred to the Committee on Finance.

f) H.R. 4724, Reducing Duplicative and Ineffective Federal Funding Act

On March 10, 2016, Ways and Means Committee Chairman Kevin Brady introduced H.R. 4724, the “Reducing Duplicative and Ineffective Federal Funding Act,” which repealed the program of block grants to states for social services under title XX (Block

Grants to States for Social Services) of the Social Security Act, except for demonstration projects to address health professions workforce needs and the program for early detection of certain medical conditions related to environmental health hazards. The bill was referred to the Committee on Ways and Means. On March 16, 2016, the Committee marked up the bill and ordered it favorably reported as amended by a vote of 20 to 16 (H. Rept. 114-462). The bill was placed on the Union Calendar, Calendar Number 353, on March 23, 2016.

g) H.R. 5169, What Works to Move Welfare Recipients into Jobs Act

On May 6, 2016, Ways and Means Human Resources Subcommittee Chairman Vern Buchanan introduced H.R. 5169, the “What Works to Move Welfare Recipients into Jobs Act,” amending TANF to revise requirements for research by the Department of Health and Human Services that focuses on the benefits, effects, and costs of programs designed to move welfare recipients into work. The bill also required the Bureau of the Census to improve surveys measuring program participation to address under-reporting of the receipt of means-tested benefits, increase the understanding of poverty spells and long-term poverty, generate better geographical understanding of poverty, increase understanding of the effects of means-tested benefits and tax benefits on the earnings of low-income families, and improve how poverty and economic well-being are measured. The bill was referred to the Committee on Ways and Means and the Committee on Oversight and Government Reform. On May 24, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote. The Committee on Oversight and Government Reform discharged the bill on June 10, 2016. The report (H. Rept. 114-615, Part I) was filed on June 10, 2016, and placed on the Union Calendar, Calendar No. 478.

h) H.R. 5170, Social Impact Partnerships to Pay for Results Act

On May 6, 2016, Congressman Todd C. Young along with one original cosponsor introduced H.R. 5170, the “Social Impact Partnerships to Pay for Results Act” authorizing the Secretary of the Treasury to enter into agreements with state or local governments to conduct projects where the federal government would make a payment to the state or local government if the project produces one or more measureable outcomes that result in social benefits and federal savings (pay for performance), as determined by an independent evaluator. To carry out these provisions, the bill would direct the Secretary of the Treasury to reserve \$100 million of amounts made available for the Contingency Fund for State Welfare Programs for FY2017. The bill was referred to the Committee on Ways and Means. On May 11, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote, and the report (H. Rept. 114-616) was filed on June 10, 2016. The bill passed the House on June 21, 2016 on a motion to suspend the rules and pass the bill, as amended, which was agreed to by voice vote. On June 22, 2016, H.R. 5170 was received in the Senate, read twice, and referred to the Committee on Finance.

i) H.R. 5456, Family First Prevention Services Act of 2016

On June 13, 2016, Ways and Means Human Resources Subcommittee Chairman Vern Buchanan, along with 12 original co-sponsors introduced H.R. 5456, the “Family First Prevention Services Act of 2016,” amending Part E (Foster Care and Adoption Assistance) of title IV of the Social Security Act to allow states to claim partial reimbursement for evidence based foster care prevention and family services or programs for children who are candidates for foster care or who are pregnant or parenting foster youth, as well as the children’s parents or kin caregivers. The bill would also prohibit federal payments to a state for amounts expended for foster care maintenance payments on behalf of a child placed in a non-family setting unless an impartial assessment determines that the setting is inappropriate and the child is placed in a child-care institution meeting certain criteria, or a child is placed in a qualified residential treatment program meeting certain requirements. Within Part B (Children and Family Services) of title IV of the Social Security Act, the bill reauthorizes the Stephanie Tubbs Jones Child Welfare Services program, the Promoting Safe and Stable Families Program, funding for monthly caseworker visits and regional partnership grants, and funding for state courts to assess and improve handling of proceedings relating to foster care and adoption through FY2021. The bill was referred to the Committee on Ways and Means. On June 15, 2016, the Committee marked up the bill and ordered it favorably reported as amended by voice vote, and the report (H. Rept. 114–628) was filed on June 21, 2016. The bill passed the House on June 21, 2016 on a motion to suspend the rules and pass the bill, as amended, which was agreed to by voice vote. On June 23, 2016, H.R. 5456 was received in the Senate, read twice, and placed on the Senate Legislative Calendar under General Orders, Calendar No. 527

2. HUMAN RESOURCES ISSUES DURING THE 114TH CONGRESS

Unemployment Insurance Issues

On June 3, 2015, the Subcommittee on Human Resources received testimony on identifying waste, fraud and abuse within the Supplemental Security Income and Unemployment Insurance programs as well as discussed legislative proposals to reduce improper payments and improve program integrity. The Subcommittee heard from the following members of Congress: (i) The Honorable Sam Johnson, Third District of Texas; (ii) The Honorable Kevin Brady, Eighth District of Texas; (iii) The Honorable David G. Reichert, Eighth District of Washington; (iv) The Honorable Xavier Becerra, Thirty-Fourth District of California; (v) The Honorable Tom Reed, Twenty-Third District of New York; (vi) The Honorable Jim Renacci, Sixteenth District of Ohio; and (vii) The Honorable Rosa DeLauro, Third District of Connecticut. The Subcommittee also heard from the following: (viii) The Honorable Patrick P. O’Carroll, Jr., Inspector General, Social Security Administration; (ix) Dan Bertoni, Director, Education, Workforce, and Income Security Issues, Government Accountability Office; (x) Curt Eysink, Executive Director, Louisiana Workforce Commission; (xi) Debra Rohlman, Vice President of Government Sales, Equifax Workforce

Solutions; and (xii) Rebecca Vallas, Director of Policy for Poverty to Prosperity Program, Center for American Progress.

On September 7, 2016, the Subcommittee on Human Resources received testimony on program integrity, trust fund solvency, and reemployment strategies within the Unemployment Insurance system from: (i) Cissy Proctor, Executive Director, Florida Department of Economic Opportunity; (ii) Walter Carpenter, President, Pinel & Carpenter, Inc.; (iii) Judith M. Conti, Federal Advocacy Coordinator, National Employment Law Center; and (iv) Michelle Beebe, Director, Unemployment Insurance, Utah Department of Workforce Services.

Welfare Reform Issues

On February 11, 2015, the Subcommittee on Human Resources received testimony on current labor market trends and their impact on low-income families and individuals, trends in poverty in recent years, how changing family and household dynamics impact economic wellbeing, and how federal policy may influence these issues from: (i) Ron Haskins, Senior Fellow, Economic Studies, The Brookings Institution; (ii) Scott Winship, Walter B. Wriston Fellow, Manhattan Institute; (iii) W. Bradford Wilcox, Visiting Scholar, American Enterprise Institute; and (iv) Frances Deviney, Associate Director, Center for Public Policy Priorities.

On March 17, 2015, the Subcommittee on Human Resources received testimony on the effectiveness of federal social programs, efforts to rigorously evaluate government programs to determine their impact, and proposals to increase the use of evidence across government so federal spending is directed toward programs that work from: (i) John Bridgeland, CEO, Civic Enterprises; (ii) David Mulhausen, Research Fellow in Empirical Policy Analysis, Heritage Foundation; (iii) Grover J. Whitehurst, Director, Brown Center on Education Policy, The Brookings Institution; and (iv) Joan Entmacher, Vice President for Family Economic Security, National Women's Law Center.

On April 30, 2015, the Subcommittee on Human Resources received testimony on how states assist welfare recipients, ways to increase state efforts to engage more adult welfare recipients in work and activities leading to work, and how these efforts can help these individuals and their families become self-sufficient, escape poverty, and move up the economic ladder from: (i) Peter Cove, Founder, America Works; (ii) Sherrie Smoot, former America Works client; (iii) Eloise Anderson, Secretary, Wisconsin Department of Children and Families and Co-Chair, Secretaries' Innovation Group; (iv) Heather Reynolds, President and CEO, Catholic Charities Fort Worth; (v) Tracy Wareing, Executive Director, American Public Human Services Association; and (vi) LaDonna Pavetti, Vice President for Family Income Support Policy, Center on Budget and Policy Priorities.

On June 25, 2015, the Subcommittee on Human Resources, in a joint hearing with the Subcommittee on Nutrition of the House Committee on Agriculture, received testimony on the interaction between welfare and related benefit programs and how concurrent receipt of benefits from those programs can create perverse incentives that discourage work and higher earnings from: (i) Casey Mulligan, Ph.D., Professor, Department of Economics, University of

Chicago; (ii) Marsha Netus, Director of Operations, America Works; (iii) Chanel McCorkle, America Works client; (iv) Erik Randolph, Senior Fellow, Illinois Policy Institute; (v) Olivia Golden, Executive Director, Center for Law and Social Policy; and (vi) Eugene Steuerle, Ph.D., Senior Fellow, Urban Institute.

On July 15, 2015, the Subcommittee on Human Resources received testimony on welfare reform proposals, specifically involving the reauthorization of the Temporary Assistance for Needy Families program from: (i) Kristen Cox, Executive Director, Utah Governor's Office of Management and Budget; (ii) Lt. Colonel David Kelly, Program Secretary, Salvation Army; (iii) Boyd Brown, Area Director, Employment and Training, Goodwill Easter Seals Minnesota; (iv) LaDonna Pavetti, Vice President for Family Income Support Policy, Center on Budget and Policy Priorities; and (v) Grant Collins, Senior Vice President, Workforce Development and Executive Director, WeCARE Region II, FedCap.

On November 3, 2015, the Subcommittee on Human Resources received testimony on the dozens of programs that comprise the federal welfare system, as well as ways they can be consolidated or better coordinated so they better serve those most in need from: (i) The Honorable Geoff Davis, Member of Congress (retired), Republic Consulting, LLC.; (ii) Maura Corrigan, Visiting Fellow, American Enterprise Institute; (iii) Nick Lyon, Director, Michigan Department of Health and Human Services; (iv) Robert Greenstein, President, Center on Budget and Policy Priorities; and (v) Scott Sanders, Executive Director, National Association of State Workforce Agencies.

On November 17, 2015, the Subcommittee on Human Resources received testimony on how other countries have reformed their social welfare programs to better support and encourage work and how these changes might inform efforts to modernize the safety net in the United States from: (i) Douglas Besharov, Professor, School of Public Policy, University of Maryland; (ii) Melissa Boteach, Vice President, Poverty to Prosperity Program, Center for American Progress; and (iii) Richard Burkhauser, Sarah Gibson Blanding Professor of Policy Analysis, Cornell University College of Human Ecology.

On March 1, 2016, the Subcommittee on Human Resources received testimony on the role that employers and programs, such as Temporary Assistance for Needy Families, play in helping low-income individuals compete and succeed in the workforce from: (i) Mark Wilson, President and CEO, Florida Chamber of Commerce; (ii) Kenyatta Brame, Executive Vice President, Cascade Engineering; (iii) Christopher King, Senior Research Scientist and Lecturer, Ray Marshall Center for the Study of Human Resources, University of Texas at Austin; (iv) Barbara Doucet, Corporate Director of Human Resources, Omni Hotels & Resorts; and (v) Laurie Bouillon Larrea, President, Workforce Solutions Greater Dallas.

On May 24, 2016, the Ways and Means Committee received testimony on how the welfare system can better help more low-income American families move out of poverty and up the economic ladder from: (i) The Honorable John Engler, former governor of Michigan, President, Business Roundtable; (ii) Karin VanZant, Executive Director, Life Services, CareSource; (iii) Olivia Golden, Executive Director, Center for Law and Social Policy; and (iv) Tarren Bragdon,

President and Chief Executive Officer, Foundation for Government Accountability.

Child Welfare Issues

On May 18, 2016, the Subcommittee on Human Resources received testimony on state efforts to better use data to identify and serve children most at risk of abuse and neglect due to parental substance abuse and the impact of the substance abuse epidemic on the child welfare system from: (i) The Honorable Tom Marino, Tenth District of Pennsylvania, United States House of Representatives; (ii) The Honorable Karen Bass, Thirty-Seventh District of California, United States House of Representatives; (iii) Tina Willauer, Director, Sobriety Treatment and Recovery Team, Department for Community Based Services, Kentucky; (iv) Hector Glynn, Vice President of Programs, The Village for Families and Children; (v) Katherine Barillas, Director, Child Welfare Policy, One Voice Texas; and (vi) Bryan Lindert, Senior Director of Quality Management, Eckerd Youth Alternatives, Inc.

E. LEGISLATIVE REVIEW OF SOCIAL SECURITY ISSUES

a) H.R. 1936, Improving the Integrity of Disability Evidence Act

On April, 22, 2015, Subcommittee Chairman Sam Johnson, along with 5 cosponsors, introduced H.R. 1936, the “Improving the Integrity of Disability Evidence Act.” H.R. 1936 ensures that the Social Security Administration (SSA) uses only medical evidence from reputable sources when making a disability determination by prohibiting the agency from considering medical opinions from doctors who are barred from participating in Medicare, or who were assessed a civil monetary penalty for submitting false evidence. An identical provision was included in H.R. 1314, the Bipartisan Budget Act of 2015, as Section 812. H.R. 1314 was signed into law on November 2, 2015 and became Public Law No. 114–74.

b) H.R. 2359, Disability Fraud Reduction and Unethical Deception (FRAUD) Prevention Act

On May 5, 2015, Subcommittee Chairman Sam Johnson introduced H.R. 2359, the “Disability Fraud Reduction and Unethical Deception (FRAUD) Prevention Act.” H.R. 2359 updates and expands the SSA’s tools to deter and punish fraudsters who cheat the system. This legislation increases civil monetary penalties and felony charges to criminals who defraud Social Security, requires convicted fraudsters pay restitution, and requires regular reviews of major claimant representatives to ensure compliance with the law. Several provisions in this bill were included in H.R. 1314, the Bipartisan Budget Act of 2015, as Section 813. H.R. 1314 was signed into law on November 2, 2015 and became Public Law No. 114–74.

c) H.R. 5320, Social Security Must Avert Identity Loss (MAIL) Act of 2016

On May 25, 2016, Subcommittee Chairman Sam Johnson and Congressman Jim Renacci introduced H.R. 5320, the “Social Security Must Avert Identity Loss (MAIL) Act of 2016.” H.R. 5320 prohibits the SSA from including Social Security numbers (SSNs) on its mailings unless the Commissioner deems their inclusion nec-

essary, and requires the Commissioner to justify any continued use of SSNs on mailings in bi-annual reports to Congress. According to an April 2016 report by the Office of the Inspector General of the Social Security Administration, there were 233 million notices sent out in 2015 that contained a beneficiary's full SSN. The report also found that the SSA's address records are not always accurate, noting that at least 51 percent of the addresses used in a recent mailing were incorrect. The Committee considered H.R. 5320 on July 13, 2016 and ordered the bill favorably reported by voice vote. The Committee filed its report on July 25, 2016. On September 22, 2016, the House passed H.R. 5320 by recorded vote: 414–0. On September 26, 2016, H.R. 5320 was received in the Senate and referred to the Committee on Finance.

F. LEGISLATIVE REVIEW OF OVERSIGHT ISSUES

Throughout the 114th Congress, Members introduced nineteen Ways and Means Oversight bills. Of those, sixteen have been passed by the House; three are pending Committee action. In order of introduction, those bills include:

a) H.R. 709, Prevent Targeting at the IRS Act (Mr. Renacci)

The bill was introduced on February 4, 2015. It would make political targeting a fireable offense at the IRS. The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote.

b) H.R. 1026, Taxpayer Knowledge of IRS Investigations Act (Mr. Kelly)

The bill was introduced on February 24, 2015. It would amend the Internal Revenue Code (IRC) to stop the IRS's misuse of a provision designed to protect taxpayers to instead protect government employees who improperly look at or reveal taxpayer information. The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote.

c) H.R. 1058, Taxpayer Bill of Rights Act (Chairman Roskam)

The bill was introduced on February 25, 2015. It would incorporate a taxpayer's bill of rights into the core responsibilities of the IRS Commissioner, such as rights to quality service, to pay no more than the correct amount owed to tax, to privacy, and to challenge the IRS's position and be heard. The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote.

d) H.R. 1104, Fair Treatment for all Gifts Act (Chairman Roskam)

The bill was introduced on February 26, 2015. It would codify the longstanding practice of exempting contributions to tax-exempt organizations from the gift tax. The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote.

e) H.R. 1152, IRS Email Transparency Act (Mr. Marchant)

The bill was introduced on February 27, 2015. It would prohibit IRS employees from using personal email for official government

business. The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote.

f) H.R. 1314, Ensuring Tax Exempt Organizations the Right to Appeal Act (Mr. Meehan)

The bill was introduced on March 4, 2015. It would amend the Internal Revenue Code to protect tax-exempt organizations' right to appeal adverse IRS determinations. The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote. This bill ultimately was used as the vehicle to pass the Bipartisan Budget Act of 2015.

g) H.R. 1206, No Hires for the Delinquent IRS Act (Mr. Rouzer)

The bill was introduced on March 2, 2015 and marked up on April 13, 2016. It would prohibit the IRS from hiring any employees until the IRS certified to Congress that the IRS does not employ any individual who has a seriously delinquent tax debt or a report explaining why that certification cannot be made and detailing remedial actions. The bill was ordered favorably reported to the House of Representatives, and the committee report was filed on April 18, 2016. The bill went to the floor on April 20, 2016 and passed by a vote of 254–170.

h) H.R. 1295, IRS Bureaucracy Reduction and Judicial Review Act (Mr. Holding)

The bill was introduced on March 4, 2015. It would provide a streamlined process for recognition of organizations that apply for tax-exempt status under IRC Section 501(c)(4). The Committee ordered the bill favorably reported to the House, and the House passed the bill on April 15, 2015 on suspension by a voice vote. Ultimately, however, this bill was used as the vehicle to pass the Trade Preferences Extension Act of 2015.

i) H.R. 3209, Recovering Missing Children Act (Mr. Paulsen)

The bill was introduced on July 23, 2015 and marked up on April 28, 2016. It was ordered favorably reported to the House of Representatives by a voice vote, and the committee report was filed on May 10, 2015. The bill went to the floor on May 10, 2016 and passed by a voice vote. The bill was passed by the Senate on June 16, 2016, and signed into law by the President on June 30, 2016. The law amends the Internal Revenue Code to permit the disclosure of tax return information or the purpose of assisting investigations of missing or exploited children.

j) H.R. 3724, Ensuring Integrity in the IRS Workforce Act of 2016 (Ms. Noem)

The bill was introduced on October 8, 2015 and marked up on April 13, 2016. It would amend the Internal Revenue Code to prohibit the IRS Commission from rehiring any IRS employee who was involuntarily separated from service for misconduct. The bill was ordered favorably reported to the House of Representatives, and the committee report was filed on April 18, 2016. The bill went to the floor on April 21, 2016 and passed by a vote of 345–78.

k) H.R. 3832, Stolen Identity Refund Fraud Prevention Act (Mr. Renacci)

The bill was introduced on October 26, 2015 and marked up on April 28, 2016. It would amend the Internal Revenue Code to provide additional protections for individuals whose taxpayer information has been compromised or identity has been stolen. Three amendments were adopted by voice votes, one by Mr. Lewis and two by Mr. Pascrell. The bill was ordered favorably reported to the House of Representatives by a voice vote, and the committee report was filed on May 13, 2016. The bill went to the floor on June 16, 2016 and passed by a voice vote.

l) H.R. 4885, IRS Oversight While Eliminating Spending (OWES) Act of 2016 (Mr. Jason Smith)

The bill was introduced on March 23, 2016 and marked up on April 13, 2016. It would require that IRS user fees be deposited into the general fund of the Treasury instead of used according to the IRS's discretion. It was ordered favorably reported to the House of Representatives, and the committee report was filed on April 18, 2016. The bill went to the floor on April 20, 2016 and passed by a vote of 245–179.

m) H.R. 4890, IRS Bonuses Tied to Measurable Metrics (Mr. Meehan)

The bill was introduced on April 11, 2016 and marked up on April 13, 2016. It would prohibit the IRS from paying bonuses to employees until the Treasury Secretary develops and implements a comprehensive customer service strategy. The bill was ordered favorably reported to the House of Representatives, and the committee report was filed on April 18, 2016. The bill went to the floor on April 21, 2016 and passed by a vote of 260–158.

n) H.J. Res. 88, Disapproving the rule submitted by the Department of Labor relating to the definition of the term “Fiduciary” (Mr. Roe)

In April 2015, the Obama Administration created a new regulation governing fiduciaries and investment advice. The regulation was made final in April 2016. Under the Congressional Review Act, the House and Senate can vote on a joint resolution to stop the regulation from going into effect, although the President may veto the resolution. Rep. David Roe introduced such a resolution on April 19, 2016. The House approved the resolution on April 28. On May 24, the Senate also approved the resolution by 56–41. The resolution went to the President's desk on June 7 and the President vetoed it on June 8. On June 22, the resolution failed to pass the House by a veto-proof margin (239–180).

o) H.R. 5053, Preventing IRS Abuse and Protecting Free Speech (Chairman Roskam)

The bill was introduced on April 26, 2016 and marked up on April 28, 2016. It would prohibit the Treasury Secretary from requiring that the identities of contributors to 501(c) organizations be included in their annual returns. It was ordered favorably reported to the House of Representatives by a vote of 23 to 15, and the com-

mittee report was filed on June 9, 2016. The bill went to the floor on June 14, 2016 and passed by 240–182.

p) H.R. 5296, CI Realignment Act (Mr. Holding)

The bill was introduced on May 19, 2016. It would move the IRS Criminal Investigation unit out from the IRS's jurisdiction and locate in a new bureau housed under the Treasury Department. The bill would increase accountability for IRS CI and separate the tax investigations function from the tax collections function.

q) H.R. 5545, Preventing Investment in Terrorist Regimes Act (Mr. Boustany)

The bill was introduced on May 19, 2016. The bill would remove the President's waiver authority over tax provisions under 901(j), double the tax rate on income derived from 901(j) countries, clarify that income derived from a 901(j) country includes income from selling goods to, or servicing property located in, a 901(j) country, disallow foreign tax credits or deductions for taxes paid to any country on income derived from a 901(j) country, deny a deduction for the disallowed foreign tax credits, and eliminate the tax exclusion of income for individuals residing in a 901(j) country.

r) H.R. 5523, RESPECT Act (Chairman Roskam)

The bill was introduced on June 16, 2016. It would prohibit the IRS from carrying out seizures of structured funds unless the funds derive from an illegal source or the funds were structured for the purpose of concealing the violation of another criminal law or regulation, as well as provide a post-seizure hearing and exempt from income tax any interest awarded by a court if the court determined that the IRS had wrongly seized funds based on allegations of structuring. The Committee reported the bill as amended on September 9, 2016, and the House passed the bill as amended on September 22, 2016, by a vote of 415–0.

s) H.R. 5550, No Dollars for Ayatollahs Act (Chairman Roskam)

The bill was introduced on June 21, 2016. It would impose an excise tax for people engaging in dollar clearing with Iran. The bill would also complement Chairman Roskam's H.R. 4995, the "Preventing Iran's Access to United States Dollars Act of 2016," which would prohibit President Obama from providing Iran direct or indirect access to the U.S. dollar by imposing an excise tax on those engaged in such dollar-clearing transactions for 901(j) countries.

G. LEGISLATIVE REVIEW OF MULTI-JURISDICTIONAL ISSUES

1. BILLS ENACTED INTO LAW DURING THE 114TH CONGRESS

a) H.R. 1314, Ensuring Tax Exempt Organizations the Right to Appeal Act (later renamed the Bipartisan Budget Act of 2015)

On March, 4, 2015, Congressman Patrick Meehan (R-PA) introduced H.R. 1314, a bill to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations. On April 15, 2015, the House passed the bill, as amended, by voice vote. On May 22, 2015, the Senate passed the bill with a further amendment by a vote of 62–37. On October 28, 2015, the House agreed to the Senate amendment with amendment

by a vote of 266–167. On October 30, 2015, the Senate agreed to the House amendment to the Senate amendment by a vote of 64–35. On November 2, 2015, the amended version of H.R. 1314 was enacted into law.

As originally passed by the House, H.R. 1314 (then entitled the “Ensuring Tax Exempt Organizations the Right to Appeal Act”) would have provided for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations. As amended by the House and Senate, and ultimately enacted into law, H.R. 1314, which was renamed the “Bipartisan Budget Act of 2015,” provides for increased discretionary spending limits for FY2016 and FY2017 and for other provisions. Several provisions fall within the jurisdiction of the Ways and Means Committee.

Title VIII—Social Security

Subtitle A—Ensuring Correct Payments and Reducing Fraud

This section (1) expands Cooperative Disability Investigations units to all fifty states, the District of Columbia, and US territories by 2022; (2) prohibits evidence submitted by unlicensed or sanctioned physicians and healthcare providers from being considered in making disability determinations; (3) creates new and stronger penalties for committing Social Security fraud; and (4) expands the permissible uses and increases the level of cap adjustment spending for program integrity as allowed under the Budget Control Act, Public Law No. 112–25.

Subtitle B—Promoting Opportunity for Disability Beneficiaries

This section (1) provides for temporary reauthorization of Disability Insurance (DI) demonstration project authority; (2) requires the Social Security Administration (SSA) to test work incentives in the DI program through the Promoting Opportunity Demonstration project; (3) authorizes the use of electronic payroll data to improve program administration; (4) establishes a presumption that the month in which services are performed is the same as the month in which income is earned in determining whether an individual’s earnings exceed Substantial Gainful Activity; and (5) requires the SSA to provide DI beneficiaries an electronic avenue to report their earnings.

Subtitle C—Protecting Social Security Benefits

This section (1) closes loopholes in Social Security benefit claiming rules; (2) requires the SSA to make every reasonable effort to ensure that a qualified physician, psychiatrist or psychologist has completed the medical review in all initial disability determinations; (3) temporarily reallocates the percentage of payroll taxes directed to the DI Trust Fund in 2016, 2017 and 2018; and (4) permits the SSA to require an individual to authorize the SSA to verify financial information through their financial institutions for the purpose of granting overpayment waivers and adjustments to recovery.

Subtitle D—Relieving Administrative Burdens and Miscellaneous Provisions

This section (1) requires the SSA and the Office of Personnel Management (OPM) to enter into a data sharing agreement to improve program coordination between the DI program and disability annuity entitlement under the Federal Employees Retirement System and requires the OPM to reimburse the SSA for its costs in undertaking this workload; (2) requires the SSA to report on fraud prevention activities and improper payments, work-related continuing disability reviews, and overpayment waivers; and (3) requires OPM to conduct an examination of Administrative Law Judges upon request of the SSA.

b) H.R. 2029, the Consolidated Appropriations Act, 2016

On April 24, 2015, Representative Charles Dent introduced H.R. 2029, a bill to make appropriations for military construction, the Department of Veterans Affairs, and related agencies for the fiscal year ending September 30, 2016. On April 30, 2015, the House passed the bill by a vote of 255–163. On November 10, 2015, the Senate passed the bill with an amendment by a vote of 93–0. On December 17, 2015, the House approved a motion to concur in the Senate amendment with an amendment (relating to FY2016 appropriations, the extensions of expiring tax provisions, and rule affecting policy including oil exports, intelligence, cybersecurity, health care, financial services, visa waivers, and conservation) by a vote of 316–113. On December 18, 2015, the Senate agreed to the House amendments to the Senate amendment by a vote of 65–33. On December 18, 2015, the amended version of H.R. 2029 was enacted into law.

As enacted, H.R. 2029 contained two divisions with tax provisions: Division P and Division Q. Division P provided for (1) a delay of the excise tax on the excess benefit from high cost employer-sponsored health care plans until 2020 and a corresponding tax deduction for employers for such excise tax; (2) a delay on the annual fee imposed by the Patient Protection and Affordable Care Act on health insurance providers until 2018; (3) an extension through 2019 of the tax credits for wind production and investment in renewable energy facilities; and (4) an extension through 2021 for investment in solar energy property, solar electric property, solar water heating property, and the transportation costs of crude oil.

Division Q, otherwise referred to as the Protecting Americans from Tax Hikes (PATH) Act of 2015 provides for a number of tax credit extensions, tax administration provisions, program integrity provisions, and other miscellaneous tax provisions. Title I of Division Q included the tax extender provisions of this division, including 20 different temporary tax incentives were made permanent, falling into the following categories: (1) tax relief for families and individuals; (2) incentives for charitable giving; (3) incentives for growth, jobs, investment, and innovation; and (4) incentives for real estate investment. The remaining temporary tax provisions extended under this title were extended either for five years, through December 31, 2019, or for two years, through December 31, 2016.

