Hooley Meehan Sabo Hostettler Meek (FL) Salazar Hoyer Meeks (NY) Sánchez, Linda Hulshof Melancon Hunter Menendez Sanchez, Loretta Mica Hyde Sanders Inglis (SC) Michaud Saxton Millender-Inslee Schakowsky Israel McDonald Schiff Issa. Miller (FL) Schmidt Istook Miller (MI) Schwartz (PA) Jackson (IL) Miller (NC) Schwarz (MI) Jackson-Lee Miller, Gary Scott (GA) (TX) Miller, George Scott (VA) Jefferson Mollohan Sensenbrenner Moore (KS) Jenkins Serrano Jindal Moore (WI) Sessions Johnson (CT) Moran (KS) Shadegg Johnson (IL) Moran (VA) Shaw Johnson, E. B. Murphy Shays Jones (NC) Murtha. Sherman Jones (OH) Musgrave Sherwood Kanjorski Myrick Shimkus Kantur Nadler Shuster Keller Napolitano Simmons Neal (MA) Kelly Simpson Kennedy (MN) Neugebauer Skelton Kennedy (RI) Ney Slaughter Kildee Northup Smith (NJ) Kilpatrick (MI) Norwood Smith (TX) Kind Nunes Smith (WA) King (IA) Nussle Snyder King (NY) Oberstar Sodrel Kingston Obey Kirk Olver Solis Souder Ortiz Kline Knollenberg Osborne Spratt Kolbe Otter Stearns Kucinich Owens Strickland Kuhl (NY) Oxley Stupak LaHood Pallone Sullivan Langevin Pascrell Tancredo Lantos Pastor Tanner Larsen (WA) Paul Tauscher Larson (CT) Payne Taylor (NC) Latham Pearce Terry LaTourette Peterson (MN) Thomas Leach Peterson (PA) Thompson (CA) Petri Thompson (MS) Pickering Levin Thornberry Lewis (CA) Pitts Tiahrt Lewis (GA) Platts Tiberi Lewis (KY) Poe Tiernev Linder Pombo Towns Lipinski Pomeroy Turner LoBiondo Porter Udall (CO) Lofgren, Zoe Price (GA) Udall (NM) Lowey Price (NC) Upton Pryce (OH) Lucas Van Hollen Lungren, Daniel Putnam Velázquez Radanovich \mathbf{E} Visclosky Lynch Rahall Walden (OR) Mack Ramstad Wamp Maloney Rangel Wasserman Manzullo Regula Schultz Marchant Rehberg Waters Markey Reichert Marshall Watson Renzi Matheson Waxman Reynolds Weiner Matsui Rogers (AL) Weldon (FL) McCaul (TX) Rogers (KY) Weldon (PA) McCollum (MN) Rogers (MI) Weller McCotter Rohrabacher Westmoreland McCrery Ros-Lehtinen McDermott Ross Whitfield Wicker Wilson (NM) Rothman McGovern McHenry Roybal-Allard McHugh Rovce Wilson (SC) Ruppersberger Wolf McIntyre Woolsey Ryan (OH) McKinney Wvnn Young (AK) Ryan (WI) McMorris McNulty Ryun (KS) Young (FL)

NAYS-2

Stark Wu

NOT VOTING-17

Davis (FL) Andrews Reyes Brown-Waite, Gerlach Sweeney Johnson, Sam Ginny Taylor (MS) Capito McCarthy Walsh Pelosi Watt Clay Cole (OK)

□ 1423

So (two-thirds of those voting having responded in the affirmative) the rules were suspended and the concurrent resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mrs. McCARTHY. Mr. Speaker, I was not recorded on rollcall No. 614 on H. Con. Res. 196, honoring the pilots of United States commercial air carriers who volunteer to participate in the Federal flight deck officer program. I would like the RECORD to reflect that I would have voted "yea."

Mr. COLE of Oklahoma. Mr. Speaker, I was unavoidably absent for rollcall vote No. 614, on suspending the rules to agree to H. Con. Res. 196. Had I been present, I would have voted "yea."

BINDING ARBITRATION FOR GILA RIVER INDIAN COMMUNITY RES-ERVATION CONTRACTS

Mr. HAYWORTH. Mr. Speaker, move to suspend the rules and pass the bill (H.R. 327) to allow binding arbitration clauses to be included in all contracts affecting land within the Gila River Indian Community Reservation.

The Clerk read as follows:

H.R. 327

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

SECTION 1. BINDING ARBITRATION FOR GILA RIVER INDIAN COMMUNITY RESERVATION CONTRACTS.

(a) AMENDMENTS.—Subsection (f) of the first section of the Act of August 9, 1955 (25 U.S.C. 415(f)), is amended—

(1) in the first sentence-

(A) by striking "Any lease" and all that follows through "affecting land" and inserting "Any contract, including a lease, affecting land"; and

(B) by striking "such lease or contract" and inserting "such contract"; and

(2) in the second sentence, by striking "Such leases or contracts entered into pursuant to such Acts" and inserting "Such contracts'

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall take effect as if included in Public Law 107-159 (116 Stat. 122).

