

Because experience has shown that capping damages will not lower malpractice insurance rates for doctors, the Democratic substitute promotes competition in the marketplace so doctors can get lower insurance rates. The five states with the highest malpractice insurance premiums in the country in 2002 already had damage caps. Only insurance reform will help bring down rates. The Democratic substitute specifically requires the newly created commission to study various insurance reform proposals, particularly repealing the medical malpractice insurance exemption under the McCarran-Ferguson Act (which would foster competition).

Mr. Speaker, we need a real malpractice relief, I urge my colleagues to put partisan gamesmanship aside and pass health legislation that our nation is so badly in need of.

The material previously referred to by Ms. SLAUGHTER is as follows:

PREVIOUS QUESTION FOR H. RES. 638 RULE FOR H.R. 4279, H.R. 4280, & H.R. 4281

Strike section 4 and insert the following:  
 "Sec. 4. That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider a bill consisting of the text of H.R. 2427, to authorize the Secretary of Health and Human Services to promulgate regulations for the reimportation of prescription drugs, and for other purposes, as passed by the House. The bill shall be considered as read for amendment. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill equally divided and controlled by the chairman and ranking minority member of the Committee on Energy and Commerce; (2) an amendment in the nature of a substitute if offered by Representative Dingell of Michigan or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

"Sec. 5. That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 3672) to amend part D of title XVIII of the Social Security Act, as added by the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, to provide for negotiation of fair prices for Medicare prescription drugs. The bill shall be considered as read for amendment. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill equally divided and controlled by the chairman and ranking minority member of the Committee on Energy and Commerce; (2) an amendment in the nature of a substitute if offered by Representative Dingell of Michigan or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

Sec. 6.(a) In the engrossment of H.R. 4279, the Clerk shall—

1. await the disposition of all the bills contemplated in sections 2-5;

2. add the respective texts of all the bills contemplated in sections 2-5, as passed by the House, as new matter at the end of H.R. 4279;

(3) conform the title of H.R. 4279 to reflect the addition to the engrossment of the text

of all the bill contemplated in sections 2-5 that have passed the House;

(4) assign appropriate designations to provisions within the engrossment; and

(5) conform provisions for short title within the engrossment.

(b) Upon the addition of the text of the bills contemplated in sections 2-5 that have passed the House to the engrossment of H.R. 4279, such bills shall be laid on the table.

(c) If H.R. 4279 is disposed of without reaching the stage of engrossment as contemplated in subsection (a), the bill contemplated in section 2-5 that first passes the House shall be treated in the manner specified for H.R. 4279 in subsections (a) and (b), and all other bills contemplated in sections 2-5 that have passed the House shall be laid on the table.

Ms. PRYCE of Ohio. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

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

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

The point of no quorum is considered withdrawn.

PROVIDING FOR CONSIDERATION OF H.R. 4275, PERMANENT EXTENSION OF 10-PERCENT INDIVIDUAL INCOME TAX RATE BRACKET

Mr. SESSIONS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 637 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 637

*Resolved*, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4275) to amend the Internal Revenue Code of 1986 to permanently extend the 10-percent individual income tax rate bracket. The bill shall be considered as read for amendment. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the amendment in the nature of a substitute printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Rangel of New York or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Texas (Mr. SESSIONS) is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for the purpose of debate only, I yield the cus-

tomary 30 minutes to the gentleman from Texas (Mr. FROST), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purposes of debate only.

The resolution before us is a modified closed rule, the standard rule used for considering tax bills. It provides for 1 hour of debate in the House to be equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

It also provides for consideration of the amendment in the nature of a substitute printed in the Committee on Rules report accompanying the resolution, if offered by the gentleman from New York (Mr. RANGEL) or his designee, which shall be considered as read and shall be separately debatable for 1 hour equally divided and controlled by the proponent and an opponent.

Finally, the rule waives all points of order against the amendment printed in the report, and it provides one motion to recommit with or without instructions.

Mr. Speaker, the legislation that we will be considering this week, H.R. 4275, the 10 percent tax bracket permanent extension bill, is very important to me, to my party, to the American taxpayers, and I believe this country. I support this legislation to fulfill a promise made by our great President, George W. Bush, and the Republican Party that was begun in 2001 when the 107th Congress overwhelmingly passed H.R. 1836, President Bush's visionary plan to provide American workers with comprehensive tax relief.

Among other things, the President's bold 2001 tax plan created a new 10 percent tax bracket, enabling millions of American families to keep more of their hard-earned money. In the period immediately preceding Congress' passing the President's tax proposal, between 1986 and 2000 the lowest tax rate available to these American workers was 15 percent.

The tax relief this new bracket provides to middle-class taxpayers has proven to be very beneficial to our economy and for hardworking families all across the United States. As a result, in 2003 Congress passed H.R. 2, another tax cut championed by President Bush that accelerated the phase-in of an expanded 10 percent tax bracket, increasing the amount of taxable family income that will be subject to this new lower rate. Under this bill the income eligible for this tax rate went up to \$14,000 from \$12,000, and up to \$7,000 from \$6,000 for singles.

Unfortunately, because this tax cut language was written as a compromise with the Senate. If Congress fails to pass my bill and permanently extend the 10 percent tax bracket, in 2005, 2006, and 2007 the bracket will shrink back to \$12,000 and \$6,000 for singles, increasing again briefly and then disappearing forever in 2011 to satisfy the arcane Senate budgetary rule.

If this were allowed to happen, it would mean that some 22 million low-income filers whose tax liability is contained wholly within the tax bracket of 10 percent would immediately be shouldered with a 50 percent income tax increase. I believe that this kind of tax increase on working-class Americans is simply unacceptable. My legislation offers a simple solution to prevent this major tax increase on middle-class families from occurring. It maintains and adjusts for inflation the size of the 10 percent bracket at \$14,000 for married couples, \$7,000 for singles, and makes this bracket a permanent part of the Tax Code.

If H.R. 4275 is not enacted, it would mean that 73 million tax returns, representing almost 150 million individual Americans, will be hit with a higher tax bill next year, and these taxpayers will face an average income tax increase of over \$2,400 over the next decade. It would mean that those 22 million lower-income workers would be pushed into a higher tax bracket, including over 1.7 million hardworking Texans from my State who struggle every day to make ends meet. Congress should not and cannot allow this massive tax increase to occur, and my legislation would prevent this antigrowth scenario from happening.

No other provision of the 2001 Bush tax cut has benefited taxpayers more broadly than the creation of this 10 percent bracket. Studies have shown that the benefits for this provision overwhelmingly flow to lower- and middle-income married earners between the ages of 25 and 54. These are precisely the people that this legislation will help, and I urge all of my colleagues to support this important tax measure on behalf of all American taxpayers.

This week's vote on H.R. 4275 will provide the kind of broad-based middle-class tax relief to which the Republican Party is strongly committed and so am I.

