

American people and congressional Democrats who do not want to see taxpayer dollars wasted in Iraq any longer.

SUPPORT TAXPAYER ASSISTANCE AND SIMPLIFICATION ACT

(Mr. McNERNEY asked and was given permission to address the House for 1 minute.)

Mr. McNERNEY. Madam Speaker, I rise today on Tax Day 2008 in strong support of H.R. 5719, the Taxpayer Assistance and Simplification Act. I commend Chairman RANGEL and Ranking Member MCCREY for bringing this bill to the floor and working hard to simplify our tax policies.

Today's Tax Code has become so complex that it takes more than 25 hours to complete an itemized tax return. That is an hour longer than 2003, and 10 hours longer other than 1989.

Families will benefit significantly from this legislation which strengthens identity theft and tax fraud protections, stops taxpayer harassment by ending the private collection of Federal taxes, and expands tax refund assistance for low-income Americans.

I am also pleased that the provisions in the Taxpayer Assistance and Simplification Act increase online fraud security and allows individuals to have better recourse in the event of a crime.

Madam Speaker, I urge my colleagues to support H.R. 5719.

AMERICANS ASK: WHY IS BUSH SPENDING BILLIONS IN IRAQ

(Ms. WATSON asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. WATSON. Madam Speaker, today, Tax Day, millions of Americans know that their tax dollars will support rebuilding Iraq instead of rebuilding America. Americans have already spent \$44 billion in rebuilding Iraq at a time when the Iraqis have a huge oil revenue reserve.

Today, taxpayers may be wondering how this money could be spent in Iraq, our money, instead of rebuilding the U.S.A. With the \$339 million that we are spending daily in Iraq, we could instead provide an additional 18,000 American students with Pell Grants so they can attend college. We could also hire and keep 4,400 "COPS on the beat." Our moneys could be used, if we spent them here, to have 2,000 more border guard agents to protect our borders.

Madam Speaker, as Americans pay their taxes today, they have a right to know why billions are being spent each month in Iraq instead of here in the U.S.A.

DEMOCRATS' FISCALLY IRRESPONSIBLE BUDGET

(Mr. CHABOT asked and was given permission to address the House for 1 minute.)

Mr. CHABOT. Madam Speaker, House Democrats' fiscally irresponsible budget will impose on American workers and businesses a \$683 billion tax hike, the largest in U.S. history.

With our economy slowing and many families losing their homes, the last thing Congress needs to do is to take more money from these hardworking Americans. Tax relief, not a tax increase, is the best stimulant to our economy. Socking 116 million Americans with an average tax hike of over \$1,800 is an irresponsible fiscal strategy.

Working families would be hit especially hard by the Democrats' irresponsibility. A family of four with two children that currently earns \$50,000 annually would have to pay an additional \$2,155 in taxes under the Democrats' plan. That would amount to a 191 percent increase in their tax bill.

The last thing our economy needs right now is the largest tax increase in history. House Republicans are dedicated to protecting working families, investors, and small businesses from the irresponsible tax hike that is being foisted upon us.

TAXPAYER ASSISTANCE AND SIMPLIFICATION ACT

(Mr. HALL of New York asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. HALL of New York. Madam Speaker, my friend, the colleague who spoke just before me, was mentioning a fictitious tax increase. I want people to know that such a thing does not in fact exist, and I would be curious to see which law it is.

In the meanwhile, there is no better day than today, April 15, to talk about the commitment this Congress has made to the American people to ensure that the Tax Code becomes fairer and simpler for middle class families.

We must be consistent and make the Tax Code more helpful to families by prioritizing middle class tax relief, including the child tax credit, relief from the marriage penalty, and preserving our lowest tax brackets.

We must also commit to making sure our tax dollars are spent wisely. The average family pays over \$13,000 in Federal taxes; they deserve to get their money's worth.

For that to happen, we must preserve fiscal discipline, as this Congress has done by reinstating the pay-as-you-go rules, PAYGO, meaning we only spend as much money as we have and we do not increase the deficit for our children and grandchildren. And we must prioritize important spending such as health care, education, and our national infrastructure.

WHY IS BUSH SPENDING BILLIONS IN IRAQ

(Mr. YARMUTH asked and was given permission to address the House for 1 minute.)

Mr. YARMUTH. Madam Speaker, as our constituents put the finishing touches on their tax returns, many of them are probably wondering just how much we will be sending to Iraq.

Taxpayers are rightfully outraged, as are many Members of this body, by the massive levels of waste, fraud and corruption documented in large government contracts to well-connected firms. Under the Bush administration, the use of no-bid contracts has doubled and the Defense Contract Audit Agency believes that \$10 billion of the taxpayers' money has been spent on questionable or unsupported costs in Iraq contracts.

