

Pulaski distinguished himself as a relentless, courageous, and unwavering leader towards the fight for our Nation's independence.

The life and valor of General Pulaski is celebrated with great pride back in my home district of Michigan. A statue of General Pulaski was erected in 1966 at the intersection of Michigan Avenue and Washington Boulevard in Detroit, a mere block and a half from my District office, as a gift from the large Polish-American population in the Metropolitan Detroit area. This community is one of many that together contribute to the richness and diversity of my home district, and that of this great Nation.

Even before America was a Nation, General Pulaski exhibited two traits that Americans still embody today: self-sacrifice and fighting for a cause greater than oneself. It is with great honor that I rise to express my support for House Joint Resolution 26, which will proclaim General Casimir Pulaski to be an honorary citizen of the United States of America.

Mr. DINGELL. Mr. Speaker, I rise today in support of H.J. Res. 26, a resolution granting honorary citizenship to the great Revolutionary War Hero, Casimir Pulaski. As a proud Pole, I am pleased to cosponsor this resolution and thank my friend, colleague, and fellow Pole from Ohio, Representative DENNIS KUCINICH, on its introduction.

Casimir Pulaski left Poland, already a renowned war hero, in search of freedom. Upon arriving in America, Pulaski wrote to George Washington, "I came here, where freedom is being defended, to serve it, and to live or die for it." During the Revolutionary War, Pulaski led a legion of cavalry known as the Pulaski legion, for which he later became known as the father of the American cavalry.

Casimir Pulaski played a major role in securing American freedom from the British. On September 11, 1777, Pulaski participated in his first military engagement at the Battle of Brandywine where he helped avert defeat and saved the life of George Washington. Four days later, Washington elevated Pulaski to rank of Brigadier General of the American Cavalry. In February, 1779, the Pulaski Cavalry Legion ejected the British from Charleston, South Carolina and in October of that year, Pulaski mounted an assault against British Forces in Savannah, Georgia. On October 9, 1779, Pulaski was mortally wounded and transferred aboard the USS *Wasp* where he died at Sea on October 11, 1779.

Pulaski has long been recognized by our government as a vital figure in American history. In 1825, General Lafayette laid the cornerstone for the Casimir Pulaski monument in Savannah, Georgia, and in 1929, Congress passed a resolution recognizing October 11 of each year as Pulaski Day in the United States. I am proud to share a Polish heritage with Casimir Pulaski. The granting of honorary American citizenship is long overdue for this freedom-loving man who represents all that it means to be an American.

Mr. Speaker, I am pleased to support this resolution and urge my colleagues to do the same.

Mr. WEINER. I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New York (Mr. WEINER) that the House suspend the rules and pass the joint resolution, H.J. Res. 26.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. POE of Texas. 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 motion will be postponed.

#### SERVICE MEMBERS HOME OWNERSHIP TAX ACT OF 2009

Mr. BLUMENAUER. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3590) to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3590

*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 "Service Members Home Ownership Tax Act of 2009".

#### SEC. 2. WAIVER OF RECAPTURE OF FIRST-TIME HOMEBUYER CREDIT FOR INDIVIDUALS ON QUALIFIED OFFICIAL EXTENDED DUTY.

(a) IN GENERAL.—Paragraph (4) of section 36(f) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES, ETC.—

“(i) IN GENERAL.—In the case of the disposition of a principal residence by an individual (or a cessation referred to in paragraph (2)) after December 31, 2008, in connection with Government orders received by such individual, or such individual's spouse, for qualified official extended duty service—

“(I) paragraph (2) and subsection (d)(2) shall not apply to such disposition (or cessation), and

“(II) if such residence was acquired before January 1, 2009, paragraph (1) shall not apply to the taxable year in which such disposition (or cessation) occurs or any subsequent taxable year.

“(ii) QUALIFIED OFFICIAL EXTENDED DUTY SERVICE.—For purposes of this section, the term ‘qualified official extended duty service’ means service on qualified official extended duty as—

“(I) a member of the uniformed services,

“(II) a member of the Foreign Service of the United States, or

“(III) as an employee of the intelligence community.

“(iii) DEFINITIONS.—Any term used in this subparagraph which is also used in paragraph (9) of section 121(d) shall have the same meaning as when used in such paragraph.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to dispositions and cessations after December 31, 2008.

#### SEC. 3. EXTENSION OF FIRST-TIME HOMEBUYER CREDIT FOR INDIVIDUALS ON QUALIFIED OFFICIAL EXTENDED DUTY OUTSIDE THE UNITED STATES.