Mr. Speaker, I urge my colleagues to vote with me in supporting this rule and the underlying legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. FROST. Mr. Speaker, I yield such time as he may consume to the gentleman from Georgia (Mr. SCOTT) for a brief personal privilege matter.

(By unanimous consent, Mr. SCOTT of Georgia was allowed to speak out of order.)

#### MOURNING THE PASSING OF GLORIA AARON

Mr. SCOTT of Georgia. Mr. Speaker, I thank the gentleman from Texas (Mr. FROST) for yielding to me, for being kind and generous for this moment.

Mr. Speaker, I rise really with a heart of sorrow. I rise to ask to be excused from voting so that I may be able to attend a funeral for my wife's sister, my sister-in-law, Gloria Aaron in Mobile, Alabama, who passed on Mother's Day weekend, Saturday. The funeral will be tomorrow and the wake this evening.

Of course, voting is paramount and most important to us here and I wanted to make sure it is a part of the RECORD as to why I will miss voting.

And while I am here, Mr. Speaker, I would like to say just one word about Gloria Aaron. She was more than just a sister-in-law. She was a sister, very strong in her faith and belief in God, worked very hard in the church in Mobile at Morning Star Baptist Church. She leaves a mother, Estelle Aaron; one sister, my wife, Alfredia; two brothers, James and Hank Aaron. Our family are deeply in remorse. I thank the Speaker for giving me this opportunity. And of course for Gloria, she indeed fought that good fight. She kept the faith. She finished her course, and I am sure that there is a crown of righteousness in heaven for Gloria Aaron.

I thank the gentleman from Texas for yielding, and I thank the Congress.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

(Mr. FROST asked and was given permission to revise and extend his remarks.)

Mr. FROST. Mr. Speaker, I am pleased to join the gentleman from Texas (Mr. SESSIONS) today in support of H.R. 4275, legislation to make the expanded 10 percent tax bracket permanent. In my district in north Texas and across America, scores of families work hard every day to make ends meet. By passing this bill, we will provide some much-needed tax relief to these hard-working Americans.

But I must admit, Mr. Speaker, I find it very odd that some Members of this House would champion the tax relief bill before us today when they have also at nearly every opportunity voted against other measures that would have provided significant economic benefits to a great many middle-class taxpayers. I am talking about measures like providing additional tax relief by reinstating the State sales tax deduction and ensuring overtime pay for America's police and firefighters.

I think it is important to consider these sorts of measures now, Mr. Speaker, because many of our constituents are suffering from the recent recession and the outsourcing of good American jobs overseas.

Do not get me wrong, Mr. Speaker, we all want to provide tax relief to our constituents. I voted last week in favor of the bill to provide relief from the Alternative Minimum Tax. I voted the week before to permanently eliminate the marriage tax penalty, and I will vote today to make the expanded tax bracket permanent. The bill on the floor today is a good bill and it is the very least we can do to help families in the country, but I think the American people deserve better than our least effort.

Others may be happy to limit our efforts to help American families to this bill, but I am not, Mr. Speaker. We can improve this bill by amending the rule to allow for the consideration of H.R.

720, a bill introduced by the gentleman from Texas (Mr. BRADY). His bill will reinstate the sales tax deduction so that citizens of States without income taxes may deduct their sales taxes from their Federal tax bill. This is a very important issue for many Americans, including my constituents in North Texas who do not pay a State income tax but have been plagued by high sales taxes which may rise even higher if some in the Texas legislature have their way.

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Our State comptroller has estimated that the average Texas family would save about \$300 a year on their Federal taxes under the bill offered by the gentleman from Texas (Mr. BRADY).

Last week, I attempted to bring a similar measure up for consideration, but that effort was defeated on a straight party-line vote.

This is a bipartisan issue, Mr. Speaker, and I want to give the entire House an opportunity to vote on a bipartisan bill. H.R. 720 has 78 cosponsors, 47 Republicans and 31 Democrats. I have cosponsored the bill, the gentleman from Texas who is managing today's rule on the other side of the aisle has cosponsored the bill, and dozens of other well-respected Members from both parties have cosponsored the bill. As a matter of fact, Mr. Speaker, the Republican leadership indicated last week that they too support this bill.

So why do we not vote on it? Is this about politics, or is it about tax relief? Last week, Republicans defeated my amendment and said it was about politics. Well, here is a Republican bill that has strong bipartisan support and will provide millions of families with \$300 a year in tax relief.

The American people deserve to find out today whether the majority party will put partisan politics aside for just a minute to pass this badly needed tax relief. I bet our constituents just cannot wait to see how their elected Representatives will vote on this issue.

In the coming weeks, I hope we will have more opportunities to help more families. But in the meantime, if Members are serious about helping their constituents, they will not only vote to extend the 10 percent tax bracket permanently, they will also vote today to defeat the previous question and allow us to consider H.R. 720, to reinstate the sales tax deduction. It is a Republican bill with Democratic support. As my colleagues realize, a no vote will be a vote against tax cuts.

Mr. Speaker, at this point I would like to insert several things in the RECORD. I am inserting a special report from Carole Keeton Rylander, the Texas Comptroller of Public Accounts. In this report she says, "Restoration of the IRS sales tax deduction should be one of Texas' main priorities in Congress. The current discriminatory treatment of Texas taxpayers is taking \$701 million out of Texas pockets and costing our State more than 16,000 jobs."

I would also at this point, Mr. Speaker, insert in the record a statement by my colleague, the gentleman from Texas (Mr. BRADY), that he presented when he introduced this legislation. "Washington should treat all States equally," Mr. BRADY says. "A broad bipartisan group pushes Congress to end bias against sales tax States."

[Special Report, March 2002]

RESTORATION OF THE IRS SALES TAX DEDUCTION SHOULD BE ONE OF TEXAS' MAIN PRIORITIES IN CONGRESS

(By Carole Keeton Rylander)

Currently, the citizens of Texas and eight other states are discriminated against because they cannot take any tax deduction comparable to the state and local income tax deductions enjoyed by the citizens of 41 other states and the District of Columbia. In an attempt to alleviate this disparity, Comptroller Rylander proposes to restore much of the federal sales and motor vehicle sales tax deductions that citizens of Texas were last able to itemize on their federal income tax returns for the 1986 tax year.

The Comptroller's plan would grant taxpayers in all states the option of deducting either their state and local sales and motor vehicle sales taxes or their state and local individual income taxes on their Form 1040. While such an option would not fully restore the original deduction, which allowed deductions for sales as well as income taxes, it would go a long way to restoring fundamental equity for taxpayers in those states that do not impose income taxes on their residents, and at minimal cost to the federal budget.