The SPEAKER pro tempore (Mr. SIMPSON). Pursuant to the rule, the gentleman from Arizona (Mr. HAYWORTH) and the gentleman from Arizona (Mr. GRIJALVA) each will control 20 minutes.

The Chair recognizes the gentleman from Arizona.

GENERAL LEAVE

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

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

There was no objection.

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

Mr. Speaker, H.R. 327 was introduced by Representative GRIJALVA, my colleague from Arizona; and I join him as an original cosponsor.

This bill is to allow binding arbitration clauses to be included in all contracts, including leases affecting lands within the Gila River Indian Community in the State of Arizona. Without such binding arbitration clauses, many investors would not be interested in doing business with the tribe because there would be no means of enforcing contracts.

Unfortunately, an amendment to a related provision of law has made it unclear whether the tribe may put the binding arbitration clauses into all of its contracts and leases. This bill clarifies that the tribe may include binding arbitration clauses in all contracts for business developments on its reserva-

It is a simple, but much-needed, bill with bipartisan support. I am glad to see my good friend on the other side of the aisle here.

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

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

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

Mr. GRIJALVA. Mr. Speaker, first let me thank my colleague from Arizona and the delegation from Arizona for their support of this bill, a very critical adjustment, as my friend from Arizona just said.

Mr. Speaker, I rise in strong support of H.R. 327, and I urge its passage today. I am very pleased we are considering this bill in the House, and I would like to thank Chairman POMBO and Ranking Member RAHALL for making this bill a priority. As I stated earlier, my appreciation goes to the entire Arizona delegation for their support. I greatly appreciate that the Resources Committee leadership recognizes the importance of encouraging the self-reliance of the Native people in their district so they can move closer to full economic development for their areas.

Mr. RAHALL. Mr. Speaker, I ask unanimous consent to revise and extend my remarks. I yield myself such time as I may consume.

I rise in strong support of this legislation and to congratulate our colleague from Arizona, RAÚL GRIJALVA. Mr. GRIJALVA has worked tirelessly over the last several months to bring this bill before us. Once enacted, this legislation will enhance and assist the Gila River Indian Community in Arizona with all new business ventures.

Mr. GRIJALVA's provision would authorize the Gila River Indian Community to enter into contracts with outside businesses and agree to binding arbitration if a problem arises from the contract work. This will remove a hurdle to economic development for the Gila River Community.

One serious problem which runs throughout Indian country is a hesitancy by non-Indian businesses to enter into large, long-term contracts with Indian tribes out of concern for the competency of tribal courts. The ability of the tribe to agree, at the start, to binding arbitration has been shown to ease concerns of non-Indian businesses. An additional component needed is to strengthen tribal courts, which is

yet another issue Mr. GRIJALVA has been working on for Indian tribes.

I pay tribute to Congressman GRIJALVA for his tenacity in getting this bill moved through the House and urge all of our colleagues to support passage of H.R. 327.

I reserve the balance of my time.

Mr. GRIJALVA. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. HAYWORTH. Mr. Speaker, again I thank my colleague from Arizona; and, likewise, I have no additional requests for time, and I yield back the balance of my time and urge passage of H.R. 327.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Arizona (Mr. HAYWORTH) that the House suspend the rules and pass the bill, H.R. 327.

The question was taken; and (twothirds having voted in favor thereof) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

TAX REVISION ACT OF 2005

Mr. McCRERY. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4388) to amend the Internal Revenue Code of 1986 to extend certain expiring provisions, and for other purposes, as amended.

The Clerk read as follows:

H.R. 4388

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

SECTION 1. SHORT TITLE, ETC.

- (a) Short Title.—This Act may be cited as the "Tax Revision Act of 2005".
- (b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.
- (c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

- Sec. 2. Election to include combat pay as earned income for purposes of earned income credit.
- Sec. 3. Cover over of tax on distilled spirits. Sec. 4. Authority for undercover operations.
- Sec. 4. Authority for undercover operations. Sec. 5. Disclosures of certain tax return information.
- Sec. 6. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.
- Sec. 7. Technical corrections to regional value-content methods for rules of origin under Public Law 109–53.

SEC. 2. ELECTION TO INCLUDE COMBAT PAY AS EARNED INCOME FOR PURPOSES OF EARNED INCOME CREDIT.

- (a) In General.—Subclause (II) of section 32(c)(2)(B)(vi) is amended by striking "January 1, 2006" and inserting "January 1, 2007". (b) Effective Date.—The amendment
- (b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2005.

SEC. 3. COVER OVER OF TAX ON DISTILLED SPIR-

(a) IN GENERAL.—Paragraph (1) of section 7652(f) (relating to limitation on cover over

- of tax on distilled spirits) is amended by striking "January 1, 2006" and inserting "January 1, 2007".
- (b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to articles brought into the United States after December 31, 2005.

