

As a strong believer in free markets, I am fully aware and sympathetic to concerns that TRIA exposes the government and taxpayers to a risk that should be fully assumed by the marketplace. TRIA was never intended to be a permanent program, and we are wise to include in this legislation provisions directing the Treasury Department to work on the creation of risk sharing mechanisms and requiring a full payback to the Treasury in the event that TRIA is triggered.

I also strongly support the creation of a commission to study how best to reduce the Federal Government's role and increase the private sector's capacity to underwrite terrorism risk. It is crucial we maintain this provision in the final version of this legislation.

While this legislation takes several important steps to place greater responsibilities on insurance companies, in my judgment it is appropriate and wise for us to expand the program to include group life insurance. Quite simply, those who provide group life insurance face the same challenges as property and casualty and other insurers that were covered under the original TRIA Act. Failure to include group life has placed these insurers in a precarious position of choosing to remain in the marketplace without reinsurance or exiting from the market.

Although TRIA has not yet been triggered, it is important we both extend and improve it for the future. Again, I appreciate the Chairman's hard work and urge my colleagues to support passage.

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

The SPEAKER pro tempore (Mr. SIMPSON). The question is on the motion offered by the gentleman from Ohio (Mr. OXLEY) that the House suspend the rules and pass the Senate bill, S. 467, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. KANJORSKI. 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 and the Chair's prior announcement, further proceedings on this question will be postponed.

STEALTH TAX RELIEF ACT OF 2005

Mr. REYNOLDS. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4096) to amend the Internal Revenue Code of 1986 to extend to 2006 the alternative minimum tax relief available in 2005 and to index such relief for inflation.

The Clerk read as follows:

H.R. 4096

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Stealth Tax Relief Act of 2005".

SEC. 2. EXTENSION OF ALTERNATIVE MINIMUM TAX RELIEF TO 2006.

(a) IN GENERAL.—Subparagraphs (A) and (B) of section 55(d)(1) of the Internal Revenue

Code of 1986 are each amended by striking "and 2005" and inserting "2005, and 2006".

(b) INFLATION ADJUSTMENT.—Subsection (d) of section 55 of such Code is amended by inserting after paragraph (3) the following new paragraph:

"(4) INFLATION ADJUSTMENT.—

"(A) IN GENERAL.—In the case of any taxable year beginning in calendar year 2006, the \$58,000 amount contained in paragraph (1)(A) and the \$40,250 amount contained in paragraph (1)(B) shall each be increased by an amount equal to—

"(i) such dollar amount, multiplied by

"(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting '2004' for '1992' in subparagraph (B) thereof.

"(B) ROUNDING.—Any increase determined under subparagraph (A) which is not a multiple of \$50 shall be rounded to the next lowest multiple of \$50."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2005.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from New York (Mr. REYNOLDS) and the gentleman from New York (Mr. RANGEL) each will control 20 minutes.

The Chair recognizes the gentleman from New York.

GENERAL LEAVE

Mr. REYNOLDS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on the subject of the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

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

Mr. Speaker, it has been called the "stealth tax," a "ticking time bomb for the middle class," and even the "Darth Vader of the Tax Code." It is the individual alternative minimum tax, the AMT, and it has middle class America squarely in its sights.

Today, as we consider the Stealth Tax Relief Act of 2005 on the floor of the House, this body has a chance to stand with America's middle class by preventing an enormous, unnecessary tax increase from sneaking up on millions of unsuspecting taxpayers next year.

As many of my colleagues know, the AMT was originally enacted in 1969 to prevent a small percentage of taxpayers with very high incomes from paying little or no Federal income tax. However, because this stealth tax was never adjusted for inflation, it is now sneaking up on more and more middle class taxpayers each year as they climb the income ladder. Let me repeat: The AMT was never intended to hit the middle class, but now it is threatening millions of our middle class constituents.

That threat is what prompted the President's Tax Reform Commission to recommit repealing the AMT entirely when it issued its report last month.

And, certainly, any serious discussion of long-term tax reform and simplification must include a long, hard look at the AMT.

Mr. Speaker, but middle-class taxpayers cannot afford to wait for the enactment of a permanent AMT relief. As many in this Chamber will recall, the temporary AMT relief that Congress has repeatedly enacted over the last several years is, once again, set to expire at the end of this month, only weeks away. Unless Congress extends this AMT relief, the stealth tax will claim many more middle-class victims.

For perspective, here are some numbers so our viewers at home can follow along with the charts. According to the Joint Committee on Taxation, if Congress fails to act, the number of middle class AMT victims will rise from 3.6 million in 2005 to over 19 million in 2006. In other words, if we fail to act, some 15.4 million more taxpayers will get hit with this stealth tax next year. And according to the U.S. Treasury Department, these taxpayers will pay \$2,736 more in taxes just because of individual AMT.

The numbers from my home State of New York tell a similar story. According to the Manhattan Institute For Policy Research if we do nothing, the number of AMT taxpayers in New York will balloon from 379,000 in 2005 to 1.6 million in 2006. That is unacceptable for the middle-class taxpayers I represent in western New York. It is unacceptable for taxpayers nationwide.

Mr. Speaker, the bill before us today will simply extend for 1 additional year the individual AMT relief that we most recently enacted just a year ago. Specifically, this legislation will ensure that the higher AMT exemptions amounts to \$58,000 for joint filers and surviving spouses, and \$40,250 for singles, that are applicable to tax year 2005, are extended to 2006 as well. This legislation also includes a modest inflation adjustment, which will ensure that the value of this much-needed tax relief is not eaten away by inflation.

If Congress fails to act on this legislation, these exemption amounts are scheduled to revert back to the 2000 levels next year, 45,000 for joint filers and 33,750 for singles, resulting in a massive tax increase on the middle class.

I would note that the other body recently voted to provide a very similar AMT relief as part of its Tax Relief Act of 2005. I would hope that with a strong bipartisan vote here today, we will be able to work out with our colleagues on the other side of the Capitol to keep the stealth tax from being a middle-class nightmare.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Members are reminded to address their remarks to the Chair and not to guests in the gallery or to individuals who may be watching through the television.