(a) IN GENERAL.—Subsection (h) of section 36 of the Internal Revenue Code of 1986 is amended—

(1) by striking “This section” and inserting the following:

“(1) IN GENERAL.—This section”, and

(2) by adding at the end the following:

“(2) SPECIAL RULES FOR INDIVIDUALS ON QUALIFIED OFFICIAL EXTENDED DUTY OUTSIDE THE UNITED STATES.—In the case of any individual who serves on qualified official extended duty service outside the United States for at least 90 days in calendar year 2009 and, if married, such individual's spouse—

“(A) paragraph (1) shall be applied by substituting ‘December 1, 2010’ for ‘December 1, 2009’,

“(B) subsection (f)(4)(D) shall be applied by substituting ‘December 1, 2010’ for ‘December 1, 2009’, and

“(C) in lieu of subsection (g), in the case of a purchase of a principal residence after December 31, 2009, and before July 1, 2010, the taxpayer may elect to treat such purchase as made on December 31, 2009, for purposes of this section (other than subsections (c) and (f)(4)(D)).”

(b) COORDINATION WITH FIRST-TIME HOMEBUYER CREDIT FOR DISTRICT OF COLUMBIA.—Paragraph (4) of section 1400C(e) of such Code is amended by inserting “(December 1, 2010, in the case of a purchase subject to section 36(h)(2))” after “December 1, 2009”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to residences purchased after November 30, 2009.

#### SEC. 4. EXCLUSION FROM GROSS INCOME OF QUALIFIED MILITARY BASE REALIGNMENT AND CLOSURE FRINGE.

(a) IN GENERAL.—Subsection (n) of section 132 of the Internal Revenue Code of 1986 is amended—

(1) in subparagraph (1) by striking “this subsection) to offset the adverse effects on housing values as a result of a military base realignment or closure” and inserting “the American Recovery and Reinvestment Tax Act of 2009”, and

(2) in subparagraph (2) by striking “clause (1) of”.

(b) EFFECTIVE DATE.—The amendments made by this act shall apply to payments made after February 17, 2009.

#### SEC. 5. INCREASE IN PENALTY FOR FAILURE TO FILE A PARTNERSHIP OR S CORPORATION RETURN.

(a) IN GENERAL.—Sections 6698(b)(1) and 6699(b)(1) of the Internal Revenue Code of 1986 are each amended by striking “\$89” and inserting “\$110”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to returns for taxable years beginning after December 31, 2009.

#### SEC. 6. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

The percentage under paragraph (1) of section 202(b) of the Corporate Estimated Tax Shift Act of 2009 in effect on the date of the enactment of this Act is increased by 0.5 percentage points.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Oregon (Mr. BLUMENAUER) and the gentleman from Michigan (Mr. CAMP) each will control 20 minutes. The Chair recognizes the gentleman from Oregon.

GENERAL LEAVE

Mr. BLUMENAUER. Mr. Speaker, I ask that all Members have 5 legislative days to revise and extend their remarks and insert extraneous material in the record.

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

There was no objection.

Mr. BLUMENAUER. In addition, I, along with Ways and Means Ranking

Member CAMP, have asked the non-partisan Joint Committee on Taxation to make available to the public a technical explanation of the bill. The technical explanation expresses the committee's understanding and legislative intent behind this important legislation. It is available on the Joint Committee Web site at [www.jct.gov](http://www.jct.gov), and is listed under the document number JCX-3909.

Mr. Speaker, I yield myself such time as I may consume. H.R. 3590, the Service Members Home Ownership Tax Act, is about basic fairness for those who serve our country. In June of this year, a constituent contacted me regarding an issue of great concern to his family because they had purchased a home in my district, with the first-time homeowner tax credit. Yet, because of a temporary USAID Foreign Service assignment overseas, they must repay the credit.

This constituent eloquently expressed his frustration and asked my office to help him and the thousands of Foreign Service families like him. The next month I introduced the Call to Service Homebuyer tax credit to protect families in the Foreign Service, intelligence community and military who serve our country away from home. I would note that my friend and colleague, Congressman KIND from Wisconsin, has been working on similar legislation focused on the military, and I deeply appreciate his partnership and coordination in working together to move this expeditiously, and of course that of the Ways and Means leadership, Chairman RANGEL, Ranking Member CAMP and the Ways and Means staff.