There is already legislation before Congress that closely tracks the Comptroller's plan. Last year, Representative Brian Baird (D-Washington) introduced H.R. 322, and Sen. Fred Thompson (R-Tennessee) introduced a similar bill, S. 291, in the Senate. Both bills would grant taxpayers in all states the option of itemizing a deduction for either their sales (including motor vehicle sales) taxes or income taxes paid, but not for both. Both bills would limit the deduction to a specific amount prescribed in a table (individualized for each state) providing deductible amounts by family size and income group. Taxpayers, however, would not have the option of deducting actual taxes paid, as they had in 1986 and before. The main difference between the bills is that H.R. 322 refers to state sales taxes, while S. 291 refers to state and local sales taxes. The Senate version also would allow the deduction against the Alternative Minimum Tax. H.R. 322 boasts among its 58 co-sponsors 18 Texans; S. 291 is co-sponsored by both Texas senators.

Texans lost their sales tax deductions in the last-minute deal-making behind the Tax Reform Act of 1986. Before passage of the Tax Reform Act of 1986 (TRA86), all individuals were allowed to take separate income tax deductions for their payments of state and local sales taxes and motor vehicle sales taxes. For the sales tax, they were allowed to deduct either the actual amount paid, or they could use an optional sales tax table that provided deductible amounts for each state (based on its rate and base) by income group and family size. For example, a family of four with an income of \$33,000 was allowed to deduct \$306 in state sales taxes in Texas, but \$508 in Tennessee; and in both instances, taxpayers were allowed to include an additional amount for local taxes paid.

TRA86 was designed to simplify the federal income tax by eliminating many deductions, exemptions and credits while increasing personal exemptions and standard deductions

and lowering and compressing tax rates. The deduction of state and local sales taxes was one of the last (and most contentious) items considered by the Senate, but the final efforts to restore at least some vestige of the deduction, led in part by Sen. Phil Gramm, ultimately failed. The argument put forth by members from the states that retained their state and local income tax deduction was that the losses attributable to the repeal of the sales tax deduction would be more than made up for by the increased personal exemption, and that the sales tax deduction only benefited the rich, because lower-income groups are less likely to itemize.

The Comptroller's plan could be put in place for less than 1 percent of the costs of existing state and local tax deductions. The March 26, 2001 cost estimate provided by the Joint Committee on Taxation estimated that H.R. 322 would decrease federal receipts by \$23.1 billion over the 10-year period 2002-2011. The annual costs were expected to average \$2.0 billion for the first three years, rising incrementally thereafter. Putting the federal cost in perspective, the 1999 cost for the current deduction for state and local income and property taxes was \$268.9 billion. As such, reinstatement would produce an increased cost to the federal government of 0.8 percent.

The Comptroller's plan could be put in place with virtually no increase in complexity. Although the sales tax deductions were eliminated in part for reasons of tax simplification, the proposed legislation before Congress would add only one more line to Schedule A, for those taxpayers electing to itemize on their Form 1040. Even if actual taxes paid were allowed to be deducted there would be an addition of only two lines: one for general sales taxes paid, and one for motor vehicle sales taxes paid.

Equity and fairness demand that tax discrimination against Texans be eliminated. Reinstatement of the deduction for sales taxes would eliminate the fundamental disparity created by TRA86, when citizens in states with a personal income tax were permitted to deduct such taxes, but citizens in states without an income tax had no corresponding deduction. The net effect of this disparity is that Texans, as well as the citizens of the eight other states without a general individual income tax pay a greater percentage of taxes to the federal government than do citizens living in their neighboring states with income taxes. In other words, the federal tax law currently treats the same individual differently solely on the basis of residence. Providing individuals in all states the choice to deduct one or the other of their sales or income taxes would restore equity and fairness for all U.S. citizens at minimal cost.

The Comptroller's plan would put more money in Texans' pockets. As with everything else in the IRS Code, the devil is in the details, and even subtle differences in proposed legislation can have major revenue implications, making any revenue estimates of the ultimate legislation difficult. Assuming that the federal legislation fairly and accurately portrayed Texans' sales tax and motor vehicle sales tax payments, restoration of the sales tax deduction could be expected to save Texans—in the aggregate—on the order of \$568.7 million (if only state sales taxes were exempted) to \$701.3 million (if state and local sales taxes were exempted) in the 2002 Tax Year. The corresponding average savings per itemizing Texas household would be \$231 and \$284.

While the deduction only would go to taxpayers who itemized their deductions, more Texans at lower income levels would find it to their benefit to itemize. Right now, only one in five tax returns filed by Texans

itemizes deductions, compared to almost one in three nationwide. The chief reason for this is that citizens of 41 states and the District of Columbia enjoy a deduction that is not available to Texans. Restoration of the deduction for sales taxes paid would go a long way towards bringing Texas closer to the national average. In other words, the availability of the deduction would benefit not only those who currently itemize, but an additional number of slightly lower-income households that would find it to their benefit to itemize.

The Comptroller's plan would create more jobs, economic growth, and state tax receipts with absolutely no state tax or spending increase. Keeping as much as \$701.3 million in the hands of Texas taxpayers would provide a significant boost to the state economy. Assuming that the legislation passed this year and that the deduction could be taken on income taxes filed in 2003 for the 2002 Tax Year, the tax savings could be expected to generate 16,180 new Texas jobs, \$590 million in new Texas investment, and \$874 million in increased Texas Gross State Product in 2003. The increased economic activity in turn could be expected to boost general revenue by \$66.5 million in the three-year period 2003-05. Most of this revenue would come from increased sales and motor vehicle sales tax collections.

The Comptroller's plan promises a win-win situation for all Texans, even those who do not itemize. To the extent that keeping more Texas income in Texas, where it belongs, instead of sending it off to Washington, all Texans would benefit from the increased employment opportunities and investment. In fact, it is difficult to find a downside for Texas to the reinstatement of the sales tax deduction.

The Comptroller's plan would be a straight-up win for the state, a victory for tax equity among the states, and it would provide a desirable, welcome boost to restoring statewide economic and revenue growth.

#### SALIENT FEATURES

Legislation tracking the Comptroller's plan would cost the federal government somewhere between \$2.0 to \$2.5 billion per year—less than 1 percent of the \$268.9 billion 1999 deduction for state and local income and property taxes.

Texans would save as much as \$701 million, or \$284 per itemizing household on their 2002 taxes.

The estimated tax savings would be expected to generate 16,180 new Texas jobs, \$590 million in new Texas investment, and \$874 million in increased Gross State Product in 2003.

The increased economic activity could be expected to boost 2003-04 general revenue-related state tax receipts for the three-year period 2003-05 by \$66.5 million.

Assuming that the federal legislation fairly and accurately portrayed Texans' sales tax and motor vehicle sales tax payments, a family of four with an income of \$60,000 would be able to deduct an additional \$1,015 to calculate taxable income, and a single mother of one with a total income of \$35,000 could deduct an additional \$641.

The current system discriminates against Texans and the citizens of other states that have opted to finance their budgets without personal income taxes. The Comptroller's plan is necessary to restore fairness and equity in the treatment of those state taxpayers who currently do not benefit from the tax deductions enjoyed by the citizens of the other 41 states and the District of Columbia.