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

I agree with my friend and the gentleman from New York that the alternative minimum tax was not created to put this undue burden on middle class income people. But I would like to suggest to him as a member of the awesome and powerful Committee on Ways and Means, and former member of the Committee on Rules, that suspension of the rules were not meant for bills like this.

I think it takes a little bit of arrogance to put hundreds of billions of dollars of tax cuts on the suspension calendar, which does not give us an opportunity to see whether we can bring the relief that these taxpayers deserve in a more equitable way. It just seems to me that we had an opportunity to take care of this tax that for many, many years has been threatening the full fiscal load on taxpayers that it was not intended for, but somehow the leadership did not put this in the tax reconciliation bill. It did not include it with their bill to reduce corporate gains tax or the capital gains tax or the corporate dividends tax.

Why would Republicans do something like this? Well, maybe it is because they do not really think the Senate is going to take it up. Maybe this is just a fig leaf for not having the courage to say that this thing is going to cost a trillion dollars if it is going to be permanently removed, and as of now, it is going to cost \$33 billion.

I think the American people ought to know that this is either going to cut deeper into the social programs that the very poor have had taken away from them, or it is going to increase the deficit by an additional \$33 billion. In any event, I am more than confident that my able colleague from the State of New York and a part of the leadership of the majority party will make it abundantly clear to us that when we all vote for this, that not only have we got some guarantee that it is going to pass the Senate, but we will not cut any further into the \$35 billion that is in the real tax bill that came to the floor.

So, Mr. Speaker, it is my impression that we are just going through this for political reasons. The Senate is not going to take it up. The deficit will be increased by \$30 billion, but I would encourage my colleagues on both sides of the aisle to support this bill because it certainly has more merit. We never intended for these people to get caught in this, but somehow capital gains and corporate dividends have a higher priority and so this suspension bill will turn slowly in the wind, but I do not know how much support we expect to get from the President or from the majority leadership on this. But we shall see what we shall see.

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

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

I stand looking across the way at the ranking member, and not only is he the senior member on the Committee on

Ways and Means, but also the senior Member of Congress from my State. I listen carefully when he speaks.

He does not want to see the AMT tax come onto the middle class. He does not really like the process. He is not really sure whether tax cuts are a good idea or not, but hopes that Members will support the legislation.

When we look at some of my brief experience here on both the Rules Committee and now on Ways and Means, I just want to remind the gentleman that as I introduced this legislation with cosponsors, I am pleased to know that we are actually taking up this legislation ahead of the other tax legislation that has been before the Ways and Means Committee on this floor which I hope will be tomorrow or the next day, and I also look back to see that this extension, which has been done in previous years, is not a new issue for Members in the House.

Everyone is familiar with the problem. It is essentially the same bill that passed overwhelmingly on May 5, 2004, with a vote of 333-89, unanimous on our side of the aisle, and 109 voted for it on the Democratic side of the aisle, and 89 against. I hoped there was not huge controversy with having the AMT legislation before us, and made sure there was ample time for debate on the floor by both sides of the aisle before we consider passage of the AMT.

The one thing I have learned in my time here, I cannot predict what the other body will do, but I hope they will do the right thing, and that would be to pass this legislation so the stealth tax does not become a middle-class tax, adding more people to the burden of having to pay this.

Mr. Speaker, I yield 3 minutes to the gentleman from Pennsylvania (Mr. ENGLISH) who is a distinguished member of the Committee on Ways and Means.

Mr. ENGLISH of Pennsylvania. Mr. Speaker, I am pleased to join my colleague from New York in strong support of the Stealth Tax Relief Act, a bill which ensures that the tax cuts that have allowed middle-class families to keep more of their income over the past 4 years will not be undermined by the so-called alternative minimum tax.

I am co-chairman of the Zero AMT Caucus. Our objective is to eventually repeal this tax. But for the moment, we are strongly supporting this bill.

The evidence is overwhelming that the Republican tax cuts have helped families cope with economic uncertainties and played a significant role in stimulating the economic growth that has been in place since the 2003 tax cuts, growth that continues today as we saw in this past quarter when GDP grew at a healthy 4.3 percent rate.

Yet over this prospect, the AMT, which the other side when they could, never adjusted for inflation, hangs like a sword of Damocles, threatening to wipe out tax relief and incentives for growth currently in the Tax Code. If we do not move with this legislation, the

AMT will suddenly fall on 11 million taxpayers, hitting them with an average tax increase of \$1,520. If we do not act, married couples will see their AMT exemption snap back from \$58,000 to \$45,000, while single individuals will see their AMT exemption drop from \$40,250 to \$33,750. I use these figures to make clear to everyone, these are not wealthy people. These are middle-class Americans who would be slapped with a very steep tax increase that they would not know about until tax day when they learned that the tax exemptions that they thought they could take, the same tax exemptions we intended them to take, would no longer apply.

□ 1300

This legislation comes at a critical time. As we begin to examine options for fundamental tax reform that will promote economic growth long term in our country, we need to extend AMT relief for this coming year and ensure that the middle class is not facing a tax increase. This will buy us time to truly reform the AMT and I hope eventually to repeal this perverse and complicated tax provision. I hope the other side will set aside their sterile arguments about distributional effects and eschew populace poses. We have already seen some rhetoric on the floor about fig leaves and tax cuts. This is not a tax cut. This legislation provides an avoidance of a tax increase, a tax increase that the other side could have fixed when they were in the majority and never did. We need to step up to the plate and make sure that this mistake does not happen, that this tax increase does not fall on the American people at this very critical time.

Mr. RANGEL. Mr. Speaker, I yield 4 minutes to the gentleman from Michigan (Mr. LEVIN), a very distinguished member of the Ways and Means Committee.

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

Mr. LEVIN. This is a stealth approach, this so-called Stealth Tax Relief Act, to a real problem. The two gentlemen who have spoken had a choice in the committee. You had a choice. You had a choice between helping out with a tax cut a few years from now with more than 50 percent going to 1 percent of the population, or voting to help those 15½ million Americans who would otherwise have a tax increase. You voted for the 1 percent.

