

Coffman (CO) Issa
Cohen Jackson (IL)
Cole Jackson Lee
Conaway (TX)
Connolly (VA) Jenkins
Conyers Johnson (GA)
Cooper Johnson (IL)
Costa Johnson, E. B.
Costello Johnson, Sam
Courtney Jones
Crenshaw Kagen
Crowley Kanjorski
Cuellar Kaptur
Culberson Kennedy
Cummings Kildee
Davis (AL) Kilpatrick (MI)
Davis (CA) Kilroy
Davis (IL) Kind
Davis (KY) King (IA)
Davis (TN) King (NY)
Deal (GA) Kingston
DeFazio Kirk
DeGette Kirkpatrick (AZ)
Delahunt Kissell
DeLauro Klein (FL)
Dent Kline (MN)
Diaz-Balart, L. Kosmas
Diaz-Balart, M. Kratovil
Dicks Kucinich
Dingell Lance
Doggett Langevin
Donnelly (IN) Larsen (WA)
Doyle Larson (CT)
Dreier Latham
Driehaus LaTourette
Duncan Latta
Edwards (MD) Lee (CA)
Edwards (TX) Lee (NY)
Ehlers Levin
Ellison Lewis (CA)
Ellsworth Lewis (GA)
Emerson Lipinski
Engel LoBiondo
Etheridge Loebach
Farr Lofgren, Zoe
Fattah Lowey
Filner Lucas
Fleming Luetkemeyer
Forbes Lujan
Fortenberry Lungren, Daniel
Foster E.
Frank (MA) Lynch
Franks (AZ) Mack
Frelinghuysen Maffei
Fudge Maloney
Gallegly Manzullo
Garamendi Marchant
Gerlach Markey (CO)
Giffords Markey (MA)
Gingrey (GA) Marshall
Gonzalez Matheson
Goodlatte Matsui
Gordon (TN) McCarthy (CA)
Granger McCarthy (NY)
Graves McCaul
Grayson McCollum
Green, Al McCotter
Green, Gene McDermott
Griffith McGovern
Grijalva McHenry
Guthrie McIntyre
Hall (NY) McKeon
Hall (TX) McMahon
Halvorson McMorris
Hare Rodgers
Harman McNerney
Harper Meek (FL)
Hastings (FL) Meeks (NY)
Hastings (WA) Melancon
Heinrich Mica
Heller Michaud
Hensarling Miller (FL)
Herger Miller (MI)
Hersteth Sandlin Miller (NC)
Higgins Miller, Gary
Hill Miller, George
Himes Minnick
Hinchey Mitchell
Hinojosa Mollohan
Hirono Moore (KS)
Hodes Moore (WI)
Holden Moran (KS)
Holt Moran (VA)
Honda Murphy (CT)
Hoyer Murphy (NY)
Hunter Murphy, Patrick
Inglis Murphy, Tim
Inslee Myrick
Israel Nadler (NY)

Napolitano
Neal (MA)
Nunes
Nye
Oberstar
Obey
Olson
Oliver
Ortiz
Owens
Pallone
Pascarell
Pastor (AZ)
Paulsen
Payne
Pence
Perlmutter
Perriello
Peters
Peterson
Petri
Pingree (ME)
Pitts
Platts
Polis (CO)
Pomeroy
Posey
Price (GA)
Price (NC)
Putnam
Quigley
Radanovich
Rahall
Rangel
Rehberg
Reichert
Reyes
Richardson
Rodriguez
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Rooney
Ros-Lehtinen
Roskam
Ross
Rothman (NJ)
Roybal-Allard
Royce
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Salazar
Sánchez, Linda
T.
Sanchez, Loretta
Sarbanes
Scalise
Schakowsky
Schauer
Schiff
Schmidt
Schock
Schrader
Schwartz
Scott (GA)
Scott (VA)
Serrano
Sessions
Sestak
Shea-Porter
Sherman
Shimkus
Shuler
Shuster
Sires
Skelton
Slaughter
Smith (NE)
Smith (NJ)
Smith (TX)
Smith (WA)
Snyder
Souder
Space
Speier
Spratt
Stark
Stearns
Stupak
Sullivan
Sutton
Tanner
Taylor
Teague
Terry

Thompson (CA)
Thompson (MS)
Thompson (PA)
Thornberry
Tiberi
Tierney
Titus
Tonko
Towns
Tsongas
Turner
Upton
Van Hollen
Velázquez
Visclosky
Walden
Walz
Wamp
Wasserman
Schultz
Waters
Watson
Watt
Waxman
Weiner
Welch

