

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  
Schradner  
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