Title II of this Division included over a dozen new program integrity provisions affecting certain refundable tax credits, aimed at reducing fraud, abuse, and improper payments from those refundable

credit programs. Title III of Division Q contained a number of miscellaneous tax provisions, including family tax relief incentives such as reform of 529 plans, the tax treatment of distributions and rollovers from retirement plans, and changes to the tax treatment of real estate investment trusts. Title IV of Division Q provided for reforms of the Internal Revenue Service and the United States Tax Court such as the inclusion of a taxpayer bill of rights.

c) Trade Preference Extension Act of 2015 (P.L. 114–27)

On March 4, 2015, Representative George Holding introduced H.R. 1295, a bill to extend the African Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes. This legislation included a health care provision that would expand the population with access to dialysis care to those suffering from acute kidney injury. It also included an extension and modification of the Health Coverage Tax Credit, which provides financial support for the purchase of health insurance for eligible taxpayers, including eligible Trade Adjustment Assistance recipients. On April 15, 2015, the bill was passed by the House, as amended, under suspension of the rules. On June 29, 2015, the President signed the bill into law.

d) Reconciliation Act

On September 29, 2015, the Ways and Means Committee marked up legislation in response to the reconciliation directive included in section 2002 of S. Con. Res. 11. Representative Tom Price, as Chairman of the House Committee on the Budget, reported an original measure, H. Rept. 114–293, compiling the submissions of the Committee, plus the Committees on Energy and Commerce and Education and the Workforce. The Rules Committee provided for the report to be considered as H.R. 3762. The bill passed the House on October 23, 2015. It passed the Senate with an amendment on December 3, 2015. The House agreed to the Senate amendment on January 1, 2016. The bill was presented to the President on January 7, 2016 and vetoed by the President the next day. On February 2, 2016, the House failed to overcome the President's veto.

This bill repeals provisions of the Affordable Care Act, including many tax hikes and spending increases.

II. OVERSIGHT ACTIVITY REVIEW

A. OVERSIGHT AGENDA

COMMITTEE ON WAYS AND MEANS,
U.S. HOUSE OF REPRESENTATIVES,
Washington, DC, January 21, 2015.

Hon. JASON CHAFFETZ,
Chairman, Committee on Oversight & Government Reform,
2157 Rayburn House Office Bldg., Washington, DC.

Hon. CANDICE S. MILLER,
Chairman, Committee on House Administration,
1309 Longworth House Office Bldg., Washington, DC.

DEAR CHAIRMAN CHAFFETZ AND CHAIRMAN MILLER: In accordance with the requirements of clause 2 of rule X of the Rules of

the House of Representatives, the following is a list of oversight hearings and oversight-related activities that the Committee on Ways and Means and its Subcommittees plan to conduct during the 114th Congress.

Matters under the Committee's Federal Budget Jurisdiction

- *Economic and Budget Outlook.* Oversight hearings with various Administration officials to discuss current economic and budget conditions, including the long-term outlook, the state of the economy, prospects for short- and long-term growth, our economic competitiveness, private sector job creation, and limits on the public debt.

Matters under the Committee's Tax Jurisdiction

- *Tax Reform.* Hearings and other activities related to tax reform.

- *Priorities of the Department of the Treasury.* Hearings with the Treasury Secretary and other Administration officials to receive information regarding the Administration's tax-related priorities for the 114th Congress. Specifically, discuss and consider legislative and administrative proposals contained in the President's fiscal year 2016 and 2017 budgets.

- *Appropriate Tax Relief for Individuals, Families, and Employers.* Hearings and other activities regarding appropriate tax relief measures for individual taxpayers, families, and employers of all sizes.

- *Highway Trust Fund (HTF).* Oversight of the HTF and its financial condition, as well as the revenue streams that finance expenditures out of the HTF.

- *Tax Provisions Contained in the "Affordable Care Act" (ACA).* Hearings and other activities regarding various tax provisions contained in the Patient Protection and Affordable Care Act (P.L. 111-148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152), known collectively as the ACA. Continued oversight and other activities related to ACA tax provisions, including especially those scheduled for implementation in 2014, such as the individual mandate, the employer mandate, the Exchange subsidies, the medical device tax, and the 3.8 percent surtax on capital gains, dividends, and other investment income.

- *Internal Revenue Service Operations/Administration of Tax Laws.* Oversight of the major Internal Revenue Service programs, including enforcement, collection, taxpayer services, returns processing, and information systems. Continue enforcement of major operating areas of the agency to ensure the nation's tax laws are being administered in a fair and impartial manner. Consider analyses and reports provided to the Congress by the IRS National Taxpayer Advocate, Treasury Inspector General for Tax Administration (TIGTA), and the GAO. Oversight of IRS funding and staffing levels needed to provide taxpayer assistance and enforce the tax law effectively and efficiently. Evaluate tax return filing seasons, including electronic filing, and improper payments levels and fraud prevention efforts. Discuss proposed funding and staffing levels for the IRS, and legislative proposals and administrative proposals contained in the President's fiscal year 2016 and 2017 budgets. Continue investigation related to the TIGTA audit report "Inappro-

priate Criteria Were Used to Identify Tax-Exempt Applications for Review.”

- *IRS Audit Selection Procedures.* Oversight of the processes the IRS uses to select individuals and groups for audit. Continue coordination with GAO regarding ongoing audit work assessing IRS audit selection procedures and safeguards across all IRS business units.

- *Tax-Exempt Organizations.* Oversight of Federal tax laws, regulations, and filing requirements that affect tax-exempt organizations, particularly charities and foundations. Evaluate overall IRS efforts to monitor tax-exempt organizations, identify areas of non-compliance, prevent abuse, and ensure timely disclosure to the public about tax-exempt organization activities and finances. Review IRS tax-exempt application process and agency oversight of new exempt organizations.

- *Tax Code and Tax Form Simplification.* Oversight of tax code and tax form complexity, particularly for individuals, with the goal of simplification. Review areas where taxpayers and professional return preparers have difficulty, including areas where they make the most errors, and consider solutions. Evaluate simplification of information returns to assist taxpayers in determining taxable income. Examine proposals to close the “tax gap” by simplifying compliance with our tax laws.

- *Earned Income Tax Credit (EITC).* Oversight of the refundable federal income tax credit designed to assist low to moderate income working individuals and families. Evaluate the participation and improper payment rates within the program, and IRS efforts to eliminate EITC abuse.

- *Tax Scams and Improper Payments.* Oversight of the latest tax scams and tax fraud activities with a goal of protecting taxpayers and preventing identity theft. Examine IRS initiatives and efforts to curb tax fraud and the abuse of tax credits, specifically improper payments in the administration of tax credits. Review IRS processes designed to identify and remedy identity theft.

- *Federal Excise Taxes.* Oversight review of Federal excise taxes, credits, and refunds, including the trust funds financed by these taxes.

- *Pensions and Retirement Security.* Oversight review of the financial condition, operations, and governance of the Pension Benefit Corporation (“PBGC”), including financial exposure of the PBGC.

Matters under the Committee’s Health Jurisdiction

- *Priorities of the Department of Health and Human Services.* Oversight hearing with the Health and Human Services Secretary to discuss priorities for the 114th Congress and concerns related to the delivery of health services and reimbursement under Medicare. Specifically, discuss and consider legislative and administrative proposals contained in the President’s fiscal year 2016 and 2017 budgets.

- *Health Provisions Contained in the “Affordable Care Act” (ACA).* Hearings and other activities regarding various health provisions contained in the Patient Protection and Affordable Care Act (P.L. 111–148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152), known collectively as the ACA. Contin-

ued oversight and other activities related to ACA health provisions, including its changes to the annual updates to Medicare Fee-For-Service's payment rates, changes to Medicare Advantage's payment rates, benefit changes to fee-for-service and Medicare Advantage, and creation of the Independent Payment Advisory Board.

- *Medicare Part A and Part B (Fee-for-Service Providers)*. Oversight of the major Medicare programs to ensure efficient use of resources, quality of care, and access to providers for Medicare beneficiaries. Specific topics include: adequacy and appropriateness of provider reimbursements, including incentive payments and reforming physician payment systems; program benefits; cost sharing; workforce supply; the doctor-patient relationship; treatment of specific populations such as people with disabilities and low-income beneficiaries; quality improvement efforts; and waste, fraud, and abuse activities.

- *Medicare Advantage*. Oversight of Medicare health plans, including: enrollment; reimbursements; benefit packages; quality; beneficiary choice; and recent statutory and regulatory changes affecting Medicare health plans and their enrollees.

- *Medicare Part D (Prescription Drug Plans)*. Oversight of the Medicare prescription drug program, including: drug pricing; benefits; beneficiary premiums and cost-sharing; beneficiary choice; impacts of recently enacted legislation and regulations and their impact on the Part D program; and access to retiree prescription drug coverage.

- *Medicare Entitlement*. Oversight of program changes on the Medicare Trust Funds; premium and copay levels; provider payments; and benefit design, and improving the program's long-term sustainability

- *CMS Administration*. Oversight of CMS, including issuance of regulations and their impact on Medicare beneficiaries and providers; the adequacy and use of CMS' budget and staff; contracting activities; communications with beneficiaries; adherence to the Administrative Procedures Act; and general agency accountability.

- *Private Health Insurance Coverage*. Oversight and review of private health coverage, including: cost, access, subsidies to purchase insurance, benefit design, coverage options, pooling mechanisms, and employer-sponsored benefits; COBRA; HCTC; health savings accounts and flexible spending arrangements; options to reduce the cost of health coverage, expand coverage, and address the rate of increase in health care costs; the impact of the ACA and related regulations on those with private insurance, the uninsured, employers, the economy, and state budgets; and adherence to the Administrative Procedures Act.

Matters under the Committee's Human Resources Jurisdiction

- *Welfare Reform*. Review proposals designed to better assist low-income families in increasing their work and earnings so they can escape poverty, including by developing innovative efforts to improve cooperation between and the performance of TANF, child care, social services and multiple other benefit programs. As part of this process, ensure that programs are rigorously evaluated and held accountable for achieving measurable performance goals, including substantive work and activity requirements for adult recipients, such as the TANF program has applied since 1996 re-

forms. Also review opportunities to prevent duplication, overlap, and fragmentation, in order to improve the overall effectiveness of efforts to serve low-income individuals. Examine associated barriers to increasing self-sufficiency among low-income families with children, and how changes may better address the needs of adult beneficiaries who face barriers to employment.

- *Unemployment Compensation.* Provide oversight of the nation's unemployment compensation benefits and employment security systems, especially those designed to accelerate returns to work, prevent inappropriate benefit payments, and improve overpayment recovery.

- *Child Welfare.* Provide oversight of the nation's child welfare programs, including foster care, adoption assistance, and child and family service programs under Titles IV–B and IV–E of the Social Security Act. Review State efforts to promote adoption, strengthen family connections, and successfully address the health and educational needs of foster children, including through the implementation of the Preventing Sex Trafficking and Strengthening Families Act of 2014.

- *Low-Income Disabled and Aged Individuals.* Provide oversight of the Supplemental Security Income (SSI) program to examine trends in the program, agency program integrity efforts, the implementation of the ABLE Act of 2014, and options to improve recipient outcomes and reduce administrative complexities in order to target program resources to those most in need. Review SSI interactions with the Social Security Disability Insurance program, as reforms required to restore the solvency of that program are considered.

Matters under the Committee's Social Security Jurisdiction

- *Securing the Future of Social Security.* Examine the role of Social Security benefits in ensuring retirement security for today's and future retirees, financing challenges facing Social Security, the cost to taxpayers and beneficiaries of delay in addressing those challenges, and options to strengthen Social Security, including how the program is meeting the needs of today's and tomorrow's beneficiaries.

- *Strengthening the Disability Insurance (DI) program.* Examine the effectiveness of DI benefits in meeting the needs of individuals with disabilities today and the process for both determining eligibility for benefits and appealing denied applications, along with options to strengthen the program and examine how best to improve work incentives in the DI program. Additionally, examine the interactions between the DI program and the Supplemental Security Income and Medicare programs.

- *Stewardship of Social Security programs.* Provide oversight of the management performance, and long-range strategic planning related to Social Security programs.

- *Deployment of Resources.* Oversight of the SSA's deployment of tight resources to serve the public and taxpayers, including evolving service delivery approaches, policy administration and program implementation impacts, and the SSA's role in supporting other Federal programs through interagency and data sharing agreements.

Matters under the Committee's Trade Jurisdiction

- *Trade Promotion Authority (TPA)*. Consideration of legislation to renew Trade Promotion Authority, strengthening the role of Congress in trade negotiations by specifying Congressional negotiating objectives and directions for the Administration, establishing requirements for consultation with Congress, mandating transparency, and providing a clear framework for Congressional consideration and implementation of trade agreements.

- *Role of Trade in U.S. Job Creation*. Oversight of the role of trade in creating U.S. jobs and how to create new market access for U.S. manufactured goods, agriculture, and services.

- *Trans-Pacific Partnership (TPP) Negotiations*. Continued consultation with the Administration and U.S. stakeholders concerning the negotiations and specifying Member views on U.S. negotiating positions, with the goal of concluding a comprehensive and high-ambition agreement.

- *Trans-Atlantic Trade and Investment Partnership (TTIP) Negotiations*. Continued consultation with the Administration and U.S. stakeholders concerning the negotiations and specifying Member views on U.S. negotiating positions, with the goal of concluding a comprehensive and high-ambition agreement.

- *Other Bilateral, Regional, and Plurilateral Negotiations*. Continued consultation with the Administration and U.S. stakeholders concerning the Trade in Services Agreement (TiSA) negotiations, bilateral investment treaty negotiations, and other potential negotiations.

- *World Trade Organization (WTO)*. Oversight of implementation of the Trade Facilitation Agreement (TFA), expansion of the Information Technology Agreement (ITA), and negotiations for the Environmental Goods Agreement (EGA). Oversight of U.S. goals in the WTO, dispute settlement, and WTO accessions.

- *Preference Programs*. Oversight and renewal of major U.S. trade preference programs, including the Generalized System of Preferences (expired July 2013) and the African Growth and Opportunity Act (expiring September 30, 2015).

- *Miscellaneous Tariff Bill (MTB)*. Consideration of legislation concerning noncontroversial bills to eliminate or reduce duties on products not made in the United States, in accordance with bipartisan transparency guidelines and House Rules.

- *Enforcement*. Oversight of enforcement of U.S. rights and rights under trade agreements, including the WTO Agreements and bilateral and regional free trade agreements, to hold U.S. trading partners accountable. Particular oversight of continuing barriers imposed by China and India. Oversight of administration of U.S. trade remedy laws, including border enforcement. Oversight of whether the United States is in compliance with its obligations, particularly where the United States is facing retaliation.

- *Trade Sanctions*. Oversight concerning import sanctions with, among others, Iran, Russia, Cuba, North Korea, Syria, and Burma.

- *Implemented Trade Agreements*. Oversight of implemented agreements with Colombia; Panama; Korea; Peru; Costa Rica, Dominican Republic, El Salvador, Guatemala, and Honduras (CAFTA-DR); Oman; Bahrain; Singapore; Chile; Australia; Morocco; Jordan; Canada and Mexico (NAFTA); and Israel.

- *Trade Adjustment Assistance.* Oversight concerning the Trade Adjustment Assistance programs for workers, firms, communities, and farmers.

- *Priorities of the Office of the United States Trade Representative (USTR).* Oversight over USTR to evaluate priorities for the 114th Congress and the trade agenda.

- *Priorities of the United States International Trade Commission.* Oversight over the Commission concerning overall priorities and operations.

This list is not intended to be exclusive. The Committee anticipates that additional oversight hearings and activities will be scheduled as issues arise and as time permits. Also, the Committee's oversight priorities and particular concerns may change as the 114th Congress progresses over the coming two years.

Sincerely,

PAUL RYAN,
Chairman.

B. ACTIONS TAKEN AND RECOMMENDATIONS MADE WITH RESPECT TO OVERSIGHT PLAN

SUBCOMMITTEE ON OVERSIGHT

Overview

The Ways and Means Oversight Subcommittee has been exceptionally active and effective during the 114th Congress. The Subcommittee's work has shed light on waste, fraud, and abuse, and caused substantive changes in the administration and private sector via legislation and public pressure. Over the last two years, the Subcommittee has held sixteen hearings. The hearings have touched on numerous areas under the Committee's jurisdiction, including IRS administration, tax law, the Affordable Care Act, and Medicare. Chairman Brady and Oversight Subcommittee Chairman Roskam, along with other Committee members, have sent 95 discrete Oversight letters (this number does not include multiple, identical letters to different recipients on the same topic, such as the letters Chairman Brady, Chairman Hatch, and Chairman Roskam sent to 56 tax-exempt private colleges and universities).

In pursuit of the Committee's oversight efforts, Chairman Brady has sent four subpoenas for documents and eleven subpoenas for deposed testimony. Oversight Subcommittee staff have taken nine transcribed interviews and one deposition. Members have introduced nineteen Oversight-related bills, and the Committee has marked up and the House has passed sixteen of those bills (three bills have seen no movement so far). The following sections detail how the Subcommittee's activity over this Congress, quantified above, has resulted in substantive change and advanced the Committee's work in many areas of its jurisdiction.

Actions Taken

Full Committee Hearings

a) Rising Health Insurance Premiums Under the Affordable Care Act (July 12, 2016)

The full Committee held an oversight hearing on the cost of health insurance under the ACA. Witnesses included Joel White, Director of the Council for Affordable Health Coverage; Chris Condeluci, Principal at CC Law and Policy; Tom Harte, an insurance broker from New Hampshire; and Peter Lee, the Executive Director of Covered California. Members discussed the steep proposed increases in premiums under the ACA, which were up as much as 50 percent in states like Tennessee. In October 2016, the Administration revealed that in states covered by the federal exchange, beneficiaries would see plans in a key category increase by 25 percent on average in 2017.

Subcommittee Hearings

a) Protecting Small Businesses from IRS Abuse, Part I (Feb. 11, 2015)

The Subcommittee held a hearing to examine the IRS's use of civil asset forfeiture laws to seize the bank accounts of small businesses not engaged in criminal activity and how the IRS and Department of Justice (DOJ) applied the banking structuring laws to these business owners, which resulted in them forfeiting funds via settlement without proof of any criminal wrongdoing. Federal civil asset forfeiture law allows law enforcement agencies, including IRS Criminal Investigation, to seize money and property involved in illegal activity. The law was designed to recover ill-gotten gains and stop criminal enterprises. However, the IRS has used the authority to seize bank accounts when it suspected those accounts to be involved in violating a statute that prohibits structuring—i.e., making cash deposits in amounts of less than \$10,000 to avoid bank reporting requirements. Prior to the hearing, the IRS changed its policy to limit seizures based on allegations of structuring to assets linked to other criminal activity, and at the hearing, IRS Commissioner Koskinen apologized to people who were treated inappropriately under the IRS's former policies. The Subcommittee held a second hearing on this same topic on May 25, 2016, and Chairman Roskam and Mr. Crowley introduced a bipartisan legislative solution (H.R. 5523) that has passed the House and been introduced in the Senate (S. 3353).

b) Use of Data to Identify Emerging Trends in Medicare Fraud (March 24, 2015)

The Subcommittee held a hearing on the use of data analytics to stop Medicare fraud. In 2014, the federal government lost \$124.7 billion to improper payments across 124 programs—almost half of which was attributable to Medicare. In 2014, Medicare Parts A and B, collectively known as the Fee-for-Service program, had an estimated improper payment rate of 12.7 percent, representing approximately \$45.7 billion in improper payments. Because of Medicare's size and susceptibility to waste, fraud, and abuse, the program has been on the Government Accountability Office's (GAO)

high risk program list since the list's inception in 1990. The hearing examined the need for the government to develop new ways to identify fraud schemes. Witnesses discussed the Fraud Prevention System (FPS), which the Centers for Medicare and Medicaid Services (CMS) developed in accordance with the Small Business Jobs Act of 2010. Although CMS spent \$100 million to develop the FPS, it was unclear whether FPS had been yielding optimal returns. In 2014, CMS argued that the program yielded \$5 for every \$1 invested, but according to the HHS Office of Inspector General (OIG), the real return on investment is closer to \$1.34 to \$1, explaining that only a fraction of the \$210 million in improper payments the FPS identified will be returned to taxpayers.

c) The 2015 Tax Filing Season (April 22, 2015)

The Subcommittee held its annual hearing focusing on the IRS's management of the 2015 tax filing season a week after the conclusion of the filing season. Commissioner Koskinen was the sole witness. The hearing focused on the significant decline in taxpayer assistance in 2015 as compared to previous years despite the fact that Congress level-funded taxpayer assistance from 2014 to 2015. The Majority staff of the Committee released a report highlighting the diversion of funding away from taxpayer assistance toward other priorities, as well as outlining several areas of wasteful spending that the IRS continued despite its budget cuts. The GAO has reported to the Subcommittee that the IRS has absorbed \$1.2 billion in budget cuts since fiscal year 2010.

d) The Use of Administrative Actions in ACA Implementation (May 20, 2015)

The Subcommittee held a hearing on executive overreach in the implementation of the Affordable Care Act. Congress provided the Administration with discretion over how to implement some portions of the ACA, and in these instances, Congress is responsible for mitigating the adverse effects and unintended consequences of the Administration's use of that discretion. In other cases, however, Congress withheld discretion and the Administration is bound to carry out the law as written or seek a legislative change. Instead of doing so, the Administration has implemented numerous unilateral changes that are worthy of Congressional oversight. The hearing examined executive overreach in the implementation of the premium tax credits, the Federal exchange, the cost sharing reduction program, the transitional policy, the employer mandate delay, and the Medicare Advantage bonus program demonstration. This hearing was one of many projects that the Oversight Subcommittee focused on during the 114th Congress that underscore the importance of the separation of powers and Congress's role as a check on the executive branch.

e) Rising Health Insurance Premiums Under Obamacare (June 24, 2015)

The Subcommittee held a hearing to examine rising premium estimates for plans sold on the ACA exchanges. Insurance companies in many states announced double digit increases in premium costs. Three state insurance commissioners (Julie McPeak from Tennessee, Al Redmer, Jr. from Maryland, and Mike Kreidler from

Washington) testified about the ACA's impact on their states and insurance costs. The Subcommittee also heard from Seth Chandler, a law professor specializing in health care and insurance. This was the first of two hearings on this issue in the 114th Congress—the second was July 12, 2016.

f) IRS Audit Selection Process (July 23, 2015)

After the Committee learned that the IRS was targeting non-profit organizations applying for tax-exempt status, it asked the GAO to conduct reviews of the IRS's audit selection process to see whether it was possible that targeting could happen in that area as well. The GAO's first report focused on the IRS's Tax Exempt and Government Organizations division (TE/GE). In July 2015, the Subcommittee held a hearing highlighting the findings of the report, with the GAO and Commissioner Koskinen testifying. The GAO's review found that the IRS did not have sufficient safeguards in place to ensure fairness, and there were also problems in internal controls and selection processes. The GAO concluded that the lack of safeguards meant that it was possible that the IRS could select someone for audit based on personal beliefs, including political, educational, or religious beliefs.

g) Hearing on the Department of Labor's Proposed Fiduciary Rule (Sept. 30, 2015)

The Subcommittee examined the Department of Labor's (DOL) proposed rule relating to the definition of fiduciary in September 2015. The hearing focused on the negative effects the rule would have, particularly by making it more difficult for low- and middle-income investors to access financial advice and save for their retirement. Witnesses discussed how many people with IRAs and other retirement accounts might have to switch to different plans or pay significant fees under the rule. A small business owner also testified that the rule would make it impossible for her to afford to offer retirement plans for her employees.

h) The Rising Costs of Higher Education and Tax Policy (Oct. 7, 2015)

The Subcommittee held a hearing to examine whether the favorable tax treatment given to colleges and universities is fully justified given the rising costs of higher education and student outcomes. The Subcommittee heard from a wide range of witnesses, including tax law professors, an economics professor who studies the drivers of tuition increases, an economist from the Federal Reserve Bank of New York who wrote a study validating the Bennett Hypothesis (i.e., the argument that increases in federal student aid lead to tuition increases), and representatives from college and university associations. The hearing was the start of a broader look at college and university endowments, as well as the tax-exempt sector generally.

i) Hearing on Iran Terror Financing and the Tax Code (Nov. 4, 2015)

In the wake of the Joint Comprehensive Plan of Action (JCPOA) agreement with Iran, the Ways and Means Committee asked President Obama whether he planned to waive certain tax provisions

with respect to Iran. These provisions, outlined in section 901(j) of the Internal Revenue Code, prohibit companies from claiming foreign tax credits for business conducted with countries with which the United States has severed diplomatic relations or are state sponsors of terrorism. In November 2015, the Subcommittee held a hearing exploring those tax provisions with respect to Iran and Iran's past support for terrorism. One witness, Ken Stethem, testified about the death of his brother, Rob, in the hijacking of TWA Flight 847 in 1985, a terrorist attack funded by Iran. Tax experts testified about problems in the existing law and provisions that could strengthen the law and make it more difficult for companies to do business with Iran and other state sponsors of terrorism.

j) Tax-Exempt Colleges and Universities: Encouraging the Free Exchange of Ideas (March 2, 2016)

After learning that Georgetown Law Center barred a student from passing out flyers to advocate for then-presidential candidate Bernie Sanders, arguing that such activity could violate its tax-exempt status, the Subcommittee held a hearing regarding free expression on tax-exempt college campuses. At the hearing, law student Alexander Atkins testified about his experience at Georgetown and the strides he was making in persuading the school to allow students to advocate for political candidates on campus. A student representative from the Princeton Open Campus Coalition testified about the Coalition's efforts to promote free expression at Princeton. Princeton professor of constitutional law and jurisprudence Robert George testified about the importance to our country of free expression at universities and colleges, and the director of litigation at the Foundation for Individual Rights in Education testified about a concerning trend of colleges suppressing free expression by arguing that expression could endanger their tax-exempt status. The hearing created a record of support firmly in favor of free expression on college campuses and linked that support to the reason for giving colleges and universities a substantial benefit through their tax-exempt status.

k) The 2016 Tax Filing Season (April 19, 2016)

The Subcommittee held its annual hearing to review the IRS's performance during the 2016 tax filing season. The hearing focused on trends in the filing season, as well as problems taxpayers face when filing their taxes and interacting with the IRS. The hearing also addressed identity theft related tax fraud and cybersecurity risks. Congressman Jim Renacci testified about his experience as a victim of identity theft. IRS Commissioner Koskinen, GAO Acting Director Jessica Lucas-Judy, and Treasury Deputy Inspector General for Investigations Tim Camus also testified. Members discussed ways to better detect and prevent identity theft and how to address the multiple cyber-attacks that have compromised taxpayer information in recent years.

l) Protecting Small Businesses from IRS Abuse, Part II (May 25, 2016)

The Subcommittee continued its oversight of the IRS's use of civil asset forfeiture laws against small businesses in a second hearing. In August 2015, almost all members of the Subcommittee sent a bi-

partisan request that the IRS review closed cases in which it had seized assets based on allegations of structuring and to consider returning funds in cases that would not have been brought under the IRS's current policies. At this hearing, three people from whom the IRS had seized assets testified about their petitions requesting that the IRS return their funds. IRS Commissioner Koskinen, IRS Chief of Criminal Investigation Richard Weber, and Deputy Assistant Attorney General Ken Blanco also testified and faced bipartisan outrage from all members of the Subcommittee for their treatment of these small businesses. After the hearing, Commissioner Koskinen promised Subcommittee Chairman Roskam to implement a review process, and within weeks, notified more than 1,400 individuals that they could petition the IRS to reconsider their cases. The Subcommittee's oversight of that petition and review process is ongoing.

m) Defying the Constitution: The Administration's Unlawful Funding of the Cost Sharing Reduction Program (July 7, 2016)

After an eighteen-month investigation into the Administration's decision to fund the ACA's cost sharing reduction (CSR) program from funds dedicated to tax credits, without an appropriation for the CSR program, the Subcommittee held a hearing to call the Administration to account for its actions. IRS Commissioner Koskinen, HHS Acting Deputy Secretary Mary Wakefield, Treasury Assistant Secretary for Tax Policy Mark Mazur, and Office of Management and Budget Senior Advisor for Budget Michael Deich testified. Their testimony highlighted that the Administration did not have a legal justification for using unappropriated funds to pay for the CSR program.

n) Back to School: A Review of Tax-Exempt College and University Endowments (Sept. 13, 2016)

The Subcommittee held a "back to school" hearing to continue examining how colleges and universities are benefiting students and their communities in light of their tax-exempt status. Witnesses included Dr. Neal McCluskey of the Cato Institute, testifying about the drivers of tuition increases; academics Mark Schneider and Dr. Sandy Baum testifying about endowment tax policy; and Washington College President Sheila Bair and Berea College Vice President for Finance Jeff Amburgey discussing innovative ways their institutions reduce costs for students.

o) Health Care Fraud Investigations (Sept. 28, 2016)

The Subcommittee held a hearing on Medicare and health care fraud investigations. The Subcommittee heard from witnesses including Barbara McQuade, U.S. Attorney for the Eastern District of Michigan; Abhi Dixit, a field agent from the HHS Office of the Inspector General; and Scott Ward, a Zone Program Integrity Contractor who works for CMS. The hearing focused on how law enforcement agencies identify and investigate potential fraud cases. The hearing highlighted the case of Dr. Farid Fata, an oncologist who purposely misdiagnosed his patients in order to administer chemotherapy and other treatments in order to bill Medicare and other private insurers for the treatments. Dr. Fata's actions re-

sulted in the deaths of several patients. Witnesses also discussed the need for coordination between law enforcement agencies and advancements in data analytics.

Investigations

Patient Protection and Affordable Care Act Investigations

a) Cost Sharing Reduction Payments

In January 2015, the Ways and Means Committee, jointly with the Energy and Commerce Committee, began investigating the ACA Cost Sharing Reduction (CSR) program, focusing on concerns that the Administration is funding the program without an appropriation by using a permanent, indefinite appropriation for tax credits in violation of the Constitution.