You had a choice in committee between helping out some years from now people making a million dollars a year, or helping next year millions of families making 75,000 to \$100,000. You chose the millionaires. So now you are coming here and saying, well, we must do something. You had a chance to do that in committee. You did the wrong thing then, and now you are trying to cover your tracks. You do not pay for it. There is little chance the Senate will act, and so essentially this is an effort to cover your tracks.

But let me just suggest, you can try to hide from what you did in committee and what is in the reconciliation tax bill, but you cannot run on it next year. So now you are trying to put up something that gives you cover for next year's election.

Look, when you say we could have done something in the majority, I think we have been in the minority now for 11 years. Where have you been?

No, instead, you have adopted tax policies that, by and large, surely in the provision in the tax bill, the reconciliation bill, help the very wealthy instead of helping the families, millions who will be caught up by the increased coverage of the alternative minimum tax. And I do not have to go through with this. You have described these families. But essentially it is crocodile tears for them instead of real action. You made your choice.

Tomorrow, you are going to have a chance to make the choice again when we put up a substitute, or if you do not allow that, a motion to recommit. So essentially what you are going to do is to vote "yes" today; and when we bring up the substitute or the motion to recommit, you are going to vote "no." So "yes" today and "no" tomorrow. That is not even a fig leaf. That is total inconsistency.

We proposed in the committee, we proposed dealing with the minimum tax now. You passed a bill that said no, you want to give the majority of tax relief that was not paid for, the 20 billion, to people making over a million dollars a year. That is undeniable.

My suggestion is that you, instead of passing the reconciliation bill that helps the millionaires and ignores the millions of families making 75,000 bucks or more a year who will be affected by the minimum tax, that you go back and do it the right way and not hope that somehow this stealth bill will cover your tracks.

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

Mr. Speaker, this bill that we have before us today will simply extend for one additional year the individual AMT relief that we most recently enacted just a year ago. Specifically, this legislation will ensure that higher AMT exemptions, now, hear these figures: they are not millionaires. They are not even people making over \$100,000 a year. These are exemption amounts, \$58,000 for joint filers and surviving spouses and \$40,250 for singles that are applicable to the tax year 2005 and extended now to 2006 if we have the good fortune of passing it here today.

When I look at the aspect of this legislation, it is simply a stealth tax, raiding and invading middle-class America. This will have an opportunity to thwart that so that some 16.5 million Americans do not find themselves having to pay the stealth tax.

Mr. Speaker, I yield 2½ minutes to the gentleman from Florida (Mr. FOLEY), who is also a distinguished member of the Committee on Ways and Means.

Mr. FOLEY. Mr. Speaker, let me thank the gentleman from New York (Mr. REYNOLDS) for bringing this timely and important issue to the floor. I also want to give credit to the gentleman from Massachusetts (Mr. NEAL), who has been a long champion of trying to correct this inequity. We have been working in a bipartisan fashion to find a solution to this problem. We have heard repeatedly about tax cuts for the rich. During one of our hearings, I happened to ask the panel, what is considered middle class in your community? To his credit, the gentleman from Ohio (Mr. KUCINICH) said, well, it depends on where you live. And that was a very true answer, because if you live in a high-cost community like Manhattan, or Chicago or Los Angeles, or West Palm Beach, your middle class may be a lot different than somebody from rural America.

What the gentleman from New York (Mr. REYNOLDS) attempts to do, though, is deal with the people that really, truly are working on the margins. The AMT will actually hit married couples. It will reduce from \$58,000 for married couples to \$45,000. They would be impacted by the AMT.

The gentleman from New York (Mr. RANGEL) clearly stated, and I credit him for this comment, We never expected these people to get caught up in this thing, the AMT. For single individuals, we drop from \$40,000 to \$33,750: \$33,750 is the starting salary for a first-year teacher in the Palm Beach County school system. Actually, they are probably at about \$37,000. So a person recently graduating from college coming to work to teach our children will more than likely fall victim to the AMT if we do not extend it for another year as we continue to work this solution and situation.

There are two parallel tax systems under current law: the regular income tax and the AMT. The intention, I believe, when it was offered by the other side, was to capture the wealthy who take advantage of tax opportunities, whether they are deductions or what have you. This clarifies and allows hard-working Americans to escape this stealth tax. And I compliment the gentleman from Massachusetts (Mr. NEAL) and others who on our committee have tried to find a solution to this vexing problem.

It is about the average hard-working Americans who are getting caught in this trap, and simply extending it a year gives us a chance to thoughtfully and carefully consider options to alleviate this stealth tax. I want to again thank the gentleman from New York (Mr. REYNOLDS) who has worked tirelessly to bring this to the floor.

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

I want to congratulate the gentleman from Massachusetts (Mr. NEAL) and the gentleman from Florida (Mr. FOLEY) for the fine work they have done for these people who got caught in this political fiscal trap. What the gentleman

from New York, however, my colleague, does not know is that he is not answering the questions that we are asking. It is not that we do not support this bill. It is why did it not get the same protection as the capital gains bill or the same protection as the corporate dividends bill? Why do you have this bill turning slowly on the wind on the suspension calendar when you could have sent it to the Senate with protection?

Mr. Speaker, I yield 4 minutes to the gentleman from Massachusetts (Mr. NEAL), the person that was described by the gentleman from Florida (Mr. FOLEY) as his partner in a bipartisan way, a very distinguished member of the committee.

Mr. NEAL of Massachusetts. Mr. Speaker, let me thank the gentleman from New York (Mr. RANGEL) for allocating the time.

The gentleman from New York (Mr. REYNOLDS) made some comments at the outset talking about in his time on the Ways and Means Committee he has seen the committee try to address the issue of alternative minimum tax. But what is really interesting is he has only been there a short period of time. For some of us who have been there for a long time, this is the annual request we make of the majority.

Now, I want to thank the gentleman from Florida (Mr. FOLEY) for his good and sincere words. But there is a reality here, as we look at alternative minimum tax, and the reality is this: during the last 5 years, we have had time to repeal the estate tax. We have had time to not only address the dividend issue and capital gains, but in the next few days, we are going to take up the issue of extending them for another 5 years.

