

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 amendment offered by the gentlewoman from Ohio (Ms. SUTTON).

The amendment was agreed to.

The SPEAKER pro tempore. The question is on the resolution, as amended.

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

RECORDED VOTE

Mr. SESSIONS. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 222, noes 195, not voting 14, as follows:

[Roll No. 187]

AYES—222

Abercrombie	Farr	McNerney
Ackerman	Fattah	McNulty
Allen	Filner	Meek (FL)
Altmire	Foster	Meeks (NY)
Andrews	Frank (MA)	Melancon
Arcuri	Giffords	Michaud
Baca	Gillibrand	Miller (NC)
Baird	Gonzalez	Miller, George
Baldwin	Gordon	Mitchell
Barrow	Green, Al	Mollohan
Bean	Green, Gene	Moore (KS)
Becerra	Grijalva	Moore (WI)
Berkley	Hall (NY)	Moran (VA)
Berman	Hare	Murphy (CT)
Berry	Harman	Murphy, Patrick
Bishop (GA)	Hastings (FL)	Murtha
Bishop (NY)	Herseth Sandlin	Nadler
Blumenauer	Higgins	Napolitano
Boren	Hinchee	Neal (MA)
Boswell	Hinojosa	Oberstar
Boucher	Hirono	Obey
Boyd (FL)	Hodes	Olver
Brady (PA)	Holden	Ortiz
Braley (IA)	Holt	Pastor
Brown, Corrine	Hookey	Payne
Butterfield	Hoyer	Perlmutter
Capps	Inslee	Peterson (MN)
Cardoza	Israel	Pomeroy
Carnahan	Jackson (IL)	Price (NC)
Carney	Jackson-Lee	Rahall
Carson	(TX)	Rangel
Castor	Jefferson	Reyes
Chandler	Johnson (GA)	Rodriguez
Clarke	Johnson, E. B.	Ross
Clay	Jones (OH)	Rothman
Cleaver	Kagen	Roybal-Allard
Clyburn	Kanjorski	Ruppersberger
Cohen	Kaptur	Ryan (OH)
Conyers	Kennedy	Salazar
Cooper	Kildee	Sanchez, Linda
Costa	Kilpatrick	T.
Costello	Kind	Sanchez, Loretta
Courtney	Klein (FL)	Sarbanes
Cramer	Kucinich	Schakowsky
Crowley	Langevin	Schiff
Cuellar	Larsen (WA)	Schwartz
Cummings	Larson (CT)	Scott (GA)
Davis (AL)	Lee	Scott (VA)
Davis (CA)	Levin	Serrano
Davis (IL)	Lewis (GA)	Sestak
Davis, Lincoln	Lipinski	Shea-Porter
DeFazio	Loeb sack	Sherman
DeGette	Lofgren, Zoe	Shuler
DeLauro	Lowey	Sires
Dicks	Lynch	Skelton
Dingell	Mahoney (FL)	Slaughter
Doggett	Mahoney (NY)	Smith (WA)
Donnelly	Markey	Snyder
Doyle	Marshall	Solis
Edwards	Matheson	Space
Ellison	Matsui	Speier
Ellsworth	McCarthy (NY)	Spratt
Emanuel	McCollum (MN)	Stark
Engel	McDermott	Stupak
Eshoo	McGovern	Sutton
Etheridge	McIntyre	Tanner

Tauscher
Taylor
Thompson (CA)
Thompson (MS)
Tierney
Towns
Tsongas
Udall (CO)
Udall (NM)

Van Hollen
Velázquez
Visclosky
Walz (MN)
Wasserman
Schultz
Waters
Watson
Watt

Waxman
Weiner
Welch (VT)
Wexler
Wilson (OH)
Woolsey
Wu
Wynn
Yarmuth

NOES—195

Aderholt
Akin
Alexander
Bachmann
Bachus
Barrett (SC)
Bartlett (MD)
Barton (TX)
Biggart
Bilbray
Bilirakis
Bishop (UT)
Blackburn
Blunt
Boehner
Bonner
Bono Mack
Boozman
Boustany
Boyda (KS)
Brady (TX)
Broun (GA)
Brown (SC)
Brown-Waite,
Ginny
Buchanan
Burgess
Burton (IN)
Buyer
Calvert
Camp (MI)
Campbell (CA)
Cannon
Cantor
Capito
Carter
Castle
Chabot
Coble
Cole (OK)
Conaway
Crenshaw
Cubin
Davis (KY)
Davis, David
Davis, Tom
Deal (GA)
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Doolittle
Drake
Dreier
Duncan
Ehlers
Emerson
English (PA)
Everett
Fallin
Feeney
Ferguson
Flake
Forbes
Fortenberry
Fossella
Foxx