After issuing three letters in 2015 requesting information from HHS and Treasury, on January 20, 2016, Chairman Brady issued deposition subpoenas to IRS Chief Financial Officer Robin Canady, IRS Deputy Chief Financial Officer Greg Kane, and IRS General Counsel William Wilkins. Chairman Brady also issued a subpoena for documents to Treasury Secretary Jacob Lew. On May 4, 2016, the Committee issued a document subpoena to HHS.

After Committee staff engaged in extensive discussions with Treasury staff, Chairman Brady held the subpoenas in abeyance as an accommodation contingent upon Treasury's agreement to make certain employees available for transcribed interviews.

At the interviews, Treasury, HHS, and OMB counsel repeatedly refused to allow witnesses to answer questions central to the Committee's investigation. At the conclusion of Mr. Fisher's transcribed interview, the Subcommittee served Mr. Fisher with a deposition subpoena. Committee staff deposed Mr. Fisher on May 11, 2016. On May 24, 2016, the Committee voted to release the transcript of Mr. Fisher's deposition.

Majority Committee staff, along with the Energy and Commerce Majority Committee staff, drafted and published a 156-page staff report entitled "Joint Congressional Investigative Report into the Source of Funding for the ACA's Cost Sharing Reduction Program."

On July 7, 2016, the Ways and Means Oversight Subcommittee held a hearing titled: Defying the Constitution: The Administration's Unlawful Funding of the Cost Sharing Reduction Program. The Committee released the staff report that morning in conjunction with the hearing. At the hearing, witnesses representing HHS, Treasury, OMB, and the IRS refused to answer substantive questions about the Administration's decision to fund the CSR program without an appropriation.

In August 2016, the Chairman Brady issued subpoenas to take the deposed testimony of officials from HHS, Treasury, and OMB regarding the agencies' obstruction of the Committee's document subpoenas and the substance of the investigation. Via negotiations with each agency, the Committee agreed to withdraw the deposition subpoenas contingent upon the agencies allowing staff to review subpoenaed documents in camera. Those reviews are ongoing.

b) Basic Health Program

The Ways and Means Committee, along with the Energy and Commerce Committee, has been seeking information from HHS on

the Affordable Care Act's Basic Health Program (BHP) since June 2015. Like the CSR payments, the Administration has funded the BHP payments from the Premium Tax Credit account, even though Congress has not given the Administration an appropriation to make these payments. In September 2015, after a meeting with HHS Assistant Secretary Ellen Murray, the Committees requested specific documents mentioned in the meeting.

HHS produced some documents responsive to the request, but redacted some of those documents and withheld several others. Staff viewed the complete versions of the redacted documents in camera on February 5, 2016, but several documents remain outstanding.

On March 29, 2016, Chairman Brady, along with the Committee on Energy and Commerce Chairman Upton issued subpoenas for the specific requested documents that HHS had not produced to the Committee. Aside from several hundred pages of publicly available documents, HHS provided only a single page responsive to the Committee's request. HHS provided some additional documents on April 12, 2016, and September 8, 2016.

c) Special Enrollment Periods

The Committee remains concerned that there are weak controls in CMS's special enrollment period (SEP) policies. Special enrollment periods allow individuals who meet specific criteria to apply for health insurance coverage outside the annual open enrollment period. The process, however, is confusing and vulnerable to abuse. In particular, the National Association for Insurance Commissioners has highlighted the lack of documentation requirements as a major factor that leads to abuse. On February 4, 2016, Chairman Roskam sent a letter to CMS asking for information on the use of SEPs and steps CMS is taking to mitigate potential abuse. Staff from the Senate Finance Committee, House Committee on Energy and Commerce, and the Ways and Means Committee have asked the GAO to review the effectiveness of SEP enrollment controls as part of a broader ACA review. Since the Committee began examining SEP controls and policies, CMS has announced several SEP policy changes. Staff will continue to review the implementation of those policies.

d) CO-OPs

The ACA created the Consumer Operated and Oriented Plans (CO-OPs), which are non-profit insurance companies that offer plans on the ACA exchanges. In 2013, CMS loaned the CO-OPs \$2.4 billion to establish operations. To date, of the twenty-three CO-OPs that began operating in 2014, seventeen have collapsed, and only five remain operational, and it appears unlikely that they will re-pay much of the \$2.4 billion. On September 30, 2015, Chairman Brady, along with Chairman Roskam, and Rep. Adrian Smith, sent a letter to CMS asking about their efforts to monitor the CO-OPs' financial health as well as steps they are taking to ensure taxpayer dollars are protected. Additionally, the Health Subcommittee, with support from the Oversight Subcommittee, held a hearing on the CO-OP program on November 3, 2015, where CMS testified. On February 5, 2016, Committee staff reviewed CMS documents related to CO-OP oversight in camera.

e) *Reinsurance*

The ACA Reinsurance program is one of the law's three risk mitigation programs, collectively referred to as the "3Rs." The program was intended to provide buffer payments to insurers whose enrollees made higher than expected claims during the first three years of the law's implementation. Over three years, the Reinsurance program was intended to collect \$25 billion from insurance companies: \$20 billion to fund the Reinsurance program, and \$5 billion to the Treasury as an offset for other ACA spending. However, CMS has taken funds that were supposed to be deposited in the Treasury and is using it to pay off health insurers' reinsurance claims. Congress expressly prohibited diversion of these funds to pay off reinsurance claims, and even CMS's previous regulations would not have allowed the funds to be diverted in this manner.

Committee staff requested a legal analysis by the Congressional Research Service. CRS concluded that CMS's interpretation "would appear to be in conflict with a plain reading of § 1341(b)(4) [the relevant part of the statute]." Because the statute unambiguously states that "each issuer's contribution" contain an amount that reflects "its proportionate share" of the U.S. Treasury contribution, and that these amounts should be deposited in the General Fund of the U.S. Treasury, a contrary agency interpretation would not be entitled to deference under *Chevron*.

On February 9, 2016, Chairman Brady, along with Chairman Roskam and Chairman Tiberi, sent a letter to HHS Secretary Burwell requesting documents regarding the illegal diversion of funds intended to be deposited to the Treasury to ACA's reinsurance program. The Department has briefed Committee staff on the program, but has yet to produce documents requested in the February 9 letter or provide a legal basis for withholding those documents. Additionally, the Energy and Commerce Committee asked Secretary Burwell about the legal authority to divert these funds at a hearing on February 24, 2016.

Currently, CMS is in the process of collecting contributions from plans in the 2015 and 2016 coverage years as well as paying reinsurance claims over the same time period. On March 23, Chairmen Brady and Upton sent a letter to CMS Acting Administrator Andy Slavitt reiterating that this diversion of funds is illegal and warning that CMS risks violating the Anti-Deficiency Act should it spend the illegally diverted money.

On April 13, 2016, the Committee, along with Energy and Commerce, Senate Finance, and other committees sent a request to GAO for a legal opinion on the Administration's policy. GAO issued its ruling on September 30, 2016, finding that "HHS lacks authority to ignore the statute's directive to deposit amounts from collections under the transitional reinsurance program in the Treasury and instead make deposits to the Treasury only if its collections reach the amounts for reinsurance payments specified in section 1341." Despite two opinions by legal experts at CRS and GAO, the Administration has indicated that they would continue to allocate money as they determined appropriate. As a result, Chairman Brady, along with Chairman Roskam and Chairman Tiberi in November sent additional requests for information to several insurers about the program.

f) ACA Exchanges and Plan Standardization

In March 2016, CMS finalized regulations that would create a new certification for plans on the Exchange. To qualify for this certification, qualified health plans (QHP) must conform to a standardized cost-sharing structure proposed by CMS. While CMS has stated that it would not require issuers to offer these standardized plans, it intends to promote such plans on the exchange and may mandate them in the future. Chairman Brady, Chairman Upton, and 32 members of the Ways and Means and Energy and Commerce committees sent a letter to CMS on April 29, 2016, expressing concerns. CMS announced on September 6, 2016, additional plans to offer standardized plans for HSA-compliant HDHPs addressing one of the members' concerns. CMS responded to the member's letter on September 16, 2016, after review, staff concerns still remain and will continue to monitor the implementation of these standardized options.

Health Care Investigations

a) Center for Medicare and Medicaid Innovation

The Affordable Care Act established the Center for Medicare and Medicaid Innovation (CMMI), which tests payment and delivery system models for Medicare and Medicaid. The statute gave CMMI \$1 billion in funding per year indefinitely, meaning that the program is not subject to annual appropriations. Previously, the Committee raised concerns about the CMMI's transparency, particularly in its criteria for awarding projects. GAO has also raised concerns about potential duplication. Chairman Roskam sent a letter to CMS on November 12, 2015, asking for information on projects conducted by CMMI.

b) Stark Law: Self-Referral Disclosure Reporting Protocol

On December 7, 2015, the Committee sent a letter to CMS on the Stark Self-Referral Disclosure Protocol (SRDP), a mechanism that allowed providers to report technical violations and pay a reduced penalty. Additionally, the Oversight Subcommittee held a roundtable with the Senate Finance Committee to discuss problems with the Stark Law. Members and staff heard from numerous industry experts on problems they face in complying with Stark requirements.

c) Medicare Fraud Prevention and the Use of Data

Every year, billions of taxpayer dollars are lost to Medicare fraud. In 2015, nearly \$60 billion was lost to fraud and other improper payments. Last year, the Subcommittee held a hearing on the use of data analytics in addressing fraud. This year, on September 28, the Subcommittee held a hearing that discussed fraud from the perspective of investigators in the field, particularly their experiences combatting fraud, the motivation behind those who commit health care fraud, different types of criminals, and cases involving patient harm. The Committee has spent time assessing the effectiveness of the Fraud Prevention System (FPS) at CMS. On October 6, 2015, members from the Subcommittee visited the Centers for Program Integrity in Baltimore that housed the FPS and received a demonstration of the system. The Committee has sent

several letters to CMS on the FPS, most recently on September 12, 2016, when the Chairman Brady, Chairman Tiberi and Chairman Roskam, along with Chairmen from the Energy and Commerce Committee and Senate Finance Committee, sent a request for data on the impact of FPS.

IRS Investigations

a) IRS Civil Asset Forfeiture

For a number of years prior to October 25, 2014, the IRS used its civil asset forfeiture authority to seize assets of individuals and small business owners it believed were “structuring” bank transactions—that is, keeping their transactions below \$10,000 to avoid IRS reporting requirements. The law that criminalizes structuring is designed to help the government capture money launderers, drug runners, and the like. Instead of focusing their attention on major criminal activity, however, the IRS began seizing funds from individuals and small business owners that did a lot of cash business and frequently made deposits of less than \$10,000. The IRS would hold the funds—oftentimes, most of the business’s or individual’s entire savings—until the property holders agreed to settle the case, even if the property owners continued to insist on their innocence of structuring. Many of these people explained that their insurance policies only protected up to \$10,000 of cash on hand in their stores, so they would deposit funds as they got close to \$10,000, or a bank teller had told them that it would save paperwork if they kept their cash deposits under \$10,000. After the Ways and Means Committee began raising questions about the IRS’s seizure and settlement practices, on October 25, 2014, the IRS issued a policy saying it would no longer seize structured funds unless they came from an illegal source.

In February 2015, the Oversight Subcommittee held a hearing at which Commissioner Koskinen apologized to the victims for the IRS’s actions. Several of the victims petitioned the IRS and DOJ to return their funds. In August 2015, all members of the Oversight Subcommittee joined in a request asking the IRS and DOJ to review all civil asset forfeiture cases initiated by the IRS based on allegations that people structured their financial transactions to avoid reporting requirements and to return funds in cases where appropriate. On December 2, 2015, the Subcommittee contacted the IRS and DOJ to request a briefing on the status of the review process. The agency staff response led staff to believe that Treasury, IRS, and the DOJ had not yet taken any action to commence the review process. The agencies delayed meeting with Subcommittee Chairman Roskam until February 12, 2016—more than two months after the staff initially requested the meeting. At that briefing, it was unclear whether the agencies were planning to conduct such a review, although a week after that meeting, the IRS did return more than \$100,000 to one victim. On March 23, 2016, the Subcommittee sent another letter to the IRS, Treasury, and the DOJ, reiterating the Subcommittee’s request that those agencies review all pending petitions for the remission of funds and establish a process to review similar cases.

On May 25, 2016, the Subcommittee held Part II of its hearing examining the issue at which several victims testified on the first

panel and IRS Commissioner Koskinen, IRS Chief of Criminal Investigation Richard Weber, and DOJ Deputy Assistant Attorney General Ken Blanco testified about their current policies and practices and the review of petitions. Every member of the Subcommittee called for the Administration to give the petitions a fair review process and return money to the victims in appropriate cases.

On June 15, 2016, the IRS announced that it would notify all people from whom the IRS had seized assets based on a suspicion of structuring since 2010 that they could petition the IRS to reconsider their cases. The IRS sent notification letters to more than 1500 people and thus far has received about 400 petitions. The IRS has reviewed approximately half of those petitions to date and has granted full remission of funds in 84 cases under its jurisdiction. It also has recommended full mitigation in 89 cases that currently fall under the DOJ's jurisdiction. In a meeting on September 28, 2016, the DOJ assured Chairman Roskam and Ranking Member Lewis that it is reviewing those petitions. So far, the DOJ has returned \$29,500 to the Sowers family, Maryland dairy farm owners who testified at both Subcommittee hearings, but has not granted any other petitions to date.

The civil asset forfeiture investigation also brought to light potential prosecutorial misconduct in several cases. At the Oversight Subcommittee's February 2015 hearing, two witnesses whose assets had been seized testified about how the Assistant U.S. Attorneys in their cases had threatened them and, in one case, increased a penalty because the witness had spoken to the press. On March 16, 2015, Oversight Subcommittee Chairman Roskam and Ranking Member Lewis wrote Attorney General Holder asking him to investigate the conduct of those prosecutors. On June 7, 2016, Chairman Roskam and Ranking Member Lewis sent another letter asking Attorney General Lynch to provide a status update on those investigations and to investigate the conduct of a third prosecutor who sent a threatening email to one victim of the IRS's abuse after the Subcommittee had raised the victim's case during the hearing. The DOJ's Office of Professional Responsibility has investigated and closed two of those cases and continues to investigate the third.

Chairman Roskam and Rep. Joe Crowley (D-NY) introduced H.R. 5523 Clyde-Hirsch-Sowers RESPECT Act on June 16, 2016 and the Committee marked up the bill on July 7, 2016. The Committee ordered the bill favorably reported to the House of Representatives, and the bill was passed by the House on September 22, 2016, by a vote of 415–0. Senators Tim Scott (R-SC) and Sherrod Brown (D-OH) introduced a companion bill, S. 3353 in the Senate.

b) IRS Diversion of Funds from Customer Service

In 2015, Commissioner Koskinen announced that due to budget cuts, the IRS would have to do “less with less” and that customer service for the 2015 filing season was “abysmal.” People waited for hours trying to talk to IRS employees, only to be hung up on. The Committee investigated the poor customer service because taxpayer services was level-funded by Congress from 2014 to 2015. The Committee discovered that in fact, the IRS had cut its own taxpayer service budget by diverting funding away from its user fee account

towards other priorities. This led to significant problems in customer service. The Committee highlighted the IRS's decisions in a report that showed how the IRS diverted funding and prioritized other issues above serving taxpayers. The IRS changed its strategy for 2016 and had far better customer service. The GAO has reported to the Subcommittee that the IRS has absorbed \$1.2 billion in budget cuts since fiscal year 2010.

c) Lack of Controls in IRS Audit Selection Practices

After the Committee learned that the IRS targeted conservative groups applying for tax-exempt status, it was concerned that this targeting could happen in other divisions within the agency, particularly in audit selection. Therefore, the Committee asked the GAO to review each business unit and audit selection process within the IRS to ensure that audits are selected fairly and without bias. To date, GAO has released six reports highlighting problems with the IRS's audit selection process. In particular, the reports reveal that the IRS does not have procedures in place to ensure fairness, and there is risk that organizations could be selected for audit unfairly, including for political or religious views. GAO's work is ongoing. The Committee held a hearing in July 2015 on one of the reports, and wrote to the IRS in September 2016 asking about the status of the 38 recommendations GAO made to the IRS. According to the IRS, currently, of the 38 recommendations, 12 have been implemented, with 10 expected to be implemented by the end of October 2016, with the remaining 16 still in progress.

d) IRS Document Destruction and Preservation Practices

Over the past four years, the Committee's investigations have demonstrated that the IRS does not have sufficient controls in place to preserve documents, nor does it have systems that allow it to search and produce documents appropriately in the course of litigation and in responding to FOIA requests and congressional oversight. This year, the IRS disclosed that it had destroyed documents subject to a litigation hold in the course of FOIA litigation against Microsoft. On January 22, 2016, Chairman Brady and Mr. Roskam sent the IRS a letter requesting information regarding why the IRS destroyed those documents.

It appears that the IRS is not in full compliance with the Federal Records Act or the National Archives and Records Administration. As follow up to the January 22 letter and as a next step in the investigation, Chairman Brady has asked TIGTA to investigate the IRS's document preservation and production practices, and TIGTA's investigation is underway. Tangentially to that investigation, TIGTA released a report in October 2016 stating that the IRS had wasted \$12 million by purchasing licenses to implement an email and record storage system that did not meet the IRS's own internal security requirements.

Tax-Exempt Organization Review

a) Colleges and Universities

On October 7, 2015, the Oversight Subcommittee held a hearing regarding several issues pertaining to colleges and universities, including the favorable tax treatment of their endowments, the rising

costs of tuition, and the means by which they determine executive compensation. Many members expressed concerns that tuition increases are far exceeding inflation and yet, at the same time, more than 90 schools have endowments exceeding \$1 billion. Furthermore, the method by which the IRS determines that private schools' executive compensation is "reasonable" is largely by comparing the compensation to that of similarly situated schools, which becomes a one-way avenue for compensation to continue to increase.

On September 13, 2016, the Oversight Subcommittee held a second hearing on similar topics, although this time, in addition to expert testimony about the drivers of tuition increases and tax policy, the Subcommittee heard from several institutions about what they are doing to make college more affordable for students. The Berea College Vice President of Finance Jeff Amburgey explained how Berea does not charge any tuition at all, and Washington College President Sheila Bair discussed innovative measures she has undertaken to help students, such as matching funds saved in 529 plans, paying of students' federal loans, and fully funding tuition for low-income, high potential first-generation college students.

Additionally, Senate Finance Committee Chairman Hatch and Ways and Means Committee Chairman Brady and Oversight Subcommittee Chairman Roskam sent a letter on February 8, 2016, to all private colleges and universities with endowments of \$1 billion or more (56 institutions). All 56 colleges and universities submitted their responses by the April 1 deadline. In September, staff sent follow-up requests to sixteen institutions to better understand their responses regarding endowment management costs and financial aid, and all of those institutions provided their responses by October 14, 2016.

Investigations Across Agencies Under the Committee's Jurisdiction

a) Anti-Burrowing

Federal hiring laws establish procedures for political appointees to convert to career positions within administrative agencies. These procedures are designed to prevent agencies from hiring career employees for political reasons. Frequently near the end of an administration, political employees "burrow" into agencies as career employees, with or without meeting the legal requirements, to continue pursuing their political agenda in the next administration.

On February 16, 2016, Chairman Brady, along with Senate Finance Committee Chairman Hatch, sent letters to HHS, the Social Security Administration, Treasury, and the U.S. Trade Representative requesting information regarding each employee conversion at each agency through this Administration. The agencies were given a deadline of March 1, 2016, and asked to update the provided information on the first of each month through January 2017.

SSA and USTR have stated that they have had no employee conversions. HHS has provided information about four employee conversions. Treasury has provided information about nine employee conversions. The information Treasury and HHS provided about those conversions was not fully responsive to the requests, and staff continues to press them for more information.

b) Data Security

The Subcommittee has been overseeing how the agencies under the Committee's jurisdiction have been handling their data security responsibilities.

Social Security: The Oversight and Social Security subcommittees held a closed door, bipartisan briefing on State of the Security of the Social Security Administration's (SSA) Information Technology Systems. The briefing included a presentation by SSA Chief Information Officer and Deputy Commissioner for Systems Robert Klopp and Chief Information Security Officer Marti Eckert. The briefing covered an overview of the SSA IT infrastructure, concerns related to Cybersecurity Audit Findings and Recommendations, FISMA Audits, and Risk Vulnerability Assessment by the Department of Homeland Security.

CMS: On March 23, 2016, the Committee, along with Senate HELP, Senate Finance, House Energy and Commerce, and House Oversight and Government Reform, and others wrote to CMS concerning a recent report by the GAO about security incidents reported on the Healthcare.gov platform. On September 8, 2016, the Committees received a briefing by HHS to go over the findings on the report and the Department's response.

IRS: Committee staff have held several meetings with the IRS and industry stakeholders such as tax preparers and tax software companies to understand how the IRS is addressing its data security issues through a "security summit." Staff also have been receiving regular updates regarding data breaches at the IRS, such as the large-scale 2015 data breach of the IRS's Get Transcript application and the March 2016 hack of its IP PIN program, the program designed to provide security for people whose accounts previously had been hacked.

c) Solar Investigation

Section 1603 of the Internal Revenue Code creates tax credits to reimburse people for installing certain energy units, particularly solar energy. In recent years, the residential solar industry has increasingly relied on the use of third-party ownership structures and tax equity investments to expand the market for residential solar properties. In a typical arrangement, a third-party tax equity investor will enter into a partnership ("financing fund") with the solar energy property developer, providing the necessary capital in exchange for a revenue stream from customer lease payments as well as any Section 1603 cash grants or solar energy credits related to the property. In September 2016, Chairman Brady and Chairman Hatch sent a letter to seven solar industry companies asking about their use of the 1603 energy tax credit in order to better understand the use of these solar energy credits, third-party financing, and methods of determining cost basis for solar energy properties. All seven companies responded by the October 11 deadline.

SUBCOMMITTEE ON TRADE

*Trade Promotion Authority**Actions taken*

On January 13, 2015, the Committee held a hearing on the state of the U.S. economy and policies that can promote job creation and economic growth. The Committee heard testimony from Martin Feldstein, Douglas Holtz-Eakin, and Simon Johnson, which included discussion about the importance of trade promotion authority and international trade for promoting job creation and economic growth.

On January 21, 2015, the Committee met with Ambassador Froman, the U.S. Trade Representative, to discuss trade negotiations and trade promotion authority. On February 25, 2015, the Committee met with Treasury Secretary Lew to discuss trade negotiations and trade promotion authority.

On February 3, 2015, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Committee heard testimony about the importance of TPA for U.S. economic growth and job creation.

On April 17, 2015, then-Chairman of the Committee on Ways and Means, Paul Ryan, along with Representatives Sessions, Tiberi, and Cuellar, introduced H.R. 1890, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015,” to establish trade negotiating objectives and enhanced consultation requirements for trade negotiations, to provide for consideration of trade agreements, and for other purposes. The bill was referred to Committee on Ways and Means.

On April 21, 2015, the Department of the Treasury sent a letter to the Committee expressing its strong support for the Trade Promotion Authority legislation, the “Bipartisan Congressional Trade Priorities and Accountability Act of 2015.”

On April 22, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration’s support for this legislation and its importance to concluding the strongest possible trade agreements.

On April 23, the Committee considered H.R. 1890 and ordered the bill favorably reported, as amended, by a roll call vote of 25–13, and the report was filed on May 1.

On June 18, the House passed H.R. 2146 with an amendment to add the provisions of H.R. 1890, as amended, by a recorded vote of 218–208. On June 24, the Senate agreed to the House amendment to Senate amendment to H.R. 2146 by a recorded vote of 60–38. On June 29th, H.R. 2146 was signed into law and became Public Law No. 114–26.

As required by the new statute, the International Trade Commission issued on June 29, 2016, a report on the economic impact on the United States of all trade agreements with respect to which Congress has enacted an implementing bill under trade authorities procedures since 1984.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA.

On September 24, 2015, the Committee held a bipartisan meeting with Ambassador Froman to discuss the trade agenda. On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda.

On October 27, 2015, USTR issued the Guidelines for Consultation and Engagement under the requirements of the trade promotion authority legislation.

On February 2, 2016, the Committee held a hearing entitled “Reaching America’s Potential: Delivering Growth and Opportunity for All Americans.” The purpose of the hearing was to focus on reaching America’s potential through pro-growth policies that deliver opportunities for all Americans. Testimony was received from (i) Douglas Holtz-Eakin, President—American Action Forum, (ii) Kevin Hassett, Director of Economic Policy Studies—American Enterprise Institute, (iii) Jared Bernstein, Senior Fellow—Center on Budget and Policy Priorities, (iv) Stephen Moore, Distinguished Visiting Fellow, Institute for Economic Freedom and Opportunity—The Heritage Foundation.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements that are thoroughly implemented and fully enforced can open much-needed markets to U.S. agriculture exports and that benefit rural and urban America. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provision in U.S. trade agreements can, if thoroughly implemented and full enforced, open markets to U.S. exports and benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

Miscellaneous Tariff Bill (“MTB”)

Actions taken

On April 14, 2016, the Trade Subcommittee held a hearing entitled the “The Miscellaneous Tariff Bill: Helping U.S. Manufacturers through Tax Cuts.” The purpose of the hearing was to focus on

the U.S. manufacturing and economic benefits of providing temporary tariff relief on imported finished goods and raw materials not produced in the United States and the goal of establishing a process in the House for consideration of such legislation in a manner that is consistent with House Rules and related guidance. Testimony was received from (i) Leib Oehmig, President and Chief Operating Officer—Glen Raven, Inc., (ii) Dawn Grove, Corporate Counsel—Karsten Manufacturing Corporation, (iii) Brooke DiDomenico, Production Manager—Nation Ford Chemical, and (iv) Matthew Schreiner, Global Leader for GORE-TEX Footwear Innovation—W.L. Gore & Associates.

On April 13, Chairman Kevin Brady, Ranking Member Sander Levin, Trade Subcommittee Chairman Dave Reichert, and Trade Subcommittee Ranking Member Charles Rangel, along with 58 cosponsors, introduced H.R. 4923, the “American Manufacturing Competitiveness Act of 2016,” to establish a process for the submission and consideration for petitions for temporary duty suspensions and reductions in coordination with the International Trade Commission.

On April 20, the Committee considered the legislation and ordered it to be reported, as amended, by voice vote. On April 27, the House passed H.R. 4923, as amended, by a vote of 415–2. On May 10, the Senate passed the bill without amendment by unanimous consent. On May 20, the bill was signed into law and became Public Law No. 114–159.

Since enactment of the legislation, the Committee consulted heavily with the International Trade Commission to assure that the terms of the new statute are being implemented properly.

3. *China*

Actions taken

On September 21, 2015, then-Chairman Paul Ryan and Ranking Member Sander Levin, together with Senate Finance Chairman Orrin Hatch and Ranking Member Ron Wyden, sent a letter to President Barack Obama outlining their concerns about the bilateral relationship with China in advance of President Xi 2015 state visit.

On December 23, 2015, the United State Trade Representative sent a letter to the Committee containing the 2015 Report on China’s WTO Compliance, pursuant to section 421 of the U.S.-China Relations Act of 2000.

On June 3, 2016, Chairman Kevin Brady and Ranking Member Sander Levin, together with Senate Finance Chairman Orrin Hatch and Ranking Member Ron Wyden, sent a letter to U.S. Trade Representative Michael Froman, Secretary of the Treasury Jacob Lew, Secretary of State John Kerry, and Secretary of Commerce Penny Pritzker outlining their concerns about the bilateral relationship with China in advance of the eighth session of the U.S.-China Strategic and Economic Dialogue (S&ED). On July 18, 2016, the State Department sent a letter in response. On August 17, 2016, the Department of the Treasury sent a letter in response.

The Committee has held staff consultations with USTR and the Department of State to discuss the ongoing negotiation of a Bilateral Investment Treaties (BIT) with China.

4. Customs Authorization

Actions taken

H.R. 1907, the “Trade Facilitation and Trade Enforcement Act of 2015,” was introduced on April 21, 2015, by then-Trade Subcommittee Chairman Pat Tiberi and Representatives Kevin Brady and Charles Boustany. The Committee considered H.R. 1907 on April 23, 2015 and ordered the bill, as amended, favorably reported by voice vote (with a quorum being present). The House then passed H.R. 644, which was amended to include provisions from H.R. 1907, by a recorded vote of 240–190. On June 24, the Senate passed the bill and requested a conference committee to resolve differences with the House. On December 1, the House followed suit by a recorded vote of 252–170. The Conference Committee met on December 7 and filed its conference report on December 9 (H. Rept. 114–376). On December 11 the House agreed to the conference report by a recorded vote of 256–158. On February 11, 2016, the Senate agreed to the conference report by a recorded vote of 75–20. On February 24, the bill was signed into law and became Public Law No. 114–125.

On February 25, 2015, Representative Raul Grijalva, along with eight cosponsors, introduced H.R. 1075, “to designate the United States Customs and Border Protection Port of Entry located at First Street and Pan American Avenue in Douglas, Arizona, as the Raul Hector Castro Port of Entry.” On April 28, the House voted to suspend the rules and pass the bill by voice vote. On May 12, the Senate passed the bill without amendment by unanimous consent. On May 22, the bill was signed into law and became Public Law No. 114–16.