Now, Congress has had time during these 5 years to do all of this. We have cut taxes for the wealthiest among us, millionaires who have received annual breaks totaling well over hundreds of thousands of dollars. But then when it comes time to address alternative minimum tax, we do it in what is known as the Stealth Tax Relief Act. And you know what, Mr. Speaker? That is the right term, the Stealth Tax Relief Act, because stealth is what this issue is all about. There is no reality addressed to what Congress is going to do in the next hour or so when it passes this bill. Is there anybody here in the Congress who is not in favor of this? I am not aware of anybody. We are all going to vote for this, and then reality is going to settle in.

And the reality is that this really does not mean very much. And, in fact, the gentleman from Florida (Mr. FOLEY) and the gentleman from New York (Mr. REYNOLDS) and the gentleman from New York (Mr. RANGEL) and I are going to be back here next year, and we are going to be having this conversation. And the majority is going to say something like, well, the minority had years to do something about this. Who has been in charge of

this institution for more than a decade? The problem is this does not square, the alternative minimum tax because it gives tax relief to middle-income Americans, it does not square with the overarching agenda here, and that is to take care of the strongest among us. That is to take care of people who really are minimally touched by alternative minimum tax.

They address this issue, as they do year after year, with a Band-Aid, with a Band-Aid. This issue, alternative minimum tax, requires major surgery. In fact, if they do not do something about it shortly, it is going to require a surgical air strike. That is how serious it has become. And my friends on the other side will say to me when we leave this Chamber, great job. You did a great job of calling attention to this issue. And then I am going to say to them, well, when are we going to do something about it? And they will say to me, next year.

Mr. REYNOLDS. Mr. Speaker, I certainly respect the gentleman from Massachusetts (Mr. NEAL) and his contribution to both the Ways and Means Committee and this important legislation for a final fix, which I advocated that we do a final fix. Unfortunately, as I stand here today, with only weeks away, I have legislation to extend into next year the opportunity of having the AMT not move into taking almost 20 million Americans of middle-class tax. And I also will be interested in listening to the views of my colleague, Mr. NEAL, on the floor of the Ways and Means Committee, and other aspects on his thoughts of the Mack-Breaux solution, if that is in fact a solution that he supports or would recommend to our body to look at in the future.

□ 1315

Mr. NEAL of Massachusetts. Mr. Speaker, will the gentleman yield?

Mr. REYNOLDS. I yield to the gentleman from Massachusetts.

Mr. NEAL of Massachusetts. Mr. Speaker, if the gentleman will recall, in committee I offered a substitute fully paid for and the majority rejected it on a party-line vote.

Mr. REYNOLDS. I believe that solution that you had also contained tax increases that Members felt that they did not want to incur at this time.

Mr. Speaker, I yield 2 minutes to the gentleman from Colorado (Mr. BEAUPREZ), another distinguished member of the Ways and Means Committee.

Mr. BEAUPREZ. Mr. Speaker, I thank the gentleman from New York (Mr. REYNOLDS) for yielding me this time and especially for bringing this legislation to the floor.

I am sure that people who are watching this debate from home are absolutely perplexed as to why an idea that has received pledges of support from both sides of the aisle has deteriorated into such a partisan conflict, and I expect folks back home are, again, perplexed by that. I think we have had at

least two Members from the other side that were here when this alternative minimum tax was given birth, and it touched very few people and I think with a very clear intent, to strike at people that were somehow considered wealthy and somehow considered to be taking advantage, perhaps by some definition egregious advantage, of the allowances of the Tax Code.

Let me tell you what I have found in my State not necessarily from the rich and the famous but from the very middle class and average, from farmers and ranchers, people in their garages and their machine shops, people that are running small businesses all over the State, laborers all over my State, along with the death tax, the one that comes up most frequently is the alternative minimum tax. What has not been said here today, and I again acknowledge the gentleman from New York who eloquently and accurately described how egregious this tax is and how it is invading every single worker, it seems like, in America, that if they already have not been hit, they fear that they soon will be, the cost of compliance with this tax.

By some estimates, it costs 15 percent additional surtax over and above the tax people send in just to figure out what they owe us. With the alternative minimum tax, we tell people they have got to figure everything twice just to figure out how much, always the highest amount, they owe the Federal Government. There is another estimate out there that says it is almost a \$1 trillion cost of compliance with Federal regulation.

I urge the adoption of this legislation, and I thank the gentleman for bringing it to the floor.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Oregon (Mr. BLUMENAUER).

Mr. BLUMENAUER. Mr. Speaker, I appreciate the gentleman's courtesy in yielding me this time.

I am listening to my friend from Colorado saying that people back home may be confused when they listen to this debate. Well, I would suggest that they do not have to be confused at all. Listening to this debate and looking at the proposal that has been offered by the friends we have on the other side of the aisle reveals their true intentions and their true interest when it comes to tax justice in this country.

The alternative minimum tax is the major tax reform issue of this decade, not 20 years ago, not 30 years ago, but this decade, when because of the interaction of the proposals that you have brought forward and the relentless pace of inflation, it has drug millions of Americans into a tax that was never, never, never intended to apply to them. But what we have seen, the Republican majority chooses instead to focus their time, their energy, and tax resources on other issues. The inheritance tax, which affects a few thousand families a year, you have lavished attention and

mortgaged our future in terms of the dollars that it would mean.

And what do you have to say about the alternative minimum tax? Well, every year you kick the can down the road, do it on the cheap, on the sly; not allowing, as my colleague, the distinguished ranking member of the Ways and Means Committee, had offered, for it to be brought forward, have a full debate, allow a clash of priorities and intentions.

I am convinced that the majority of people in Congress believe the rhetoric that you are saying about the pernicious nature of this tax that taxes people because they have families, because they take advantage of some of the tax preferences, because they pay their property and income tax. If we had a free and honest debate and a chance to offer meaningful alternatives, we would scale it down, if not repeal it.

But, unfortunately, our friends do not believe in their own rhetoric. They have other priorities. If they believed it, this would be the centerpiece; but instead they are extending taxes that do not even expire for years and benefit only a few.