[February 12, 2003]

“WASHINGTON: TREAT ALL STATES EQUALLY”  
(Press Release by Congressman Kevin Brady)  
BROAD BIPARTISAN GROUP PUSHES CONGRESS TO  
END BIAS AGAINST SALES TAX STATES

WASHINGTON, D.C.—U.S. Representative Kevin Brady (R-TX), a member of the tax writing Ways and Means Committee in the U.S. House of Representatives, introduced legislation, The Sales Tax Equity Act, in Congress today that would treat Texans the same way others in America are treated when it comes to paying federal income tax.

Brady's bill jointly introduced with a bipartisan group of congressional legislators, restores the sales tax deduction Congress repealed in 1986. Specifically, the act would allow taxpayers to deduct either their state and local sales tax from their federal tax return.

“When tax time comes around each April, taxpayers in Texas and seven other states are discriminated against merely because we live in a state that wisely chooses not to burden families with a state income tax,” notes Brady. “Taxpayers in 42 states are allowed to deduct a portion of their state income taxes. But states like ours that rely upon sales taxes are discriminated against.”

“Americans should not be punished merely because of where they live. States should be free to choose how to fund their government without pressure from Washington. Uncle Sam's bias toward the income tax is unfair and needs to end.”

Texas Comptroller Carol Keeton Strayhorn estimates the average Texas family would save just under \$300 a year on their federal taxes. Supported also by Governor Rick Perry, The Sales Tax Equity Act would provide an economic boost by creating over 16,000 new jobs, \$590 million in new investments, and \$874 million in increased gross state product in Texas.

So that families don't need to keep a shoe box of sales receipts, under Brady's bill the Internal Revenue Service would establish average deduction tables based on filing status, number of dependents, adjusted gross income and rates of state, and local general sales taxes. The tables, which taxpayers could opt for, are indexed for inflation.

The bipartisan delegation announcing the legislation at a news conference today in Washington include: Barbara Cubin (R-Wyoming), Brian Baird (D-WA), Zach Wamp (R-TN), Mark Foley (R-FL), Jim Cooper (D-TN) and Marsha Blackburn (R-TN). The group is pushing to include the measure in President Bush's Jobs & Growth tax relief package, noting that the measure will help stimulate consumer spending, restores fairness and helps low and middle-income taxpayers.

“Sales taxes add up for a family over the year,” says Brady. “This is an issue of fairness and of reducing the federal tax burden.”

“Another merit is this benefit taxpayers in every state because it gives them the option of deducting whichever state tax is higher, sales or income. That is a welcome tax relief option”, says Brady.

Other members of the Texas delegation supporting The Sales Tax Equity Act include: Sam Johnson (R) Gene Green (D) Michael Burgess (R); Eddie Bernice Johnson (D); John Carter (R); Max Sandlin (D); Ron Paul (R); Ralph Hall (D); Martin Frost (D); Henry Bonilla (R) and Silvestre Reyes (D).

States without a state income tax include: Texas, Florida, Tennessee, South Dakota, Nevada, Washington, Wyoming, and Alaska. The bipartisan Joint Committee on Taxation estimates the measure will provide \$29 billion of tax relief over the next decade.

Mr. Speaker, it is clear that the legislation being offered today by the ma-

ajority is good legislation, and I support the legislation. It is also clear that there is bipartisan support for the bill offered by the gentleman from Texas (Mr. BRADY) to permit a deduction of State sales taxes in those States that do not have an income tax. It is a wrong that should be righted, and I hope this House will make in order a vote on the bill offered by the gentleman from Texas (Mr. BRADY) at the same time we take up the bill offered by the gentleman from Texas (Mr. SESSIONS).

Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I have great respect for what the gentleman was arguing here about this sales tax bill. It is something where the gentleman from Texas (Mr. BRADY) has been joined with by the gentleman from Washington (Mr. BAIRD), as they have worked for a long, long time. I recall probably a full year ago where I was approached by both these gentleman about being a cosponsor of this important legislation.

The fact of the matter is today we are here to consider this 10 percent bill. Last week we considered other tax bills. Next week we will consider more tax bills. These are being done in such a way that would allow us a chance to talk about the importance of these, not only to taxpayers, but to the middle class of this country. It is my attempt and desire, just as it is with the gentleman from Washington (Mr. BAIRD) and the gentleman from Texas (Mr. BRADY), to continue working with the chairman of the Committee on Ways and Means, the gentleman from California (Mr. THOMAS), on the correct bill, the bill that he will support, the bill that will come to the floor, that bill that will pass, the bill that will provide this opportunity for all the taxpayers of these States. I believe it is some 17 States that currently have this problem as it relates to sales tax as a result of those States not having an income tax.

Today we are here for H.R. 4275 because it does the right thing for middle-class wage earners on this 10 percent tax bracket, and I am proud of what we are doing. I think anytime we can join in talking about on the floor of the House a bipartisan approach to lowering taxes, increasing the opportunity for people to have more money, more take-home pay, more opportunity, it is always good.

I have been an advocate of this for a long time. I do not think we should tax savings or investment in this country. That is not a part of what this is about today. We are talking about lowering the tax bracket, making it permanent, doing the right thing. I applaud those people that come to the floor and support this, because it is a great idea that we ought to make permanent.

Mr. Speaker, I reserve the balance of my time.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, it is interesting, my colleague from Texas talks about the legislation and, well, we will do that in all due time and all due course, in terms of the righting of the wrong that was committed 18 years ago. The sales tax deduction for my State and for six other States, it is not 17, it is 7, was eliminated by this Congress in 1986, 18 years ago.

Only a few bills come out of the Committee on Ways and Means, only a few favored bills, so we have to take the opportunity to present this very important piece of legislation on the floor today and to give the House an opportunity to vote to right this wrong on the question of the deductibility of State sales tax. There are no other opportunities to present this to the House. That is why we are presenting it today. I hope that the House will give us the opportunity to right that wrong.

Mr. Speaker, I yield 5 minutes to the gentleman from Washington (Mr. BAIRD).

Mr. BAIRD. Mr. Speaker, I would like to thank my colleague from the great State of Texas for his leadership on this. The gentleman from Texas (Mr. FROST) has been a steadfast advocate of correcting this injustice for many years, and I appreciate working with him.

Mr. Speaker, I also respect also my colleague on the other side of the aisle because I know he cares about this. But at the end of the day today, we will have had an opportunity to vote to at least restore fairness to our citizens.

When we go back home, we cannot very well say to them “it is a procedural matter,” because it is also a procedural matter that every year when they fill out their taxes and they itemize their deductions, they have to put a zero; they have to say because our State chooses sales tax over income tax, as is their right, we are not able to deduct our sales taxes the way the States with income taxes can.

It is a procedural matter that costs our taxpayers hundreds of dollars every single year that they could use for their families. It is a procedural matter that costs my State \$500 million every year.