On May 16, 2016, Representative Will Hurd introduced H.R. 5252, “to designate the United States Customs and Border Protection Port of Entry located at 1400 Lower Island Road in Tornillo, Texas, as the Marcelino Serna Port of Entry.” On July 11, the House voted to suspend the rules and pass the bill by voice vote. On September 20, the Senate passed the bill without amendment by unanimous consent. On September 29, the bill was signed into law and became Public Law No. 114–225.

On May 13, 2016, Representative William Keating, along with 19 cosponsors, introduced H.R. 2285, the “Prevent Trafficking in Cultural Property Act,” to improve the enforcement against trafficking in cultural property and prevent stolen or illicit cultural property from financing terrorist and criminal networks. On September 14, the Committee on Ways and Means considered the bill and ordered it reported, as amended, by voice vote. On September 22, the House voted to suspend the rules and pass the bill, as amended, by a vote of 415–0. There has been no further action.

On September 27, 2016, the Trade Subcommittee held a hearing entitled “Effective Enforcement of U.S. Trade Laws.” The purpose of the hearing was to focus on U.S. Customs and Border Protection’s enforcement of U.S. trade laws and the implementation of the Trade Facilitation and Trade Enforcement Act of 2015. Testimony was received from Commissioner R. Gil Kerlikowske, U.S. Customs and Border Protection.

Throughout the 114th Congress, the Committee consulted heavily with CBP concerning implementation of all the provisions of the legislation.

On April 29, 2016, the Department of Homeland Security sent a letter to the Committee to notify the establishment of the Commercial Customs Operations Advisory Committee (COAC), pursuant to section 109 of the Trade Facilitation and Trade Enforcement Act of 2015, to advise the Administration on the commercial operations of U.S. Customs and Border Protection and other related functions.

On May 2, 2016, the Secretary of the Department of Homeland Security sent a letter to the Committee notifying of the Department's decision to renew the extension to the deadline for full-scale implementation of the 100 percent scanning of U.S.-bound maritime cargo for an additional two years.

On May 15, 2016, the Secretary of the Department of Homeland Security sent a letter to the Committee to notify the establishment of new offices and positions by CBP, pursuant to the Trade Facilitation and Trade Enforcement Act of 2015.

On April 29, 2016, the Inspector General for the Treasury Department sent a letter to the Committee regarding reporting requirements for the Department under the Trade Facilitation and Trade Enforcement Act of 2015, noting that it will not meet two of the statutory requirements.

On June 30, 2016, the Inspector General of Department of the Treasury sent to the Committee its report required by the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) on the effectiveness of measures taken by United States Customs and Border Protection with respect to protection of revenue, the number and outcome of investigations instituted by CBP with respect to underpaid duties, and the effectiveness of training with respect to the collection of duties for personnel of the CBP.

On June 30, 2016, the Department of Homeland Security sent a letter to the Committee notifying the Department's reestablishment of the Data Privacy and Integrity Advisory Committee.

On August 17, 2016, the Customs and Border Protection Agency sent a letter to the Committee enclosing its 2016 annual report on staffing, pursuant to section 802 of the Trade Facilitation and Trade Enforcement Act of 2015.

On August 26, 2016, the Customs and Border Protection Agency sent to the Committee its report on changes to customs policies and regulations, pursuant to the Trade Facilitation and Trade Enforcement Act of 2015.

On November 28, 2016, the U.S. Government Accountability Office sent a letter to the Committee confirming its commitment to examine federal agencies' trade enforcement expenditures, pursuant to the Trade Facilitation and Trade Enforcement Act of 2015.

On December 5, 2016, the Customs and Border Protection Agency sent to the Committee its report entitled "Honey Country of Origin and Composition Analyses," pursuant to the section 608 of the Trade Facilitation and Trade Enforcement Act of 2015.

*Trans-Pacific Partnership**Actions taken*

On January 13, 2015, the Committee held a hearing on the state of the U.S. economy and policies that can promote job creation and economic growth. The Committee heard testimony from Martin Feldstein, Douglas Holtz-Eakin, and Simon Johnson, which included discussion about the importance of the Trans-Pacific Partnership (TPP) negotiations.

On January 21, 2015, the Committee met with Ambassador Froman, the U.S. Trade Representative, to discuss trade negotiations, including the TPP negotiations.

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda. Among the trade issues covered were the structure, content, and prospect for the ongoing TPP negotiations. Ambassador Michael Froman, the United States Trade Representative, testified before the Committee on the Administration's views on these issues.

On January 27–30, 2015, the Committee conducted a bipartisan staff delegation to New York City, New York to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries and U.S. officials.

On February 13–21, 2015, then-Committee Chairman Paul Ryan led a bipartisan Congressional delegation to Singapore, Malaysia, and Japan to meet with officials from those countries regarding TPP.

On February 25, 2015, the Committee met with Treasury Secretary Lew to discuss the trade negotiations.

On March 10–14, 2015, the Committee conducted a staff delegation to Waikoloa, Hawaii to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries and U.S. officials.

On April 22, 2015, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration's support for concluding the strongest possible trade agreements, including TPP.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA and, among other issues, discussed the outstanding issues for the TPP negotiations.

On July 26–August 1, 2015, the Committee conducted a bipartisan delegation with Ranking Member Levin and Committee staff to Maui, Hawaii to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries and U.S. officials.

On September 24, 2015, the Committee held a bipartisan meeting with Ambassador Froman to discuss the trade agenda, including TPP.

On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda, including TPP.

On September 27–October 5, 2015, the Committee conducted a bipartisan delegation with Ranking Member Levin and Committee staff to Atlanta, Georgia to participate in the TPP Trade Ministers

meeting and to meet with officials from TPP countries and U.S. officials.

On November 14–18, 2015, the Committee conducted a bipartisan staff delegation to the Asia Pacific Economic Cooperation Ministerial in Manila, Philippines to meet with officials from TPP countries and U.S. officials.

On February 2, 2016, the Committee held a hearing entitled “Reaching America’s Potential: Delivering Growth and Opportunity for All Americans.” The purpose of the hearing was to focus on reaching America’s potential through pro-growth policies that deliver opportunities for all Americans. TPP was discussed. Testimony was received from (i) Douglas Holtz-Eakin, President—American Action Forum, (ii) Kevin Hassett, Director of Economic Policy Studies—American Enterprise Institute, (iii) Jared Bernstein, Senior Fellow—Center on Budget and Policy Priorities, (iv) Stephen Moore, Distinguished Visiting Fellow, Institute for Economic Freedom and Opportunity—The Heritage Foundation.

On March 4–12, 2016, the Committee conducted a staff delegation to Japan, Malaysia, and Singapore to meet with officials from those countries regarding enactment and implementation of TPP.

On May 18, 2016, the International Trade Commission submitted a report to the Committee entitled the Likely Impact of the Trans-Pacific Partnership (TPP) Agreement.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements that are thoroughly implemented and fully enforced can open much-needed markets to U.S. agriculture exports and that benefit rural and urban America. The impact of TPP was discussed extensively. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

On June 29, 2016, Ambassador Michael Froman transmitted the first annual Report on Capacity Building Activities Undertaken in Connection with Trade Agreements, to provided Congress with an update on the development of capacity building activities to support robust implementation of TPP.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provision in U.S. trade agreements can, if thoroughly implemented and full enforced, open markets to U.S. exports and benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. TPP was discussed extensively. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita

Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On November 16–19, 2016, the Committee conducted a bipartisan staff delegation to the Asia Pacific Economic Cooperation Ministerial in Lima, Peru to meet with officials from TPP countries and U.S. officials. Throughout the 114th Congress, Committee Members and staff held frequent consultations with USTR and other agencies to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

6. *Other Bilateral and Regional Negotiations and Issues*

Actions taken

a) Transatlantic Trade and Investment Partnership (TTIP) Negotiations

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda. The purpose of the hearing was to focus on how the U.S. trade policy agenda, including the TTIP negotiations, fosters economic growth and job creation. Testimony was received from Ambassador Michael Froman, the United States Trade Representative.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA and, among other issues, discussed the outstanding issues for the TTIP negotiations.

On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda, including the outstanding issues for the TTIP negotiations.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements like TTIP that are thoroughly implemented and fully enforced can open much needed markets to U.S. agriculture exports and that benefit rural and urban America. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provisions in U.S. trade agreements, including a completed TTIP, can, if thoroughly implemented and fully enforced, open markets to U.S. exports and benefit U.S. businesses of all sizes that rely on digital trade to enable sales of good and services. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IMB Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita

Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On June 26–27, 2016, Rep. Diaz-Balart led a bipartisan Congressional delegation, which included Rep. Mike Kelly, to the Hague, Netherlands, for the Transatlantic Legislators' Dialogue. Legislators on both sides discussed views on TTIP and respective negotiating priorities. They issued a joint statement on June 27, 2016, at the conclusion of those meetings.

On July 13, 2016, Chairman Kevin Brady, together with Trade Subcommittee Reichert and all of the Republican Members of the Committee, introduced H. Con. Res. 146, a concurrent resolution expressing strong support for closer economic and commercial ties between the United States and the United Kingdom following the decision of the people of the United Kingdom to withdraw from the European Union. The resolution further expressed support for the conclusion of a high-standard TTIP agreement. The resolution was referred to the Committee. Senate Finance Committee Chairman Hatch introduced a companion resolution in the Senate.

On October 3, 2016, Chairman Kevin Brady, together with Senate Finance Committee Chairman Orrin Hatch, sent a letter to U.S. Trade Representative Michael Froman on the ongoing TTIP negotiations. The letter urged the Administration to continue to pursue a comprehensive high-standard trade agreement with the EU, notwithstanding a lack of engagement by the EU on certain issues.

On October 4–7, 2016, the Committee conducted a bipartisan staff delegation to New York to participate in the TTIP Chief Negotiators meeting and to meet with officials from the EU and U.S. officials.

Throughout the 114th Congress, the Committee engaged in frequent Member and staff consultations with USTR, the European Union, and EU member states to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

b) Trade in Services Agreement Negotiations

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda with Ambassador Michal Froman, the United States Trade Representative. Among the issues covered was the potential of the TiSA negotiations to foster economic growth and job creation.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA and, among other issues, discussed the outstanding issues for the TiSA negotiations.

On September 25, 2015, the House Advisory Group on Negotiations met to discuss the trade agenda, including the outstanding issues for the TiSA negotiations.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” Among the issues covered was potential for the TiSA negotiations to benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services. Testimony was received from (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A.

Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On October 20, 2016, the U.S. International Trade Commission sent the 20th annual report to the Committee on recent trends in the U.S. services trade pursuant to section 332(b) of the Tariff Act of 1930.

On November 1–4, 2016, the Committee conducted a bipartisan staff delegation to Geneva to attend the TiSA negotiations and to meet with officials from the United States and other TiSA countries.

Throughout the 114th Congress, the Committee engaged in frequent Member and staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

c) WTO Environmental Goods Agreement Negotiations

On January 27, 2015, the Committee held a hearing on the U.S. trade policy agenda. The purpose of the hearing was to focus on how the U.S. trade policy agenda, including the EGA negotiations, fosters economic growth and job creation. Testimony was received from Ambassador Michael Froman, the United States Trade Representative.

On September 11, 2015, the United States Trade Representative sent a letter to the Speaker of the House notifying of the Administration's ongoing negotiations in the WTO aimed at eliminating tariffs on a wide range of environmental goods, known as the WTO Environmental Goods Agreement, in accordance with section 107(b)(1) of the Bipartisan Congressional Trade Priorities and Accountability Act of 2015.

On November 17, 2015, the United States Trade Representative sent the Speaker of the House a letter notifying the Administration's intent to agree on tariff reductions for 54 environmental products at the 2015 APEC Leaders' meeting, pursuant to section 103(a) of the Bipartisan Congressional Trade Priorities and Accountability Act of 2015.

The Committee has also engaged in frequent Member and staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

d) Bilateral Investment Treaty Negotiations

The Committee has held multiple staff consultations with USTR and the Department of State to discuss the negotiation of Bilateral Investment Treaties (BITs) with China, India, and other countries.

e) Russia

On June 19, 2015, the Committee received from USTR the report on WTO enforcement actions regarding Russia, as required by section 201 of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 19, 2015, the United States Trade Representative sent the Committee its 2015 Report on the Implementation and

Enforcement of Russia's WTO Commitments, pursuant to section 201(a) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 20, 2015, the Department of Commerce sent a report to the Committee regarding Russian anti-bribery and reporting assistance.

On December 23, 2015, the State Department sent a letter to the Committee containing a report on the measures taken and results achieved to promote the rule of law in Russia and support U.S. trade and investment, pursuant to section 202(a) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

f) India

On September 18, 2015, then-Chairman Paul Ryan and Ranking Member Sander Levin, together with Senate Finance Chairman Orrin Hatch and Ranking Member Ron Wyden, sent a letter to Secretary of State John Kerry and Secretary of Commerce Penny Pritzker highlighting the importance of expanding the bilateral relationship with India in advance of the inaugural meeting of the U.S.-India Strategic and Commercial Dialogue (S&CD). The letter urged the Administration to address several trade and investment issues at the U.S.-India Strategic Dialogue, such as forced localization measures, intellectual property protection, and market access for agricultural goods. On October 7, 2015, the State Department sent a letter in response.

On September 22, 2015, the International Trade Commission sent the Committee on Ways and Means a report on trade and investment policies in India from 2014–2015, as requested by the Committee on September 24, 2014.

The Committee held staff consultations with USTR and the Department of State to discuss the negotiation of a Bilateral Investment Treaty (BITs) with India. The Committee also engaged in frequent Member and staff consultations with USTR and the ITC regarding U.S.-India issues.

7. Preference Programs

Actions taken

On February 3, 2015, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Committee heard testimony about the importance of renewal of the African Growth and Opportunity Act and the Generalized System of Preferences including the benefits of the preferences programs for international development and the U.S. economy.

On April 7, 2015, the White House sent a letter to the Committee regarding the long-term significance to Africa and the United States of legislation of renewing the AGOA.

On April 17, 2015, then-Committee Chairman Paul Ryan, together with Trade Subcommittee Chairman Patrick Tiberi, Ranking Member Sander Levin, Trade Subcommittee Ranking Member Charles Rangel, Representative Todd Young, and Representative Jim McDermott, and four other Members introduced H.R. 1891, the "AGOA Extension and Enhancement Act of 2015," to extend the Af-

frican Growth and Opportunity Act, the Generalized System of Preferences, the preferential duty treatment program for Haiti, and for other purposes.

On April 22, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker. The Committee heard testimony on the Administration's support for this legislation and timely renewal of the preference programs.

The Committee considered H.R. 1891 on April 23 and ordered the bill favorably reported by voice vote. The Committee filed its report on May 1.

On June 11, the House agreed to the Senate amendment to H.R. 1295, which added the provisions of H.R. 1891 and made further amendments, with a further amendment by a recorded vote of 397–32. On June 24, the Senate concurred in the House amendment to the Senate amendment with a further amendment by voice vote. On June 25, the House agreed to the Senate amendment by a recorded vote of 286–138. The bill was signed into law on June 29 and became Public Law No. 114–27.

In the conference report to H.R. 644, the “Trade Facilitation and Trade Enforcement Act of 2015,” the conferees included provisions from H.R. 2659, the “Nepal Trade Preferences Act.” The conference report was signed into law on February 24, 2015, and became Public Law No. 114–125.

On December 20, 2015, the United State Trade Representative sent a letter to the Committee containing the Eleventh Report on the Operation of the Caribbean Basin Economic Recovery Act.

On June 17, 2016, the United States Trade Representative sent to the Committee USTR's annual report to Congress on the implementation of the Technical Assistance Improvement and Compliance Needs Assessment and Remediation Program (TAICNAR), pursuant to section 213A(e)(5) of the Caribbean Basin Economic Recovery Act.

On June 29, 2016, the United State Trade Representative sent to the Committee its 2016 biannual report on the implementation of the Africa Growth and Opportunity Act, pursuant to section 110(b) of the Trade Preferences Extension Act of 2015.

On September 23, 2016, the United State Trade Representative sent the Committee its Beyond AGOA report, looking at the future of U.S.-Africa trade and investment.

On August 23–29, 2015, Representatives Erik Paulsen and Jason Smith participated in the Africa Growth and Opportunity Act (AGOA) Forum in Libreville, Gabon and met with officials from the U.S. and AGOA countries.

On September 26, 2016, Representative Jason Smith participated in the AGOA Forum in Washington, D.C.

The Committee also engaged in frequent Member and staff consultations with USTR and other relevant agencies regarding all preference programs.

8. *World Trade Organization (WTO)*

Actions taken

On January 15, 2016, the United State Trade Representative, pursuant to section 115 of the Uruguay Round Agreements Act, sent to the Committee its report on proposed modifications to the Harmonized Tariff Schedule to implement the World Trade Organization's Expansion of Trade in Information Technology Products.

On June 19, 2015, the Committee received from USTR the report on WTO enforcement actions regarding Russia, as required by section 201 of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 4, 2015, Congress received from the U.S. Trade Representative a report regarding the pending accessions of the Republic of Liberia and the Islamic Republic of Afghanistan to the World Trade Organization, as required by the Section 122 of the Uruguay Round Agreements Act.

On December 15, 2015, the Committee received a report from the Secretary of Commerce, setting forth the strategy of the Executive Branch to address concerns of the Congress regarding whether dispute settlement panels and the Appellate Body of the WTO have added to obligations, or diminished rights, of the United States, as required by Section 106(b)(5) of the Bipartisan Congressional Trade Priorities and Accountability Act of 2015.

On December 15–18, 2016 the Committee conducted a bipartisan staff delegation to Nairobi, Kenya to participate in the Tenth WTO Ministerial and to meet with officials from WTO countries and U.S. officials.

On December 19, 2015, the Committee received from USTR the report on Russia's implementation of the WTO agreement, as required by section 201 of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 23, 2015, the Committee received from USTR the report on China's WTO compliance, as required by Section 421 of the U.S.-China Relations Act of 2000.

On November 1–4, 2016, the Committee conducted a bipartisan staff delegation to Geneva and met with officials from the WTO, the United States and other WTO member countries. Topics addressed included ongoing negotiations, accessions to the WTO, and disputes being adjudicated at the WTO.

The Committee held frequent Member and staff consultations with USTR concerning ongoing negotiations, accessions to the WTO, and ongoing disputes being adjudicated at the WTO.

9. *Enforcement*

Actions taken

On March 31, 2015, the United States Trade Representative sent a letter to the Committee transmitting the 30th annual National Trade Estimate Report on Foreign Trade Barriers.

On April 14, 2015, the United States International Trade Commission sent the Committee its investigatory report entitled Rice: Global Competitiveness of the U.S. Industry, under section 332(g) of the Tariff Act of 1930, which was requested by the Committee.

H.R. 1907, the “Trade Facilitation and Trade Enforcement Act of 2015,” was introduced on April 21, 2015, by then-Trade Subcommittee Chairman Pat Tiberi and Representatives Kevin Brady and Charles Boustany. The Committee considered H.R. 1907 on April 23, 2015 and ordered the bill, as amended, favorably reported by voice vote (with a quorum being present). The House then passed H.R. 644, which was amended to include provisions from H.R. 1907, by a recorded vote of 240–190. On June 24, the Senate passed the bill and requested a conference committee to resolve differences with the House. On December 1, the House followed suit by a recorded vote of 252–170. The Conference Committee met on December 7 and filed its conference report on December 9 (H. Rept. 114–376). On December 11, the House agreed to the conference report by a recorded vote of 256–158. On February 11, 2016, the Senate agreed to the conference report by a recorded vote of 75–20. On February 24, the bill was signed into law and became Public Law No. 114–125.

On April 30, 2015, the United States Trade Representative sent a letter to the Committee containing the Administration’s annual Special 301 Report, pursuant to the Trade Act of 1974.

On June 19, 2015, the Committee received from the United States Trade Representative its report on WTO enforcement actions regarding Russia, as required by section 201 of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On June 29, 2015, the Department of Agriculture sent a letter to the Committee regarding the trade barriers to U.S. poultry from various countries, related to the ongoing outbreaks of highly pathogenic avian influence (HPAI) in several states.

On September 22, 2015, the International Trade Commission sent the Committee on Ways and Means a report on trade and investment policies in India from 2014–2015, which was requested by the Committee on September 24, 2014.

On December 15, 2015, the Commerce Department sent a letter to the Committee containing the Administration’s strategy to address concerns of the Congress regarding whether dispute settlement panels and the Appellate Body of the WTO have added to obligations, or diminished rights of the United States, as required by section 106(b)(5) of the Bipartisan Congressional Trade Priorities and Accountability Act of 2015.

On December 15, 2015, the Commerce Department sent to the Committee its Semiannual Softwood Lumber Subsidies Report, pursuant to section 809(b) of title VII of the Tariff Act of 1930.

On December 19, 2015, the United State Trade Representative sent to the Committee its 2015 Report on the Implementation and Enforcement of Russia’s WTO Commitments, pursuant to section 201(a) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 23, 2015, the United State Trade Representative sent to the Committee its 2015 Report on China’s WTO Compliance, pursuant to section 421 of the U.S.-China Relations Act of 2000.

On February 24, 2016, the Committee sent a letter to the U.S. International Trade Commission requesting information on relevant factors affecting the global competitiveness of the U.S. alu-

minum industry, pursuant to section 332(g) of the Tariff Act of 1930.

On March 31, 2016, the United States Trade Representative sent to the Committee its 31st annual National Trade Estimate Report on Foreign Trade Barriers.

On May 13, 2016, Representative William Keating, along with 19 cosponsors, introduced H.R. 2285, the “Prevent Trafficking in Cultural Property Act,” to improve the enforcement against trafficking in cultural property and prevent stolen or illicit cultural property from financing terrorist and criminal networks. On September 14, the Committee on Ways and Means considered the bill and ordered it reported, as amended, by voice vote. On September 22, the House voted to suspend the rules and pass the bill, as amended, by a vote of 415–0. There was no further action.

On April 27, 2016, the United States Trade Representative sent to the Committee its Special 301 report, pursuant to the Trade Act of 1975, concerning intellectual property protection.

On April 29, 2016, the Department of the Treasury sent the Committee a report on the foreign exchange policies of major U.S. trading partners, pursuant to section 3005 of the Omnibus Trade and Competitiveness Act of 1988 and the Trade Facilitation and Enforcement Act of 2015.

On April 29, 2016, the Inspector General for the Treasury Department sent a letter to the Committee noting that it will not meet two of the statutory reporting requirements set forth in the Trade Facilitation and Enforcement Act of 2015.

On July 29, 2016, the Department of State sent a letter to the Committee containing a report on the 2015 performance of the United States Kimberley Process Authority concerning the flow of conflict diamonds and the implementation of the Clean Diamond Trade Act. On August 9, 2016, the State Department sent a report on the rough diamond export control measures of participating countries for 2015, pursuant to section 12 of the Clean Diamond Trade Act.

On August 17, 2016, Chairman Kevin Brady, together with Ranking Member Sander Levin, sent a letter to Secretary of the Treasury Jacob Lew and United States Trade Representative Ambassador Michael Froman expressing concern regarding the European Union’s new insurance regulations, the Solvency II Directive. On December 1, 2016, the Department of Treasury sent a letter in response.

On September 27, 2016, the Trade Subcommittee held a hearing entitled “Effective Enforcement of U.S. Trade Laws.” The purpose of the hearing was to focus on U.S. Customs and Border Protection’s enforcement of U.S. trade laws and the implementation of the Trade Facilitation and Trade Enforcement Act of 2015. Testimony was received from Commissioner R. Gil Kerlikowske, U.S. Customs and Border Protection.

On October 12, 2016, the Customs and Border Protection sent the Committee its 2016 antidumping and countervailing duty enforcement actions and collections report, pursuant to Senate Report 116–68 accompanying Fiscal Year 2015 Department of Homeland Security Appropriations Act (P.L. 114–113) and section 691(a) of the North American Free Trade Agreement Implementation Act.

On October 14, 2016, the Department of the Treasury sent the Committee a report on the foreign exchange policies of major U.S. trading partners, pursuant to section 3005 of the Omnibus Trade and Competitiveness Act of 1988 and the Trade Facilitation and Enforcement Act of 2015.

10. Role of Trade in U.S. Job Creation

Action taken

On January 13, 2015, the Committee held a hearing on the state of the U.S. economy and policies that can promote job creation and economic growth. The Committee heard testimony from Martin Feldstein, Douglas Holtz-Eakin, and Simon Johnson, which included discussion about the importance of international trade for promoting job creation and economic growth.

On February 3, 2015, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Committee heard testimony about the importance of trade for U.S. economic growth and job creation.

On April 22, 2015, the Committee held a hearing on expanding American trade with accountability and transparency with Treasury Secretary Jack Lew, Agriculture Secretary Tom Vilsack, and Commerce Secretary Penny Pritzker, which included an extensive discussion of the role of international trade in job creation.

On February 2, 2016, the Committee held a hearing entitled “Reaching America’s Potential: Delivering Growth and Opportunity for All Americans.” The purpose of the hearing was to focus on reaching America’s potential through pro-growth policies that deliver opportunities for all Americans. Testimony was received from (i) Douglas Holtz-Eakin, President—American Action Forum, (ii) Kevin Hassett, Director of Economic Policy Studies—American Enterprise Institute, (iii) Jared Bernstein, Senior Fellow—Center on Budget and Policy Priorities, (iv) Stephen Moore, Distinguished Visiting Fellow, Institute for Economic Freedom and Opportunity—The Heritage Foundation.

On April 14, 2016, the Trade Subcommittee held a hearing entitled the “The Miscellaneous Tariff Bill: Helping U.S. Manufacturers through Tax Cuts.” The purpose of the hearing was to focus on the U.S. manufacturing and economic benefits, including U.S. job creation, of providing temporary tariff relief on imported finished goods and raw materials not produced in the United States and the goal of establishing a process in the House for consideration of such legislation in a manner that is consistent with House Rules and related guidance. Testimony was received from (i) Leib Oehmig, President and Chief Operating Officer—Glen Raven, Inc., (ii) Dawn Grove, Corporate Counsel—Karsten Manufacturing Corporation, (iii) Brooke DiDomenico, Production Manager—Nation Ford Chemical, and (iv) Matthew Schreiner, Global Leader for GORE-TEX Footwear Innovation—W.L. Gore & Associates.

On April 13, Chairman Kevin Brady, Ranking Member Sander Levin, Trade Subcommittee Chairman Dave Reichert, and Trade Subcommittee Ranking Member Charles Rangel, along with 58 cosponsors, introduced H.R. 4923, the “American Manufacturing Competitiveness Act of 2016,” to establish a process for the submission and consideration for petitions for temporary duty suspensions

and reductions in coordination with the International Trade Commission. On April 20, the Committee considered the legislation and ordered it to be reported, as amended, by voice vote. On April 27, the House passed H.R. 4923, as amended, by a vote of 415–2. On May 10, the Senate passed the bill without amendment by unanimous consent. On May 20, the bill was signed into law and became Public Law No. 114–159.

On May 18, 2016, the International Trade Commission submitted a report to the Committee entitled “Likely Impact of the Trans-Pacific Partnership (TPP) Agreement,” as required by the terms of Trade Promotion Authority.

On June 14, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports.” The purpose of the hearing was to focus on how high-standard and ambitious trade agreements that are thoroughly implemented and fully enforced can open much-needed markets to U.S. agriculture exports and that benefit rural and urban America, creating jobs. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—Schooner EXACT Brewing Company; President, Washington Brewers Guild.

As required by the terms of Trade Promotion Authority, the International Trade Commission issued on June 29, 2016, a report on the economic impact on the United States of all trade agreements with respect to which Congress has enacted an implementing bill under trade authorities procedures since 1984, which included an assessment of trade agreements on job creation.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provision in U.S. trade agreements can, if thoroughly implemented and full enforced, open markets to U.S. exports, benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services, and create jobs. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

Trade Sanctions

Actions taken

a) Iran and Syria

On January 30, 2015, the State Department sent a letter to the Committee notifying the Secretary’s decision to waive certain sanctions pursuant to sections 1244(C)(1), 1246(a)(1), and 1247(a) of the Iran Freedom and Counter-Proliferation Act of 2012 (IFCA).

On March 26, 2015, the State Department send a letter to the Committee notifying the Secretary's decision to exercise limited waivers with regard to Iran, pursuant to the National Defense Authorization Act for FY 2012 (FY 2012 NDAA), and allow financial institutions in China, India, Japan, Republic of Korea, Switzerland, Taiwan, and Turkey to facilitate Iran's access to accounts abroad.

On April 13, 2015, the State Department sent a letter to the Committee transmitting a list of individuals and entities determined by the Secretary of the Treasury to meet the criteria in Sections 105(b) and 105B(b) of the Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010 (CISADA).

On May 15, 2015, the State Department sent a letter to the Committee notifying the Secretary's exercise of waivers of certain sanctions with respect to Iran pursuant to the IFCA.

On May 15, 2015, the Department of the Treasury sent the Committee its report containing a list of individuals identified by the Secretary who directly provide financial messaging services to the Central Bank of Iran, or other financial institutions described in CISADA, and an assessment of the status of efforts by the Secretary to combat such actions.

On May 15, 2015, the Department of the Treasury sent the Committee its report identifying the operators of vessels and other persons who conduct or facilitate significant financial transactions with persons who manage ports in Iran that are under sanction.