Westmoreland
Whitfield
Wilson (OH)
Wilson (SC)
Wittman
Wolf
Woolsey
Wu
Yarmuth
Young (AK)
Young (FL)

NAYS—13

Akin
Broun (GA)
Chaffetz
Flake
Fox
Garrett (NJ)
Lamborn
Lummis
McClintock
Paul
Poe (TX)
Sensenbrenner
Shadegg

NOT VOTING—15

Blumenauer
Buyer
Campbell
Dahlkemper
Eshoo
Fallin
Gohmert
Gutierrez
Hoekstra
Jordan (OH)
Linder
Massa
Neugebauer
Simpson
Tiahrt

□ 1344

So (two-thirds being in the affirmative) the rules were suspended and 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.

□ 1345

PARLIAMENTARY INQUIRIES

Mr. CARTER. Madam Speaker, I have a parliamentary inquiry.

The SPEAKER pro tempore. The gentleman will state his inquiry.

Mr. CARTER. Yesterday I asked a parliamentary inquiry regarding the effect of a letter from Mr. RANGEL to the Speaker of the House, NANCY PELOSI, regarding his resignation as chairman of the Committee on Ways and Means, to wit, the Speaker pro tempore of the House answered that the gentleman from California, Representative PETE STARK, became acting chair of the Committee on Ways and Means immediately by operation of House rule X clause 5.

This morning the acting chairman of the Committee on Ways and Means, Mr. STARK, submitted a letter to the Speaker of the House, NANCY PELOSI, that states, "I hereby resign as acting chairman of the Committee on Ways and Means." That letter to the Speaker was read into today's proceedings. At that time the Speaker pro tempore in accepting the letter stated, "The resignation is accepted."

I have a parliamentary inquiry regarding the nature of that resignation. Under this morning's procedure, is Mr. STARK the current chairman of the Committee on Ways and Means?

The SPEAKER pro tempore. The House this morning accepted the resignation of the gentleman from California (Mr. STARK) as acting chair of the Committee on Ways and Means. Pursuant to clause 5(c) of rule X, the member of that committee next in rank, the gentleman from Michigan (Mr. LEVIN) shall act as chair.

Mr. CARTER. Further parliamentary inquiry.

The SPEAKER pro tempore. The gentleman will state his further inquiry.

Mr. CARTER. Under House rules and House Resolution 24, is the gentleman from New York (Mr. RANGEL) still a member of the Committee on Ways and Means?

The SPEAKER pro tempore. Yes.

Mr. CARTER. Under House rules, what is the current rank order of the gentleman from New York (Mr. RANGEL) on the Committee on Ways and Means?

The SPEAKER pro tempore. The rank is determined by his placement in that resolution to which the gentleman just referred.

Mr. CARTER. Further parliamentary inquiry. What is his placement in that ranking that I just described?

The SPEAKER pro tempore. The gentleman may consult that resolution to discover the answer to that question.

Mr. CARTER. It is my understanding that Mr. RANGEL stands as number one by the nature of that resolution. Could I get a clarification on that by the Chair.

The SPEAKER pro tempore. The Chair does not have that resolution before her, but the House has accepted the resignation of the gentleman from New York as chair of the Committee on Ways and Means.

Mr. CARTER. Further parliamentary inquiry. Under House rule X, clause 5(c) which states, "In the absence of the member serving as chair, the member next in rank (and so on, as often as the case shall happen) shall act as chair," under House Resolution 24, the gentleman from Michigan (Mr. LEVIN) ranks next after Mr. STARK on the resolution electing members of the committee. Under that resolution and by operation of House rule X, clause 5(c), is Mr. LEVIN currently the acting chairman of the Committee on Ways and Means?

The SPEAKER pro tempore. The gentleman has stated the correct facts.

Mr. CARTER. Further parliamentary inquiry. Under House Resolution 8, Mr. RANGEL was elected chairman of the Committee on Ways and Means. Under House rule X, clause 5, the Chair has indicated that Mr. LEVIN is acting chairman of the Committee on Ways and Means. Does that mean that the House needs to adopt a resolution to make Mr. LEVIN chairman in fact and not just acting chairman?