Currently, the credit provides up to \$8,000 towards the purchase of a home through November 30 of this year, provided that the home is the primary residence for 36 months afterward. The program has been so successful that the National Association of Realtors estimates that almost 2 million families will file for the credit, and that approximately 350,000 wouldn't have been able to purchase a home without it. But for all its popularity, the credit is inaccessible to many Americans, who, like my constituents and Congressman KIND's, are serving in the military, Foreign Service or intelligence sector. These occupations obviously often require time served abroad, rendering a 36-month commitment to a domestic residence difficult and, in some cases, impossible.

Even now there are hundreds of thousands of men and women who are overseas serving our country on bases and embassies and other posts away from family, friends and community, often in very hazardous circumstances. Those serving our government should not have to choose between their job and their home. This bill protects those called to service, now or in the future, by waiving the recapture time for duty away from home. It also gives a second chance for those who served away from home in 2009 by extending

the credit for 1 year. I strongly urge my colleagues to support the legislation.

I reserve the balance of my time.

Mr. CAMP. Mr. Speaker, I yield myself such time as I may consume. Since September 11, American military, diplomatic and intelligence personnel have seen extended and recurring deployments in support of contingency operations in Iraq and Afghanistan. These brave Americans have answered the call and, at the drop of a hat, gone off to defend this great Nation in a most consequential time. This House and the American people are extremely grateful for their courage and sacrifice.

Today, as we rotate personnel home from Iraq and contemplate increasing force levels in Afghanistan, Congress can ease the transition for those in uniform by ensuring existing homeownership tax incentives are flexible for their circumstances. This bill does that. It modifies the existing first-time homebuyer tax credit to make it fairer for military and diplomatic families deploying overseas or returning home who, under the way the current credit is written, may be unable to take advantage. These provisions are based heavily on language included in bills that many, including my colleague from Louisiana, CHARLES BOUSTANY, and from North Carolina, WALTER JONES, have championed for some time.

The bill also helps military families relocating as part of the Base Realignment and Closure, or BRAC, process. As DOD has transformed its base infrastructure, many service families have had difficulty selling homes adjacent to military installations because of declining values and an unprecedented slowdown in the housing market. In the stimulus bill, Congress provided relief in the form of a one-time funding increase for DOD's homeowners assistance program, which provides housing payments to these military families to help with relocation. H.R. 3590 clarifies that military families will not be taxed on these additional benefits.

In closing, Mr. Speaker, this is a good bill, and I'm proud to lend my support to it today. I'm hopeful the Senate will quickly approve the legislation so the President can sign it into law. We owe our men and women in uniform, as well as the families that support them, nothing less.

I reserve the balance of my time.

Mr. BLUMENAUER. Mr. Speaker, it is my pleasure to recognize the gentleman from Tennessee (Mr. TANNER), the distinguished Chair of the Social Security Subcommittee of Ways and Means, for 2 minutes.

Mr. TANNER. Mr. Speaker, the bill has been explained. May I just simply say this is a bill that is completely bipartisan and, more importantly, or as importantly, fully paid for. It protects the Foreign Service officers, the military and the intelligence community members who may have been ordered or otherwise sent from their homes under the Homebuyers Act, and it pro-

TECTS their rights thereunder. Important. It should be done. They are risking not only their lives, but often, many times their liberties.

And so I want to thank everyone who's worked on this bill. Mr. CAMP, thank you, and others, for bringing to the floor a bipartisan, paid-for bill that will protect the rights of the Homebuyers Act of our Foreign Service officers, our military, and the intelligence community.

Mr. CAMP. At this time I yield 2 minutes to a distinguished member of the Ways and Means Committee, the gentlewoman from Florida (Ms. GINNY BROWN-WAITE).

Ms. GINNY BROWN-WAITE of Florida. Mr. Speaker, I rise today in strong support of H.R. 3590, the Service Members Home Ownership Tax Act of 2009.

The first-time homebuyer credit gives qualifying consumers a tax refund of up to \$8,000 when buying a primary residence. So far, over 1.4 million Americans have taken advantage of this credit. However, the men and women serving in our Nation's Armed Forces are largely unable to take advantage of this credit. Why? Because the current law requires consumers who utilize the first-time homebuyers' tax credit to repay the credit if they move from the primary residence within 36 months of the closing. This 3-year residency requirement disqualifies many military personnel from taking advantage of the tax credit.