On May 15, 2015, the Department of the Treasury sent the Committee its report identifying foreign persons who knowingly: (a) materially assist, sponsor, or provide, financial, material, or technological support for, or goods or services in support of, the IRGC, (b) engage in a significant transaction or transactions with the IRGC, or (c) engage in a significant transaction or transactions with a person subject to United Nations Security Council Resolutions 1737, 1803, or 1929 economic sanctions.

On July 2, 2015, the State Department sent a letter to the Committee regarding the Secretary's exercise of limited waivers under section 1245(d)(5) of the FY 2012 NDAA for sanctions under section 1245(d)(1) of the NDAA.

On September 3, 2015, the State Department sent to the Committee its report on global trade relating to Iran in 2014, pursuant to section 10(d) of the *Iran Sanctions Act of 1996* (ISA).

On October 16, 2015, the State Department sent to the Committee its report identifying organizations and other entities of which Iran is a member and which received contributions from the U.S. government in FY 2014 pursuant to section 506 of the *Iran Threat Reduction and Syria Human Rights Act of 2012* (TSA).

On October 18, 2015, the State Department sent a letter to the Committee regarding the Secretary's exercise of waivers on certain sanctions with respect to the IFCA, ISA, and the FY 2012 NDAA.

On November 4, 2015, the State Department sent a letter to the Committee conveying that Dettin S.p.A. is no longer engaged in sanctionable conduct and will be granted sanctions relief pursuant to section 9(b)(2) of the ISA.

On December 16, 2015, the State Department sent a letter to the Committee regarding the certification relation to the Joint Comprehensive Plan of Action (JCPOA) between the P5+1, the European Union, and Iran, pursuant to section 135(d)(6) of the *Atomic*

Energy Act of 1954 (AEA) as amended by the *Iran Nuclear Agreement Review Act of 2015*.

On January 28, 2016, the State Department sent a letter to the Committee regarding exceptions to the prohibition on imports and exports to and from Iran, pursuant to the CISADA.

On February 3, 2016, the State Department sent a letter to the Committee regarding the Secretary's exercise of waivers on certain sanctions with respect to the IFCA, the ISA, and the FY 2012 NDAA.

On June 13, 2016, the Treasury Department submitted to the Committee the Department's quarterly report for July 1–September 30, 2014, pursuant to section 906(b) of the *Trade Sanctions Reform and Export Enhancement Act of 2000* concerning Iran and Syria.

On June 13, 2016, the State Department sent a letter to the Committee to notify that the Secretary of State exercised waivers for certain specific sanctions against Iran under IFCA, ISA, TRA, and FY 2012 NDAA. On the same date, the State Department sent a letter to the Committee to confirm that Iran is fully implementing the Joint Comprehensive Plan of Action and that sanctions will be suspended, pursuant to section 135(d)(6) of the *Atomic Energy Act of 1954*, as amended by the *Iran Nuclear Agreement Review Act of 2015*.

On July 22, 2016, the State Department sent to the Committee its waiver determinations for certain IFCA sanctions.

On September 9, 2016, the State Department sent to the Committee its annual report on global trade in 2015 relating to Iran, pursuant to Section 10(d) of the ISA, as amended.

On September 12, 2016, the Department of the Treasury sent three reports to the Committee, each covering a different quarter for the first three quarters of 2015. The reports were mandated under the *Trade Sanctions Reform and Export Enhancement Act of 2000* on the activities taken by the Department with respect to the exportation of agricultural commodities, medicine, and medical devices to Iran and Sudan.

On September 30, 2016, the State Department sent to the Committee its list of organizations and other entities of which Iran is a member and which received contributions from the U.S. Government in FY 2015, as detailed in the FY 2017 Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs and the FY 2014 Annual Report to Congress on U.S. Contributions to International Organizations.

On October 13, 2016, the State Department sent to the Committee its waiver determinations for certain IFCA, ISA, TRA, and FY 2012 NDAA sanctions.

On November 17, 2016, the State Department sent to the Committee its report Iran-Related multilateral sanctions regime efforts.

On December 7, 2016, the State Department sent to the Committee its list of individuals and entities that meet the criteria in Sections 105(b) and 105B(b) of CISADA.

b) Burma

The Committee held frequent staff consultations with the Administration concerning Burma sanctions.

c) North Korea

On June 9, 2016, the State Department sent the Committee its report on actions undertaken to implement a strategy to improve international implementation and enforcement of United Nations North Korea-specific relations, pursuant to Section 202(d) of the *North Korea Sanctions and Policy Enhancement Act of 2016*.

On July 6, 2016, the Department of State sent to the Committee its report on censorship and human rights violations in North Korea, pursuant to section 304(a) of the *North Korea Sanctions and Policy Enhancement Act of 2016*.

On August 24, 2016, the Department of Treasury sent to the Committee, in accordance with section 201(c)(3) of the *North Korea Sanctions and Policy Enhancement Act of 2016*, information regarding its finding that the Democratic People's Republic of North Korea is a jurisdiction of primary money laundering concern.

d) Cuba

The Committee held frequent staff consultations with the Administration concerning Cuba sanctions.

e) Other

On June 1, 2015, the Department of the Treasury sent a letter to the Committee regarding the identification of foreign persons deemed appropriate for sanction under the Kingpin Act, pursuant to section 804(b) of the *Foreign Narcotics Kingpin Designation Act U.S.C. 1903(b)*.

On July 29, 2016, the Department of State sent a letter to the Committee containing a report on the 2015 performance of the United States Kimberley Process Authority concerning the flow of conflict diamonds and the implementation of the *Clean Diamond Trade Act*. On August 9, 2016, the State Department sent a report on the rough diamond export control measures of participating countries for 2015, pursuant to section 12 of the *Clean Diamond Trade Act*.

12. Implemented Trade Agreements

Actions taken

On November 23, 2015, the United State Trade Representative sent the Committee its report on the proposed modifications to the NAFTA rules of origin incorporated in the Harmonized Tariff Schedule of the United States, pursuant to section 103(a) of the *North American Free Trade Agreement Implementation Act*.

On June 14, 2016, the Trade Subcommittee held a hearing entitled "Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports." The purpose of the hearing was to focus on how high-standard and ambitious trade agreements that are thoroughly implemented and fully enforced can open much-needed markets to U.S. agriculture exports and that benefit rural and urban America, creating jobs. Testimony was received from (i) Kevin Paap, President Minnesota Farm Bureau; Chair—American Farm Bureau Federation Trade Advisory Committee, (ii) Randy Mooney, Chairman—National Milk Producers Federation, (iii) John Weber, President—National Pork Producers Council, (iv) Dale Foreman, Chairman—Foreman Fruit Company, and (v) Heather McClung, Co-Owner—

Schooner EXACT Brewing Company; President, Washington Brewers Guild.

As required by the terms of Trade Promotion Authority, the International Trade Commission issued on June 29, 2016, a report on the economic impact on the United States of all trade agreements with respect to which Congress has enacted an implementing bill under trade authorities procedures since 1984.

On July 13, 2016, the Trade Subcommittee held a hearing entitled “Expanding U.S. Digital Trade and Eliminating Barriers to U.S. Digital Exports.” The purpose of the hearing was to focus on how high-standard and ambitious digital trade provision in U.S. trade agreements can, if thoroughly implemented and fully enforced, open markets to U.S. exports, benefit U.S. businesses of all sizes that rely on digital trade to enable sales of goods and services, and create jobs. Testimony was received by (i) Robert Atkinson, President—Information Technology and Innovation Foundation, (ii) Christopher A. Padilla, Vice President—Government and Regulatory Affairs, IBM Corporation, (iii) Michael M. Beckerman, President and CEO—Internet Association, (iv) Kavita Shukla, Founder and CEO—Fenugreen LLC, and (v) Usman Ahmed, Head of Global Public Policy—PayPal Inc.

On June 14, 2016, the U.S. Trade Representative sent to the Committee its report regarding proposed modifications to the CAFTA–DR rules of origin, concerning chemical products, PVC and other plastics, gaming machines, and fishing lures.

13. Trade Adjustment Assistance

Actions taken

On April 17, 2015, Chairman Reichert, along with Representatives Reed and Meehan, introduced H.R. 1892, the “*Trade Adjustment Assistance Reauthorization Act of 2015*.” The Committee voted to order the bill reported, as amended, without recommendation, by voice vote on May 8. On June 12, the House considered the House amendment to the Senate amendment to H.R. 1314, which contained in Title II the provisions of H.R. 1892, through a divided question as provided in the rule. The House defeated the legislation regarding TAA by a recorded vote of 126–302.

The provisions of H.R. 1892 were then included in the Senate amendment to H.R. 1295, which the Senate passed on June 24 by voice vote. On June 25, the House agreed to the Senate amendment to H.R. 1295 by a recorded vote of 286–138. The bill was signed into law on June 29 and became Public Law No. 114–27.

On July 7, 2015, the Department of Labor sent to the Committee its annual report on the Trade Adjustment Assistance (TAA) for Workers Program Fiscal Year 2014, pursuant to section 249B(d) of the *Trade Act of 1974*. On June 6, 2016, the Department of Labor sent the report for Fiscal Year 2015.

On July 22, 2016, the Secretary of Commerce sent to the Committee its annual report on the activities of the Trade Adjustment Assistance for Firms program for FY15, pursuant to section 255A of the *Trade Act of 1974*.

14. *Priorities of the Office of the United States Trade Representative*

Actions taken

On January 21, 2015, the Committee met with Ambassador Froman, the U.S. Trade Representative, to discuss trade negotiations and trade promotion authority.

On January 27, 2015, the Committee held a hearing on the “U.S. Trade Policy Agenda.” The purpose of the hearing was to focus on how the U.S. trade policy agenda fosters economic growth and job creation. Testimony was received from Ambassador Michael Froman, United States Trade Representative.

On February 3, 2015, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative.

On July 21, 2015, the House Advisory Group on Negotiations met as required by the provisions of trade promotion authority legislation within 60 days of enactment of TPA. Ambassador Froman participated in the meeting.

On September 24, 2015, the Committee held a bipartisan meeting with Ambassador Froman to discuss the trade agenda.

On September 25, 2015, the House Advisory Group on Negotiations met with Ambassador Froman to discuss the trade agenda.

On October 27, 2015, USTR issued the Guidelines for Consultation and Engagement issued under the requirements of Trade Promotion Authority.

Throughout the 114th Congress, the Committee met extensively with USTR on the trade agenda, trade negotiations, and the operation of USTR.

15. *Priorities of the United States International Trade Commission*

Actions taken

On April 7, 2015, the United States International Trade Commission sent to the Committee its annual No Fear Act report for FY 2014.

On February 24, 2016, the Committee sent a letter to the U.S. International Trade Commission requesting information on relevant factors affecting the global competitiveness of the U.S. aluminum industry, pursuant to section 332(g) of the *Tariff Act of 1930*.

On April 27, 2016, Chairman Brady and Ranking Member Levin sent a letter to the U.S. General Services Administration concerning the USITC building lease. On June 22, the International Trade Commission sent a letter to Chairman Brady and Ranking Member Levin regarding the USTIC’s request concerning its lease.

On September 9, 2016, the International Trade Commission sent a letter to the Committee requesting a supplemental appropriation to enable its implementation of the *American Manufacturing Competitiveness Act of 2016*. Since enactment of that legislation, the Committee consulted heavily with the USITC concerning implementation and resources.

On October 20, 2016, the International Trade Commission sent to the Committee its report on recent trends in U.S. services trade.

On October 24, 2016, the International Trade Commission sent to the Committee its report on Nepal, providing advice concerning whether certain textile and apparel articles are import sensitive.

On November 15, 2016, the International Trade Commission sent to the Committee its annual FY 2016 Agency Financial Report for the USITC.

On November 30, 2016, the International Trade Commission sent to the Committee its Inspector General semiannual report.

SUBCOMMITTEE ON HUMAN RESOURCES

1. Review Possible Reforms to the Current Welfare State

Actions taken

Full Committee Hearings

On May 24, 2016, the Ways and Means Committee received testimony on how the welfare system can better help more low-income American families move out of poverty and up the economic ladder from: (i) The Honorable John Engler, former governor of Michigan, President, Business Roundtable; (ii) Karin VanZant, Executive Director, Life Services, CareSource; (iii) Olivia Golden, Executive Director, Center for Law and Social Policy; and (iv) Tarren Bragdon, President and Chief Executive Officer, Foundation for Government Accountability.

Subcommittee Hearings

On February 11, 2015, the Subcommittee on Human Resources received testimony on current labor market trends and their impact on low-income families and individuals, trends in poverty in recent years, how changing family and household dynamics impact economic wellbeing, and how federal policy may influence these issues from: (i) Ron Haskins, Senior Fellow, Economic Studies, The Brookings Institution; (ii) Scott Winship, Walter B. Wriston Fellow, Manhattan Institute; (iii) W. Bradford Wilcox, Visiting Scholar, American Enterprise Institute; and (iv) Frances Deviney, Associate Director, Center for Public Policy Priorities.

On March 17, 2015, the Subcommittee on Human Resources received testimony on the effectiveness of federal social programs, efforts to rigorously evaluate government programs to determine their impact, and proposals to increase the use of evidence across government so federal spending is directed toward programs that work from: (i) John Bridgeland, CEO, Civic Enterprises; (ii) David Mulhausen, Research Fellow in Empirical Policy Analysis, Heritage Foundation; (iii) Grover J. Whitehurst, Director, Brown Center on Education Policy, The Brookings Institution; and (iv) Joan Entmacher, Vice President for Family Economic Security, National Women's Law Center.

On April 30, 2015, the Subcommittee on Human Resources received testimony on how states assist welfare recipients, ways to increase state efforts to engage more adult welfare recipients in work and activities leading to work, and how these efforts can help these individuals and their families become self-sufficient, escape poverty, and move up the economic ladder from: (i) Peter Cove, Founder, America Works; (ii) Sherrie Smoot, former America Works client; (iii) Eloise Anderson, Secretary, Wisconsin Depart-

ment of Children and Families and Co-Chair, Secretaries' Innovation Group; (iv) Heather Reynolds, President and CEO, Catholic Charities Fort Worth; (v) Tracy Wareing, Executive Director, American Public Human Services Association; and (vi) LaDonna Pavetti, Vice President for Family Income Support Policy, Center on Budget and Policy Priorities.

On June 25, 2015, the Subcommittee on Human Resources, in a joint hearing with the Subcommittee on Nutrition of the House Committee on Agriculture, received testimony on the interaction between welfare and related benefit programs and how concurrent receipt of benefits from those programs can create perverse incentives that discourage work and higher earnings from: (i) Casey Mulligan, Ph.D., Professor, Department of Economics, University of Chicago; (ii) Marsha Netus, Director of Operations, America Works; (iii) Chanel McCorkle, America Works client; (iv) Erik Randolph, Senior Fellow, Illinois Policy Institute; (v) Olivia Golden, Executive Director, Center for Law and Social Policy; and (vi) Eugene Steuerle, Ph.D., Senior Fellow, Urban Institute.

On July 15, 2015, the Subcommittee on Human Resources received testimony on welfare reform proposals, specifically involving the reauthorization of the Temporary Assistance for Needy Families program from: (i) Kristen Cox, Executive Director, Utah Governor's Office of Management and Budget; (ii) Lt. Colonel David Kelly, Program Secretary, Salvation Army; (iii) Boyd Brown, Area Director, Employment and Training, Goodwill Easter Seals Minnesota; (iv) LaDonna Pavetti, Vice President for Family Income Support Policy, Center on Budget and Policy Priorities; and (v) Grant Collins, Senior Vice President, Workforce Development and Executive Director, WeCARE Region II, FedCap.

On November 3, 2015, the Subcommittee on Human Resources received testimony on the dozens of programs that comprise the federal welfare system, as well as ways they can be consolidated or better coordinated so they better serve those most in need from: (i) The Honorable Geoff Davis, Member of Congress (retired), Republic Consulting, LLC.; (ii) Maura Corrigan, Visiting Fellow, American Enterprise Institute; (iii) Nick Lyon, Director, Michigan Department of Health and Human Services; (iv) Robert Greenstein, President, Center on Budget and Policy Priorities; and (v) Scott Sanders, Executive Director, National Association of State Workforce Agencies.

On November 17, 2015, the Subcommittee on Human Resources received testimony on how other countries have reformed their social welfare programs to better support and encourage work and how these changes might inform efforts to modernize the safety net in the United States from: (i) Douglas Besharov, Professor, School of Public Policy, University of Maryland; (ii) Melissa Boteach, Vice President, Poverty to Prosperity Program, Center for American Progress; and (iii) Richard Burkhauser, Sarah Gibson Blanding Professor of Policy Analysis, Cornell University College of Human Ecology.

On March 1, 2016, the Subcommittee on Human Resources received testimony on the role that employers and programs, such as Temporary Assistance for Needy Families, play in helping low-income individuals compete and succeed in the workforce from: (i) Mark Wilson, President and CEO, Florida Chamber of Commerce;

(ii) Kenyatta Brame, Executive Vice President, Cascade Engineering; (iii) Christopher King, Senior Research Scientist and Lecturer, Ray Marshall Center for the Study of Human Resources, University of Texas at Austin; (iv) Barbara Doucet, Corporate Director of Human Resources, Omni Hotels & Resorts; and (v) Laurie Bouillon Larrea, President, Workforce Solutions Greater Dallas.

2. Provide Oversight to the Nation's Unemployment Compensation Benefits and Employment Security Systems

Actions taken

Subcommittee Hearings

On June 3, 2015, the Subcommittee on Human Resources received testimony on identifying waste, fraud and abuse within the Supplemental Security Income and Unemployment Insurance programs as well as discussed legislative proposals to reduce improper payments and improve program integrity. The Subcommittee heard from the following members of Congress: (i) The Honorable Sam Johnson, Third District of Texas; (ii) The Honorable Kevin Brady, Eighth District of Texas; (iii) The Honorable David G. Reichert, Eighth District of Washington; (iv) The Honorable Xavier Becerra, Thirty-Fourth District of California; (v) The Honorable Tom Reed, Twenty-Third District of New York; (vi) The Honorable Jim Renacci, Sixteenth District of Ohio; and (vii) The Honorable Rosa DeLauro, Third District of Connecticut. The Subcommittee also heard from the following: (viii) The Honorable Patrick P. O'Carroll, Jr., Inspector General, Social Security Administration; (ix) Dan Bertoni, Director, Education, Workforce, and Income Security Issues, Government Accountability Office; (x) Curt Eysink, Executive Director, Louisiana Workforce Commission; (xi) Debra Rohlman, Vice President of Government Sales, Equifax Workforce Solutions; and (xii) Rebecca Vallas, Director of Policy for Poverty to Prosperity Program, Center for American Progress.

On September 7, 2016, the Subcommittee on Human Resources received testimony on program integrity, trust fund solvency, and reemployment strategies within the Unemployment Insurance system from: (i) Cissy Proctor, Executive Director, Florida Department of Economic Opportunity; (ii) Walter Carpenter, President, Pinel & Carpenter, Inc.; (iii) Judith M. Conti, Federal Advocacy Coordinator, National Employment Law Center; and (iv) Michelle Beebe, Director, Unemployment Insurance, Utah Department of Workforce Services.

3. Provide Oversight of the Nation's Child Welfare Programs

Action taken

Subcommittee Hearings

On May 18, 2016, the Subcommittee on Human Resources received testimony on state efforts to better use data to identify and serve children most at risk of abuse and neglect due to parental substance abuse and the impact of the substance abuse epidemic on the child welfare system from: (i) The Honorable Tom Marino, Tenth District of Pennsylvania, United States House of Representatives; (ii) The Honorable Karen Bass, Thirty-Seventh District of California, United States House of Representatives; (iii) Tina

Willauer, Director, Sobriety Treatment and Recovery Team, Department for Community Based Services, Kentucky (iv) Hector Glynn, Vice President of Programs, The Village for Families and Children; (v) Katherine Barillas, Director, Child Welfare Policy, One Voice Texas; and (vi) Bryan Lindert, Senior Director of Quality Management, Eckerd Youth Alternatives, Inc.

4. Human Resources Oversight Letters

Actions taken

1. Letter to GAO Regarding Program Costs for Households with Multiple Supplemental Security Income (SSI) Recipients

On February 27, 2015, the Ways and Means Subcommittee on Human Resources Chairman Charles W. Boustany, Jr., sent a letter to GAO Comptroller General Gene Dodaro, requesting an analysis of program costs for households with multiple SSI recipients.

2. Letter to GAO Regarding the Social Security Administration's (SSA) Approaches to Promote Employment Among Youth SSI Recipients

On February 27, 2015, the Ways and Means Subcommittee on Human Resources Chairman Charles W. Boustany, Jr., sent a letter to GAO Comptroller General Gene Dodaro, requesting an analysis of SSA approaches to promote employment among youth SSI recipients.

3. Letter to GAO Regarding Head Start Employees Collecting Unemployment Insurance Benefits (UI) During Summer Months

On April 28, 2015, the Ways and Means Subcommittee on Human Resources Chairman Charles W. Boustany, Jr., sent a letter to GAO Comptroller General Gene Dodaro, requesting an analysis of Head Start employees collecting UI benefits during the summer months, and its effect on overall program costs.

4. Letter to GAO Regarding an Update to a 2012 Report (GAO-12-929R), on Temporary Assistance for Needy Families (TANF) Block Grants and Third-Party Maintenance of Effort (MOE) Requirements

On September 29, 2015, the Subcommittee on Human Resources Chairman Charles W. Boustany, Jr., sent a letter to GAO Comptroller General Gene Dodaro, requesting an update to a 2012 GAO report (GAO-12-929R), regarding third-party MOE requirements in the TANF program.

5. Letter to the IRS Regarding the Do Not Pay (DNP) Portal and Earned Income Tax Credit (EITC) Improper Payments

On March 23, 2016, Ways and Means Committee Chairman Kevin Brady, along with twenty three Ways and Means Republican Members, sent a letter to Commissioner John Koskinen of the IRS, requesting information regarding the IRS's use of the DNP Portal to help in identifying and preventing improper payments within the EITC program.

6. Letter to GAO Regarding UI Reemployment Programs

On August 1, 2016, the Subcommittee on Human Resources Chairman Vern Buchanan sent a letter to GAO Comptroller General Gene Dodaro, requesting an analysis of state initiatives to promote reemployment among UI beneficiaries.

7. Letter to GAO Regarding UI Improper Payment Rates and Work Search Requirements

On August 1, 2016, the Subcommittee on Human Resources Chairman Vern Buchanan sent a letter to GAO Comptroller General Gene Dodaro, requesting an analysis of UI programs' improper payment rates and the varying state policies regarding work search requirements being implemented across the country.

SUBCOMMITTEE ON HEALTH

1. Health Oversight Letters

1. Letter to CMS to Prevent Further Cuts to the MA Program

On March 19, 2015, the Committee sent a letter to CMS Acting Administrator urging the administration to reverse course on its proposed changes to the Medicare Advantage (MA) program. The cumulative effects of the Administration's policies relating to the MA program have resulted in a roughly 10 percent cut to the program over the past several years.

2. Letter to HHS Regarding the Obama Administration's Use of Taxpayer Dollars on PR Campaigns

On March 21, 2015, the Committee sent a letter to HHS demanding that it provide information on the use of taxpayer dollars on contracts promoting the Patient Protection and Affordable Care Act through public relations campaigns, advertisements, polling, message testing, and similar services. Despite repeated requests and promises that materials would be forthcoming, HHS failed to provide any information.

3. Letter Regarding Unappropriated Payments Made Under Health Care Law

On July 8, 2015, the Committee, along with the Committee on Energy and Commerce, sent a letter to HHS Secretary Burwell and Treasury Secretary Lew demanding responses regarding payments the Administration has made to insurance companies to subsidize cost-sharing under the health care law after the Administration requested, but did not receive, an appropriation of funding.

4. Letter Regarding Consumer Operated and Oriented Plans (CO-OPs)

On September 30, 2015, the Committee sent a letter to CMS Acting Administrator Andy Slavitt regarding their concern over the lack of oversight and to request more information on the financial solvency of CO-OPs.

5. Letter Regarding Fraud Prevention System

On October 27, 2015, the Committee sent a letter to CMS Acting Administrator Andy Slavitt to ask for information on the Agency's

plans to update its Fraud Prevention System (FPS), a program that uses predictive analytics and other technology to combat waste, fraud, and abuse in the Medicare program.

6. Letter Regarding MA Employment Group Waiver Plans (EGWPs)

On March 23, 2016, the Committee on Ways and Means, along with the Committee on Energy and Commerce, sent a letter to CMS Acting Administrator Andy Slavitt regarding CMS's plan to illegally divert as much as \$3.5 billion from the Treasury to pay health insurers through the Transitional Reinsurance Program.

7. Letter Regarding Changes to Medicare's Clinical Laboratory Fee Schedule

On March 29, 2016, the Committee sent a letter to CMS urging the Administration to delay changes to the Medicare payment system for clinical laboratory tests, known as the Clinical Laboratory Fee Schedule (CLFS).

8. Letter Regarding Mental and Behavioral Health Data

On April 22, 2016, the Committee sent a letter to CMS Acting Administrator Andy Slavitt, pressing the agency to collect, analyze, and publish additional data regarding the mental and behavioral health of Medicare patients. In the letter the Committee called on CMS to expand upon its recent initiatives to improve data transparency so that health care providers can better meet the needs of beneficiaries.

9. Letter Regarding Standardized Plans and Health Savings Accounts

On April 29, 2016, the Committee on Ways and Means, along with the Committee on Energy and Commerce, sent a letter to CMS Acting Administrator Andy Slavitt about regulations that had been finalized and their potential to reduce consumers' choice of health plans. The letter expressed concern that certain proposals could limit the choices that consumers have and block innovation.

10. Letter Regarding Proposed Part B Drug Payment Model

On May 2, 2016, the Committee on Ways and Means, along with Budget Committee Chairman Tom Price and Energy and Commerce Committee Member John Shimkus, sent a letter to CMS Acting Administrator Andy Slavitt asking the agency to withdraw the Administration's proposed Part B Drug Payment Model. On March 8, 2016, CMS released a proposed rule modifying its reimbursement rate for Medicare Part B drugs. The new model is a mandatory demonstration project developed by the Center for Medicare & Medicaid Innovation (CMMI) that would be conducted across nearly all Primary Care Service Areas in the United States.

11. Letter Regarding Overdue Social Security and Medicare Trustees Report

On May 3, 2016, the Committee sent a letter to Treasury Secretary Lew, in his capacity as Managing Trustee, asking why these reports are overdue and when Congress can expect them. Every year, the Board of Trustees for the Social Security and Medicare

Trust Funds are required to release reports by April 1 on the financial health of Social Security and Medicare. These reports inform lawmakers about the financial status of these important programs, on which millions of seniors and individuals with disabilities rely. Unfortunately, year after year, the Trustees fail to meet that statutory deadline and create more unnecessary uncertainty about the future of these programs.

12. Letter Regarding the Basic Health Program

On August 30, 2016, the Committee sent a letter to Treasury Secretary Lew regarding the Basic Health Program (BHP). Established under the ACA, the BHP allows states to contract with health insurance companies to offer health coverage to individuals with incomes between 133 and 200 percent of the federal poverty level, who otherwise would have to purchase insurance on the exchange. Although the ACA established the program, it did not provide funding to the program. The letter seeks information relating to the legal authority of the Administration to fund the BHP program, the establishment of the Internal Revenue Service's (IRS) payment system for making BHP payments and any communication between Administration entities about the program.

13. Letter Regarding Flexibilities Within MACRA

On September 6, 2016, the Committee on Ways and Means, along with the Committee on Energy and Commerce, sent a letter to HHS Secretary Burwell regarding the bipartisan Medicare Access and CHIP Reauthorization Act (MACRA). The letter highlighted the importance of a successful implementation of MACRA so doctors and other health care providers can deliver the quality care their patients deserve. The letter requested that CMS consider the following flexibilities for all practitioners: (1) simplified, streamlined, coordinated requirements; (2) clear pathways to succeed in Merit-Based Incentive Payment System (MIPS) or the Alternative Payment Model (APM) tracks; (3) opportunities to move to the APM track and flexibilities to be rewarded for meaningful delivery system reform activities in MIPS and in the APMs; and (4) appropriate systems ready and in place prior to January 2017 reporting.

14. Letter Regarding Concerns Over Fraudulent Medicare Spending

On September 12, 2016, the Committee on Ways and Means, along with the Committee on Energy and Commerce and the Senate Finance Committee, sent a letter to CMS Acting Administrator Andy Slavitt to express concerns about fraudulent Medicare spending despite the Agency's recent efforts to prevent improper payments before they are already paid. In the letter, Members explained that CMS still relies too heavily on the outdated "pay and chase" practice—paying a claim before investigating whether it was fraudulent.

15. Letter Regarding Information on the Misuse of Taxpayer Information

On September 21, 2016, Committee Chairman Kevin Brady, along with House Majority Leader Kevin McCarthy and House Ma-

jority Whip Steve Scalise, sent a letter to IRS Commissioner John Koskinen requesting information related to a partnership between CMS and the IRS, and their use of sensitive taxpayer information for an ACA marketing outreach campaign. The letter was in response to a recent CMS fact sheet entitled “Strengthening the Marketplace by Covering Young Adults,” which discusses the Obama Administration’s plans to advertise insurance options to individuals who previously sought exemptions from the law’s individual mandate or paid a penalty.