I am sad to say that what we are doing here is going through the motions. We are going through the motions even if somehow the Senate buys into this for a 1-year extension. We are keeping people in limbo. We are skewing our fiscal and tax policies. And we are subjecting hard-working middle-class families who were never intended to be subjected to the minimum tax. They are going to suffer. I think it is shameful.

I will vote for the extension because that is the best the Republican leadership is willing to do. But it is a sad day for this House, and it is a sad day for American families.

Mr. REYNOLDS. Mr. Speaker, I yield 1½ minutes to the gentleman from California (Mr. HERGER), senior member of the Ways and Means Committee.

Mr. HERGER. Mr. Speaker, without today's legislation, the number of Americans ensnared by the alternative minimum tax is estimated to grow from 3 million now to an astounding 21 million in 2006. The problem is so great that the Treasury Department has estimated that by 2013 an AMT repeal would be more expensive than a repeal of the entire income tax.

In my own Northern California congressional district, in one particular area, nearly 3,000 constituents face a significantly higher tax burden because of this onerous tax.

In February of 1986, a levee broke on the Yuba River, causing a flood that submerged the community, resulting in millions of dollars in damage. Now, after nearly 20 years, the courts have found the State liable for damages to these victims in the amount of \$428 million. Unfortunately, because individual claims have to add back attorney fees as AMT taxable income, the flood victims may end up paying some

form of tax on 100 percent of their award even though this is money they never saw. This is double taxation, and it is unfair.

I urge my colleagues to vote for the Reynolds extension before us.

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

I just want to point out, since we all are singing the same song as to how these taxpayers were pushed by inflation into this difficult situation, the question that we are raising on the floor, to make it abundantly clear, is what are the Republicans' priorities for relief? We had an opportunity to have \$70 billion to give relief. This problem has been gnawing at all of us to do the right and equitable thing. It was not included in the Republican reconciliation bill. In fact, it was rejected when offered in the full committee by the Democrats.

So I can see the awkward political position that you find yourselves; and you know from the bottom of my heart, I sympathize with your political dilemma, not only in this area but in many other areas. But the question still remains, by putting it under the suspension calendar and sending it over to the other body, it does not have the same protection as the bill that you really want to make certain is there, and that is capital gains tax cuts and corporate dividends tax cuts.

So all we are trying to say as the minority party is that we thought there was a better way to do it to protect these people, not to put it on the suspension calendar, which limits the debate, which restricts the Democrats in trying to improve upon it, but to put it on a road that could be a road to nowhere. There are no protections on this bill when it reaches the other body. And we really, truly believe that this is serious enough, and having this cloud over hardworking voters, you should have given it a priority rather than just to put it on the suspension calendar without the legislative process protection that you have given to other issues.

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

Mr. REYNOLDS. Mr. Speaker, I yield 1 minute to the distinguished gentleman from Florida (Mr. SHAW), a member of the Committee on Ways and Means.

Mr. SHAW. Mr. Speaker, I rise in strong support of this bill and ask not only that we pass this bill by a large majority, which I believe we will, but also that we commit ourselves to doing away with the entire realm of the alternative minimum tax. I think of all the tax reform that is necessary for this body to focus on next year, the removal of the alternative minimum tax, the "stealth tax," as has been quite correctly labeled here today, should be done away with. Even if we have to start folding the impact into the rates, we need to get rid of the alternative minimum tax.

But I want to comment for a moment on the rhetoric we are hearing from the

other side. They are scolding us. They are complaining, when this bill is a bill that they are going to support. Has this House come to that, that they cannot even agree with us when they agree with us?

Come on, lighten up. Let's get together and work on things that we agree on.

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

Mr. Speaker, certainly we agree on the substance of the bill. But you do not have to blindfold the American people to say that you did not give it the same protection as you have given other tax priorities.

Let's face it, the \$56 billion tax cut bill that you are going to bring up later, we know how you pay for that. You pay for it by going after the most vulnerable people that we have in the United States by cutting these social services. The rest of it goes into the deficit. So why will somebody not have the courage to say where are we going to get the \$33 billion for this? I am certain that Americans are prepared to make the sacrifice because, after all, this was an unintentional event by Republicans and Democrats, unintentional by liberals and conservatives. So we all agree with that.

All I am saying to the distinguished member of the committee from Florida is that you know when we send this, it could be on the road to nowhere, not paid for. And unless you intend to ask the Senate to cut further in social services, it means that you have agreed on the concept, but you did not give it the same priority or the same legislative protection.

And you say you would like to see it abolished forever. Well, I guess with your lack of respect for the deficit, another \$1 trillion, we can do that. So bring it on. Include it with the war cause, which is \$6 billion a month. I mean, if there is no respect for anything, if we cannot work together as Republicans and Democrats and try to consider what our priorities are, but to come up in the middle of the night and say do I have a gimmick for you, we will put it on the suspension calendar, nobody is going to vote against it and whatever happens in the Senate happens, that is not the way we are supposed to legislate. Democrats and Republicans are supposed to work together and try to work out their differences before we send things over to the other body.

There is not one Member on the other side of the aisle that can say that there is any way they are going to do both, their priority bill in terms of capital gains cuts, their cuts in corporate dividends, and this bill too, and fix it and put it into reconciliation.

We did not put it into reconciliation. Why do you think that they are going to take your priority bill?

Mr. SHAW. Mr. Speaker, will the gentleman yield?

Mr. RANGEL. I yield to the gentleman from Florida.

Mr. SHAW. Mr. Speaker, I would like to just tell the gentleman he is misinterpreting my remarks. I did not say just throw it into the deficit, because he knows and I know that doing away with the alternative minimum tax is a big revenue hit on the Federal Government and we are going to have to find a way to pay for that. We would have done this a long time ago if it was not such a huge figure.

All I am doing is trying to reach out to you, who agree that the alternative minimum tax should be done away with permanently, and say let us work together and figure out a way to do it and do something. We used to do things in a bipartisan way. Why can we not do it again?

□ 1330

Mr. RANGEL. How many names do you want as to why we don't do it again? I can tell you why we don't. We on this side would welcome the opportunity. I don't think that the general public and the voters like to see us fighting each other.