The gentleman from Texas (Mr. SESSIONS) was right: We have passed a number of tax bills over the last few years in this Congress. We have had multiple opportunities, had the majority Members chosen to put their people over their partisanship. But they have declined.

Here is another opportunity. There was one last week. How many weeks are we going to say to our constituents that you go to the back of the line again? We have lowered the tax rates on millionaires in this country. We have refused to fight for tax fairness by insisting that the people of our States be allowed their deductions. So millionaires, not just millionaires, but people earning \$1 million a year in income, were put at the front of the line. Our States have been told again and again, you go to the back of the line.

It is going to happen again today, I fear, and it does not have to. To my good friends on the other side of the aisle, we have worked and we should work in a bipartisan way, because the Tax Code does not say Republicans or Democrats or Independents get to deduct or do not get to deduct their sales tax. It just says all of you who have a sales tax do not get to deduct it.

But at the end of the day, on a procedural vote, we are going to bypass yet another opportunity, and bypassing that opportunity over the last several years has cost our taxpayers thousands of dollars.

When I ask my friends, when are you going to say to your leadership, we insist at long, long last that our constituents be treated fairly in the Tax Code? When are you going to say that? Because we have said it to our leadership.

It is going to be in the Democratic bill. It has been in prior Democratic bills. We have brought it up before the Committee on Rules, with almost unanimous no votes on the other side, with few exceptions. We cannot get the help on the other side.

My colleague, the gentleman from Texas (Mr. FROST), has been a steadfast advocate. He brought this issue up last week, and I am grateful he did. We didn't get a single yes vote from the other side. We did not get a single vote. Here it is again, and I wager we will not get a single vote yet again.

At some point, the citizens of our States are going to catch on and they are going to say, for all this talk about tax cuts, why do you keep leaving us out? Because your leadership is putting you in a position that says, time and time and time and time again, you must vote with us and not with your constituents. And it is not your leadership who elected you, it is your constituents.

The gentleman from Texas (Mr. FROST) has been responsive to his constituents. He has said we need to bring this up now, and we have the opportunity to do that now.

I would just ask my colleagues, you know as well as I do the only way we get this to happen is to make this part of a larger bill. We do need to provide relief for low and mid-income families in the Tax Code, but we also need to provide relief for the families in our States who have suffered too long under this injustice.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I thank the gentleman not only for his articulation of the wonderful merits of fairness in our Tax Code, fairness for all the people in all the States. I accept the opportunity for my colleague, the gentleman from Texas (Mr. FROST) to reiterate there are 7 States that this impacts, and I appreciate his bringing that to light and respect that.

I would tell you that today, this is about the 10 percent bracket. This is a very specific request that we are mak-

ing to the House of Representatives today that will be with the other requests that we are making on the parts of the Bush tax plan to make them permanent.

It makes me proud to know that we in the House of Representatives are together on these issues, about their importance of people who are back home, people who are struggling, people who are trying to make ends meet, people who are trying to make sure they provide for their families and do those things which are necessary to their own dreams. It makes me happy, and I am very proud.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, we have a good piece of legislation before us today that I intend to support. I think most Members of the House will support it. My only request is that, at the same time, we provide equity and justice to the residents of seven States who were denied that equity and justice in 1986.

Now, I know my colleague is a relatively junior Member and was not here in 1986 when that legislation was voted on, but I was here, and I voted against the legislation that denied the residents of my State the opportunity to deduct their sales tax, when residents of New York and California and other States could deduct their State income tax.

I feel very strongly about this issue, Mr. Speaker. As Members of this House, we can do so much to lend a helping hand to our constituents. Today we have a chance to do something good for millions of American families. We can pass the bill to make the extended 10 percent tax bracket permanent, and then we can also immediately consider the Brady legislation, H.R. 720, to restore the sales tax deduction for citizens of Texas, Florida and other States lacking a State income tax.

Now, as I mentioned earlier, last week I attempted to bring to the floor a similar bill to reinstate the sales tax deduction, but the Republican leadership indicated a preference for the Brady bill. So now we have a chance to consider the legislation that Republicans preferred. It does not matter to me which bill we consider. This is a bipartisan issue, with wide support on both sides of the aisle.

□ 1200

I just want to get it done.

So today, Mr. Speaker, to get it done, I urge a "no" vote on the previous question. If the previous question is defeated, I will offer an amendment to the rule that will allow the House to vote on H.R. 720.

Let me be clear, Mr. Speaker. Voting "no" on the previous question will not prevent this House from voting on the underlying bill. It will simply allow for the consideration of H.R. 720. A "yes" vote, however, will deny the House the chance to even consider the issue of reinstating the sales tax deduction.

The American people deserve to know where their elected representatives stand on the issue of restoring the sales tax deduction. This is not a partisan issue, and this is not a political issue. This is about whether the citizens of Texas and other States should have to pay for the privilege of living there. I hope Members realize it today, and I hope their votes reflect this as well.

I urge a "no" vote on the previous question and ask unanimous consent that the text of the amendment be printed in the CONGRESSIONAL RECORD immediately before the vote.

The SPEAKER pro tempore (Mr. LAHOOD). Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. FROST. Mr. Speaker, I yield back the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

We have graciously provided Members this wonderful opportunity to hear about the debate of H.R. 4275, providing each other, both parties, an opportunity for Members to hear about an agreement that we believe that this initiative that was begun by President Bush of this 10 percent tax bracket, one that has now become available, one which we need to make permanent, is the question that is before us today on the floor. We have vetted this process. We have done those right things. We have gone through the committees. We have done this with numerous tax bills, and we will wish to continue doing that also.

We have an abiding faith in the taxpayer, that special interest group of the Republican Party, the people who get up and go to work, people who make their lives work, people who care about their kids, people who create jobs and opportunity, people who do things because they love their country and they want America to be the strongest, with opportunity and bettering people's lives.

That is part of what this H.R. 4275 is about. It is about bettering people's lives. It is a political consideration that our President, George W. Bush, floated to us years ago. It is about us as Members of Congress hearing that call, seeing people back home who relish this opportunity not to have it taken away. That is the importance of this body. This body is able to debate the issues, is able to bring them forth, is able to talk about them. And that is what is so evident about this great Nation, a majority rule.

Mr. Speaker, I would say to my colleagues, I too wish we had lots of other things that would be a part of this bill for tax relief. Today is a day when we will stand up and say we are going to make sure that this 10 percent bracket will be permanent for all taxpayers. I am proud of what we are doing. I ask each of my colleagues to support this rule, this underlying legislation, and the opportunity which I believe will be tomorrow to debate this fully on the

floor of the House of Representatives and, once again, give a victory to the taxpayers of this country.