16. Letter Regarding Maryland CO-OP

On October 27, 2016, the Committee sent a letter to CMS and Evergreen Health—Maryland’s ACA CO—OP—regarding the company’s decision to become a for-profit health insurer to avoid financial collapse. As one of 23 CO—OPs created under the ACA and subsidized by taxpayer dollars, Evergreen is required by law to meet specific requirements, including operating as a non-profit company. In addition, Evergreen signed a \$65 million loan agreement with CMS that prohibits the company from converting to a for-profit company.

SUBCOMMITTEE ON SOCIAL SECURITY

1. Securing the Future of Social Security

Actions Taken

On March 3, 2016, Chairman Kevin Brady and Subcommittee Chairman Sam Johnson wrote a letter to the Director of the Congressional Budget Office (CBO) to request that the CBO look into the differences between their estimates of Social Security’s 75-year funding shortfall and those of the Office of the Chief Actuary at the Social Security Administration (SSA). The response to this letter was provided in testimony at the September 21, 2016 hearing entitled “Understanding Social Security’s Solvency Challenge.”

On May 3, 2016, Social Security Subcommittee Chairman Sam Johnson and Health Subcommittee Chairman Pat Tiberi sent a letter to Treasury Secretary Lew regarding the reports from the Board of Trustees of the Federal Old-Age and Survivors Insurance (OASI), Federal Disability Insurance (DI), Federal Hospital Insurance, and Federal Supplementary Medical Insurance Trust Funds that are due on April 1 as required by statute. The letter asked Secretary Lew why the reports were late and when the Committee could expect the reports. When no response from Treasury Secretary Lew was received, another letter was sent by the Subcommittee Chairmen on June 6, 2016 inquiring about the reports for a second time. The reports were released on June 22, 2016.

On June 6, 2016, Chairman Kevin Brady and Subcommittee Chairman Sam Johnson wrote a letter to the Chief Actuary of the SSA requesting that the Office of the Chief Actuary look into the differences between the Trustees’ estimates of Social Security’s 75-year funding shortfall and those of the CBO. The response to this letter was provided in testimony at the September 21, 2016 hearing entitled “Understanding Social Security’s Solvency Challenge.”

On June 22, 2016, Subcommittee Chairman Sam Johnson held a hearing entitled “2016 Social Security Trustees Report.” The findings of the 2016 Report of the Trustees of the Federal OASI and

DI Trust Funds were discussed, as well as the financial challenges faced by the program. The Subcommittee received testimony from Steve Goss, Chief Actuary, Social Security Administration. Mr. Goss discussed the current financial status of the Social Security Trust Funds, and discussed the projections for the program. Members also noted that the consistent failure to release the annual Trustees Report on time is unacceptable.

On July 27, 2016 Subcommittee Chairman Sam Johnson, Oversight and Government Reform Chairman Jason Chaffetz, and Subcommittee on Government Operations Chairman Mark Meadows wrote a letter to Comptroller General Gene Dodaro requesting a review of the financial interchange between the Railroad Retirement Board, the SSA, and the Department of Health and Human Services. The Government Accountability Office expects to begin work on this request in January 2017.

On September 21, 2016, Subcommittee Chairman Sam Johnson held a hearing entitled “Understanding Social Security’s Solvency Challenge.” The hearing focused on the differences between the estimates of Social Security’s long-term financing produced by the CBO and the estimates produced by the Trustees of the Federal OASI and DI Trust Funds. The Subcommittee received testimony from (i) Steve Goss, Chief Actuary, Social Security Administration; and (ii) Dr. Keith Hall, Director, Congressional Budget Office. The witnesses discussed differences in their methods, approach, and the economic and demographic assumptions used in developing their projections. The Social Security Trustees and the CBO differ on a number of important metrics, including the year the Trust Funds will be exhausted and the size of the 75-year actuarial deficit.

2. Strengthening the Disability Insurance (DI) Program

Action taken

On February 12, 2015, Subcommittee Chairman Sam Johnson, together with 11 cosponsors, introduced the “Social Security Disability Insurance and Unemployment Benefits Double Dip Elimination Act.” H.R. 918 ends the ability to double dip by receiving Disability Insurance (DI) benefits and unemployment benefits at the same time and preserves DI benefits for only those who truly cannot work.

On February 25, 2015, the Subcommittee received testimony on maintaining the DI Insurance Trust Fund’s solvency from (i) Charles Blahous, Ph.D., Public Trustee, Social Security and Medicare Boards of Trustees; (ii) Ed Lorenzen, Senior Advisor, Committee for a Responsible Federal Budget; and (iii) Webster Phillips, Senior Legislative Representative, National Committee to Preserve Social Security and Medicare. Witnesses discussed the pending exhaustion of the DI Trust Fund in 2016, at which point program revenues would be able to pay only 81 percent of benefits, as well as what actions previous Congresses have taken.

On April 15, 2015, Subcommittee Chairman Sam Johnson, along with 4 cosponsors, introduced H.R. 1800, the “Guiding Responsible and Improved Disability Decisions (GRIDD) Act of 2015.” H.R. 1800 requires that the Social Security Administration (SSA) update the 1979 medical-vocational regulatory guidelines for determining disability by considering new employment opportunities made pos-

sible by advances in treatment, rehabilitation and technology, as well as considering the true effect of prevalent languages on a claimant's educational profile.

On April 25, 2015, Subcommittee Chairman Sam Johnson, along with 7 cosponsors, introduced H.R. 1795, the "Promoting Opportunity through Informed Choice Act." H.R. 1795 requires the SSA to develop online tools to help beneficiaries assess the impact of earnings on eligibility for and benefit amounts of State and Federal programs.

On April 30, 2015, Subcommittee Chairman Sam Johnson, along with 4 cosponsors, introduced H.R. 2135, the "Promoting Opportunity for Disability Benefit Applicants Act." H.R. 2135 authorizes the Commissioner of Social Security to provide denied disability applicants with information on employment support services, both public and private non-profit, so that they may reenter the workforce and not continue to cycle through the application process. This would not affect individuals as they move through the appeals process, except as it relates to them being more likely to find employment.

On April 30, 2015, Subcommittee Chairman Sam Johnson introduced H.R. 2136, the "Improving the Quality of Disability Decisions Act of 2015." H.R. 2136 requires the SSA to review disability decisions by Administrative Law Judges to ensure that the judges are following the law and Social Security's regulation and policy. It would also require the SSA to report the results of these quality reviews to Congress annually.

On June 5, 2015, then-Chairman Paul Ryan and Subcommittee Chairman Sam Johnson, along with Oversight and Government Reform Chairman Jason Chaffetz, Ranking Member Elijah Cummings, Ways and Means Ranking Member Sander Levin, and Social Security Subcommittee Ranking Member Xavier Becerra requested to join requests from Senator Susan Collins and Senator Ron Johnson to the Government Accountability Office (GAO) for a report on the extent to which the SSA has detected individuals receiving concurrent Federal Employees' Compensation Act (FECA) benefits that may result in potential DI overpayments. The GAO report was published on August 3, 2015 and found that the SSA detected concurrent DI and FECA payments received by some, but not all individuals who received concurrent payments. GAO recommended that SSA review the potential overpayments identified in the report and determine how to best strengthen SSA's internal controls.

On June 16, 2015, the Subcommittee received testimony on the financial risk of returning to work from (i) David A. Weaver, Associate Commissioner, Office of Research, Demonstration, and Employment Support, Social Security Administration and (ii) Daniel Bertoni, Director, Education, Workforce, and Income Security, Government Accountability Office. Witnesses discussed the complex and frequently overlapping work incentives that the SSA administers and how this complexity can cause beneficiaries to be assessed overpayments.

On July 9, 2015, the Full Committee received testimony on promoting opportunity for Disability Insurance (DI) beneficiaries from (i) Mike Zelle, President, The Disability Network; (ii) James Smith, Budget and Policy Manager, Division of Vocational Reha-

bilitation, Vermont Agency of Human Services; (iii) Jill Houghton, Executive Director, US Business Leadership Network; (iv) John Kregel, Professor of Special Education and Disability Policy, Virginia Commonwealth University; and (v) Paul N. Van de Water, Ph.D., Senior Fellow and Director of Policy Futures, Center on Budget and Policy Priorities. Witnesses discussed work disincentives in the current DI program and ways to improve DI to better promote opportunity for those beneficiaries who want to work.

On July 28, 2015, Subcommittee Chairman Johnson sent a letter to the GAO requesting a review of the SSA's management of Administrative Law Judges (ALJs). In 2015, the SSA employed more than 1,500 ALJs to review nearly 700,000 disability cases appealing an initial denial, with considerable variation in allowance rates and workload between individual judges. The letter asked the GAO to specifically focus on the policies and procedures the SSA has in place to ensure accurate and timely hearing decisions, and how effective the SSA is at managing ALJ workloads, quality and productivity. This review is currently in progress and an update is expected in early 2017.

On February 26, 2016, Subcommittee Chairman Sam Johnson wrote a letter to the Comptroller General Gene Dodaro to request a review of the SSA's Compassionate Allowance initiative to speed up the process for DI applicants with severe conditions. The GAO provided a response to the request on March 17, 2016 and began work on the request in July 2016 and expects to complete the work in the summer of 2017.

On November 17, 2016, Subcommittee Chairman Sam Johnson wrote a letter to Acting Inspector General Gale Stone to request a review of Social Security hearing offices that have high no show and postponement rates. The Acting Inspector General provided a response on November 28, 2016 and expects to provide a report in May 2017.

3. Stewardship of Social Security Programs

Actions taken

On February 27, 2015, Subcommittee Chairman Sam Johnson wrote a follow-up letter to the Acting Commissioner of Social Security Carolyn Colvin regarding a December 15, 2014 letter requesting information about President Obama's immigration action of November 20, 2014. The Acting Commissioner provided a response on March 25, 2015.

On February 24, 2015, Subcommittee Chairman Sam Johnson sent a letter to Inspector General Patrick O'Carroll requesting a review of the SSA's anti-fraud training initiatives. In response to Chairman Johnson's request, the OIG began a review of the SSA's anti-fraud training initiatives on March 6, 2015. In an audit report released on September 22, 2015, the OIG concluded that the SSA's anti-fraud training generally utilized both public and private sector best practices, but that the SSA lacked baseline metrics to determine the training's effect.

On July 22, 2015, then-Chairman Paul Ryan, Social Security Subcommittee Chairman Sam Johnson, Tax Policy Subcommittee Chairman Charles Boustany, and Oversight Subcommittee Chairman Peter Roskam wrote a letter to the Acting Commissioner of

Social Security Carolyn Colvin requesting a comprehensive review of data protection efforts and additional information. The SSA provided a response on August 14, 2015 that included detailed information about the SSA's data security and continuing efforts to protect the public's personal information.

On July 28, 2015, Subcommittee Chairman Johnson and several other Members of the Ways and Means Committee sent a letter to Acting Commissioner of Social Security Carolyn Colvin requesting answers to several questions on the SSA's medical listing used to determine eligibility for disability benefits based on Huntington's Disease. The Committee received a response from the Acting Commissioner on August 26, 2015. The SSA updated the neurological disorder medical listing, which includes Huntington's Disease, on September 29, 2016, for the first time since 1979.

On September 18, 2015, Subcommittee Chairman Sam Johnson wrote a letter to Comptroller General Gene Dodaro to request an assessment of the extent to which the SSA has implemented a strategic, risk-based approach to managing fraud risks in its programs consistent with the Government Accountability Office's (GAO) *Fraud Risk Management Framework*. The GAO expects to provide a report in April 2017.

On December 9, 2015, Chairman Kevin Brady, Ranking Member Sander Levin, Senate Finance Committee Chairman Orrin Hatch and Ranking Member Ron Wyden wrote a letter to the Acting Commissioner of Social Security Carolyn Colvin to clarify the interpretation of Section 831 of H.R. 1314, the "Bipartisan Budget Act of 2015" to ensure that entitlement to benefits as a divorced spouse is independent of the entitlement of the worker.

On February 3, 2016, Chairman Sam Johnson wrote a letter to Acting Commissioner of Social Security Carolyn Colvin to inquire about a statutorily required report from the SSA on Cooperative Disability Investigation Units that was not received by the Committee by the February 1 deadline. The report was received by the Committee on February 3, 2016.

On March 22, 2016, Subcommittee Chairman Sam Johnson held a hearing entitled, "Social Security and Public Servants: Ensuring Equal Treatment." The hearing focused on two provisions that affect Social Security benefits for teachers, fire fighters, police officers, and other public servants: The Windfall Elimination Provision (WEP) and Government Pension Offset (GPO). The witnesses discussed the way the WEP changes the formula used to calculate Social Security benefits for individuals with earnings from jobs where they paid Social Security taxes and jobs where they did not. There was broad agreement that there were problems with the current WEP formula. The WEP was designed to maintain the progressivity of Social Security benefits, but in practice the WEP disproportionately affects lower earners. The GPO is designed to prevent a spouse or widow from receiving a Social Security dependent benefit and a full government pension at the same time. There was broad agreement among the witnesses that the intention behind WEP and the GPO should remain, but that the formulas should be corrected to maintain the progressivity of Social Security benefits and to treat all workers fairly.

On April 7, 2016, Subcommittee Chairman Sam Johnson was added as a co-requester of a GAO report on the federal govern-

ment's effort to reduce its reliance on Social Security Numbers. This review was originally requested by Chairman Chaffetz of the House Committee on Oversight and Government Reform. The GAO expects this report to be completed in June 2017.

On May 18, 2016, Subcommittee Chairman Sam Johnson held a hearing entitled "Protecting Social Security from Waste, Fraud, and Abuse." The Subcommittee received testimony from Patrick P. O'Carroll, Inspector General, Social Security Administration. At the hearing, the Inspector General discussed the current and future challenges facing the SSA in regards to waste, fraud, and abuse. Mr. O'Carroll focused on SSA's strategic planning, management of the representative payee program, information technology, and efforts to fight fraud using the tools provided in the Bipartisan Budget Act of 2015. Mr. O'Carroll also discussed the need for a detailed plan for IT modernization at the SSA considering the past failure of the SSA's development of the DCPS due to a lack of planning and poor oversight. Improvements in SSA's strategic planning after the latest plan, *Vision 2025*, had no concrete goals or implementation strategy. Finally, Mr. O'Carroll discussed the importance of increasing efficiency in response to increasing workloads in order to better serve beneficiaries while ensuring proper stewardship of taxpayer dollars.

On June 17, 2016, Subcommittee on Social Security Chairman Sam Johnson wrote a letter to Acting Commissioner of Social Security Carolyn Colvin to request the SSA to conduct a study to determine the amount of fraud and abuse in its disability programs. The SSA provided a response to the request on August 4, 2016 and requested that the Office of the Inspector General (OIG) conduct the study. The study is pending an agreement between the SSA and OIG.

On September 2, 2016, Subcommittee Chairman Sam Johnson sent a letter to the Acting Commissioner of Social Security Carolyn Colvin regarding issues identified by the OIG in the representative payee program. The OIG found that individuals who required a representative payee to manage their finances were also being allowed to serve as representative payees for other beneficiaries. Beneficiaries with representatives are among the most vulnerable recipients of Social Security benefits, and this raises serious questions about the program. Chairman Johnson requested additional information about the suitability determination process and how a situation like this could be allowed to occur. The SSA acknowledged receipt of the letter on September 15, 2016, but has not provided a substantive response to Chairman Johnson's request for information.

4. Deployment of Resources

Actions taken

On February 13, 2015, Subcommittee Chairman Sam Johnson sent a letter to the Inspector General of the Social Security Administration (SSA), Patrick P. O'Carroll, requesting that the Office of Inspector General (OIG) provide the Subcommittee with regular reports on the status of the SSA's development of its Disability Case Processing System (DCPS). This ongoing request has generated three reports on DCPS, "The Social Security Administration's Anal-

ysis of Alternatives for the Disability Case Processing System,” and “Costs Incurred in Developing the Disability Case Processing System” and “Progress in Developing DCPS as of November, 2016”. The first report found that the SSA did not fully evaluate all potential alternatives to the development of DCPS, including the option of discontinuation, all efforts and maintaining existing legacy systems. The second report found the SSA’s reported costs of \$365 million for the development of DCPS over the eight-year period ending on September 30, 2015 to be reasonably accurate. The third report found that DCPS2 was envisioned to have efficiency and costs benefits for SSA, but that SSA should develop additional costs estimates for the full scope of the project.

On May 20, 2015, Subcommittee Chairman Sam Johnson wrote a letter to Acting Commissioner of Social Security Carolyn Colvin requesting additional information of the SSA’s long term plan outlined in Vision 2025. The SSA provided a response on June 18, 2015.

On August 14, 2015, Subcommittee Chairman Sam Johnson wrote a letter to Comptroller General Gene Dodaro to request a study of all Social Security facilities and determine whether the SSA’s current infrastructure is an efficient use of taxpayer funds. The GAO expects to provide a report in May 2017.

On July 21, 2015, then-Chairman Paul Ryan and Subcommittee Chairman Sam Johnson, along with 17 other Members of Congress, wrote a letter to the Acting Commissioner of Social Security Carolyn Colvin expressing concern about a policy to provide the names of Social Security beneficiaries who have a representative payee to the National Instant Criminal Background Check System (NICS), potentially limiting Social Security beneficiaries’ constitutional rights. The SSA provided a response on August 7, 2015 in which the SSA said they had not provided any names of beneficiaries to the NICS and were not considering sending names based solely on the beneficiaries’ having representative payees. The SSA also said they were determining how they must comply with Federal law.

On May 2, 2016, Subcommittee Chairman Sam Johnson and Senator Mike Crapo sent a letter to Inspector General Patrick P. O’Carroll requesting a review of the NICS and how this system interacts with representative payee determinations. In May 2016, the SSA issued a notice of proposed rulemaking that outlined their suggested criteria for referring an individual’s name to the NICS. These criteria included the need for a representative payee. The Institute of Medicine raised questions about the reliability and validity of the SSA’s process for determining whether an individual needs a representative payee. Chairman Johnson and Senator Crapo asked how SSA was using taxpayer funds to determine whether an individual should be reported to the NICS. On September 28, 2016, the OIG provided detailed responses to Chairman Johnson and Senator Crapo’s questions.

On May 18, 2016, Chairman Sam Johnson wrote a letter to Acting Commissioner of Social Security Carolyn Colvin regarding materials created by McKinsey & Company’s work as a contractor on DCPS. Chairman Johnson requested a copy of all materials produced by McKinsey & Company or by any other contractor on DCPS within one week of submission, as was requested in a December 12, 2014 letter.

On June 14, 2016, Subcommittee Chairman Sam Johnson wrote a letter to the Acting Commissioner of Social Security Carolyn Colvin to request copies of the Report and Implementation Plan and the subsequent reports regarding the NICS and expressing concern about the SSA's reporting certain beneficiaries to the NICS and limiting these individuals' Constitutional rights.

On July 14, 2016, Subcommittee Chairman Sam Johnson held a hearing entitled "Modernizing Social Security's Information Technology (IT) Infrastructure." Experts weighed in on the current state of the SSA's IT infrastructure, the SSA's IT modernization plan, and best practices for IT modernization, including agile software development. The Subcommittee received testimony from (i) Robert Klopp, Deputy Commissioner, Chief Information Officer, Social Security Administration; (ii) Richard E. Warsinskey, President, National Council of Social Security Management Associations; (iii) Kimberly Byrd, Deputy Assistant Inspector General for Audit, Financial Systems and Operations Audits, Office of the Inspector General, Social Security Administration; (iv) Valerie Melvin, Director, Information Management and Technology Resources Issues, Government Accountability Office; and (v) William Hayes, Principal Engineer, Software Engineering Institute, Carnegie Mellon University. The witnesses highlighted the need for updated IT systems to provide employees at the SSA the necessary tools for improved service delivery, the increased cost of delaying updates, and the oversight challenges associated with iterative software development such as Agile.

On September 13, 2016, Chairman Kevin Brady, Subcommittee on Social Security Chairman Sam Johnson, Subcommittee on Human Resources Chairman Vern Buchanan, Subcommittee on Tax Policy Chairman Charles Boustany, Subcommittee on Oversight Chairman Peter Roskam, Congressman Mike Kelly, Congressman Jim Renacci, and Congressman Tom Rice sent a letter to Acting Commissioner of Social Security Carolyn Colvin requesting more information about the early delivery of checks to Social Security beneficiaries during hurricane season. The SSA responded with the requested information on November 8, 2016.

On November 17, 2016, Subcommittee Chairman Sam Johnson wrote a letter to Acting Inspector General Gale Stone to request a review of the SSA's nationwide telework pilot. The Acting Inspector General provided a response on November 23, 2016 and expects to provide a report in April 2017.

On December 2, 2016, Subcommittee Chairman Sam Johnson wrote a letter to Acting Commissioner of Social Security Carolyn Colvin to request additional information on the DCPS in light of further delays and reduced functionality in the system brought to the attention of the Committee by a report from the OIG. The Committee has not received a response to this request.

On December 6, 2016, Subcommittee Chairman Sam Johnson wrote a letter to Acting Commissioner of Social Security Carolyn Colvin to request information about why the SSA moved forward with the "*Implementation of the NICS Improvement Amendments Act of 2007*" final rule, despite a documented request from Congressional leadership to not proceed with further rulemaking.

Appendix I. Jurisdiction of the Committee on Ways and Means

A. U.S. CONSTITUTION

Article I, Section 7, of the Constitution of the United States provides as follows:

All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills.

In addition, Article I, Section 8, of the Constitution of the United States provides the following:

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and . . . To borrow Money on the credit of the United States.

B. RULE X, CLAUSE 1, RULES OF THE HOUSE OF REPRESENTATIVES

Rule X, clause 1(t), of the Rules of the House of Representatives, in effect during the 110th Congress, provides for the jurisdiction of the Committee on Ways and Means, as follows:

(t) Committee on Ways and Means.

(1) Customs revenue, collection districts, and ports of entry and delivery.

(2) Reciprocal trade agreements.

(3) Revenue measures generally.

(4) Revenue measures relating to insular possessions.

(5) Bonded debt of the United States, subject to the last sentence of clause 4(f). Clause 4(f) requires the Committee on Ways and Means to include in its annual report to the Committee on the Budget a specific recommendation, made after holding public hearings, as to the appropriate level of the public debt that should be set forth in the concurrent resolution on the budget.

(6) Deposit of public monies.

(7) Transportation of dutiable goods.

(8) Tax exempt foundations and charitable trusts.

(9) National Social Security (except health care and facilities programs that are supported from general revenues as opposed to payroll deductions and except work incentive programs).

C. BRIEF DESCRIPTION OF COMMITTEE'S JURISDICTION

The foregoing recitation of the provisions of House Rule X, clause 1, paragraph (t), does not convey the comprehensive nature of the jurisdiction of the Committee on Ways and Means. The following summary provides a more complete description:

(1) Federal revenue measures generally—The Committee on Ways and Means has the responsibility for raising the revenue required to finance the Federal Government. This includes individual and corporate income taxes, excise taxes, estate taxes, gift taxes, and other miscellaneous taxes.

(2) The bonded debt of the United States—The Committee on Ways and Means has jurisdiction over the authority of the Fed-

eral Government to borrow money. Title 31 of Chapter 31 of the U.S. Code authorizes the Secretary of the Treasury to conduct any necessary public borrowing subject to a maximum limit on the amount of borrowing outstanding at any one time. On October 17, 2013, the President signed into law H.R. 2775, “The Continuing Appropriations Act, 2014” (Public Law 113–46) suspending the statutory limit on the amount of public debt (“the debt ceiling”) until February 7, 2014. All debt occurred during the time period of October 17, 2013 and February 7, 2014, will be added to the previous debt ceiling of \$16.699 trillion. The Committee’s jurisdiction also includes conditions under which the U.S. Department of the Treasury manages the Federal debt, such as restrictions on the conditions under which certain debt instruments are sold.

(3) National Social Security program—The Committee on Ways and Means has jurisdiction over most of the programs authorized by the Social Security Act, which includes not only those programs that are normally referred to colloquially as “Social Security” but also social insurance programs and a whole series of grant-in-aid programs to State governments for a variety of purposes. The Social Security Act, as amended, contains 21 titles (a few of which have either expired or have been repealed). The principal programs established by the Social Security Act and under the jurisdiction of the Committee on Ways and Means in the 112th Congress can be outlined as follows:

(a) Old-age, survivors, and disability insurance (Title II)—At present, there are approximately 163 million workers in employment covered by the program, and for calendar year 2012, \$774.8 billion in benefits were paid to almost 57 million individuals.

(b) Medicare (Title XVIII)—Finances health care benefits through the Hospital Insurance trust fund for 41.8 million persons over the age of 65 and for 8.5 million disabled persons. Finances voluntary health care benefits through the Supplementary Medical Insurance trust fund for 38.7 million aged persons and 7.7 million disabled persons. Total program outlays through these trust funds were \$574.2 billion in 2012.

(c) Supplemental Security Income (SSI) (Title XVI)—The SI program was inaugurated in January 1974 under the provisions of P.L. 92–603, as amended. It replaced the former Federal-State programs for the needy aged, blind, and disabled. In January 2011, 8.9 million individuals received Federal SSI benefits on a monthly basis. Of these 8.9 million persons, approximately 2.1 million were eligible on the basis of age, and 6.8 million on the basis of blindness or disability. Federal expenditures for cash SSI payments in 2012 totaled \$48.8 billion, while State expenditures for federally administered SSI supplements totaled \$3.3 billion.

(d) Temporary Assistance for Needy Families (TANF) (part A of Title IV)—The TANF program is a block grant of about \$16.5 billion awarded to States to provide income assistance to poor families, to end dependency on welfare

benefits to prevent non-marital births, and to encourage marriage, among other purposes. In most cases, Federal TANF benefits for individuals are limited to 5 years and individuals must work to maintain their eligibility. In June 2013, about 1.7 million families and 4.0 million individuals received benefits from the TANF program.

(e) Child support enforcement (Part D of Title IV)—In fiscal year 2012 Federal administrative expenditures totaled \$5.6 billion for child support enforcement program. Child support collections for the year totaled \$27.7 billion.

(f) Child welfare, foster care, and adoption assistance (parts B and E of Title IV)—Titles IV B and E provide funds to States for child welfare services for abused and neglected children; foster care for children who meet Aid to Families with Dependent Children eligibility criteria; and adoption assistance for children with special needs. In fiscal year 2013, Federal funding for child welfare services totaled \$688 million. Federal funding for foster care and adoption assistance were approximately \$6.7 billion.

(g) Unemployment compensation programs (Titles III, IX, and XII)—These titles authorize the Federal-State unemployment compensation program and the permanent extended benefits program. In fiscal year 2012, an estimated \$68.0 billion was paid in unemployment compensation, with approximately 8.3 million workers receiving their first unemployment compensation payment.

(h) Social services (Title XX)—Title XX authorizes the Federal Government to reimburse the States for money spent to provide persons with various services. Generally, the specific services provided are determined by each State. In fiscal year 2012, \$1.7 billion was appropriated. These funds are allocated on the basis of population.

(4) Trade and tariff legislation—The Committee on Ways and Means has responsibility over legislation relating to tariffs, import trade, and trade negotiations. In the early days of the Republic, tariff and customs receipts were major sources of revenue for the Federal Government. As the Committee with jurisdiction over revenue-raising measures, the Committee on Ways and Means thus evolved as the primary Committee responsible for international trade policy.

The Constitution vests the power to levy tariffs and to regulate international commerce specifically in the Congress as one of its enumerated powers. Statutes including the Reciprocal Trade Agreements Acts beginning in 1934, Trade Expansion Act of 1962, Trade Act of 1974, Trade Agreements Act of 1979, Trade and Tariff Act of 1984, Omnibus Trade and Competitiveness Act of 1988, North American Free Trade Agreement (NAFTA) Implementation Act, Uruguay Round Agreements Act, Trade Act of 2002, and other legislation implementing U.S. obligations under trade agreements implementing bills provide the basis for U.S. bargaining with other countries and the means to achieve the mutual reduction of tariff and nontariff trade barriers under reciprocal trade agreements.

The Committee's jurisdiction includes the following authorities and programs:

(a) The tariff schedules and all tariff preference programs, such as the General System of Preferences, the Caribbean Basin Initiative, the Africa Growth and Opportunity Act, the Andean Trade Preferences Act, and the Haitian Hemispheric Opportunity through Growth Act;

(b) Laws dealing with unfair trade practices, including the antidumping law, countervailing duty law, section 301, and section 337;

(c) Other laws dealing with import trade, including section 201 (escape clause), section 232 national security controls, section 22 agricultural restrictions, international commodity agreements, textile restrictions under section 204, and any other restrictions or sanctions affecting imports;

(d) General and specific trade negotiating authority, as well as implementing authority for trade agreements and the grant of normal-trade-relations (NTR) status;

(e) Trade Adjustment Assistance programs for workers, firms, farmers, and communities;

(f) Customs administration and enforcement, including rules of origin and country-of origin marking, customs classification, customs valuation, customs user fees, and U.S. participation in the World Customs Organization (WCO);

(g) Trade and customs revenue functions of the Department of Homeland Security and the Department of the Treasury.

(h) Authorization of the budget for the International Trade Commission (ITC), functions of the Department of Homeland Security under the Committee's jurisdiction (including the Bureaus of Customs and Border Protection (CBP) and Immigration and Customs Enforcement (ICE), and the Office of the U.S. Trade Representative (USTR).