The SPEAKER pro tempore. Clause 5(c) of rule X contemplates that the House will again establish an elected chair by adopting a resolution which is typically produced by direction of the majority party caucus.

Mr. CARTER. So the answer is yes? We do need a vote or we do not need a vote?

The SPEAKER pro tempore. The House may elect a chair. At this point the gentleman from Michigan is acting as chair.

Mr. CARTER. Further parliamentary inquiry. I believe X(5)(c) says that the next one in order shall act as the acting chair. If Mr. RANGEL by at least the

declaration of someone on this House floor is number one, wouldn't he be the chair again under these circumstances?

The SPEAKER pro tempore. The gentleman himself has just stated the "and so on" character of the rule.

Mr. CARTER. I'm sorry? I didn't understand you. Would you mind repeating that.

The SPEAKER pro tempore. The rule includes the phrase "and so on," as the gentleman from Texas previously read, and he has just reached the conclusion that the rule is operating.

Mr. CARTER. If I may further inquire, so the words "and so on" means that you don't go back to the original order, you just go to whoever was behind him at the time the first vacation took place of the chair?

The SPEAKER pro tempore. The devolution aspect of the rule operates in a cascading fashion.

Mr. CARTER. A cascading fashion?

The SPEAKER pro tempore. That is correct.

Mr. CARTER. I thank you for that clarification.

COMMERCE, JUSTICE, SCIENCE, AND RELATED AGENCIES APPROPRIATIONS ACT, 2010

Mr. ETHERIDGE. Madam Speaker, pursuant to House Resolution 1137, I call up the bill (H.R. 2847) making appropriations for the Departments of Commerce, Justice, Science, and Related Agencies for the fiscal year ending September 30, 2010, and for other purposes, with a Senate amendment to the House amendment to the Senate amendment thereto, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The Clerk will designate the Senate amendment to the House amendment to the Senate amendment.

The text of the amendment is as follows:

Senate amendment to House amendment to Senate amendment:

In lieu of the matter proposed to be inserted by the amendment of the House to the amendment of the Senate insert the following:

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

(a) **SHORT TITLE.**—This Act may be cited as the "Hiring Incentives to Restore Employment Act".

(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; amendment of 1986 Code; table of contents.

TITLE I—INCENTIVES FOR HIRING AND RETAINING UNEMPLOYED WORKERS

Sec. 101. Payroll tax forgiveness for hiring unemployed workers.

Sec. 102. Business credit for retention of certain newly hired individuals in 2010.

TITLE II—EXPENSING

Sec. 201. Increase in expensing of certain depreciable business assets.

TITLE III—QUALIFIED TAX CREDIT BONDS

Sec. 301. Issuer allowed refundable credit for certain qualified tax credit bonds.

TITLE IV—EXTENSION OF CURRENT SURFACE TRANSPORTATION PROGRAMS

Sec. 401. Short title.

Subtitle A—Federal-aid Highways

Sec. 411. In general.

Sec. 412. Administrative expenses.

Sec. 413. Rescission of unobligated balances.

Sec. 414. Reconciliation of funds.

Subtitle B—National Highway Traffic Safety Administration, Federal Motor Carrier Safety Administration, and Additional Programs

Sec. 421. Extension of National Highway Traffic Safety Administration Highway Safety Programs.

Sec. 422. Extension of Federal Motor Carrier Safety Administration Programs.

Sec. 423. Additional programs.

Subtitle C—Public Transportation Programs

Sec. 431. Allocation of funds for planning programs.

Sec. 432. Special rule for urbanized area formula grants.

Sec. 433. Allocating amounts for capital investment grants.

Sec. 434. Apportionment of formula grants for other than urbanized areas.

Sec. 435. Apportionment based on fixed guideway factors.

Sec. 436. Authorizations for public transportation.

Sec. 437. Amendments to SAFETEA-LU.

Subtitle D—Revenue Provisions

Sec. 441. Repeal of provision prohibiting the crediting of interest to the Highway Trust Fund.

Sec. 442. Restoration of certain foregone interest to Highway Trust Fund.

Sec. 443. Treatment of certain amounts appropriated to Highway Trust Fund.

Sec. 444. Termination of transfers from highway trust fund for certain repayments and credits.

Sec. 445. Extension of authority for expenditures.

Sec. 446. Level of obligation limitations.

TITLE V—OFFSET PROVISIONS

Subtitle A—Foreign Account Tax Compliance

PART I—INCREASED DISCLOSURE OF BENEFICIAL OWNERS

Sec. 501. Reporting on certain foreign accounts.