The material previously referred to by Mr. FROST is as follows:

PREVIOUS QUESTION FOR H. RES. 637; RULE ON H.R. 4275—MAKING THE 2003 CHANGES TO THE 10% TAX BRACKET PERMANENT

In the resolution strike “and (3)” and insert the following:

“(3) the amendment printed in Sec. 2 of this resolution if offered by Representative Brady of Texas or a designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall separately debatable for 60 minutes equally divided and controlled by the proponent and an opponent; and (4)”

Sec. 2. The amendment referred to in (3) follows:

At the end of the bill add the following new section:

**SEC. 2. DEDUCTION OF STATE AND LOCAL GENERAL SALES TAXES IN LIEU OF STATE AND LOCAL INCOME TAXES.**

(a) IN GENERAL.—Subsection (b) of section 164 of the Internal Revenue Code of 1986 (relating to definitions and special rules) is amended by adding at the end the following:

“(5) GENERAL SALES TAXES.—For purposes of subsection (a)—

“(A) ELECTION TO DEDUCT STATE AND LOCAL SALES TAXES IN LIEU OF STATE AND LOCAL INCOME TAXES.—

“(i) IN GENERAL.—At the election of the taxpayer for the taxable year, subsection (a) shall be applied—

“(I) without regard to the reference to State and local income taxes,

“(II) as if State and local general sales taxes were referred to in a paragraph thereof, and

“(III) without regard to the last sentence.

“(B) DEFINITION OF GENERAL SALES TAX.—The term ‘general sales tax’ means a tax imposed at one rate with respect to the sale at retail of a broad range of classes of items.

“(C) SPECIAL RULES FOR FOOD, ETC.—In the case of items of food, clothing, medical supplies, and motor vehicles—

“(i) the fact that the tax does not apply with respect to some or all of such items shall not be taken into account in determining whether the tax applies with respect to a broad range of classes of items, and

“(ii) the fact that the rate of tax applicable with respect to some or all of such items is lower than the general rate of tax shall not be taken into account in determining whether the tax is imposed at one rate.

“(D) ITEMS TAXED AT DIFFERENT RATES.—Except in the case of a lower rate of tax applicable with respect to an item described in subparagraph (C), no deduction shall be allowed under this paragraph for any general sales tax imposed with respect to an item at a rate other than the general rate of tax.

“(E) COMPENSATING USE TAXES.—A compensating use tax with respect to an item shall be treated as a general sales tax. For purposes of the preceding sentence, the term ‘compensating use tax’ means, with respect to any item, a tax which—

“(i) is imposed on the use, storage, or consumption of such item, and

“(ii) is complementary to a general sales tax, but only if a deduction is allowable under this paragraph with respect to items sold at retail in the taxing jurisdiction which are similar to such item.

“(F) SPECIAL RULE FOR MOTOR VEHICLES.—In the case of motor vehicles, if the rate of tax exceeds the general rate, such excess shall be disregarded and the general rate shall be treated as the rate of tax.

“(G) SEPARATELY STATED GENERAL SALES TAXES.—If the amount of any general sales

tax is separately stated, then, to the extent that the amount so stated is paid by the consumer (other than in connection with the consumer’s trade or business) to the seller, such amount shall be treated as a tax imposed on, and paid by, such consumer.

“(H) AMOUNT OF DEDUCTION TO BE DETERMINED UNDER TABLES.—

“(i) IN GENERAL.—The amount of the deduction allowed under this paragraph shall be determined under tables prescribed by the Secretary.

“(ii) REQUIREMENTS FOR TABLES.—The tables prescribed under clause (i)—

“(I) shall reflect the provisions of this paragraph,

“(II) shall be based on the average consumption by taxpayers on a State-by-State basis, as determined by the Secretary, taking into account filing status, number of dependents, adjusted gross income, and rates of State and local general sales taxation, and

“(III) need only be determined with respect to adjusted gross incomes up to the applicable amount (as determined under section 68(b)).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2002.

Mr. SESSIONS. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

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

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

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

The Sergeant at Arms will notify absent Members.

Pursuant to clauses 8 and 9 of rule XX, this 15-minute vote on ordering the previous question on House Resolution 637 will be followed by 5-minute votes, if ordered, on adopting House Resolution 637, ordering the previous question on House Resolution 638, and adopting House Resolution 638.

The vote was taken by electronic device, and there were—yeas 221, nays 203, not voting 9, as follows:

[Roll No. 156]

YEAS—221

Aderholt	Brown-Waite,	Davis, Tom
Akin	Ginny	Deal (GA)
Bachus	Burgess	DeLay
Baker	Burns	Diaz-Balart, L.
Balleger	Burr	Diaz-Balart, M.
Barrett (SC)	Buyer	Doolittle
Bartlett (MD)	Calvert	Dreier
Barton (TX)	Camp	Dunn
Bass	Cannon	Ehlers
Beauprez	Cantor	Emerson
Bereuter	Capito	English
Biggert	Carter	Everett
Bilirakis	Castle	Feeney
Bishop (UT)	Chabot	Ferguson
Blackburn	Chocola	Flake
Blunt	Coble	Foley
Boehert	Cole	Forbes
Boehner	Collins	Fossella
Bonilla	Cox	Franks (AZ)
Bonner	Crane	Frelinghuysen
Bono	Crenshaw	Garrett (NJ)
Boozman	Cubin	Gerlach
Bradley (NH)	Culberson	Gibbons
Brady (TX)	Cunningham	Gilchrest
Brown (SC)	Davis, Jo Ann	Gillmor

Gingrey	LoBiondo	Rogers (MI)
Goode	Lucas (OK)	Rohrabacher
Goodlatte	Manzullo	Ros-Lehtinen
Goss	McCotter	Royce
Granger	McCrery	Ryan (WI)
Graves	McHugh	Ryun (KS)
Green (WI)	McInnis	Saxton
Greenwood	McKeon	Schrock
Gutknecht	Mica	Sensenbrenner
Hall	Miller (FL)	Sessions
Harris	Miller (MI)	Shadegg
Hart	Miller, Gary	Shaw
Hastings (WA)	Moran (KS)	Shays
Hayes	Murphy	Sherwood
Hayworth	Musgrave	Shimkus
Hefley	Myrick	Shuster
Hensarling	Nethercutt	Simmons
Herger	Neugebauer	Simpson
Hobson	Ney	Smith (MI)
Hoekstra	Northup	Smith (NJ)
Hostettler	Norwood	Smith (TX)
Houghton	Nunes	Souder
Hulshof	Nussle	Stearns
Hunter	Osborne	Sullivan
Hyde	Ose	Sweeney
Isakson	Otter	Tancredo
Issa	Oxley	Taylor (NC)
Istook	Paul	Terry
Johnson (CT)	Pearce	Thomas
Johnson (IL)	Pence	Thornberry
Johnson, Sam	Peterson (PA)	Tiahrt
Jones (NC)	Petri	Tiberi
Keller	Pickering	Toomey
Kelly	Pitts	Turner (OH)
Kennedy (MN)	Platts	Upton
King (IA)	Pombo	Vitter
King (NY)	Porter	Walden (OR)
Kingston	Portman	Walsh
Kirk	Pryce (OH)	Wamp
Kline	Putnam	Weldon (FL)
Knollenberg	Quinn	Weldon (PA)
Kolbe	Radanovich	Weller
LaHood	Ramstad	Whitfield
Latham	Regula	Wicker
LaTourette	Rehberg	Wilson (NM)
Leach	Renzi	Wilson (SC)
Lewis (CA)	Reynolds	Wolf
Lewis (KY)	Rogers (AL)	Young (AK)
Linder	Rogers (KY)	Young (FL)