But there has not been one issue that the Republicans would allow us to work with them on. And further to that, even when you have your conferences, you know and I know Democrats are excluded from it. So if you and I were trying to work together, I am certain that we could.

But you and I don't call the shots around here, Mr. SHAW, and that is unfortunate.

Mr. REYNOLDS. Mr. Speaker, I yield 30 seconds to the gentlewoman from New York (Mrs. KELLY), who is a senior member of the Financial Services Committee, and no one has spent more time in battling this terrible stealth tax than SUE KELLY.

(Mrs. KELLY asked and was given permission to revise and extend her remarks.)

Mrs. KELLY. Mr. Speaker, I rise as a cosponsor of this legislation. It protects millions of middle class working families. In New York alone, if the middle class exemptions are not extended for 2006, the new taxpayers forced to pay the alternative minimum tax will more than quadruple to 1.6 million next year.

The AMT is an atrocious burden for middle class families. We have got to send a message home that we are here to protect Americans. We must support this legislation against the stealth tax.

Mr. Speaker, I rise as a cosponsor of this legislation to urge my colleagues to protect the millions of middle-class working families who stand to be penalized by the Alternative Minimum Tax if Congress does not act this year.

The AMT (has been allowed to grow out of control) and if we don't pass this bill before the end of the year when middle-class exemption amounts will expire, it will attack middle-class families for whom the AMT was never intended.

In New York alone, if middle-class exemptions are not extended for 2006, the new taxpayers forced to pay the alternative minimum tax will more than quadruple to 1.6 million next year.

Make no mistake about it, these are middle-class taxpayers—some earning less than \$50,000—who are working to pay their bills and take care of themselves and their children.

Now, they are faced with the possibility of having to pay thousands of dollars in additional Federal taxes to Washington. Mr. Speaker, this is unacceptable.

The AMT has become an atrocious burden for middle-class families. We must send a message home that we are here to protect Americans from the unfair and unintended consequences of the Alternative Minimum Tax.

Let's do the right thing for the middle class and pass the Stealth Tax Relief Act today, and I thank my friend, the gentleman from New York, Mr. REYNOLDS, for his leadership on this issue.

Mr. REYNOLDS. Mr. Speaker, I yield myself the balance of the time.

Mr. Speaker, the year 1969 saw examples of the best and worst of what the Federal Government can do. On one hand, the Department of Defense reachers invented the Internet, which has opened up a world of knowledge to anyone with access to a computer.

On the other hand, in 1969, Congress controlled by the other side of the aisle, created the original version of the AMT. But while the Internet has continually evolved, the AMT structure has not.

It has now become a stealth tax, sneaking up on unsuspecting middle class taxpayers. Mr. Speaker, many of us here today on both sides of the aisle would likely support AMT relief that goes far beyond what is included in this bill.

But the legislation before us today is a crucial first step. I urge my colleagues to come together on a strong bipartisan basis to protect the middle class against stealth tax increases from the AMT.

Mr. SAM JOHNSON of Texas. Mr. Speaker, I rise today in support of the Stealth Tax Relief Act. The AMT is not just a stealth tax, it is a sneaky tax. It is a parallel tax system where normal rules of income and deductions don't apply—you lose most of your deductions and your children become a liability!

The bill we are debating today, the Stealth Tax Relief Act, will keep the AMT from hitting millions of additional middle class Americans. However, we are just holding back the tide of the AMT that in 2008 will swamp the tax system and actually collect more money than the underlying income tax system.

We need to repeal the AMT. But until we can repeal it, we must hold harmless those Americans whose taxes are being raised in the next year.

But even before we repeal the AMT we need to be sure that those Americans who have pre-paid future tax liability under AMT be able to use the pre-paid tax credits that they have accumulated. Unfortunately, there are thousands of Americans who have pre-paid future tax liability through the AMT but have never been able to use their credits. These credits amount to an interest free loan to the Federal government.

Some Americans have been floating an interest free loan to the government for years

and years. This is just plain wrong. To add insult to injury, many of these Americans have had to take out second mortgages on their homes and are paying interest on those loans to give the government an interest free loan! Some families raided their retirement plans or their children's education savings in order to give the government an interest free loan.

I have a bill, the AMT Credit Fairness Act that would correct this inequity and would allow Americans to use their pre-paid tax credits. Unfortunately, the AMT Credit Fairness Act is not part of the Stealth Tax Relief Act that we will pass today but I will continue to work for its enactment.

Mr. LINDER. Mr. Speaker, I am a co-sponsor of this legislation and I rise in strong support of H.R. 4096, the Stealth Tax Relief Act. A couple of years ago, I got a call from my daughter who asked, "What is the AMT and why is it sneaking up on people like me?"

As a proponent of tax reform, I hear phrases like that every day describing the AMT as part of "a tax code so out of control that now it is sneaking up on the middle class and threatening it with an unintended stealth tax." And while that phrase might indicate that the code is an animate entity, it is also a fact that "the AMT, since its enactment in 1969, has been significantly modified in 1971, in 1976, in 1977, in 1978, in 1982, in 1986, in 1990, in 1993, and in 2001."

These facts send a clear reminder that we have created a complex, convoluted monster of a tax code that is constantly being amended with special provisions targeted to treat Americans differently. The intentional harm that the current code is causing in terms of lost economic growth is bad enough. Now it appears we have to worry about the unintentional harm the code inflicts as well.

The AMT is a case study of our chaotic code—it forces Americans to perform two tax calculations, using two completely different set of rules, and it's so difficult to understand that most taxpayers have to hire someone to figure it out. And the reason we have the AMT is because the code is used to promote various goals through preferential tax treatment. Because people were taking advantage of those incentives, and reducing their income taxes, the AMT was created to make sure wealthy people didn't reduce their income taxes too much. Now, it threatens the entire middle class.

Mr. Speaker, I support every effort to improve this tax system and I strongly support Mr. REYNOLDS' bill to extend AMT relief for millions of U.S. taxpayers for an additional year. But the AMT is just a symptom of a twisted tax code that is now so broken that it routinely results in these kinds of unintended tax consequences and undermines hardworking American workers every day.