Madam Speaker, House Democrats are bringing much-needed accountability to the government contracting business by cracking down on no-bid contracts, protecting Federal whistleblowers, and withholding Federal contracts from tax-delinquent companies.

While Democrats would like to see a change of policy in Iraq, we, like the average taxpayer, want to prevent our money from being wasted. We are taking the steps necessary to ensure that no longer happens.

ON TAX DAY, WHOSE SIDE ARE YOU ON?

(Mr. KAGEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KAGEN. Madam Speaker, today is Tax Day and everyone in America is asking the question: Whose side are you on?

Well, I am on the side of Wisconsin taxpayers, and my record proves it. I have kept my word.

In September of 2006, I stated we should do two things: First, balance our Federal budget here in Washington like people do back home; and, second, to reduce taxes for middle class families.

We have kept our word. And like other Democrats, I voted to cut taxes and balance our Federal budget. We saved 62,000 households in the Eighth District of Wisconsin from paying the AMT tax; for tax deductions for health care expenses and property taxes; we voted to cut taxes for small businesses and S corporations; and we are trying to make mortgage payments deductible for everyone, whether you itemize or do not.

We also voted to close tax loopholes that encourage our jobs to be shipped overseas. We are on the side of the taxpayers. My record proves it. Today is Tax Day. Whose side is your representative on?

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas

and nays are ordered, or on which the vote is objected to under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

FEDERAL LAW ENFORCEMENT OFFICERS CONGRESSIONAL BADGE OF BRAVERY ACT OF 2008

Ms. ZOE LOFGREN of California. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 4056) to establish an awards mechanism to honor Federal law enforcement officers injured in the line of duty, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 4056

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 "Federal Law Enforcement Officers Congressional Badge of Bravery Act of 2008".

SEC. 2. FINDINGS.

Congress finds as follows:

(1) According to the Department of Justice, in the past 7 years, an average of 150 Federal law enforcement officers per year sustained physical injuries while dealing with an assaultive subject.

(2) More than 70 Federal agencies employ Federal law enforcement officers but only 2 such agencies have an awards mechanism to recognize Federal law enforcement officers who are injured in the line of duty.

(3) In contrast to the lack of an awards mechanism for Federal law enforcement officers, the President awards the Purple Heart for military personnel wounded or killed during armed service, and most State and local police departments have commendations and medals for officers who are injured in the line of duty.

(4) Formal congressional recognition does not exist to honor Federal law enforcement officers who are injured in the line of duty.

(5) It is appropriate for Congress to recognize and honor the brave men and women in Federal law enforcement who are injured while putting themselves at personal risk in the line of duty.

SEC. 3. AUTHORIZATION OF A BADGE.

The Attorney General may award, and a Member of Congress or the Attorney General may present, in the name of Congress a Congressional Badge of Bravery (in this Act referred to as the "Badge") to a Federal law enforcement officer who is cited by the Attorney General, upon the recommendation of the Congressional Badge of Bravery Board, for sustaining a physical injury on or after January 1, 2007, while in the line of duty.

SEC. 4. NOMINATIONS.

(a) IN GENERAL.—An agency head may nominate for a Badge an individual who meets the following criteria:

(1) The individual is a Federal law enforcement officer working within the agency of the agency head making the nomination.

(2) The individual sustained a physical injury while in the line of duty.

(3) The individual faced personal risk when the injury described in paragraph (2) occurred.

(4) The injury described in paragraph (2) occurred during some form of conduct characterized as bravery by the agency head making the nomination.

(b) CONTENTS.—A nomination under subsection (a) shall include—

(1) a written narrative, of not more than 2 pages, describing the circumstances under

which the nominee sustained a physical injury described in subsection (a) and how the circumstances meet the criteria described in such subsection;

(2) the full name of the nominee;

(3) the home mailing address of the nominee;

(4) the agency in which the nominee served on the date when such nominee sustained a physical injury described in subsection (a);

(5) the occupational title and grade or rank of the nominee;

(6) the field office address of the nominee on the date when such nominee sustained a physical injury described in subsection (a); and

(7) the number of years of service in the Federal government by the nominee as of the date when such nominee sustained a physical injury described in subsection (a).

(c) SUBMISSION DEADLINE.—

(1) INJURIES SUSTAINED BEFORE AUGUST 15.—In the case of an individual who sustained a physical injury described in subsection (a) on or after January 1 of a year and before August 15 of such year, to nominate such individual under such subsection for a Badge, an agency head shall submit such nomination to the Congressional Badge of Bravery Board by February 15 of the following year.