D. REVENUE ORIGINATING PREROGATIVE OF THE HOUSE OF REPRESENTATIVES

The Constitutional Convention debated adopting the British model in which the House of Lords could not amend revenue legislation sent to it from the House of Commons. Eventually, however, the Convention proposed and the States later ratified the Constitution providing that "All bills for raising revenue shall originate in the House of Representatives, but the Senate may propose or concur with amendments as on other bills." (Article 1, Section 7, clause 1.)

In order to pass constitutional scrutiny under this "origination clause," a tax bill must be passed first by the House of Representatives. After the House has completed action on a bill and approved it by a majority vote, the bill is transmitted to the Senate for formal action. The Senate may have already reviewed issues raised by the bill before its transmission. For example, the Senate Committee on Finance frequently holds hearings on tax legislative proposals before the legislation embodying those proposals is transmitted from the House of Representatives. On occasion, the Senate will consider a revenue bill in the form of a Senate or "S." bill, and then await passage of a revenue "H.R." bill from the House. The Senate then will add or substitute provisions of the "S." bill as an amendment to the "H.R." bill and send the "H.R." bill back to the House

of Representatives for its concurrence or for conference on the differing provisions.

E. THE HOUSE'S EXERCISE OF ITS CONSTITUTIONAL PREROGATIVE:
"BLUE SLIPPING"

When a Senate bill or amendment to a House bill infringes on the constitutional prerogative of the House to originate revenue measures, that infringement may be raised in the House as a matter of privilege. That privilege has also been asserted on a Senate amendment to a House amendment to a Senate bill (see 96th Congress, 1st Session, November 8, 1979, Congressional Record p. H10425).

Note that the House in its sole discretion may determine that legislation passed by the Senate infringes on its prerogative to originate revenue legislation. In the absence of such determination by the House, the Federal courts are occasionally asked to rule a certain revenue measure to be unconstitutional as not having originated in the House (see *U.S. v. Munoz-Flores*, 495 U.S. 385 (1990)).

Senate bills or amendments to non-revenue bills infringe on the House's prerogative even if they do not raise or reduce revenue. Such infringements are referred to as "revenue affecting." Thus, any import ban which could result in lost customs tariffs must originate in the House (100th Congress, 1st Session, July 30, 1987, 100th Congress, 2nd Session, June 16, 1988, Congressional Record p. H4356). Offending bills and amendments are returned to the Senate through the passage in the House of a House Resolution which states that the Senate provision: "in the opinion of the House, contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privilege of the House and that such bill be respectfully returned to the Senate with a message communicating this resolution" (e.g., 100th Congress, 1st Session, July 30, 1987, Congressional Record p. H6808). This practice is referred to as "blue slipping" because the resolution returning the offending bill to the Senate is printed on blue paper. In other cases, the Committee of the Whole House has passed a similar or identical House bill in lieu of a Senate bill or amendment (e.g., 91st Congress, 2nd Session, May 11, 1970, Congressional Record pp. H14951-14960). The Committee on Ways and Means has also reported bills to the House which were approved and sent to the Senate in lieu of Senate bills (e.g., 93rd Congress, 1st Session, November 6, 1973, Congressional Record pp. 36006-36008). In other cases, the Senate has substituted a House bill or delayed action on its own legislation to await a proper revenue affecting bill or amendment from the House (see 95th Congress, 2nd Session, September 22, 1978, Congressional Record p. H30960; January 22, 1980, Congressional Record p. S107). Any Member may offer a resolution seeking to invoke Article I, Section 7. However, the determination that a bill violates the Origination Clause has been traditionally made by Members of the Committee on Ways and Means, and the resolution has been offered by the Chairman or another Member of the Committee on Ways and Means. Because Article I, Section 7 involves the privileges of the House, a blue-slip resolution offered by the Chairman or other Members of the Committee on Ways and Means has been typically adopted by voice vote on the House Floor. There have

been instances where the House has agreed to not deal directly with the issue by tabling a resolution.^{1, 2}

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 114TH CONGRESS CHRONOLOGICAL LIST

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
114th Congress: H. Res. 340, Mr. Boustany. June 25, 2015	On June 18, 2015, the Senate passed H.R. 1735, the “National Defense Authorization Act for Fiscal Year 2016” with an amendment. The Senate amendment would have changed the tax treatment of the Military Retirement Fund (“MRF”) and made it a qualifying trust under Section 401(a) of the Internal Revenue Code. The proposed change in the tax treatment of the MRF constituted a revenue measure in the constitutional sense because it would have a direct impact on Federal revenues.
112th Congress: H. Res. 829, Mr. Camp. December 12, 2012	On December 4, 2012, the Senate passed S. 3254, “National Defense Authorization Act for Fiscal Year 2013” and incorporated this measure in H.R. 4310, “National Defense Authorization Act for Fiscal Year 2013” as an amendment. Contained in this legislation were provisions imposing sanctions, including import sanctions, on persons conducting sanctionable activities with Iran and the Democratic Republic of Congo. These proposed changes to the import laws constituted a revenue measure in the constitutional sense because they would have had a direct impact on customs revenue.
111th Congress: H. Res. 1653, Mr. Levin. September 23, 2010	On August 5, 2010, the Senate passed H.R. 5875, “Emergency Border Supplemental Appropriations Act, 2010” with an amendment. Contained in this legislation was a provision that requiring certain employers to pay a surcharge with respect to each application for a worker visa. The proposed surcharge constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues. On March 26, 2010, the Senate passed S. 3162. Contained in this legislation was an amendment to the Internal Revenue Code of 1986, as amended, to clarify the health care provided by the Secretary of Veterans Affairs constitutes minimum essential coverage. The proposed amendment to the Internal Revenue Code constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues. On March 25, 2010, the Senate passed S. 3187, “Federal Aviation Administration Extension Act of 2010.” Contained in this legislation were extensions of fuel and ticket taxes that fund the Airport and Airway Trust Fund. These proposed extensions of taxes constituted revenue measures in the constitutional sense because they would have had a direct impact on Federal revenues. On January 28, 2010, the Senate passed S. 2799, “Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2009.” Contained in this legislation was a provision banning the importation of imports from Iran. The proposed change in the import laws constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues. On August 9, 2009, the Senate passed S. 1023, “Travel Promotion Act of 2009.” Contained in this legislation was a provision requiring users of the government’s visa waiver program to pay a surcharge. The proposed surcharge constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues. On July 20, 2009, the Senate passed S. 951, “New Frontier Congressional Gold Medal Act.” Contained in this legislation was a provision allowing the Secretary of the Treasury to sell commemorative coins celebrating the 40th anniversary of the first landing on the moon. The proposed sale of these coins would have constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.

¹In cases where the Chairman of the Committee on Ways and Means did not believe that the bill in question violated the Origination Clause or the objection had been dealt with in another manner, resolutions offered by other Members of the House have been tabled. [See adoption of motion by Representative Rostenkowski to table H. Res. 571, 97–2, p. 22127.]

²This was an instance where the Chairman of the Committee on Ways and Means raised a question of the privilege of the House pursuant to Article I, Section 7, of the U.S. Constitution on H.R. 4516, Legislative Branch Appropriations. The motion was laid on the table.

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 114TH CONGRESS CHRONOLOGICAL LIST—
Continued

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
107th Congress:	
H. Res. 240, Mr. Thomas. September 20, 2001	On September 13, 2001, the Senate passed H.R. 2500, "Making appropriations for the U.S. Departments of Commerce, Justice, and State, the Judiciary, and related agencies for the fiscal year ending September 30, 2002, and for other purposes" with an amendment. Contained in this legislation was a provision banning the importation of diamonds not certified as originating outside conflict zones. The proposed change in the import laws constituted a revenue measure in the constitutional sense, because it would have had a direct impact on customs revenues.
H. Res. 393, Mr. Weller. November 18, 1999	On February 24, 1999, the Senate passed S. 4, the Soldiers', Sailors', Airmen's, and Marines' Bill of Rights Act of 1999. The legislation would have allowed members of the Armed Forces to participate in the Federal Thrift Savings Program and to avoid the tax consequences that would otherwise have resulted from certain contributions in excess of the limitations imposed in the Internal Revenue Code. This proposed exemption therefore constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
H. Res. 249, Mr. Portman. July 16, 1999	On May 20, 1999, the Senate passed S. 254, the Violent and Repeat Juvenile Offender Accountability and Rehabilitation Act of 1999. The legislation would have had the effect of banning the import of large capacity ammunition feeding devices. The proposed change in the import laws constituted a revenue measure in the constitutional sense, because it would have had a direct impact on customs revenues.
105th Congress:	
H. Res. 601, Mr. Crane. October 15, 1998	On October 8, 1998, the Senate passed S. 361, the Tiger and Rhinoceros Conservation Act of 1998. This legislation would have had the effect of creating a new basis and mechanism for applying import restrictions for products intended for human consumption or application containing (or labeled as containing) any substance derived from tigers or rhinoceroses. The proposed change in the import laws constituted a revenue measure in the constitutional sense, because it would have had a direct impact on customs revenues.
H. Res. 379, Mr. Ensign. March 5, 1998	On April 15, 1997, the Senate passed S. 104, the Nuclear Waste Policy Act of 1997. This legislation would have repealed a revenue provision and replaced it with a user fee. The revenue provision in question was a fee of 1 mill per kilowatt-hour of electricity generated by nuclear power imposed by the Nuclear Waste Policy Act of 1982. The proposed user fee in the legislation would have been limited to the amount appropriated for nuclear waste disposal. The original fee was uncapped, and, in fact, because the fees collected exceeded the associated costs, it was being used as revenue to finance the Federal Government generally. Its proposed repeal, therefore, constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
104th Congress:	
H. Res. 554, Mr. Crane. September 28, 1996	On June 30, 1996, the Senate passed H.R. 400, the Anaktuvuk Pass Land Exchange and Wilderness Redesignation Act of 1995, with an amendment. Section 204(a) of the Senate amendment would have overridden existing tax law by expanding the definition of actions not subject to Federal, State, or local taxation under the Alaska Native Claims Settlement Act. These changes constituted a revenue measure in the constitutional sense because they would have had a direct impact on Federal revenues.
H. Res. 545, Mr. Archer. September 27, 1996	On September 25, 1996, the Senate passed S. 1311, the National Physical Fitness and Sports Foundation Establishment Act. Section 2 of the bill would have waived the application of certain rules governing recognition of tax-exempt status for the foundation established under this legislation. This exemption constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
H. Res. 402, Mr. Shaw. April 16, 1996	On January 26, 1996, the Senate passed S. 1463, to amend the Trade Act of 1974. The bill would have changed the authority and procedure for investigations by the ITC for certain domestic agricultural products. Such investigations are a predicate necessary for achieving access to desired trade remedies that the President may order, such as tariff adjustments, tariff-rate quotas, quantitative restrictions, or negotiation of trade agreements to limit imports. By creating a new basis and mechanism for import restrictions under authority granted to the President, the bill constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.
H. Res. 387, Mr. Crane. March 21, 1996	On February 1, 1996, the Senate passed S. 1518, repealing the Tea Importation Act of 1897. Under existing law in 1996, it was unlawful to import substandard tea, except as provided in the HTS. Changing import restrictions constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 114TH CONGRESS CHRONOLOGICAL LIST—
Continued

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
103rd Congress:	
H. Res. 577, Mr. Gibbons. October 7, 1994	On October 3, 1994, the Senate passed S. 1216, the Crow Boundary Settlement Act of 1994. The bill would have overridden existing tax law by exempting certain payments and benefits from taxation. These exemptions constituted a revenue measure in the constitutional sense because they would have had a direct impact on Federal revenues.
H. Res. 518, Mr. Gibbons. August 12, 1994	On July 20, 1994, the Senate passed H.R. 4554, the Agriculture and Rural Development Appropriation for fiscal year 1995, with amendments. Senate amendment 83 would have provided authority for the Food and Drug Administration (FDA) to collect fees to cover the costs of regulation of products under their jurisdiction. However, these fees were not limited to covering the cost of specified regulatory activities, and would have been charged to a broad cross-section of the public (rather than been limited to those who would have benefited from the regulatory activities) to fund the cost of the FDA's activities generally. These fees constituted a revenue measure in the constitutional sense because they were not based on a direct relationship between their level and the cost of the particular government activity for which they would have been assessed, and would have had a direct impact on Federal revenues.
H. Res. 487, Mr. Gibbons. July 21, 1994	On May 25, 1994, the Senate passed S. 1030, the Veterans Health Programs Improvement Act of 1994. A provision in the bill would have exempted from taxation certain payments made on behalf of participants in the Education Debt Reduction Program. This provision constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
H. Res. 486, Mr. Gibbons. July 21, 1994	On May 29, 1994, the Senate passed S. 729, to amend the Toxic Substances Control Act. Title I of the bill included several provisions to prohibit the importation of specific categories of products, which contained more than specified quantities of lead. By establishing these import restrictions, the bill constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.
H. Res. 479, Mr. Rangel. July 14, 1994	On June 22, 1994, the Senate passed H.R. 4539, the Treasury, Postal Service, and General Government Appropriation for fiscal year 1995, with amendments. Senate amendment 104 would have prohibited the Treasury from using appropriations to enforce the Internal Revenue Code requirement for the use of undyed diesel fuel in recreational motorboats. This prohibition, therefore, constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
102nd Congress:	
H. Res. 373, Mr. Rostenkowski. February 25, 1992	On August 1, 1991, the Senate passed S. 884 amended, the Driftnet Moratorium Enforcement Act of 1991; this legislation would require the President to impose economic sanctions against countries that fail to eliminate large-scale driftnet fishing. Foremost among the sanction provisions are those, which impose a ban on certain imports into the United States from countries which continue to engage in driftnet fishing on the high seas after a certain date. These changes in our tariff laws constitute a revenue measure in the constitutional sense, because they would have a direct effect on customs revenues.
H. Res. 267, Mr. Rostenkowski. October 31, 1991	On February 20, 1991, the Senate passed S. 320, to reauthorize the Export Administration Act of 1979. This legislation contains several provisions which impose, or authorize the imposition of, a ban on imports into the United States. Among the provisions containing import sanctions are those relating to certain practices by Iraq, the proliferation and use of chemical and biological weapons, and the transfer of missile technology. These changes in our tariff laws constitute a revenue measure in the constitutional sense, because they would have a direct effect on customs revenues.
H. Res. 251, Mr. Russo. October 22, 1991	On July 11, 1991, the Senate passed S. 1241, the Violent Crime Act of 1991. This legislation contains several amendments to the Internal Revenue Code. Section 812(f) provides that the police corps scholarships established under the bill would not be included in gross income for tax purposes. In addition, sections 1228, 1231, and 1232 each make amendments to the Tax Code with respect to violations of certain firearms provisions. Finally, Title VII amends section 922 of Title VIII of the U.S. Code, making it illegal to transfer, import or possess assault weapons. These changes in our tariff and tax laws constitute revenue measures in the constitutional sense, because they would have an immediate impact on revenues anticipated by U.S. Customs and the Internal Revenue Services.
101st Congress:	
H. Res. 287, Mr. Cardin. Nov. 9, 1989	On August 4, 1989, the Senate passed S. 686, the Oil Pollution Liability and Compensation Act of 1989. This legislation contained a provision which would have allowed a credit against the oil spill liability tax for amounts transferred from the Trans-Alaska Pipeline Trust Fund to the Oil Spill Liability Trust Fund.

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 114TH CONGRESS CHRONOLOGICAL LIST—
Continued

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
H. Res. 177, Mr. Rostenkowski. June 15, 1989	On Apr. 19, 1989, the Senate passed S. 774, the Financial Institution Reform, Recovery and Enforcement Act of 1989. This legislation would create two corporations to administer the financial assistance under the bill: the Resolution Trust Corporation and the Resolution Financing Corporation. S. 774 would have conferred tax-exempt status to these two corporations. Without these two tax provisions, these two corporations would be taxable entities under the Federal income tax.
100th Congress:	
H. Res. 235, Mr. Rostenkowski. July 30, 1987	On Mar. 30, 1987, the Senate passed S. 829, legislation which would authorize appropriations for the ITC, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1988, and for other purposes. In addition, the bill contained a provision relating to imports from the Soviet Union, which amends provisions of the Tariff Act of 1930.
H. Res. 474, Mr. Rostenkowski. June 16, 1988 (see also H.R. 3391)	On Oct. 6, 1987, the Senate passed S. 1748, legislation which would prohibit the importation into the United States of all products from Iran. (The House passed H.R. 3391, which included similar provisions, on Oct. 6, 1987.)
H. Res. 479, Mr. Rostenkowski. June 21, 1988 (see also H.R. 2792 and H.R. 4333)	On May 13, 1987, the Senate passed S. 727, legislation which would clarify Indian treaties and Executive orders with respect to fishing rights. This legislation dealt with the tax treatment of income derived from the exercise of Indian treaty fishing rights. (The House passed H.R. 2792, which included similar provisions, on June 20, 1988, under suspension of the rules and was enacted into law as part of P.L. 100–647, H.R. 4333.)
H. Res. 544, Mr. Rostenkowski. Sept. 23, 1988 (see also H.R. 1154)	On Sept. 9, 1988, the Senate passed S. 2662, the Textile and Apparel Trade Act of 1988. This legislation would impose global import quotas on textiles and footwear products.
H. Res. 552, Mr. Rostenkowski. Sept. 28, 1988	On Sept. 9, 1988, the Senate passed S. 2763, the Genocide Act of 1988. This legislation contained a ban on the importation of all oil and oil products from Iraq.
H. Res. 603, Mr. Rostenkowski. Oct. 21, 1988	On Mar. 30, 1988, the Senate passed S. 2097, the Uranium Mill Tailings Remedial Action Amendments of 1987. This legislation would establish a Federal fund to assist in the financing of reclamation and other remedial action at currently active uranium and thorium processing sites and would increase the demand for domestic uranium. The fund would be financed in part by what are called “mandatory fees” which are equal to \$22 per kilogram for uranium contained in fuel assemblies initially loaded into civilian nuclear power reactors during calendar years 1989–1993. In addition, S. 2097 would impose charges on domestic utilities that use foreign-source uranium in new fuel assemblies loaded in their nuclear reactors.
H. Res. 604, Mr. Rostenkowski. Oct. 21, 1988	On Aug. 8, 1988, the Senate passed H.R. 1315, legislation which would authorize appropriations for the Nuclear Regulatory Commission for fiscal years 1988 and 1989. Title IV of the legislation would, among other things, establish a Federal fund to assist in the financing of reclamation and other remedial action at currently active uranium and thorium processing sites and would assist the domestic uranium industry by increasing the demand for domestic uranium. The fund would be financed in part by what are called “mandatory fees” equal to \$72 per kilogram of uranium contained in fuel assemblies initially loaded into civilian nuclear power reactors on or after Jan. 1, 1988. These fees would be paid by licensees of civilian nuclear power reactors and would be in place until \$1 billion had been raised.
99th Congress:	
H. Res. 283, Mr. Rostenkowski. Oct. 1, 1985	On Sept. 26, 1985, the Senate passed S. 1712, legislation which would extend the 16-cents-per-pack cigarette excise tax rate for 45 days, through Nov. 14, 1985. (The House passed H.R. 3452, which included a similar extension, on Sept. 30, 1985.)
H. Res. 562, Mr. Rostenkowski. Sept. 25, 1986	The Senate passed S. 638, legislation to provide for the sale of Conrail to the Norfolk Southern Railroad. The legislation contained numerous provisions relating to the tax treatment of the sale of Conrail.
98th Congress:	
H. Res. 195, Mr. Rostenkowski. June 17, 1983	On Apr. 21, 1983, the Senate passed S. 144, a bill to insure the continued expansion of international market opportunities in trade, trade in services and investment for the United States, and for other purposes.

F. PREROGATIVE UNDER THE RULES OF THE HOUSE OVER “REVENUE MEASURES GENERALLY”

In the House of Representatives, tax legislation is initiated by the Committee on Ways and Means. The Committee’s exclusive prerogative to report “revenue measures generally” is provided by Rule X(1)(t) of the Rules of the House of Representatives. The jurisdiction of the Committee on Ways and Means under Rule X(1)(t) is protected through the exercise of Rule XXI(5)(a) which states:

A bill or joint resolution carrying a tax or tariff measure may not be reported by a committee not having jurisdiction to report tax or tariff measures, and an amendment in the House or proposed by the Senate carrying a tax or tariff measure shall not be in order during the consideration of a bill or joint resolution reported by a committee not having that jurisdiction. A point of order against a tax or tariff measure in such a bill, joint resolution, or amendment thereto may be raised at any time during pendency of that measure for amendment.

Based on the precedents of the House, especially those involving Rule XXI(5)(a), the following statements can be made concerning points of order made under the Rule.

1. Timeliness. The point of order can be raised at any point during consideration of the bill. However, that section of the bill in which the “tax or tariff provision lies must either have been previously read or currently open for amendment. A point of order may not be raised after the Committee of the Whole has risen and reported the bill to the House. A point of order against an amendment must be made prior to its adoption.

2. Effect. If a point of order is sustained, the effect is that the provision in the bill or amendment is automatically deleted.

3. Substance over form. A provision need not involve an amendment to the Internal Revenue Code or the Harmonized Tariff Schedule in order to be determined to be a “tax or tariff” provision.

4. Revenue decreases and increases. A provision need not raise revenue in order to be found to be a “tax or tariff measure.” Provisions which would have the effect of decreasing revenues are also covered by the Rule. Similarly, provisions which could have a revenue effect have been determined to be covered by the Rule.

The following is a detailed listing of each of the occasions on which points of order have been sustained:

G. POINTS OF ORDER—HOUSE RULE XXI CHRONOLOGICAL LIST

June 28, 2007

H.R. 2829, Financial Services and General Government Appropriations Act, 2008

A point of order was raised against Section 106 of the bill, which would have limited funds to the IRS for the purpose of renewing, extending, administering, implementing or enforcing any qualified tax collection contract. Mr. Serrano conceded the point of order. The point of order was sustained, and the provision was stricken from the bill. [110–1, H7352]

June 13, 2006

H.R. 5576, Transportation, Treasury, Housing and Urban Development, the Judiciary, and Related Agencies Appropriations Act, 2007

A point of order was raised against Section 206 of the bill, which would have limited funds to the IRS and prohibit its ability to provide and tax preparation software or online tools. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [109–2, H3849–3850]

June 14, 2006

H.R. 5576, Transportation, Treasury, Housing and Urban Development, the Judiciary, and Related Agencies Appropriations Act, 2007

A point of order was raised against an amendment offered by Representative Tiahrt, which would have limited funds to the IRS and prohibit its ability to provide and tax preparation software or online tools. Representative Tiahrt withdrew his amendment. [109–2, H3930]

May 23, 2006

H.R. 5384, Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2007

A point of order was raised against an amendment offered by Representative DeLauro, which would have increased the bill's appropriation for waste and water grant programs by \$689 million and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109–2, H3063]

May 19, 2006

H.R. 5385, Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2007

Points of order were raised against three amendments offered by Representatives Edwards, Farr, and Obey, which would have raised taxes to offset program funding increases.

The chair ruled that these provisions proposed to change existing law and constituted legislation on an appropriations bill and, therefore, violated clause 2 of Rule XXI. The points of order were sustained, and the amendments were not in order. [109–2, H2922–2931]

June 30, 2005

H.R. 3058, Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006

A point of order was raised against an amendment offered by Representative Simmons, which would have limited the use of funds to enter into, implement, or provide oversight of contracts between the Secretary of the Treasury, or his designee, and private collection agencies. Representative Simmons withdrew his amendment. [109–1, H3640]

June 29, 2005

H.R. 3058, Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006

A point of order was raised against section 218 of the bill, which would direct the Secretary of the Treasury to submit to the Committees on Appropriations a report defining currency manipulation and what actions would be construed as another nation manipulating its currency, and describing how statutory provisions addressing currency manipulation by America's trading partners contained in, and relating to, title 22 U.S.C. 5304, 5305, and 286y can be better clarified administratively to provide for improved and more predictable evaluation. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [109–1, H5422]

June 14, 2005

H.R. 2862, Science, State, Justice, Commerce, and Related Agencies Appropriations Act, 2006

A point of order was raised against an amendment offered by Representative Obey, which would have increased funding for the EDA by \$53 million and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109–1, H4437]

May 26, 2005

H.R. 2528, Military Quality of Life and Veterans Affairs Appropriations Act, 2006

A point of order was raised against an amendment offered by Representative Obey, which would have increased the bill's appropriation for veterans medical care by \$2.6 billion and paid for this increase by reducing the size of the tax cut for those making over one million dollars. The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109–1, H4106]

May 19, 2005

H.R. 2361, Department of the Interior, Environment, and Related Agencies Appropriations Act, 2006

A point of order was raised against an amendment offered by Representative Obey, which would have increased the bill's appropriation for the Clean Water State Revolving Fund by \$500,000 and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109–1, H3640]

May 17, 2005

H.R. 2360, Department of Homeland Security Appropriations Act, 2006

A point of order was raised against an amendment offered by Representative Obey, which would have increased the bill's appropriation for Customs and Border Protection and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109–1, H3398]

September 14, 2004

H.R. 5025, Transportation, Treasury, and Independent Agencies Appropriations Act, 2005

A point of order was raised against section 644 of the bill, which would have amended section 6402 of the Internal Revenue Code of 1986 by adding a new subsection that allows for the offset of federal tax refunds to collect delinquent state unemployment compensation overpayments. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [108–2, H7176]

September 14, 2004

H.R. 5025, Transportation, Treasury, and Independent Agencies Appropriations Act, 2005

A point of order was raised against section 643 of the bill, which would have amended section 453(j) of the Social Security Act to allow access to data in the National Directory of New Hires for use in collecting delinquent non-tax federal debt. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [108–2, H7176]

September 14, 2004

H.R. 5025, Transportation, Treasury, and Independent Agencies Appropriations Act, 2005

A point of order was raised against section 642 of the bill, which would have amended Title 31 of the U.S. Code to allow the Federal Government to collect debts that are more than 10 years old by withholding federal tax refunds or garnishing Social Security benefits. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [108–2, H7176]

September 9, 2004

H.R. 5006, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2005

A point of order was raised against an amendment offered by Representative Brown (OH), which would have stopped the increase of Part B Medicare premiums, effectively leaving them at their current dollar amount. The chair ruled that the provision would provide new budget authority in excess of the suballocation provided by the Appropriations Committee, and therefore violated section 302(f) of the Congressional Budget Act of 1974. The point of order was sustained, and the amendment was not in order. [108–2, H6945]

September 8, 2004

H.R. 5006, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2005

A point of order was raised against section 219(b) of the bill, which created a Medicare claims processing fee for duplicative or incorrect claims for Medicare Part A or B services. The chair ruled that the provision was in violation of Rule XXI. The point of order was conceded, sustained, and the provision was stricken from the bill. [108–2, H6836]

June 18, 2004

H.R. 4567, Department of Homeland Security Appropriations Act, 2005

A point of order was raised against an amendment offered by Representative Sherman, which would have limited the funds made available in this Act for processing the importation of any article which is the product of Iran. The chair ruled that the provision was in violation of clause 5(a) of Rule XXI. The point of order was sustained, and the amendment was not in order. [108–2, p. H4551]

July 10, 2003

H.R. 2660, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2004

A point of order was raised against section 217(B) of the bill, which created a Medicare Claims Processing fee. An October 1, 2003, requirement assured a policy for providers to submit all Medicare claims electronically. Since most electronic billing systems eliminate inaccurate and duplicate claims, and because current law provided the proper small business exemption, the user fee was unnecessary. The chair ruled that the provision was in violation of Rule XXI, clause 2(b). The point of order was conceded, sustained, and the provision was stricken from the bill. [108–1, p. H6560]

July 10, 2003

H.R. 2660, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2004

A point of order was raised against an amendment offered by Representative Obey, which would have provided a 1-percentage add-on to the Federal assistance to every State for their Medicaid programs. This would have been paid for through a reduction in the size of the tax cut for persons who make more than \$1 million a year. The chair ruled that the amendment constituted legislation in violation of Rule XXI, clause 2(c), and in addition, constituted a tax measure in violation of Rule XXI, clause 5(a). The point of order was conceded and sustained. [108–1, p. H6547]

July 23, 2003

H.R. 2799, Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2004

A point of order was raised against an amendment offered by Representative Levin, which would forbid expenditure of funds that would be used to negotiate free trade agreements that did not contain certain listed provisions, which imposed new duties that were not required by law and made the appropriations contingent upon the performance of said duties and on successful trade negotiations with other countries. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained. [108–1, p. H7337–7339]

September 4, 2003

H.R. 2989, Transportation, Treasury, and Independent Agencies Appropriations Act, 2004

A point of order was raised against portions of section 631 of the bill, which would have amended the Trade Agreements Act of 1979. The provision exempted limitations on procurement. The chair ruled that the provision was in violation of Rule XXI, clause 2(b). The point of order was conceded, sustained and the language was stricken from the bill. [108–1, p. H7913]

September 4, 2003

H.R. 2989, Transportation, Treasury, and Independent Agencies Appropriations Act, 2004

A point of order was raised against the contents of Section 164 of the bill, which amended the Buy America requirements for transit capital purchases of steel, iron, manufactured goods, and rolling stock. The chair ruled that these provisions were in violation of Rule XXI. The point of order was conceded, sustained, and the section was stricken from the bill. [108–1, p. H7912–7913]

September 8, 1999

H.R. 2684, U.S. Departments of Veterans Affairs and Housing and Urban Development Appropriations for 2000

A point of order was raised against an amendment offered by Representative Edwards, which would have offset an increase in funding for veterans' health care by postponing the implementation of a capital gains tax cut. The chair Ruled that the amendment constituted legislation in violation of Rule XXI, clause 2(c), and, in addition, constituted a tax measure in violation of Rule XXI, clause 5(a). The point of order was sustained, and the amendment ruled not in order. [106–1, p. H7923]

September 3, 1997

H.R. 2159, Foreign Operations Appropriations for Fiscal Year 1998

A point of order was raised against section 539 of the bill, which would have restricted the President's ability to issue an executive order lifting import sanctions against Yugoslavia (Serbia). The Chair ruled that since current law allowed the President to waive the application of certain sanctions, including import prohibitions which affect tariff collections, the provision in question was a tariff measure within the meaning of Rule XXI, clause 5(b). The point of order was sustained, and the provision stricken from the bill. [105–1, p. H6731]

July 17, 1996

H.R. 3756, Treasury, Postal Service, and General Government Appropriations Act of 1997

A point of order was raised against an amendment which prohibited the use of funds by the United States Customs Service to take any action that allowed certain imports into the United States from the People's Republic of China. The point of order was sustained. [104–2, p. H7708]

May 9, 1995

H.R. 1361, Coast Guard Authorization

A point of order was raised against an amendment which increased certain fees for large foreign-flag cruise ships. The Chair ruled that by increasing the fees charged by the Coast Guard for inspecting large foreign-flag cruise ships by an unspecified amount in order to offset a decrease in fees for other vessels, the amendment attenuated the relationship between the amount of the fee

and the cost of the particular government activity for which it was assessed. Therefore the increased fee qualified as a tax or tariff within the meaning of Rule XXI, clause 5(b). The point of order was sustained, and the amendment ruled out of order. [1-4-1, p. H4593]

June 15, 1994

H.R. 4539, Treasury, Postal Service, and General Government Appropriation for Fiscal Year 1995

A point of order was raised against section 527 of the bill, which would have amended the HTS to create a new tariff classification. The new classification would have changed the rate of duty on the import of certain fabrics intended for use in the manufacture of hot air balloons, thus having direct impact on customs revenues. The point of order was conceded and sustained, and the provision was stricken from the bill. [103-2, p. H4531]

September 16, 1992

H.R. 5231, The National Competitiveness Act of 1992

A point of order was raised against an amendment offered by Representative Walker. The bill was reported solely from the Committee on Science and Technology and amended the Internal Revenue Code to provide, inter alia, changes in the tax treatment of capital gains.