Following the call of the military, armed services members regularly relocate duty stations, thus resulting in an immediate recapture of the credit. That's just not fair to our Armed Forces. Our military personnel, Foreign Service officers, intelligence agents and their families should not be penalized for required moving in service to our Nation. H.R. 3590 eliminates the inequities in the first-time homebuyers tax credit by waiving the 36-month requirement for servicemembers, Foreign Service officers, and intelligence agents who must sell their homes in connection with Federal orders relating to official extended duty.

With over 116,000 veterans living in my district, I'm keenly aware of issues that are of interest to our military servicemembers. While we can never do enough to thank our men and women in uniform for their service, the Service Members Home Ownership Tax Act of 2009 is one way that we can demonstrate America's commitment to our troops while they are serving.

I thank my colleague from New York, Mr. RANGEL, for introducing this bill. And I'm proud to cosponsor it, and I urge its support. Hopefully the Senate will act in an expeditious manner so that we can truly make sure that this tax benefit extends to our servicemembers.

Mr. BLUMENAUER. Mr. Speaker, it is my pleasure to recognize the gentleman from Wisconsin (Mr. KIND), a tireless champion of veterans with whom I've been pleased to work with on this legislation, for 3 minutes.

Mr. KIND. Mr. Speaker, I rise in strong support of H.R. 3590, and thank my colleague and friend from Oregon, Mr. BLUMENAUER, not only for yielding me the time but for the work that he has put into this important piece of legislation. I also want to thank Chairman RANGEL and Ranking Member CAMP and the other members of the Ways and Means Committee, and the bipartisan support that this legislation has in Congress today. It is the right thing to do for our men and women in uniform.

As my colleague from Tennessee also indicated, Mr. TANNER, it is completely paid for. So it will not add a nickel to our national deficit. And it incorporates a number of very important proposals, including legislation that I had introduced earlier this year with a number of my colleagues to ensure that the men and women who are serving our country abroad are eligible for all the benefits and the opportunities that would be available to them as if they were stationed here in the United States instead of being deployed abroad in a conflict situation where they can't take advantage of these programs because of their deployment.

□ (1445)

This sort of equity is the bare minimum that we should extend to these patriotic servicemembers, many of whom are serving us very bravely in very dangerous missions.

Earlier this year, Congress took an important step to rejuvenating the housing market and helping middle class families buy their first home by modifying and extending the First-Time Homebuyer Credit. This important provision provides first-time homebuyers with an \$8,000 tax credit for homes purchased before November 31, 2009. Unfortunately, again, with our servicemembers serving overseas, they haven't been able to take advantage of that credit.

Earlier this year, I was joined by my colleague and friend from Wisconsin (Mr. KAGEN) along with Representatives SAM JOHNSON and CHARLES BOUSTANY, to introduce H.R. 2562, the Service Members Home Ownership Act. All that did was extend the opportunity for our servicemen and -women who are serving us abroad by 1 year the opportunity to take advantage of the first-time homebuyer \$8,000 tax credit.

And with the work that Mr. BLUMENAUER did and his focus on extending that to Foreign Servicemembers deployed overseas and members of our intelligence community, these provisions are reflected in this legislation today.

I do want to thank Chairman RANGEL and others on the committee for understanding the basic equity that's enshrined in this legislation and also for clarifying the tax treatment of the Homeowner's Assistance Program, a program that is administered by the Department of Defense that was expanded in the American Recovery Act

that makes it easier for certain members of the military to sell their homes as a result of their service to their country. The passage of this bill today will make sure that this assistance is not taxed as income.

I think these are very simple steps, steps that are necessary and fair to our servicemen and -women, including the largest call-up of National Guard members since World War II in the State of Wisconsin, who are serving us so very well overseas right now under trying and difficult circumstances. But the men and women who put their lives on the line for us every day deserve this kind of treatment from their government.

So I support the legislation, and I strongly encourage the rest of my colleagues to do so.

Mr. CAMP. At this time I yield 2 minutes to the gentleman from North Carolina (Mr. JONES).

Mr. JONES. Mr. Speaker, I want to thank you and both sides for bringing this legislation to the floor today, the Service Members Home Ownership Tax Act. I got a call last January from a wife of a marine. The marine had been to Iraq twice. And she called me and said, Congressman, we cannot participate in this fine program that's been presented by the Congress of the United States. She said, My husband is getting ready to go back for his third tour. Is there something you can do to help our family?