Franks (AZ)
Frelinghuysen
Gallegly
Garrett (NJ)
Gerlach
Gilchrest
Gingrey
Goode
Goodlatte
Granger
Graves
Hall (TX)
Hastings (WA)
Hayes
Heller
Hensarling
Herger
Hill
Hobson
Hoekstra
Hulshof
Hunter
Inglis (SC)
Issa
Johnson (IL)
Johnson, Sam
Jones (NC)
Jordan
Keller
King (IA)
King (NY)
Kingston
Kirk
Kline (MN)
Knollenberg
Kuhl (NY)
LaHood
Lamborn
Lampson
Latham
LaTourette
Latta
Lewis (CA)
Lewis (KY)
Linder
Lucas
Lungren, Daniel
E.
Manzullo
Marchant
McCarthy (CA)
McCaul (TX)
McCotter
McCrery
McHenry
McHugh
McKeon
McMorris
Rodgers
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Moran (KS)
Murphy, Tim
Musgrave

NOT VOTING—14

Capuano
Culberson
Delahunt
Gohmert
Gutierrez

Honda
LoBiondo
Mack
Pallone
Pascrell

Peterson (PA)
Richardson
Rush
Wilson (NM)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised 2 minutes are left.

□ 1620

So the resolution, as amended, was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

EMERGENCY ASSISTANCE FOR SECURE ELECTIONS ACT OF 2008

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and agree to the bill, H.R. 5036, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from California (Ms. ZOE LOFGREN) that the House suspend the rules and pass the bill, H.R. 5036, as amended.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 239, nays 178, not voting 14, as follows:

[Roll No. 188]

YEAS—239

Abercrombie	Eshoo	McNerney
Ackerman	Etheridge	McNulty
Allen	Farr	Meek (FL)
Altmire	Fattah	Meeks (NY)
Andrews	Filner	Melancon
Arcuri	Foster	Michaud
Baca	Frank (MA)	Miller (NC)
Baird	Gerlach	Miller, George
Baldwin	Giffords	Mitchell
Barrow	Gillibrand	Mollohan
Bean	Gonzalez	Moore (KS)
Becerra	Gordon	Moore (WI)
Berkley	Green, Al	Moran (VA)
Berman	Green, Gene	Murphy (CT)
Berry	Grijalva	Murphy, Patrick
Bishop (GA)	Gutierrez	Murphy, Tim
Bishop (NY)	Hall (NY)	Murtha
Blumenauer	Hare	Musgrave
Boren	Harman	Nadler
Boswell	Hastings (FL)	Napolitano
Boucher	Heller	Neal (MA)
Boyd (FL)	Herseth Sandlin	Oberstar
Boyda (KS)	Higgins	Obey
Brady (PA)	Hill	Olver
Braley (IA)	Hinchee	Ortiz
Brown, Corrine	Hinojosa	Pastor
Buchanan	Hirono	Payne
Butterfield	Hodes	Perlmutter
Capps	Holden	Peterson (MN)
Cardoza	Holt	Pomeroy
Carnahan	Hookey	Porter
Carney	Hoyer	Price (NC)
Carson	Inslee	Ramstad
Castor	Israel	Reyes
Chabot	Jackson (IL)	Rodriguez
Chandler	Jackson-Lee	Ros-Lehtinen
Clarke	(TX)	Ross
Clay	Jefferson	Rothman
Cleaver	Johnson (GA)	Roybal-Allard
Clyburn	Johnson, E. B.	Ruppersberger
Cohen	Jones (OH)	Ryan (OH)
Conyers	Kagen	Salazar
Cooper	Kanjorski	Sanchez, Linda
Costa	Kaptur	T.
Costello	Kennedy	Sanchez, Loretta
Courtney	Kildee	Sarbanes
Cramer	Kilpatrick	Schakowsky
Crowley	Kind	Schiff
Cuellar	Klein (FL)	Schwartz
Cummings	Lampson	Scott (GA)
Davis (AL)	Langevin	Scott (VA)
Davis (CA)	Larsen (WA)	Serrano
Davis (IL)	Larson (CT)	Sestak
Davis, Lincoln	Lee	Shays
Davis, Tom	Levin	Shea-Porter
DeFazio	Lewis (GA)	Sherman
DeGette	Lipinski	Shuler
DeLauro	Loeb sack	Sires
Dent	Lofgren, Zoe	Skelton
Diaz-Balart, L.	Lowey	Slaughter
Diaz-Balart, M.	Lynch	Smith (NJ)
Dicks	Mahoney (FL)	Smith (WA)
Dingell	Mahoney (NY)	Snyder
Doggett	Markey	Solis
Donnelly	Marshall	Space
Doyle	Matheson	Speier
Edwards	Matsui	Spratt
Ellison	McCarthy (NY)	Stark
Ellsworth	McCollum (MN)	Stupak
Emanuel	McDermott	Sutton
Engel	McGovern	Tanner
	McIntyre	Tauscher