NAYS—203

Abercrombie	Dingell	Kind
Ackerman	Doggett	Kleczkza
Alexander	Dooley (CA)	Kucinich
Allen	Doyle	Lampson
Andrews	Duncan	Langevin
Baca	Edwards	Lantos
Baird	Emanuel	Larsen (WA)
Baldwin	Engel	Larson (CT)
Ballance	Eshoo	Lee
Becerra	Etheridge	Levin
Bell	Evans	Lewis (GA)
Berkley	Farr	Lipinski
Berman	Fattah	Lofgren
Berry	Filner	Lowey
Bishop (GA)	Ford	Lucas (KY)
Bishop (NY)	Frank (MA)	Lynch
Blumenauer	Frost	Majette
Boswell	Gephardt	Maloney
Boucher	Gonzalez	Markey
Boyd	Gordon	Marshall
Brady (PA)	Green (TX)	Matheson
Brown (OH)	Grijalva	Matsui
Brown, Corrine	Gutierrez	McCarthy (MO)
Capps	Harman	McCarthy (NY)
Capuano	Hastings (FL)	McCollum
Cardin	Hill	McDermott
Cardoza	Hinchesy	McGovern
Carson (IN)	Hinojosa	McIntyre
Carson (OK)	Hoeffel	Meehan
Case	Holden	Meek (FL)
Chandler	Holt	Meeks (NY)
Clay	Honda	Menendez
Clyburn	Hooley (OR)	Michaud
Conyers	Hoyer	Millender-
Cooper	Inslee	McDonald
Costello	Israel	Miller (NC)
Cramer	Jackson (IL)	Miller, George
Crowley	Jackson-Lee	Mollohan
Cummings	(TX)	Moore
Davis (AL)	Jefferson	Moran (VA)
Davis (CA)	Jenkins	Murtha
Davis (IL)	Johnson, E. B.	Nadler
Davis (TN)	Jones (OH)	Napolitano
DeGette	Kanjorski	Neal (MA)
Delahunt	Kaptur	Oberstar
DeLauro	Kennedy (RI)	Obey
Deutsch	Kildee	Olver
Dicks	Kilpatrick	Ortiz

Owens Sanchez, Loretta Taylor (MS)  
 Pallone Sanders Thompson (CA)  
 Pascrell Sandlin Thompson (MS)  
 Pastor Schakowsky Tierney  
 Payne Schiff Towns  
 Pelosi Scott (GA) Turner (TX)  
 Peterson (MN) Scott (VA) Udall (CO)  
 Pomeroy Serrano Udall (NM)  
 Price (NC) Sherman Van Hollen  
 Rahall Skelton Velázquez  
 Rangel Slaughter Visclosky  
 Rodriguez Smith (WA)  
 Ross Snyder Waters  
 Rothman Solis Watson  
 Roybal-Allard Spratt Watt  
 Ruppertsberger Stark Waxman  
 Rush Stenholm Weiner  
 Ryan (OH) Strickland Wexler  
 Sabo Stupak Woolsey  
 Sánchez, Linda Tanner Wu  
 T. Tauscher Wynn

Castle Hyde  
 Chabot Issakson  
 Choccola Issa  
 Coble Istook  
 Cole Jenkins  
 Collins Johnson (CT)  
 Cox Johnson (IL)  
 Crane Johnson, Sam  
 Crenshaw Jones (NC)  
 Cubin Keller  
 Culberson Kelly  
 Cunningham Kennedy (MN)  
 Davis, Jo Ann King (IA)  
 Davis, Tom King (NY)  
 Deal (GA) Kingston  
 DeLay Kirk  
 Diaz-Balart, L. Kline  
 Diaz-Balart, M. Knollenberg  
 Doolittle Kolbe  
 Dreier LaHood  
 Duncan Latham  
 Ehlert LaTourrette  
 English Leach  
 Everett Lewis (CA)  
 Feeney Lewis (KY)  
 Ferguson Linder  
 Flake LoBiondo  
 Foley Lucas (OK)  
 Forbes Manullo  
 Fossella McCotter  
 Franks (AZ) McCrery  
 Frelinghuysen McHugh  
 Garrett (NJ) McInnis  
 Gerlach McKeon  
 Gibbons Mica  
 Gilchrest Miller (FL)  
 Gillmor Miller (MI)  
 Gingrey Moran (KS)  
 Goode Murphy  
 Goodlatte Musgrave  
 Goss Myrick  
 Granger Nethercutt  
 Graves Neugebauer  
 Green (WI) Ney  
 Greenwood Northup  
 Gutknecht Norwood  
 Hall Nunes  
 Harris Nussle  
 Hart Osborne  
 Hastings (WA) Ose  
 Hayes Otter  
 Hayworth Oxley  
 Hefley Paul  
 Hensarling Pearce  
 Herger Pence  
 Hobson Peterson (PA)  
 Hoekstra Petri  
 Hostettler Pickering  
 Houghton Pitts  
 Hulshof Platts  
 Hunter Pombo

Porter Lewis (GA)  
 Portman Lipinski  
 Pryce (OH) Lofgren  
 Putnam Lowey  
 Quinn Lucas (KY)  
 Radanovich Lynch  
 Ramstad Majette  
 Regula Maloney  
 Rehberg Markey  
 Renzi Marshall  
 Reynolds Matheson  
 Rogers (AL) Matsui  
 Rogers (KY) McCarthy (MO)  
 Rogers (MI) McCarthy (NY)  
 Rohrabacher McCollum  
 Ros-Lehtinen McDermott  
 Royce McGovern  
 Ryan (WI) McIntyre  
 Ryun (KS) Meehan  
 Saxton Meek (FL)  
 Schrock Meeke (NY)  
 Sensenbrenner Menendez  
 Sessions Michaud  
 Shadegg Millender-  
 Shaw McDonald  
 Shays Miller (NC)  
 Sherwood Miller, George  
 Shimkus Mollohan  
 Shuster Moore  
 Simmons Moran (VA)  
 Simpson Murtha  
 Smith (MI) Nadler  
 Smith (NJ) Smith (TX)  
 Smith (TX) Souder  
 Souder Stearns  
 Stearns Sullivan  
 Sullivan Sweeney  
 Sweeney Tancredo  
 Taylor (NC) Terry  
 Terry Thomas  
 Thomas Thornberry  
 Thornberry Tiberi  
 Tiberi Toomey  
 Toomey Turner (OH)  
 Turner (OH) Upton  
 Upton Vitter  
 Vitter Walden (OR)  
 Walsh  
 Walsh Wamp  
 Weldon (FL) Weldon (PA)  
 Weldon (PA) Weller  
 Weller Whitfield  
 Whitfield Wicker  
 Wicker Wilson (NM)  
 Wilson (NM) Wilson (SC)  
 Wilson (SC) Wolf  
 Wolf Young (AK)  
 Young (AK) Young (FL)