I went ahead and wrote a letter to Mr. RANGEL and asked him to please, as this session started, to please consider making this necessary change so that our military and their families could take part in this wonderful program of first-time buyers where they get a benefit of \$8,000.

I want to say to the lady, thank you for the service that you and your husband are giving to this country. And to all those in uniform, thank you for your service. And for those that might benefit from this wonderful bill that's on the floor today, and the families that will benefit, I say to both sides, the Democrats and the Republicans, Mr. RANGEL, Mr. CAMP, and all the members of Ways and Means, thank you for bringing this bill to the floor of the House.

Mr. BLUMENAUER. It is my privilege to yield 2 minutes to a tireless member of the Ways and Means Committee, the gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Thank you, my friend, Mr. BLUMENAUER. I stand before you to discuss H.R. 3590, the Service Members Home Ownership Tax Act of 2009. I want to congratulate Mr. RANGEL, Mr. CAMP, Mr. BLUMENAUER. This body stands tallest when we work together for our servicemembers. It really reflects the dignity of this body.

And I say this emphatically, that Mr. RANGEL and Mr. CAMP are always there, not only because they have a deep affection for their country, but because they have a deep connection

with our service folks who defend us every day. This is the least we can do.

This legislation would extend the first-time homebuyer credit, the time limit by 1 year, for our military members serving outside the United States in 2009. The extension would allow servicemembers currently serving overseas to take advantage of an important tax credit offered to all citizens by the Recovery Act.

Our legislation would protect servicemembers from having to repay the credit if they are called up for service overseas and forced to sell their home within 3 years of purchasing.

Think of this, Mr. Speaker: this bill comes at a time when our servicemembers are challenged with the dual strain of war and economic strife. Taking care of the responsibilities in Iraq and Afghanistan and trying to take care of familial needs—just imagine, just imagine that stress.

The first-time homebuyer credit has already provided tax benefits to a million and a half families. Congress should do everything we can to ensure our servicemembers are also able to take full advantage of the programs we enact to benefit all Americans. And they need to know about it. We have an obligation to communicate to our service folks and our veterans what is available out there, because I think in the past 8 years we have surpassed in attempting to reach out to them so that they know what their benefits are.

I hope this bill sees swift passage in the House and the Senate. It's the right thing to do, Mr. Speaker.

Mr. CAMP. We have no further speakers at this time. I reserve the balance of my time.

Mr. BLUMENAUER. It is my pleasure to recognize for 2 minutes a gentleman who often shares his insights about military families, the gentleman from North Carolina (Mr. ETHERIDGE).

Mr. ETHERIDGE. I thank Mr. BLUMENAUER for yielding. Let me thank Mr. RANGEL and the ranking member for their work on the committee, and all the members who have worked on it. I'm a proud cosponsor of H.R. 3590.

My congressional district includes Fort Bragg and Pope Air Force Base and is home to thousands of our brave military men and women, many of whom have been subject to multiple deployments, as well as the 30th Heavy Brigade National Guard Units, who are currently serving their second tour in Iraq.

This bill makes sure that servicemembers are able to take full advantages of the benefits available to all Americans, and I commend all of my colleagues who have worked on this and made a difference.

Under H.R. 3590, personnel overseas would have an extra year to take advantage of the first-time homebuyer tax credit. As an Army veteran myself, I understand that military members are subject to orders that may require them to uproot their homes and their

families, move to another base, or even be shipped overseas with just a short notice. This bill would allow folks to keep the tax credit even if they have to sell their homes due to military relocations within 3 years of their home's purchase.

The first-time homebuyers tax credit has helped more, as you have already heard today, more than a million and a half homeowners. While the sluggish housing industry has been in a very difficult time, it's helped stimulate it. So let's help extend this successful provision to those Americans who are sacrificing so much for all of us.

Mr. Speaker, we've already heard today that this bill is paid for. It is bipartisan. It deserves not only our total support, but our trust that the Senate will move quickly and send it to the President of the United States for his signature.

Mr. CAMP. I continue to reserve the balance of my time.

Mr. BLUMENAUER. Mr. Speaker, I'm pleased to recognize for 2 minutes a gentleman who's been long active on this issue, the gentleman from Wisconsin (Mr. KAGEN).

Mr. KAGEN. Mr. Speaker, I rise in strong support of H.R. 3590. I wish to compliment Mr. CAMP, Mr. BLUMENAUER, and everyone who's had a contribution to making this a very good bill. It's about teamwork. It's about making certain that our soldiers, our service men and women, have the support they need before, during, and after they've been deployed. And certainly everyone here would agree that our service men and women shouldn't be punished for going overseas to serve our Nation anyplace, let alone Iraq or Afghanistan.