Taylor	Velázquez	Weiner
Thompson (CA)	Visclosky	Welch (VT)
Thompson (MS)	Walz (MN)	Wexler
Tierney	Wasserman	Wilson (OH)
Towns	Schultz	Woolsey
Tsongas	Waters	Wu
Udall (CO)	Watson	Wynn
Udall (NM)	Watt	Yarmuth
Van Hollen	Waxman	

NAYS—178

Aderholt	Garrett (NJ)	Paul
Akin	Gilchrest	Pearce
Alexander	Gingrey	Pence
Bachmann	Goode	Petri
Bachus	Goodlatte	Pickering
Barrett (SC)	Granger	Pitts
Bartlett (MD)	Graves	Platts
Barton (TX)	Hall (TX)	Poe
Biggert	Hastings (WA)	Price (GA)
Bilbray	Hayes	Pryce (OH)
Bilirakis	Hensarling	Putnam
Bishop (UT)	Herger	Radanovich
Blackburn	Hobson	Rahall
Blunt	Hoekstra	Regula
Boehner	Hulshof	Rehberg
Bonner	Hunter	Reichert
Bono Mack	Inglis (SC)	Renzi
Boozman	Issa	Reynolds
Boustany	Johnson (IL)	Rogers (AL)
Brady (TX)	Johnson, Sam	Rogers (KY)
Broun (GA)	Jones (NC)	Rogers (MI)
Brown (SC)	Jordan	Rohrabacher
Brown-Waite,	Keller	Roskam
Ginny	King (IA)	Royce
Burgess	King (NY)	Ryan (WI)
Burton (IN)	Kingston	Sali
Buyer	Kirk	Saxton
Calvert	Kline (MN)	Schmidt
Camp (MI)	Knollenberg	Sensenbrenner
Campbell (CA)	Kucinich	Sessions
Cannon	Kuhl (NY)	Shadegg
Cantor	LaHood	Shimkus
Capito	Lamborn	Shuster
Carter	Latham	Simpson
Castle	LaTourette	Smith (NE)
Coble	Latta	Smith (TX)
Conaway	Lewis (CA)	Souder
Crenshaw	Lewis (KY)	Stearns
Cubin	Linder	Sullivan
Davis (KY)	Lucas	Tancredo
Davis, David	Lungren, Daniel	Terry
Deal (GA)	E.	Thornberry
Doolittle	Manzullo	Tiahrt
Drake	Marchant	Tiberi
Dreier	McCarthy (CA)	Turner
Duncan	McCaul (TX)	Upton
Ehlers	McCotter	Walberg
Emerson	McCrery	Walden (OR)
English (PA)	McHenry	Walsh (NY)
Everett	McHugh	Wamp
Fallin	McKeon	Weldons (FL)
Feeney	McMorris	Weller
Ferguson	Rodgers	Westmoreland
Flake	Mica	Whitfield (KY)
Forbes	Miller (FL)	Wilson (SC)
Fortenberry	Miller (MI)	Wittman (VA)
Fossella	Miller, Gary	Wolf
Foxx	Moran (KS)	Young (AK)
Franks (AZ)	Myrick	Young (FL)
Frelinghuysen	Neugebauer	
Galegily	Nunes	

NOT VOTING—14

Capuano	LoBiondo	Rangel
Culberson	Mack	Richardson
Delahunt	Pallone	Rush
Gohmert	Pascarell	Wilson (NM)
Honda	Peterson (PA)	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised 2 minutes are left.

□ 1628

So (two-thirds not being in the affirmative) the motion was rejected.

The result of the vote was announced as above recorded.

□ 1630

GENERAL LEAVE

Mr. LEWIS of Georgia. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to

revise and extend their remarks on the bill, H.R. 5719.

The SPEAKER pro tempore (Ms. JACKSON-LEE of Texas). Is there objection to the request of the gentleman from Georgia?

There was no objection.

TAXPAYER ASSISTANCE AND SIMPLIFICATION ACT OF 2008

Mr. LEWIS of Georgia. Madam Speaker, pursuant to House Resolution 1102, I call up the bill (H.R. 5719) to amend the Internal Revenue Code of 1986 to conform return preparer penalty standards, delay implementation of withholding taxes on government contractors, enhance taxpayer protections, assist low-income taxpayers, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Ms. JACKSON-LEE of Texas). Pursuant to House Resolution 1102, the amendment in the nature of a substitute printed in the bill is adopted and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 5719

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 “Taxpayer Assistance and Simplification Act of 2008”.