Oberstar Skelton  
 Obey Slaughter  
 Olver Smith (WA)  
 Ortiz Snyder  
 Owens Solis  
 Pallone Spratt  
 Pascrell Stark  
 Pastor Stenholm  
 Payne Stiglich  
 Pelosi Strickland  
 Peterson (MN) Stupak  
 Pomeroy Tanner  
 Price (NC) Tauscher  
 Rahall Taylor (MS)  
 Rangel Thompson (CA)  
 Rodriguez Thompson (MS)  
 Ross Tierney  
 Rothman Towns  
 Roybal-Allard Turner (TX)  
 Ruppertsberger Udall (CO)  
 Rush Udall (NM)  
 Ryan (OH) Van Hollen  
 Sabo Velázquez  
 Sánchez, Linda Visclosky  
 T. T. Waters  
 Sanchez, Loretta Watson  
 Sanders Watt  
 Sandlin Waxman  
 Schakowsky Weiner  
 Schiff Wexler  
 Scott (GA) Woolsey  
 Scott (VA) Wu  
 Serrano Wynn  
 Sherman

NOT VOTING—9

Burton (IN) DeMint McNulty  
 Davis (FL) Gallegly Reyes  
 DeFazio John Tauzin

□ 1230

Messrs. WYNN, JENKINS, DOGGETT and RUSH changed their vote from “yea” to “nay.”

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

So the previous question was ordered. The result of the vote was announced as above recorded.

The SPEAKER pro tempore (Mr. LAHOOD). The question is on the resolution.

The resolution was agreed to.

A motion to reconsider was laid on the table.

PROVIDING FOR CONSIDERATION OF H.R. 4279, PROVIDING FOR DISPOSITION OF UNUSED HEALTH BENEFITS IN CAFETERIA PLANS AND FLEXIBLE SPENDING ARRANGEMENTS; H.R. 4280, HELP EFFICIENT, ACCESSIBLE, LOW-COST, TIMELY HEALTHCARE (HEALTH) ACT OF 2004; AND H.R. 4281, SMALL BUSINESS HEALTH FAIRNESS ACT OF 2004

The SPEAKER pro tempore. The pending business is the question of ordering the previous question on House Resolution 638 on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 222, nays 202, not voting 9, as follows:

[Roll No. 157]

YEAS—222

Aderholt Bishop (UT) Brown-Waite,  
 Akin Blackburn Ginny  
 Bachus Blunt Burgess  
 Baker Boehlert Burns  
 Ballenger Boehner Burr  
 Barrett (SC) Bonilla Burton (IN)  
 Bartlett (MD) Bonner Buyer  
 Barton (TX) Bono Calvert  
 Bass Boozman Camp  
 Beauprez Bradley (NH) Cannon  
 Bereuter Brady (TX) Cantor  
 Biggert Brady (TX) Capito  
 Bilirakis Brown (SC) Carter

Abercrombie Cramer  
 Ackerman Crowley  
 Alexander Cummings  
 Allen Davis (AL)  
 Andrews Davis (CA)  
 Baca Davis (IL)  
 Baird Davis (TN)  
 Baldwin DeFazio  
 Ballance DeGette  
 Becerra Delahunt  
 Bell DeLauro  
 Berkley Deutsch  
 Berman Dicks  
 Berry Dingell  
 Bishop (GA) Doggett  
 Bishop (NY) Dooley (CA)  
 Blumenauer Doyle  
 Boswell Edwards  
 Boucher Emanuel  
 Boyd Engel  
 Brady (PA) Eshoo  
 Brown (OH) Etheridge  
 Brown, Corrine Evans  
 Capps Farr  
 Capuano Fattah  
 Burns Filner  
 Cardoza Ford  
 Carson (IN) Frank (MA)  
 Carson (OK) Frost  
 Case Gephardt  
 Chandler Gonzalez  
 Clay Gordon  
 Clyburn Green (TX)  
 Conyers Grijalva  
 Costello Gutierrez

NAYS—202

Harman  
 Hastings (FL)  
 Hill  
 Hinchey  
 Hinojosa  
 Hoeffel  
 Holden  
 Holt  
 Honda  
 Hooley (OR)  
 Hoyer  
 Insee  
 Israel  
 Jackson (IL)  
 Jackson-Lee  
 (TX)  
 Jefferson  
 John  
 Johnson, E. B.  
 Jones (OH)  
 Kanjorski  
 Kaptur  
 Kennedy (RI)  
 Kildee  
 Kilpatrick  
 Kind  
 Kleczka  
 Kucinich  
 Lampson  
 Langevin  
 Lantos  
 Larsen (WA)  
 Larson (CT)  
 Lee  
 Levin

NOT VOTING—9

Cooper Emerson Reyes  
 Davis (FL) Gallegly Tauzin  
 DeMint McNulty Tiahrt

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. LAHOOD) (during the vote). There are 2 minutes remaining in this vote.

□ 1238

So the previous question was ordered. The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the resolution.

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

RECORDED VOTE

Ms. SLAUGHTER. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 224, noes 203, not voting 6, as follows:

[Roll No. 158]

AYES—224

Aderholt Burgess Diaz-Balart, L.  
 Akin Burns Diaz-Balart, M.  
 Bachus Burr Doolittle  
 Baker Burton (IN) Dreier  
 Ballenger Buyer Duncan  
 Barrett (SC) Calvert Ehlers  
 Bartlett (MD) Camp Emerson  
 Barton (TX) Cannon English  
 Bass Cantor Everett  
 Beauprez Capito Feeney  
 Bereuter Carter Ferguson  
 Biggert Castle Flake  
 Bilirakis Chabot Foley  
 Bishop (UT) Choccola Forbes  
 Blackburn Coble Fossella  
 Blunt Cole Franks (AZ)  
 Boehlert Collins Frelinghuysen  
 Boehner Cox Gallegly  
 Bonilla Crane Garrett (NJ)  
 Bonner Crenshaw Gerlach  
 Bono Cubin Gibbons  
 Boozman Culberson Gilchrest  
 Bradley (NH) Cunningham Gillmor  
 Brady (TX) Davis, Jo Ann Gingrey  
 Brown (SC) Davis, Tom Goode  
 Brown-Waite, Deal (GA) Goodlatte  
 Ginny DeLay Goss