Mr. HERGER. Mr. Speaker, because of time constraints during Floor debate, I was unable to present my full remarks in support of H.R. 4096, the Stealth Tax Relief Act of 2005. I would like to request that the following comments be published in the CONGRESSIONAL RECORD for Wednesday, December 7, so my remarks in support of H.R. 4096 are reflected in the RECORD in their entirety:

Mr. Speaker, without today's legislation, the number of Americans ensnared by the Alternative Minimum Tax is estimated to grow to an astounding 21 million in 2006.

The problem is so great that the Treasury Department estimates that by 2013, an AMT

repeal would be more expensive than a repeal of the income tax.

In my own northern California congressional district, in one particular area, nearly 3,000 constituents face a significantly higher tax burden because of this onerous tax.

In February of 1986, a levee broke on the Yuba River causing a flood that submerged the community, resulting in millions of dollars in damages.

Now, after nearly 20 years of legal battles, a court has found the state liable and ordered it to pay damages to flood victims in the amount of \$428 million.

Unfortunately, because individual claimants have to add back attorney fees as AMT taxable income, the flood victims may end up paying some form of tax on 100 percent of their award, even though this is money they never saw.

This is double taxation, and it is unfair. The attorneys have already paid income tax on the amount they earned through representation.

Mr. Speaker, it is unfair that these flood victims—who have waited so long to be justly compensated—now should be subject to the AMT.

The AMT is sorely in need of fundamental reform. It's time once and for all to do away with this middle class tax trap. I urge my colleagues to vote for the Reynolds extension before us.

Mr. LARSON of Connecticut. Mr. Speaker, I rise today in support of the Stealth Tax Relief Act, H.R. 4096, a temporary fix to a much larger, more overhanging problem, the Alternative Minimum Tax (AMT). Originally intended to ensure wealthy taxpayers paid their fair share, the AMT has become a tax on the middle-class. Without adjustments for inflation like the federal income tax, the AMT targets a growing number of people each year. Taxpayers in states with high property taxes and high local and state income taxes, in states like my home state of Connecticut, are most hard-hit by the AMT. In fact, Connecticut faces the third highest AMT tax liability in the nation.

H.R. 4096 will pass the House today and again, the House will evade its responsibility to find a real solution to the AMT attack on the middle-class for another year. The Majority seems to find plenty of time to cut social programs, increase the deficit, and afford estate, capital gains, and dividends tax cuts to the wealthiest among us, while consistently dragging their feet to fix a tax that targets 17 million working middle-class families. According to the Treasury Department, the Joint Committee on Taxation, and the Congressional Budget Office, the tax cuts of 2001 and 2003 have, in fact, tripled the size of the AMT problem.

The American public deserves better. Last month, I supported a Democratic proposal in the House Ways and Means Committee that would have totally eliminated the AMT for all families with incomes under \$200,000. Unfortunately, this measure was rejected along party lines. I am also a cosponsor of H.R. 2950, the Individual Tax Simplification Act that would among other things, repeal the AMT. However, to date, the bill has received no attention by the House Ways and Means Committee. And now today, I am disappointed that the Majority brought the underlying bill to the floor under the suspension calendar, a procedure which blocked the opportunity to offer an amendment to fully repeal the AMT.

Americans need real solutions to address these problems, not band-aids and bumper sticker slogans. In the absence of a real and

viable solution, I will support this temporary extension. In the meantime, I encourage my colleagues in the House to stop discounting this crisis and work together to pass real reforms to the AMT.

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

The SPEAKER pro tempore (Mr. GILCHREST). The question is on the motion offered by the gentleman from New York (Mr. REYNOLDS) that the House suspend the rules and pass the bill, H.R. 4096.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds of those present have voted in the affirmative.

Mr. REYNOLDS. 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 and the Chair's prior announcement, further proceedings on this question will be postponed.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on three motions to suspend the rules previously postponed.

Votes will be taken in the following order:

S. 467, by the yeas and nays;

H.R. 4096, by the yeas and nays;

H. Con. Res. 196, by the yeas and nays.

Proceedings on H.R. 1400 will resume on Thursday.

The first electronic vote will be conducted as a 15-minute vote. Remaining electronic votes will be conducted as 5-minute votes.

TERRORISM RISK INSURANCE EXTENSION ACT OF 2005

The SPEAKER pro tempore. The pending business is the question of suspending the rules and passing the Senate bill, S. 467, as amended.

The Clerk read the title of the Senate bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Ohio (Mr. OXLEY) that the House suspend the rules and pass the Senate bill, S. 467, as amended, on which the yeas and nays are ordered.

The vote was taken by electronic device, and there were—yeas 371, nays 49, not voting 12, as follows:

[Roll No. 612]

YEAS—371

Abercrombie	Bean	Blumenauer
Ackerman	Beauprez	Blunt
Alexander	Becerra	Boehlert
Allen	Berkley	Bonner
Baca	Berman	Bono
Bachus	Berry	Boozman
Baird	Biggart	Boren
Baker	Bilirakis	Boswell
Baldwin	Bishop (GA)	Boucher
Barrow	Bishop (NY)	Boustany
Bass	Bishop (UT)	Boyd