In April of this year I received a telephone call from the Kavanaugh family. Jerry in Kaukauna called up to say he was concerned his son might not be able to take advantage of the first-time homebuyer tax credit of nearly \$8,000. He wouldn't be able to take advantage of this because he was being deployed once more overseas.

Well, I think it's time to work together. We came up with a bill with RON KIND to address this issue, and it has been improved upon by the Ways and Means Committee.

Over 1.4 million people have already taken advantage of the First-Time HomeBuyer Act, and now it's a great opportunity for all service men and women to consider coming home and taking advantage of this opportunity to solidify not just their own home but the housing market here across the country.

I wish to honor all service men and women who have served overseas. I wish to thank as well Chairman RANGEL; Representatives BOUSTANY and JOHNSON, who also worked with me on preparing legislation that has been morphed into this act.

Again, I thank you for the hard work and teamwork to mend our Nation and make certain our service men and

women are made whole when they return.

Mr. CAMP. I reserve the balance of my time.

Mr. BLUMENAUER. At this time I'm pleased to yield 2 minutes to a tireless champion of Las Vegas, the gentlewoman from Nevada (Ms. BERKLEY).

Ms. BERKLEY. I thank the gentleman for the recognition. I rise in support of this important piece of legislation. This bill would ensure that members of the U.S. military, the Foreign Service, or the intelligence community who are deployed overseas are not penalized by the requirement to repay the first-time homebuyer tax credit.

For those who have been stationed abroad for at least 90 days this year, it would also provide an additional year to qualify for the first-time homebuyer tax credit. This would include the 1st Squadron, 221st Cavalry out of Las Vegas, Nevada, and the 1st Battalion of the 168th Medevac Unit of the Nevada National Guard. Both are deployed overseas in Afghanistan on behalf of their Nation.

The brave men and women who selflessly serve this country should not be penalized because of their commitment to our Nation. This legislation ensures that they do not miss out on the important housing tax benefit.

I encourage my colleagues to support the passage of this bill.

Mr. CAMP. Mr. Speaker, I would just yield back the balance of my time and urge support for H.R. 3560, the Service Members Home Ownership Tax Act of 2009.

Mr. BLUMENAUER. I would express my appreciation to Mr. CAMP and his team for helping move this legislation through in a bipartisan and expeditious fashion.

I would conclude, Mr. Speaker, by saying you have heard today strong testimony from people on both sides of the aisle why this legislation is important. Over the course of the last 6 months I've had an opportunity to make it personal in terms of Oregonians: people in the Peace Corps, in the Foreign Service in Swaziland, in China, in Mozambique, who are posted overseas but for whom their roots are still here. We want to make sure that it makes a difference for them.

Likewise, in Oregon we have significant deployment of our 41st Brigade of the Oregon National Guard who will be serving in Iraq and scheduled to not return until the spring of 2010. It's personal for all of these people.

□ 1500

It's a pleasure to see the rapid response to respond to the needs of these Americans serving abroad.

I note that this legislation is endorsed by The American Legion, the Military Officers Association of America, the National Association of Home Builders, the National Association of Realtors, the National Military Family Association and Veterans of Foreign Wars of the United States.

I strongly urge my colleagues to add their support to this bill and give the men and women who serve our country the same opportunity as other Americans to own a home.

Mr. CALVERT. Mr. Speaker, the Service Members Home Ownership Tax Act is a good bill that extends the availability of the homebuyer tax credit to our servicemembers serving our country overseas. The homebuyer tax credit has proven to be an effective measure in stimulating our housing market, and I'm hopeful more of our servicemembers will be able to use it now that it is being extended.

In fact, I know that many members, including myself, support extending the homebuyer tax credit for everyone. I have a bill, the Homebuyer Tax Credit Act, H.R. 1245, that would extend and expand the tax credit. My bill has almost fifty cosponsors and I am aware of other bills that have been introduced to extend the homebuyer tax credit.

I am hopeful that in addition to passing this bill today, the House leadership and the Ways and Means Committee will act on a broader extension of the homebuyer tax credit in the near future.

Mr. SKELTON. Mr. Speaker, first let me thank my good friend and a valued member of the House Armed Services Committee, WALTER B. JONES of North Carolina, for introducing the first bill in the House to fix the first time homebuyer tax issue for our servicemembers. Mr. JONES is a good friend of the military, and I was proud to join him in this effort.