Sec. 502. Repeal of certain foreign exceptions to registered bond requirements.

PART II—UNDER REPORTING WITH RESPECT TO FOREIGN ASSETS

Sec. 511. Disclosure of information with respect to foreign financial assets.

Sec. 512. Penalties for underpayments attributable to undisclosed foreign financial assets.

Sec. 513. Modification of statute of limitations for significant omission of income in connection with foreign assets.

PART III—OTHER DISCLOSURE PROVISIONS

Sec. 521. Reporting of activities with respect to passive foreign investment companies.

Sec. 522. Secretary permitted to require financial institutions to file certain returns related to withholding on foreign transfers electronically.

PART IV—PROVISIONS RELATED TO FOREIGN TRUSTS

Sec. 531. Clarifications with respect to foreign trusts which are treated as having a United States beneficiary.

Sec. 532. Presumption that foreign trust has United States beneficiary.

Sec. 533. Uncompensated use of trust property.

Sec. 534. Reporting requirement of United States owners of foreign trusts.

Sec. 535. Minimum penalty with respect to failure to report on certain foreign trusts.

PART V—SUBSTITUTE DIVIDENDS AND DIVIDEND EQUIVALENT PAYMENTS RECEIVED BY FOREIGN PERSONS TREATED AS DIVIDENDS

Sec. 541. Substitute dividends and dividend equivalent payments received by foreign persons treated as dividends.

Subtitle B—Delay in Application of Worldwide Allocation of Interest

Sec. 551. Delay in application of worldwide allocation of interest.

TITLE I—INCENTIVES FOR HIRING AND RETAINING UNEMPLOYED WORKERS

SEC. 101. PAYROLL TAX FORGIVENESS FOR HIRING UNEMPLOYED WORKERS.

(a) **IN GENERAL.**—Section 3111 is amended by adding at the end the following new subsection:

“(d) **SPECIAL EXEMPTION FOR CERTAIN INDIVIDUALS HIRED IN 2010.**—

“(1) **IN GENERAL.**—Subsection (a) shall not apply to wages paid by a qualified employer with respect to employment during the period beginning on the day after the date of the enactment of this subsection and ending on December 31, 2010, of any qualified individual for services performed—

“(A) in a trade or business of such qualified employer, or

“(B) in the case of a qualified employer exempt from tax under section 501(a), in furtherance of the activities related to the purpose or function constituting the basis of the employer's exemption under section 501.

“(2) **QUALIFIED EMPLOYER.**—For purposes of this subsection—

“(A) **IN GENERAL.**—The term ‘qualified employer’ means any employer other than the United States, any State, or any political subdivision thereof, or any instrumentality of the foregoing.

“(B) **TREATMENT OF EMPLOYEES OF POST-SECONDARY EDUCATIONAL INSTITUTIONS.**—Notwithstanding subparagraph (A), the term ‘qualified employer’ includes any employer which is a public institution of higher education (as defined in section 101(b) of the Higher Education Act of 1965).

“(3) **QUALIFIED INDIVIDUAL.**—For purposes of this subsection, the term ‘qualified individual’ means any individual who—

“(A) begins employment with a qualified employer after February 3, 2010, and before January 1, 2011,

“(B) certifies by signed affidavit, under penalties of perjury, that such individual has not been employed for more than 40 hours during the 60-day period ending on the date such individual begins such employment,

“(C) is not employed by the qualified employer to replace another employee of such employer unless such other employee separated from employment voluntarily or for cause, and

“(D) is not an individual described in section 51(i)(1) (applied by substituting ‘qualified employer’ for ‘taxpayer’ each place it appears).

“(4) **ELECTION.**—A qualified employer may elect to have this subsection not apply. Such election shall be made in such manner as the Secretary may require.”.

(b) **COORDINATION WITH WORK OPPORTUNITY CREDIT.**—Section 51(c) is amended by adding at the end the following new paragraph:

“(5) **COORDINATION WITH PAYROLL TAX FORGIVENESS.**—The term ‘wages’ shall not include any amount paid or incurred to a qualified individual (as defined in section 3111(d)(3)) during the 1-year period beginning on the hiring date of such individual by a qualified employer (as defined in section 3111(d)) unless such qualified employer makes an election not to have section 3111(d) apply.”.

(c) **TRANSFERS TO FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND.**—There are