(2) INJURIES SUSTAINED ON OR AFTER AUGUST 15.—In the case of an individual who sustained a physical injury described in subsection (a) on or after August 15 of a year, to nominate such individual under such subsection for a Badge, an agency head shall submit such nomination to the Congressional Badge of Bravery Board by February 15 of the second year following the date on which the individual sustained such physical injury.

SEC. 5. CONGRESSIONAL BADGE OF BRAVERY BOARD.

(a) ESTABLISHMENT.—There is established within the Department of Justice a Congressional Badge of Bravery Board (in this Act referred to as the "Board").

(b) DUTIES.—The duties of the Board are the following:

(1) Design the Badge with appropriate ribbons and appurtenances.

(2) Select an engraver to produce each Badge.

(3) Not later than July 15 of each year, from among the nominations timely submitted to the Congressional Badge of Bravery Board by February 15th of such year, endorse as recipients of the Badge such nominations who meet the criteria described in section 4(a) and submit to the Attorney General a list of such nominations so endorsed.

(4) After submission to the Attorney General of the list described in paragraph (3)—

(A) procure the Badges from the engraver selected under paragraph (2);

(B) send a letter announcing the award of each Badge to the agency head who nominated the endorsed recipient of such Badge;

(C) send a letter to each Member of Congress representing the congressional district where the endorsed recipient of each Badge resides to offer such Member an opportunity to present such Badge;

(D) provide for the presentation of each Badge in accordance with section 7; and

(E) provide for the posting of the name of each endorsed recipient of the Badge on the public Internet site of the Department of Justice in a manner that acknowledges the Federal service and bravery of each such recipient.

(5) Set an annual timetable for fulfilling the duties described in this subsection.

(c) MEMBERSHIP.—

(1) NUMBER AND APPOINTMENT.—The Board shall be composed of 7 members (in this Act referred to as the "Board members") appointed as follows:

(A) One member jointly appointed by the majority leader and minority leader of the Senate.

(B) One member jointly appointed by the Speaker and minority leader of the House of Representatives.

(C) One member from the Department of Justice appointed by the Attorney General.

(D) Four members of the Federal Law Enforcement Officers Association appointed by the Executive Board of the Federal Law Enforcement Officers Association.

(2) LIMITATIONS.—

(A) APPLICABLE TO MEMBERS OF THE FEDERAL LAW ENFORCEMENT OFFICERS ASSOCIATION.—No more than 5 Board members may be members of the Federal Law Enforcement Officers Association.

(B) APPLICABLE TO NOMINATING OFFICIALS.—In the case of a Board member who is an agency head, if such member nominates an individual under section 4(a), such member may not participate in any evaluation or recommendation process of the Board with respect to such individual.

(3) QUALIFICATIONS.—Board members shall be individuals with knowledge or expertise, whether by experience or training, in the field of Federal law enforcement.

(4) TERMS AND VACANCIES.—Each Board member shall be appointed for 2 years and may be reappointed. A vacancy in the Board shall not affect the powers of the Board and shall be filled in the same manner as the original appointment.

(d) OPERATIONS.—

(1) CHAIRPERSON.—The Chairperson of the Board shall be a Board member elected by a majority of the Board.

(2) MEETINGS.—The Board shall conduct its first meeting not later than 90 days after the appointment of a majority of Board members. Thereafter, the Board shall meet at the call of the Chairperson, or in the case of a vacancy of the position of Chairperson, at the call of the Attorney General.

(3) VOTING AND RULES.—A majority of Board members shall constitute a quorum to conduct business, but the Board may establish a lesser quorum for conducting hearings scheduled by the Board. The Board may establish by majority vote any other rules for the conduct of the business of the Board, if such rules are not inconsistent with this Act or other applicable law.

(4) STAFF.—The Board may appoint and fix the pay of additional qualified personnel as the Board considers appropriate to assist it in carrying out its duties under subsection (b).

(e) POWERS.—

(1) HEARINGS.—

(A) IN GENERAL.—The Board may hold hearings, sit and act at times and places, take testimony, and receive evidence as the Board considers appropriate to carry out the duties of the Board under this Act. The Board may administer oaths or affirmations to witnesses appearing before it.

(B) WITNESS EXPENSES.—Witnesses requested to appear before the Board may be paid the same fees as are paid to witnesses under section 1821 of title 28, United States Code. The per diem and mileage allowances for witnesses shall be paid from funds appropriated to the Board.

(2) INFORMATION FROM FEDERAL AGENCIES.—Subject to sections 552, 552a, and 552b of title 5, United States Code—

(A) the Board may secure directly from any Federal department or agency information necessary to enable it to carry out this Act; and

(B) upon request of the Board, the head of that department or agency shall furnish the information to the Board.