Let me also thank Ways and Means Committee Chairman CHARLIE RANGEL, a Korean war veteran and supporter of our troops, for recognizing that we needed to improve the Federal Tax Code for military personnel and their families and for wrapping together several related tax bills into the legislation we are considering today, the Service Members Home Ownership Tax Act.

The first time homebuyer tax credit, which was enacted as part of the American Recovery and Reinvestment Act, has been popular with the American people and has had a positive impact on the economy.

Since the tax credit took effect, home sales have increased and there have been glimpses of price stability in the housing market. While much work remains before a full recovery can be achieved in the real estate sector, this tax credit has produced results.

To qualify for the tax credit, a first time homebuyer must meet certain criteria, including a stipulation that he or she live in the house as a primary residence for 3 years or be forced to repay the credit to the Federal Government.

For those military personnel, Foreign Service officers, and intelligence officers who wish to purchase their first home but who might be required by government orders to move duty stations within a 3-year window, this stipulation has proven problematic.

To fix it, I recently co-authored the Service Members Home Ownership Tax Act, which would waive the repayment clause if the servicemember, State Department official, or intelligence officer receives official orders and is forced to sell his or her house within that 3-year window.

The measure would also allow qualifying Defense and State Department personnel and intelligence personnel who have served outside the United States for at least 90 days in

2009 to have an additional year to participate in the first time homebuyer tax credit, which is currently scheduled to expire on November 30, 2009.

In addition to these particular changes, the legislation would ensure that certain payments under the Department of Defense Homeowner's Assistance Program are exempt from taxation.

The Service Members Home Ownership Tax Act is important for our troops and their families and would foster economic activity in areas near military bases. I urge its quick passage in the House of Representatives.

Mr. BACA. Mr. Speaker, I ask for unanimous consent to address the House for one minute.

I stand in support of H.R. 3590 and commend Representative RANGEL for his leadership in protecting the livelihoods of our service men and women.

H.R. 3590 extends the first-time homebuyer tax credit for one year for qualifying service members and waives the recapture requirement for service members if they are forced to sell their home within three years because of a change in duty station.

The first-time homebuyer program works. We have already seen positive results.

According to the National Association of Home Builders, approximately 200,000 additional home sales are attributable to the present-law tax credit and that it has resulted in a net increase of 187,000 jobs.

H.R. 3590 will allow more families to buy a home and help our economy.

I am hopeful that we will extend the credit for all Americans, but I am most grateful that today we will do the right thing and provide this incentive to our service men and women.

It is in the top five for highest number of foreclosures.

Mr. MITCHELL. Mr. Speaker, I rise today on behalf of America's service members who devote their lives to defending and serving this great country.

The Service Members Home Ownership Tax Act of 2009, H.R. 3590, will help strengthen our Nation's housing industry while ensuring that our honorable service men and women can take full advantage of the benefits they have earned through their service and sacrifice.

Earlier this year, we enacted a temporary \$8000 tax credit for first-time homebuyers.

So far, the tax credit has worked. According to Moody's chief economist Mark Zandi, almost 400,000 new and existing home sales are attributable to the tax break.

In the Phoenix metropolitan area—we have seen a growth in first-time home sales, especially of homes below \$150,000. According to at least one recent survey, home sales reached 9,614 in June, up 11 percent from May.

Current law, however, requires first-time homebuyers who use the \$8,000 tax credit to repay the credit if they move from their principal residence within three years of closing.

This is a problem for service members, who are often required to redeploy overseas within a three year period. We need to ensure that service members are not adversely impacted by simply carrying out their duties.

The Service Members Home Ownership Tax Act of 2009, would exempt service members from the repayment requirement if they are

deployed overseas within three years of using the home buyer tax credit.

I encourage my colleagues to honor the men and women who serve this country and pass this important legislation.

Mr. BLUMENAUER. I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Oregon (Mr. BLUMENAUER) that the House suspend the rules and pass the bill, H.R. 3590.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. BLUMENAUER. 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 motion will be postponed.

**PROVIDING FOR CONCURRENCE BY HOUSE WITH AMENDMENT IN SENATE AMENDMENT TO H.R. 1016, VETERANS HEALTH CARE BUDGET REFORM AND TRANSPARENCY ACT OF 2009**

Mr. FILNER. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 804) providing for the concurrence by the House in the Senate amendment to H.R. 1016, with amendment.