Bradley (NH)	Hastings (WA)	Menendez
Brady (PA)	Hayes	Mica
Brown (OH)	Hayworth	Michaud
Brown (SC)	Hefley	Millender-
Brown, Corrine	Herger	McDonald
Burton (IN)	Hersteth	Miller (MI)
Butterfield	Higgins	Miller (NC)
Buyer	Hinchev	Miller, Gary
Calvert	Hinojosa	Miller, George
Camp	Hobson	Mollohan
Cannon	Hoekstra	Moore (KS)
Cantor	Holden	Moore (WI)
Capito	Holt	Moran (KS)
Capps	Honda	Moran (VA)
Capuano	Hooley	Murphy
Cardin	Hostettler	Musgrave
Cardoza	Hoyer	Nadler
Carnahan	Hulshof	Napolitano
Carson	Hunter	Neal (MA)
Case	Hyde	Neugebauer
Castle	Inglis (SC)	Ney
Chandler	Inslee	Northup
Chocola	Israel	Norwood
Cleaver	Issa	Nunes
Clyburn	Istook	Nussle
Coble	Jackson (IL)	Oberstar
Cole (OK)	Jackson-Lee	Obey
Conaway	(TX)	Oliver
Conyers	Jefferson	Ortiz
Cooper	Jenkins	Osborne
Costa	Jindal	Owens
Cramer	Johnson (CT)	Oxley
Crenshaw	Johnson (IL)	Pallone
Crowley	Johnson, E. B.	Pascarell
Cubin	Jones (OH)	Pastor
Cuellar	Kanjorski	Payne
Cummings	Kaptur	Pearce
Davis (AL)	Keller	Pelosi
Davis (CA)	Kelly	Peterson (PA)
Davis (IL)	Kennedy (MN)	Pickering
Davis (KY)	Kennedy (RI)	Platts
Davis (TN)	Kildee	Pombo
Davis, Tom	Kilpatrick (MI)	Pomeroy
Deal (GA)	Kind	Porter
DeFazio	King (IA)	Price (GA)
DeGette	King (NY)	Price (NC)
Delahunt	Kingston	Pryce (OH)
DeLauro	Kirk	Radanovich
Dent	Kline	Rahall
Diaz-Balart, L.	Knollenberg	Ramstad
Diaz-Balart, M.	Kucinich	Rangel
Dicks	Kuhl (NY)	Regula
Dingell	LaHood	Rehberg
Doggett	Langevin	Reichert
Doyle	Lantos	Renzi
Drake	Larsen (WA)	Reynolds
Dreier	Larson (CT)	Rogers (AL)
Edwards	Latham	Rogers (KY)
Ehlers	LaTourette	Rogers (MI)
Emanuel	Leach	Ros-Lehtinen
Emerson	Lee	Ross
Engel	Levin	Rothman
English (PA)	Lewis (CA)	Roybal-Allard
Eshoo	Lewis (GA)	Ruppersberger
Etheridge	Lewis (KY)	Rush
Evans	Linder	Ryan (OH)
Everett	Lipinski	Ryun (KS)
Farr	LoBiondo	Sabo
Fattah	Lofgren, Zoe	Salazar
Ferguson	Lowey	Sanchez, Linda
Filner	Lucas	T.
Fitzpatrick (PA)	Lungren, Daniel	Sanchez, Loretta
Foley	E.	Sanders
Ford	Lynch	Saxton
Fortenberry	Maloney	Schakowsky
Fossella	Manzullo	Schiff
Frank (MA)	Marchant	Schmidt
Frelinghuysen	Markey	Schwartz (PA)
Gallely	Marshall	Schwarz (MI)
Garrett (NJ)	Matheson	Scott (GA)
Gibbons	Matsui	Scott (VA)
Gilchrest	McCarthy	Serrano
Gillmor	McCauley (TX)	Sessions
Gingrey	McCollum (MN)	Shaw
Gonzalez	McCotter	Shays
Goode	McCrery	Sherman
Goodlatte	McDermott	Sherwood
Gordon	McGovern	Shimkus
Graves	McHenry	Shuster
Green (WI)	McHugh	Simmons
Green, Al	McIntyre	Simpson
Green, Gene	McKeon	Skelton
Grijalva	McKinney	Slaughter
Gutierrez	McMorris	Smith (NJ)
Hall	McNulty	Smith (TX)
Harman	Meehan	Smith (WA)
Harris	Meek (FL)	Snyder
Hart	Meeks (NY)	Sodrel
Hastings (FL)	Melancon	Solis

Souder	Tierney
Spratt	Towns
Stark	Turner
Stearns	Udall (CO)
Strickland	Udall (NM)
Stupak	Upton
Sullivan	Van Hollen
Tanner	Velázquez
Tauscher	Visclosky
Taylor (NC)	Walden (OR)
Terry	Walsh
Thomas	Wamp
Thompson (CA)	Wasserman
Thompson (MS)	Schultz
Tiahrt	Waters
Tiberi	Watson

NAYS—49

Aderholt	Feeney	Peterson (MN)
Akin	Flake	Petri
Barrett (SC)	Forbes	Pitts
Bartlett (MD)	Fox	Poe
Barton (TX)	Franks (AZ)	Putnam
Blackburn	Gohmert	Rohrabacher
Bonilla	Granger	Royce
Brady (TX)	Gutknecht	Ryan (WI)
Burgess	Hensarling	Sensenbrenner
Carter	Johnson, Sam	Shadegg
Chabot	Jones (NC)	Tancred
Costello	Kolbe	Taylor (MS)
Culberson	Mack	Thornberry
Davis, Jo Ann	Miller (FL)	Weldon (FL)
DeLay	Myrick	Westmoreland
Doolittle	Otter	
Duncan	Paul	

NOT VOTING—12

Andrews	Davis (FL)	Sweeney
Boehner	Gerlach	Watt
Brown-Waite,	Murtha	Wexler
Ginny	Pence	
Clay	Reyes	

□ 1402

Ms. GRANGER, Messrs. BONILLA, THORNBERRY, WELDON of Florida, ADERHOLT, TAYLOR of Mississippi, BRADY of Texas and PUTNAM changed their vote from "yea" to "nay."

Mr. WAMP changed his vote from "nay" to "yea."

So (two-thirds of those voting having responded in the affirmative) the rules were suspended and the Senate bill, as amended, was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

STEALTH TAX RELIEF ACT OF 2005

The SPEAKER pro tempore (Mr. GILCHREST). The pending business is the question of suspending the rules and passing the bill, H.R. 4096.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New York (Mr. REYNOLDS) that the House suspend the rules and pass the bill, H.R. 4096, on which the yeas and nays are ordered.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 414, nays 4, not voting 14, as follows:

[Roll No. 613]

YEAS—414

Abercrombie	Bachus	Barton (TX)
Ackerman	Baird	Bass
Aderholt	Baker	Bean
Akin	Baldwin	Beauprez
Alexander	Barrett (SC)	Becerra
Allen	Barrow	Berkley
Baca	Bartlett (MD)	Berman