The Chair sustained the point of order without elaboration. [H102- p. H8621]

October 23, 1990

H.R. 5021, Department of Commerce, Justice and State, the Judiciary and Related Agencies Appropriations Act, 1991

A point of order was raised against amendment 139 which increased the rate of fees paid to the Securities and Exchange Commission at the time of filing a registration statement. The Chair ruled that since the amendment provided that the increased level of fees would be deposited in the Treasury, the fee involved was in reality a tax and the revenues were to be used to defray general governmental costs. The point of order was conceded and sustained. [101-2, p. H11412]

July 13, 1990

H.R. 5241, Treasury, Postal Service and General Government Appropriations Act of 1991

A point of order was raised against section 528 which prohibited that "no funds appropriated" would be used to impose or assess any tax under section 4181 of the Internal Revenue Code relating to the excise tax on the manufacture of firearms. The point of order was conceded and sustained. [101-2, p. H4692]

July 13, 1990

*H.R. 5241, Treasury, Postal Service and General Government
Appropriations Act of 1991*

A point of order was raised against section 524 which prohibited the Internal Revenue Service from enforcing rules governing the antidiscrimination rules of the exclusion for employer provided health-care plans (section 89 of the Internal Revenue Code). The point of order was conceded and sustained. [101-2, p. H4692]

October 5, 1989

H.R. 3299, Omnibus Budget Reconciliation Act of 1989

A point of order was raised against section 3201 which imposed fees on the filing of certain forms required to be filed annually in connection with maintaining pension and benefit plans. The point of order was sustained with the Chair ruling that the revenue raised funded “general government activity.” [101-1, p. H6662]

October 4, 1989

H.R. 3299, Omnibus Budget Reconciliation Act of 1989

A point of order was raised against section 3156 which imposed a “Termination Fee.” Under the provision of the bill, an employer who terminated a pension plan in a standard termination was required to pay a \$200-per-participant fee to the Pension Benefit Guaranty Corporation (PBGC), the Federal insurance agency established to insure defined benefit pension plans against insolvency. The point of order was conceded and sustained. [101-1, p. H6621]

October 4, 1989

H.R. 3299, Omnibus Budget Reconciliation Act of 1989

A point of order was raised against section 3131(b) which exempted multi-employer pension plans from the full funding limits of the Internal Revenue Code, section 412(c)(7). This provision directly amended the Internal Revenue Code to allow the deductibility of contributions to a multi-employer pension plan in excess of the full funding limit. The point of order was conceded and sustained. [101-1, p. H6622]

October 4, 1989

H.R. 3299, Omnibus Budget Reconciliation Act of 1989

A point of order was raised against section 7002 which imposed an annual fee of \$1 per acre on the holder of Outer Continental Shelf leases. This fee has been designated to offset the costs of ocean related environmental research, assessment, and protection programs. The point of order was sustained with the Chair stating that a provision raising revenue to finance general government functions improperly characterized as a tax within the jurisdiction of Clause 5(b) of Rule XXI. [101-1, p. H6610]

October 4, 1989

H.R. 3299, Omnibus Budget Reconciliation Act of 1989

A point of order was raised against section 7002 which imposed a fee of \$20 per passenger on vessels engaged in U.S. cruise trade or which offer off-shore gambling. The proceeds of this fee were to be deposited in both the Harbor Maintenance Trust Fund and the Treasury's general fund. The point of order was conceded and sustained. [101-1, p. H6620]

September 30, 1988

H.R. 4637, Conference Agreement to accompany the Foreign Operations, Export Financing and Related Programs Appropriations Act of 1989

A point of order was raised against the motion to concur in the Senate amendment No. 176 which provided that S. 2848 (Sanctions Against Iraqi Chemical Weapons Use Act), be added to the bill. The point of order was conceded and sustained. [100-2, p. H9236]

June 25, 1987

H.R. 3545, Budget Reconciliation Act of 1987

A point of order was raised against the section of the bill providing that "all earnings and distributions" from the Enjebi Community Trust Fund, "shall not be subject to any form of Federal, State, or local taxation." The point of order was conceded and sustained. [100-1, p. H5539-40]

August 1, 1986

H.R. 5294, Appropriations, Treasury, Postal Service and General Government Appropriations, 1987

A point of order was raised against section 103 which denied funds to the Internal Revenue Service to impose vesting requirements for qualified pension funds more stringent than 4/40. As a result, legally collectible taxes on employer contributions to such plans would be indefinitely deferred. The point of order was conceded and sustained. [99-2, p. H5311]

August 1, 1986

H.R. 5294, Appropriations, Treasury, Postal Service and General Government Appropriations, 1987

A point of order was raised against section 3 which prohibited the use of funds to implement regulations issued by the Department of the Treasury to implement section 274(d) of the Internal Revenue Code relating to the duty imposed on taxpayers to substantiate deductibility of certain expenses relating to travel, gifts, and entertainment.

The Chair sustained the point of order stating that a limitation otherwise in order under Clause 2(c), of House Rule XXI which "effectively and inherently either preclude[s] the IRS from collecting revenues otherwise due to be [owed] under provision of the Internal Revenue Code or require[s] the collection of revenue not legally due and owing constitutes a tax provision within the meaning of Rule XXI, Clause 5(b)."

The Chair also noted that when the point of order was raised that under the Rule the point of order against the provision could be raised at any point during the consideration of the bill. [99–2, p. H5310]

October 24, 1986

H.R. 3500, Budget Reconciliation Act of 1985

A point of order was raised against section 3113. The provision in the reconciliation bill reported from the Budget Committee contained a recommendation from the Committee on Education and Labor to exclude certain interest on obligations to Student Loan Marketing Association from Application of Internal Revenue Code (IRC), section 265 which denies a deduction for certain expenses and interest relating to the production of tax-exempt income. The point of order was sustained. [99–1, p. H5310]

October 24, 1985

H.R. 3500, Budget Reconciliation Act of 1985

A point of order was raised against section 6701 which had been reported from the Committee on the Budget containing a recommendation of the Committee on Merchant Marine and Fisheries. Section 6701 expanded tax benefits available to ship owners through the “capital construction fund” (section 7518 of the IRC), by permitting repatriation of foreign-source income to avoid U.S. taxes and expanding the definition of vessels eligible to establish such tax-exempt funds. [99–1, p. H9189]

July 26, 1985

H.R. 3036, Appropriations, Treasury, Postal Service, and General Government Appropriation, 1986

A point of order was raised against section 106 which prohibited the use of funds to implement or enforce regulations imposing or collecting a tax on the interest deferral from entrance or accommodation fees paid by elderly residents of continuing care facilities (section 7872 of the Internal Revenue Code). The Chair sustained the point of order against the provision as a tax provision within the meaning of House Rule XXI, Clause 5(b). [99–1, p. H6418]

July 11, 1985

H.R. 1555, International Security and Development Act of 1985

A point of order was raised against section 1208, which denied trade benefits to Afghanistan, provided for the denial of most favored nation status to Afghanistan and denied trade credits to Afghanistan. The point of order was conceded and sustained. [99–1, p. H5489]

June 4, 1985

H.R. 1460, Anti-Apartheid Act of 1985

A point of order was raised against an amendment to prohibit the entry of South African Krugerrands or gold coins into the customs territory of the United States unless uniform 5 percent fee

were paid. The point of order was sustained on the grounds that the fee was equivalent to a tariff uniform charge imposed at ports of entry with proceeds deposited in the Treasury. [99–1, p. H3762]

September 12, 1984

H.R. 5798, conference report to accompany the Appropriations, Treasury, Postal Service, Executive Office of the President and certain independent agencies Appropriation, 1985

A point of order was raised against a Senate amendment, No. 92 which amended the existing customs law under the Tariff Act of 1930 with respect to seizures and forfeitures of property by the Customs Service. The point of order was conceded and sustained. [98–2, p. H9407]

September 12, 1984

H.R. 5798, conference report to accompany the Appropriations, Treasury, Postal Service, Executive Office of the President and certain independent agencies Appropriation, 1985

A point of order was raised against a Senate amendment, No. 26 which amended the tariff schedule of the United States (TSUS) to provide duty-free importation of a telescope for the University of Arizona. The point of order was conceded and sustained. [98–2, p. H9396]

September 12, 1984

H.R. 5798, conference report to accompany the, Treasury, Postal Service, Executive Office of the President and certain independent agencies, 1985

A point of order was raised against a Senate amendment, No. 24 which provided that “none of the funds appropriated by this act or any other act” shall be used to impose or assess the manufacturer’s excise tax on sporting goods. The point of order specifically stated that the term “tax” and “tariff” under House Rule XXI, Clause 5(b), included provisions such as these contained in the amendment which would result less revenue spent than under the operation of existing law. The point of order was conceded and sustained. [98–2, p. H9395–9396]

October 27, 1983

H.R. 4139, conference report to accompany the Treasury, Postal Service, Executive Office of the President and certain independent agencies, 1984

The Chair sustained a point of order against section 511 which would have prohibited the Customs Service from enforcing a provision of law permitting agricultural products to enter the United States duty-free under the CBI. The Chair ruled that the effect of the provision was to cause duties on certain imports to be imposed where none is required and to require collections of revenue contrary to existing tariff laws and that, as a result, section 511 was a tariff provision rather than a limitation of appropriated funds. [98–1, p. H8717]

September 21, 1983

H.R. 1036, Community Renewal Employment Act

The Chair sustained a point of order against a motion to recommit a bill to a committee without jurisdiction over revenue measures (the Committee on Education and Labor), and to report the bill back to the House with tax provisions relating to “enterprise zones.” The motion was ruled to violate House Rule XVI, Clause 7, and House Rule XXI Clause 5(b). [98–1, p. H7244]

H. RESTRICTIONS ON “FEDERAL INCOME TAX RATE INCREASES”

House Rule XXI, clause 5(b) requires a supermajority 3/5 vote for any bill containing a prospective Federal income tax rate increase and clause 5(c) prohibits retroactive Federal income tax rate increases.

The wording of the Rule and its legislative history make it clear that the Rule applies only to increases in specific statutory rates in the Internal Revenue Code and not to provisions merely because they raise revenue or otherwise modify the income tax base.

Appendix II. Statistical Review of the Activities of the Committee on Ways and Means

A. NUMBER OF BILLS AND RESOLUTIONS REFERRED TO THE COMMITTEE

During the 114th Congress, through December 14, 2016, a total of 1,559 bills were referred to the Committee, representing 23.9 percent of all the public bills introduced in the House of Representatives.

The following table gives a more complete statistical review since 1967.

TABLE 1—NUMBER OF BILLS AND RESOLUTION REFERRED TO THE COMMITTEE 90TH THROUGH 114TH CONGRESS

	Introduced in House	Referred to Committee	Percentage
90th Congress	24,227	3,806	15.7
91st Congress	23,575	3,442	14.6
92nd Congress	20,458	3,157	15.4
93rd Congress	21,096	3,370	16
94th Congress	19,371	3,747	19.3
95th Congress	17,800	3,922	22
96th Congress	10,196	2,337	22.9
97th Congress	9,909	2,377	26.4
98th Congress	8,104	1,904	23.5
99th Congress	7,522	1,568	20.8
100th Congress	7,043	1,419	22.1
101st Congress	7,640	1,737	22.7
102nd Congress	7,771	1,972	25.4
103rd Congress	6,645	1,496	22.5
104th Congress	5,329	1,071	20.1
105th Congress	5,976	1,509	25.2
106th Congress	6,942	1,762	25.3
107th Congress	7,029	1,941	27.6
108th Congress	6,953	1,541	22.2
109th Congress	8,152	2,152	26.4
110th Congress	9,319	2,386	25.6
111th Congress	8,780	1,764	20.1
112th Congress	7,842	2,581	32.9

TABLE 1—NUMBER OF BILLS AND RESOLUTION REFERRED TO THE COMMITTEE 90TH THROUGH 114TH CONGRESS—Continued

	Introduced in House	Referred to Committee	Percentage
113th Congress	15,908	1,380	8.7
114th Congress *	6,529	1,559	23.9

* As of December 14, 2016.

B. PUBLIC HEARINGS

During the 114th Congress, the Committee on Ways and Means along with its six Subcommittees held numerous public hearings. Many of these hearings dealt with broad subject matter including the President's fiscal year 2014 budget proposals, tax reform, health and Social Security issues, and trade policy. As the statistics below indicate, during the 114th Congress, the full Committee and its six Subcommittees held a total of 70 public hearings.

C. MARKUP SESSIONS

With respect to markup or business sessions during the 114th Congress, the full Committee held such sessions on 22 working days.

D. NUMBER AND FINAL STATUS OF BILLS REPORTED FROM THE COMMITTEE ON WAYS AND MEANS IN THE 114TH CONGRESS

During the 114th Congress, the Committee reported to the House a total of 92 bills favorably. There were 101 bills containing provisions within the purview of the Committee that were passed by the House; 32 were enacted into law. This is not indicative of the total number of bills considered by the Committee.

Appendix III. Chairmen of the Committee on Ways and Means and Membership of the Committee from the 1st through the 114th Congresses

A. CHAIRMEN OF THE COMMITTEE ON WAYS AND MEANS, 1789 TO PRESENT

Name	State	Party	Term of Service
Thomas Fitzsimons	Pennsylvania	Federalist	1789
William L. Smith	South Carolina	Federalist	1794 to 1797
Robert G. Harper	South Carolina	Federalist	1797 to 1800
Roger Griswold	Connecticut	Federalist	1800 to 1801
John Randolph	Virginia	Jeffersonian Republican	1801 to 1805, 1827
Joseph Clay	Pennsylvania	Jeffersonian Republican	1805 to 1807
George W. Campbell	Tennessee	Jeffersonian Republican	1807 to 1809
John W. Eppes	Virginia	Jeffersonian Republican	1809 to 1811
Ezekiel Bacon	Massachusetts	Jeffersonian Republican	1811 to 1812
Langdon Cheves	South Carolina	Jeffersonian Republican	1812 to 1813
John W. Eppes	Virginia	Jeffersonian Republican	1813 to 1815
William Lowndes	South Carolina	Jeffersonian Republican	1815 to 1818
Samuel Smith	Maryland	Jeffersonian Republican	1818 to 1822
Louis McLane	Delaware	Jeffersonian Republican	1822 to 1827
George McDuffie	South Carolina	Democrat	1827 to 1832
Gulian C. Verplanck	New York	Democrat	1832 to 1833
James K. Polk	Tennessee	Democrat	1833 to 1835
C. C. Cambreleng	New York	Democrat	1835 to 1839
John W. Jones	Virginia	Democrat	1839 to 1841
Millard Fillmore	New York	Whig	1841 to 1843
James Iver McKay	North Carolina	Democrat	1843 to 1847

Name	State	Party	Term of Service
Samuel F. Vinton	Ohio	Whig	1847 to 1849
Thomas H. Bayly	Virginia	Democrat	1849 to 1851
George S. Houston	Alabama	Democrat	1851 to 1855
Lewis D. Campbell	Ohio	Republican	1855 to 1857
J. Glancy Jones	Pennsylvania	Democrat	1857 to 1858
John S. Phelps	Missouri	Democrat	1858 to 1859
John Sherman	Ohio	Republican	1859 to 1861
Thaddeus Stevens	Pennsylvania	Republican	1861 to 1865
Justin S. Morrill	Vermont	Republican	1865 to 1867
Robert C. Schneck	Ohio	Republican	1867 to 1871
Samuel D. Hooper	Massachusetts	Republican	1871
Henry L. Dawes	Massachusetts	Republican	1871 to 1875
William R. Morrison	Illinois	Democrat	1875 to 1877
Fernando Wood	New York	Democrat	1877 to 1881
John R. Tucker	Virginia	Democrat	1881
William D. Kelley	Pennsylvania	Republican	1881 to 1883
William R. Morrison	Illinois	Democrat	1883 to 1887
Roger Q. Mills	Texas	Democrat	1887 to 1889
William McKinley, Jr.	Ohio	Republican	1889 to 1891
William M. Springer	Illinois	Democrat	1891 to 1893
William L. Wilson	West Virginia	Democrat	1893 to 1895
Nelson Dingley, Jr.	Maine	Republican	1895 to 1899
Sereno E. Payne	New York	Republican	1899 to 1911
Oscar W. Underwood	Alabama	Democrat	1911 to 1915
Claude Kitchin	North Carolina	Democrat	1915 to 1919
Joseph W. Fordney	Michigan	Republican	1919 to 1923
William R. Green	Iowa	Republican	1923 to 1928
Willis C. Hawley	Oregon	Republican	1929 to 1931
James W. Collier	Mississippi	Democrat	1931 to 1933
Robert L. Doughton	North Carolina	Democrat	1933 to 1947, 1949 to 1953
Harold Knutson	Minnesota	Republican	1947 to 1949
Daniel A. Reed	New York	Republican	1953 to 1955
Jere Cooper	Tennessee	Democrat	1955 to 1957
Wilbur D. Mills	Arkansas	Democrat	1957 to 1975
Al Ullman	Oregon	Democrat	1975 to 1981
Dan Rostenkowski	Illinois	Democrat	1981 to 1994
Sam Gibbons, Acting Chairman	Florida	Democrat	1994 to 1995
Bill Archer	Texas	Republican	1995 to 2001
William W. Thomas	California	Republican	2001 to 2007
Charles B. Rangel	New York	Democrat	2007 to 2010
Sander M. Levin, Acting Chairman	Michigan	Democrat	2010 to 2011
Dave Camp	Michigan	Republican	2011 to 2015
Paul Ryan	Wisconsin	Republican	2015
Kevin Brady	Texas	Republican	2015 to 2016

B. TABLES SHOWING MEMBERSHIP OF THE COMMITTEE

1. MEMBERS OF THE COMMITTEE ON WAYS AND MEANS FROM THE 1ST THROUGH THE 114TH CONGRESS, BY STATE

[Beginning with the 104th Congress, Intra-Congress Committee Membership changes are footnoted]

MEMBERS	CONGRESS(ES)
Alabama:	
John McKinley	23
David Hubbard	26
Dixon H. Lewis	27–28
George S. Houston	29–30, 32–33
James F. Dowdell	35
Hilary A. Herbert	48
Joseph Wheeler	53–55
Oscar W. Underwood	56, 59–63
Ronnie G. Flippo	98–101

MEMBERS	CONGRESS(ES)
Arthur Davis	110–111
Arizona:	
J.D. Hayworth	105–109
Arkansas:	
James K. Jones	48
Clifton R. Breckinridge	49–51, 53
William A. Oldfield	64–70
Heartsill Ragon	70–73
William J. Driver	72
Claude A. Fuller	73–75
Wilbur D. Mills	77–94
Jim Guy Tucker, Jr.	94
Beryl Anthony, Jr.	95
Tim Griffin	113
California:	
Joseph McKenna	51–52
Victor H. Metcalf	57–58
James C. Needham	58–62
William H. Evans	73
Frank H. Buck	74–77
Bertrand W. Gearhart	76–80
Cecil R. King	78–79, 81–90
James B. Utt,	83, 86–91
James C. Corman	90–96
Jerry L. Pettis	91–94
William M. Ketchum	94–95
Fortney Pete Stark	94–112
John H. Rousselot	95–97
Robert T. Matsui	i 97–104
William M. Thomas	98–109
Wally Herger	103–112
Xavier Becerra	103–114
Mike Thompson	109
Devin Nunes	ii 109–
Linda Sanchez	113
Colorado:	
Robert W. Bonyne	60
Charles B. Timberlake	66–72
John A. Carroll	81
Donald G. Brotzman	92–93
George H. “Hank” Brown	100–101
Scott McInnis	106–108
Bob Beauprez	109
Connecticut:	
Jeremiah Watson	1
Uriah Tracy	3
James Hillhouse	4
Nathaniel Smith	4–5
Joshua Coit	5
Roger Griswold	5–8
John Davenport	8
Jonathon O. Moseley	9, 14, 16
Benjamin Tallmadge	10–11
Timothy Pitkin	12–13, 15
Ralph I. Ingersoll	21–22
Samuel D. Hubbard	30
James Phelps	45–46
Charles A. Russel	54–57
Ebenezer J. Hill	58–62, 64–65
John Q. Tilson	66–68
Antoni N. Sadlak	83–85
William R. Cotter	94–97
Barbara B. Kennelly	98–105
Nancy L. Johnson	101–109
John B. Larson	109–
Delaware:	
John Vining	1

MEMBERS	CONGRESS(ES)
Henry Latimer	3
John Patten	4
James A. Bayard, Sr	5, 7
Caesar A. Rodney	8
Louis McLane	16–19
Florida:	
A. S. Herlong, Jr	84–90
Sam M. Gibbons	91–104
L. A. “Skip” Bafalis	94–97
E. Clay Shaw, Jr	100–109
Karen L. Thurman	105–107
Mark Foley ⁱⁱⁱ	104–109
Kendrick Meek	110–111
Ginny Brown-Waite	111
Vern Buchanan	112–
Georgia:	
James Jackson	1
Abraham Baldwin	3–5
Benjamin Taliaferro	6
John Milledge	7
David Meriwether	8–9
William W. Bibb	12–13
Joel Abbott	15
Joel Crawford	15–16
Wiley Thompson	17–18
George R. Gilmer	20
Richard H. Wilde	22–23
George W. Owens	24–25
Charles E. Haynes	25
Mark A. Cooper	26
Absalom H. Chappell	28
Seaborn Jones	29
Robert Toombs	30–31
Alexander H. Stephens	31–31, 33
Marshall J. Wellborn	31
Howell Cobb	34
Martin J. Crawford	35–36
Benjamin H. Hill	44
Henry R. Harris	45, 49
William H. Felton	46
Emory Speer	47
James H. Blount	48
Henry G. Turner	50–54
Charles F. Crisp	54
James M. Griggs	60–61
William G. Brantley	61–62
Charles R. Crisp	64–72
Albert S. Camp	78–83
Phillip M. Landrum	89–94
Ed Jenkins	95–102
Wyche Fowler, Jr	96–99
John Lewis	103–
Mac Collins	104–108
John Linder	109–111
Tom Price	112–114
Hawaii:	
Cecil “Cec” Heftel	96–99
Illinois:	
Daniel P. Cook	19
John A. McClelland	37
John Wentworth	39
John A. Logan	40
Samuel S. Marshall	41
Horatio C. Burchard	42–45
William R. Morrison	44, 46–49
William M. Springer	52
Albert J. Hopkins	52–57

MEMBERS	CONGRESS(ES)
Henry S. Boutell	58–61
Henry T. Rainey	62–66, 68–72
John A. Sterling	65
Ira C. Copley	66–67
Carl R. Chindblom	68–72
Chester C. Thompson	74–75
Raymond S. McKeough	76–77
Charles S. Dewey	78
Thomas J. O'Brien	79, 81–88
Noah M. Mason	80–87
Harold C. Collier	88–93
Dan Rostenkowski	88–103
Abner J. Mikva	94–96
Philip M. Crane	94–108
Marty Russo	96–102
Mel Reynolds	103
Jerry Weller	105–110
Rahm Emanuel	109–110
Danny K. Davis	111, 113–
Peter Roskam	111–
Aaron Schock	112–114
Robert J. Dold	114
Indiana:	
David Wallace	27
Cyrus L. Dunham	32
William E. Niblack	40, 43
Godlove S. Orth	41
Michael C. Kerr	42
Thomas M. Browne	48–50
William D. Bynum	50, 53
Benjamin F. Shively	52
George W. Steele	54–57
James E. Watson	58–60
Edgar D. Crumpacker	60–61
Lincoln Dixon	62–65
Harry C. Canfield	71–72
John W. Boehne, Jr	73–77
Robert A. Grant	80
Andy Jacobs, Jr	94–104
Chris Chocola	109
Todd Young	113–114
Iowa:	
John A. Kasson	38, 43, 47–48
William B. Allison	39–41
John H. Gear	51, 53
Jonathon P. Dolliver	54–56
William R. Green	63–70
C. William Ramseyer	70–71
Otha D. Wearin	75
Lloyd Thurston	75
Thomas E. Martin	80–83
Fred Grandy	102–103
Jim Nussel	104–109
Kansas:	
Dudley C. Haskell	47
Chester I. Long	56–57
Charles Curtis	58–59
William A. Calderhead	60–61
Victor Murdock	63
Guy T. Helvering	64–65
Frank Carlson	76–79
Martha E. Keys	94–95
Lynn Jenkins	112–

MEMBERS	CONGRESS(ES)
Kentucky:	
Alexander D. Orr	3
Christopher Greenup	4
Thomas T. Davis	5
John Boyle	8
Richard M. Johnson	11–12
Thomas Montgomery	13
David Trimble	15–16
Nathan Gaither	22
John Pope	25
Thomas F. Marshall	27
Garrett Davis	28
Charles S. Morehead	30–31
John C. Breckinridge	33
Robert Mallory	38
James B. Beck	42–43
Henry Watterson	44
John G. Carlisle	46–47, 51
Joseph C.S. Blackburn	48
William C.P. Breckinridge	49–50
Alexander B. Montgomery	52–53
Walter Evans	54–55
Ollie M. James	62
Augustus O. Stanley	63
Frederick M. Vinson	72–75
Noble J. Gregory	78–85
John C. Watts	86–92
Jim Bunning	102–105
Ron Lewis	106–110
Geoff Davis	iv 110–112
Louisiana:	
Thomas B. Robertson	14
William L. Brent	19–20
Walter H. Overton	21
Lionel A. Sheldon	43
Randall L. Gibson	45–46
Charles J. Boatner	54
Samuel F. Robertson	55–59
Robert F. Boussard	61
Whitmell P. Martin	65–70
Paul H. Mahoney	76, 78–79
Thomas Hale Boggs, Sr	81–91
Joe D. Waggonner, Jr	92–95
W. Henson Moore III	96–99
William J. Jefferson	103, v 105–109
Jim McCrery	103–110
Jimmy Hayes	vi 104
Charles W. Boustany, Jr	111–114
Maine:	
Peleg Sprague	19–20
Francis O.J. Smith	24
George Evans	26
Israel Washburn, Jr	36
James G. Blaine	44
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ⁱ Reelected to the 109th Congress; died January 1, 2005.

ⁱⁱ Appointed May 5, 2005.

ⁱⁱⁱ Resigned September 29, 2006.

^{iv} Resigned July 31, 2012.

^v Pursuant to H. Res. 872, removed June 16, 2006.

^{vi} Appointed January 25, 1996.

^{vii} Appointed to Senate April 27, 2011.

^{viii} Appointed January 25, 1996.

^{ix} Resigned February 9, 2011.

^x Appointed June 13, 2011.

^{xi} Resigned April 29, 2005.

^{xii} Died, August 20, 2008.

^{xiii} Appointed July 10, 1995.

^{xiv} Appointed March 15, 2011.