The Clerk read the title of the resolution.

The text of the resolution is as follows:

**H. RES. 804**

*Resolved*, That upon the adoption of this resolution the bill (H.R. 1016) entitled "An Act to amend title 38, United States Code, to provide advance appropriations authority for certain medical care accounts of the Department of Veterans Affairs, and for other purposes", with the Senate amendment thereto, shall be considered to have been taken from the Speaker's table to the end that the Senate amendment thereto be, and the same is hereby, agreed to with the following amendment:

Strike all after the enacting clause and insert the following:

**SECTION 1. SHORT TITLE.**

This Act may be cited as the "Veterans Health Care Budget Reform and Transparency Act of 2009".

**SEC. 2. PRESIDENT'S BUDGET SUBMISSION.**

Section 1105(a) of title 31, United States Code, is amended by adding at the end the following new paragraph:

"(36) information on estimates of appropriations for the fiscal year following the fiscal year for which the budget is submitted for the following medical care accounts of the Veterans Health Administration, Department of Veterans Affairs account:

"(A) Medical Services.

"(B) Medical Support and Compliance.

"(C) Medical Facilities."

**SEC. 3. ADVANCE APPROPRIATIONS FOR CERTAIN MEDICAL CARE ACCOUNTS OF THE DEPARTMENT OF VETERANS AFFAIRS.**

(a) IN GENERAL.—Chapter 1 of title 38, United States Code, is amended by inserting after section 116 the following new section:

**"§ 117. Advance appropriations for certain medical care accounts**

"(a) IN GENERAL.—For each fiscal year, beginning with fiscal year 2011, discretionary new budget authority provided in an appropriations Act for the medical care accounts of the Department shall—

"(1) be made available for that fiscal year; and

"(2) include, for each such account, advance discretionary new budget authority that first becomes available for the first fiscal year after the budget year.

"(b) ESTIMATES REQUIRED.—The Secretary shall include in documents submitted to Congress in support of the President's budget submitted pursuant to section 1105 of title 31, United States Code, detailed estimates of the funds necessary for the medical care accounts of the Department for the fiscal year following the fiscal year for which the budget is submitted.

"(c) MEDICAL CARE ACCOUNTS.—For purposes of this section, the term 'medical care accounts of the Department' means the following medical care accounts of the Veterans Health Administration, Department of Veterans Affairs account:

"(1) Medical Services.

"(2) Medical Support and Compliance.

"(3) Medical Facilities.

"(d) ANNUAL REPORT.—Not later than July 31 of each year, the Secretary shall submit to Congress an annual report on the sufficiency of the Department's resources for the next fiscal year beginning after the date of the submittal of the report for the provision of medical care. Such report shall also include estimates of the workload and demand data for that fiscal year."

(b) CLERICAL AMENDMENT.—The table of sections at the beginning of such chapter is amended by inserting after the item relating to section 113 the following new line:

"117. Advance appropriations for certain medical care accounts."

**SEC. 4. COMPTROLLER GENERAL REVIEW OF THE ACCURACY OF VA MEDICAL CARE BUDGET SUBMISSION IN RELATION TO BASELINE HEALTH CARE MODEL PROJECTION.**

(a) REVIEW OF ACCURACY OF MEDICAL CARE BUDGET SUBMISSION.—The Comptroller General shall conduct a review of each budget of the President for a fiscal year that is submitted to Congress pursuant to section 1105(a) of title 31 in order to assess whether or not the relevant components of the amounts requested in such budget for such fiscal year for the medical care accounts of the Department of Veterans Affairs specified in section 117(c) of title 38, United States Code, as added by section 3, are consistent with estimates of the resources required by the Department for the provision of medical care and services in such fiscal year, as forecast using the Enrollee Health Care Projection Model, or other methodologies used by the Department.

(b) REPORTS.—

(1) IN GENERAL.—Not later than 120 days after the date of each year in 2011, 2012, and 2013, on which the President submits the budget request for the next fiscal year under section 1105 of title 31, United States Code, the Comptroller General shall submit to the Committees on Veterans' Affairs, Appropriations, and the Budget of the Senate and the Committees on Veterans' Affairs, Appropriations, and the Budget of the House of Representatives and to the Secretary a report on the review conducted under subsection (a).

(2) ELEMENTS.—Each report under this paragraph shall include, for the fiscal year beginning in the year in which such report is submitted, the following:

(A) An assessment of the review conducted under subsection (a).