(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 of this Act is as follows:

Sec. 1. Short title, etc.

Sec. 2. Modification of penalty on understatement of taxpayer’s liability by tax return preparer.

Sec. 3. Removal of cellular telephones (or similar telecommunications equipment) from listed property.

Sec. 4. Delay of application of withholding requirement on certain governmental payments for goods and services.

Sec. 5. Elderly and disabled individuals receiving in-home care under certain government programs not subject to employment tax provisions.

Sec. 6. Referrals to low income taxpayer clinics permitted.

Sec. 7. Programs for the benefit of low-income taxpayers.

Sec. 8. EITC outreach.

Sec. 9. Prohibition on IRS debt indicators for predatory refund anticipation loans.

Sec. 10. Study on delivery of tax refunds.

Sec. 11. Extension of time for return of property for wrongful levy.

Sec. 12. Individuals held harmless on wrongful levy, etc., on individual retirement plan.

Sec. 13. Taxpayer notification of suspected identity theft.

Sec. 14. Repeal of authority to enter into private debt collection contracts.

Sec. 15. Clarification of IRS unclaimed refund authority.

Sec. 16. Prohibition on misuse of Department of the Treasury names and symbols.

Sec. 17. Substantiation of amounts paid or distributed out of health savings account.

Sec. 18. Certain domestically controlled foreign persons performing services under contract with United States Government treated as American employers.

Sec. 19. Time for payment of corporate estimated tax.

SEC. 2. MODIFICATION OF PENALTY ON UNDERSTATEMENT OF TAXPAYER’S LIABILITY BY TAX RETURN PREPARER.

(a) **IN GENERAL.**—Subsection (a) of section 6694 (relating to understatement due to unreasonable positions) is amended to read as follows:

“(a) **UNDERSTATEMENT DUE TO UNREASONABLE POSITIONS.**—

“(1) **IN GENERAL.**—If a tax return preparer—

“(A) prepares any return or claim of refund with respect to which any part of an understatement of liability is due to a position described in paragraph (2), and

“(B) knew (or reasonably should have known) of the position,

such tax return preparer shall pay a penalty with respect to each such return or claim in an amount equal to the greater of \$1,000 or 50 percent of the income derived (or to be derived) by the tax return preparer with respect to the return or claim.

“(2) **UNREASONABLE POSITION.**—

“(A) **IN GENERAL.**—Except as otherwise provided in this paragraph, a position is described in this paragraph unless there is or was substantial authority for the position.

“(B) **DISCLOSED POSITIONS.**—If the position was disclosed as provided in section 6662(d)(2)(B)(ii)(I) and is not a position to which subparagraph (C) applies, the position is described in this paragraph unless there is a reasonable basis for the position.

“(C) **TAX SHELTERS AND REPORTABLE TRANSACTIONS.**—If the position is with respect to a tax shelter (as defined in section 6662(d)(2)(C)(ii)) or a reportable transaction to which section 6662A applies, the position is described in this paragraph unless it is reasonable to believe that the position would more likely than not be sustained on its merits.

“(3) **REASONABLE CAUSE EXCEPTION.**—No penalty shall be imposed under this subsection if it is shown that there is reasonable cause for the understatement and the tax return preparer acted in good faith.”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply—

(1) in the case of a position described in subparagraph (A) or (B) of section 6694(a)(2) of the Internal Revenue Code of 1986 (as amended by this section), to returns prepared after May 25, 2007, and

(2) in the case of a position described in subparagraph (C) of such section (as amended by this section), to returns prepared for taxable years ending after the date of the enactment of this Act.

SEC. 3. REMOVAL OF CELLULAR TELEPHONES (OR SIMILAR TELECOMMUNICATIONS EQUIPMENT) FROM LISTED PROPERTY.

(a) **IN GENERAL.**—Subparagraph (A) of section 280F(d)(4) (defining listed property) is amended by inserting “and” at the end of clause (iv), by striking clause (v), and by redesignating clause (vi) as clause (v).

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2008.

SEC. 4. DELAY OF APPLICATION OF WITHHOLDING REQUIREMENT ON CERTAIN GOVERNMENTAL PAYMENTS FOR GOODS AND SERVICES.

(a) **IN GENERAL.**—Subsection (b) of section 511 of the Tax Increase Prevention and Reconciliation Act of 2005 is amended by striking “December 31, 2010” and inserting “December 31, 2011”.