SEC. 4. AUTHORITY FOR UNDERCOVER OPERATIONS.

Paragraph (6) of section 7608(c) (relating to application of section) is amended by striking "January 1, 2006" both places is appears and inserting "January 1, 2007".

SEC. 5. DISCLOSURES OF CERTAIN TAX RETURN INFORMATION.

- (a) DISCLOSURES TO FACILITATE COMBINED EMPLOYMENT TAX REPORTING.—
- (1) IN GENERAL.—Subparagraph (B) of section 6103(d)(5) (relating to termination) is amended by striking "December 31, 2005" and inserting "December 31, 2006".
- (2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to disclosures after December 31, 2005.
- (b) DISCLOSURES RELATING TO TERRORIST ACTIVITIES.—
- (1) IN GENERAL.—Clause (iv) of section 6103(i)(3)(C) and subparagraph (E) of section 6103(i)(7) are each amended by striking "December 31, 2005" and inserting "December 31, 2006".
- (2) EFFECTIVE DATE.—The amendments made by paragraph (1) shall apply to disclosures after December 31, 2005.
- (c) DISCLOSURES RELATING TO STUDENT LOANS.—
- (1) IN GENERAL.—Subparagraph (D) of section 6103(1)(13) (relating to termination) is amended by striking "December 31, 2005" and inserting "December 31, 2006".
- (2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to requests made after December 31, 2005.

SEC. 6. DEDUCTION ALLOWABLE WITH RESPECT TO INCOME ATTRIBUTABLE TO DO-MESTIC PRODUCTION ACTIVITIES IN PUERTO RICO.

- (a) IN GENERAL.—Subsection (d) of section 199 (relating to definitions and special rules) is amended by redesignating paragraph (7) as paragraph (8) and by inserting after paragraph (6) the following new paragraph:
- $^{"}(7)$ Treatment of activities in puerto rico.—
- "(A) IN GENERAL.—In the case of any taxpayer with gross receipts for any taxable year from sources within the Commonwealth of Puerto Rico, if all of such receipts are taxable under section 1 or 11 for such taxable year, then for purposes of determining the domestic production gross receipts of such taxpayer for such taxable year under subsection (c)(4), the term 'United States' shall include the Commonwealth of Puerto Rico.
- "(B) TERMINATION.—Subparagraph (A) shall not apply to any taxable year beginning after December 31, 2006.".
- (b) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to taxable years beginning after December 31, 2005.

SEC. 7. TECHNICAL CORRECTIONS TO REGIONAL VALUE-CONTENT METHODS FOR RULES OF ORIGIN UNDER PUBLIC LAW 109-53.

Section 203(c) of the Dominican Republic-Central America-United States Free Trade Agreement Implementation Act (Public Law 109-53; 19 U.S.C. 4033(c)) is amended as follows:

(1) In paragraph (2)(A), by striking all that follows "the following build-down method:" and inserting the following:

"RVC =
$$\frac{\text{AV-VNM}}{\text{AV}} \times 100$$
".

(2) In paragraph (3)(A), by striking all that follows "the following build-up method:" and inserting the following:

"RVC =
$$\frac{\text{VOM}}{\text{AV}} \times 100$$
".

(3) In paragraph (4)(A), by striking all that follows "the following net cost method:" and inserting the following:

$$\mbox{``RVC} = \frac{\mbox{NC-VNM}}{\mbox{NC}} \times 100\mbox{''}. \label{eq:NC_NC}$$

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

The Chair recognizes the gentleman from Louisiana.

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

The bill before us at this time is a bill that takes several expiring provisions of the Tax Code that were not eligible for inclusion in the tax reconciliation bill because of the rules of reconciliation and packages them in this legislation that we hope to pass out of the House today.

Briefly, Mr. Speaker, those provisions include treating combat pay as earned income under the Earned Income Credit. Currently, combat pay can be used to figure the earned income credit of our soldiers in combat. The special rule that allows that would expire this year. This provision in the bill would extend that special rule by 1 year.

Also, an extension of the transfer of the rum excise taxes to the Virgin Islands and Puerto Rico is included in this bill.

Also, Mr. Speaker, there is a provision in current law that expires at the end of this year which gives the IRS the authority to use income generated by an undercover operation to pay ongoing expenses on that operation.

\sqcap 1430

Again, that authority would be extended by 1 year in this bill. Also there is authority in the bill for the IRS to disclose certain tax information to other Federal and State authorities.

Finally, Mr. Speaker, a provision in this bill would allow Puerto Rico and businesses in Puerto Rico to claim the manufacturing deduction that was part of legislation previously passed by this House. That summarizes the provisions of this bill.

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

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

Mr. Speaker, I fully support this bill. I hope that the gentleman from Louisiana would understand how those of us on the committee would have a lot of concern about so many of these tax issues coming up under the suspension calendar. This is so since the ones that we agree on and are concerned about are subject to unanimous consent in the Senate. Therefore, it does not have the same type of protections it would if it was included in the reconciliation bill. I say that not from a partisan