the budget window. So again, that's a gimmick. Also there are costs which are not included by the CBO because they would not be subject to future appropriations. They are not mandatory spending. So that's why the CBO didn't include the following:

There is \$10 billion to hire about 16.000 new IRS agents to enforce the individual mandate on every American. So CBO did not include this in the scoring because it would be subject to future appropriations and not mandatory spending. So CBO didn't even include that. And what about the number of employees who are going to be hired by Health and Human Services to operate this bill? That's not in here. There is \$55 billion for new bureaucrats to run this government expansion into health care, none of that is included by CBO. So Mr. President, you should realize that if you sign this bill, you're signing a bill that is going to create deficits. The savings we will see are not there. We are continuing to put this country in hock to China and deficits for the foreseeable future.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Members are reminded to address their remarks to the Chair.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until noon today.

Accordingly (at 10 o'clock and 36 minutes p.m.), the House stood in recess until noon.

□ 1200

AFTER RECESS

The recess having expired, the House was called to order by the Speaker protempore (Ms. Markey of Colorado) at noon.

PRAYER

The Chaplain, the Reverend Daniel P. Coughlin, offered the following prayer:

Lord God, who orders the heavens and guides the affairs of humanity on Earth, be with the Members of this, the 111th Congress of the United States of America. Make known Your will for the common good of the Nation and reveal Your presence in the midst of our activity. By Your spirit, renew in all those who have sworn to uphold and defend the Constitution the original enthusiasm, high ideals, positive attitudes, and desire to make a difference that brought them to serve here.

Banish all indifference and quicken every response in them to the needs of Your people and to the challenges of the time. Proud to serve, raise them with renewed hope and deepened faith to manifest the strength of character, the integrity, and nobility this institution deserves

May Your Divine Providence lead them to represent and reflect the genuine good and greatness of the American people by their prayer, honest search for truth, unified action, and great deeds. So may the people of this Nation grow in patriotism and give You the glory—now and forever.

Amen.

THE JOURNAL

The SPEAKER pro tempore. The Chair has examined the Journal of the last day's proceedings and announces to the House her approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore. Will the gentleman from Pennsylvania (Mr. PITTS) come forward and lead the House in the Pledge of Allegiance.

Mr. PITTS led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

REPEAL HEALTH CARE BILL WITH REAL REFORM

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

Mr. PITTS. Madam Speaker, today, the liberal editors of the Washington Post state in their lead editorial that the current trajectory of entitlement spending will bankrupt the country. On the facing page, conservative commentator George Will calls America's entitlement programs a Ponzi scheme and "a teetering tower of unkeepable promises." Indeed, this is the true crisis in American health care.

We have already made over \$100 trillion in entitlement promises we can't keep. But what Congress has just done is not reform. It does not bend the cost curve. It does not reform entitlements that can't be kept. ObamaCare pours gasoline on the fire of our entitlement crisis.

This Congress has squandered an opportunity to save and strengthen America's safety net. When they should have put on the brakes, they put their foot on the accelerator. We need to repeal this terrible bill and replace it in a bipartisan way with real reform.

THE RUSSIANS ARE COMING, THE RUSSIANS ARE COMING

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

Mr. POE of Texas. Madam Speaker, there's a new push to drill for oil in the Gulf of Mexico. The "Drill Here, Drill Now" slogan is finally sinking in. But the new rigs won't be flying American flags. They'll be Russian rigs drilling for oil in the Gulf of Mexico—right there off our own shores.

The Russians and the Cubans are now in cahoots to drill for oil we should be obtaining. Then they'll probably sell it back to us at an increased price. We don't drill off our own coast, so we have to import more crude oil. And it gets worse every year. It's costing Americans millions. Plus, Americans won't be getting those high-dollar rig jobs.

We have our own natural resources, but refuse to explore them because of the elitists. We're a decade or more away from green technology—when we all will be driving those itty-bitty toy cars that you can buy by the six-pack. But the anti-American energy elites dominate Congress and the White House. Unfortunately, they'll let us freeze in the dark before they will allow offshore drilling.

And that's just the way it is.

AMERICA STANDS WITH ISRAEL

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

Mr. PENCE. Today, I had the privilege of welcoming the Prime Minister of Israel, Benjamin Netanyahu, for his second visit to the United States Capitol. The American people consider Israel our most cherished ally and we her closest friend and guardian. As we met, Israel lives under the shadow of a threatening neighbor seeking nuclear weapons but, remarkably, this administration seems intent on focusing on a controversy over construction in undisputed areas of Jerusalem instead of the threat of a nuclear Iran. As I just told the Prime Minister, I never thought I'd live to see the day that an American administration would denounce the State of Israel for rebuilding Jerusalem. If the world knows nothing else, let it know this: America stands with Israel.

As the President meets with Prime Minister Netanyahu today, I urge the President to stop all this talk about settlements in Jerusalem and start focusing on isolating a threatening and menacing and rising nuclear Iran. The American people and the American Congress in both parties support the State of Israel.

LET'S GET BALANCE BACK IN THE COUNTRY

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

Mr. GOHMERT. Madam Speaker, dramatic times require dramatic actions. There's a part of the Constitution that hasn't been used since its inception: Article V, the part that says that "on the application of the legislatures of

two-thirds of the several States, Congress shall call a convention for proposing amendments." Since the 17th Amendment took out the last check and balance on usurpation of States' rights, it's time to get the balance back in place.

We have 39 States upset, wanting to do something, and not have another unfunded mandate coming down their throats. This will do it. Let's get an amendment that gets the balance back into the country and the Constitution before this Congress destroys what's left.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 12 o'clock and 10 minutes p.m.), the House stood in recess subject to the call of the Chair.

\sqcap 1300

AFTER RECESS

The recess having expired, the House was called to order by the Speaker protempore (Ms. TITUS) at 1 o'clock and 1 minute p.m.

PROVIDING FOR CONSIDERATION OF H.R. 4849, SMALL BUSINESS AND INFRASTRUCTURE JOBS TAX ACT OF 2010

Mr. CARDOZA. Madam Speaker, by direction of the Committee on Rules, I call up House Resolution 1205 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 1205

Resolved, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4849) to amend the Internal Revenue Code of 1986 to provide tax incentives for small business job creation, extend the Build America Bonds program, provide other infrastructure job creation tax incentives, and for other purposes. All points of order against consideration of the bill are waived except those arising under clause 9 or 10 of rule XXI. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendment printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from California is recognized for 1 hour.

Mr. CARDOZA. Madam Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Florida (Mr. LINCOLN DIAZ-BALART). All time yielded during consideration of the rule is for debate only.

GENERAL LEAVE

Mr. CARDOZA. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks on House Resolution 1205.

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

There was no objection.

Mr. CARDOZA. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, House Resolution 1205 provides for the consideration of the Small Business and Infrastructure Jobs Tax Act of 2010. The rule provides for 1 hour of general debate controlled by the Committee on Ways and Means. The rule waives all points of order against consideration of the bill except for clause 9 and 10 of rule XXI. The rule also provides that the amendment in the nature of a substitute reported by the Committee on Ways and Means, modified by the amendment printed in the Rules Committee report, shall be considered as adopted. Finally, the rule provides one motion to recommit with or without instructions.

Madam Speaker, despite what you may hear, the fact is that the Recovery Act has saved or created over 2 million jobs, and we have seen signs that our economy is starting to grow once again. In 2009, we saw a 2.8 percent GDP growth in the third quarter, which represented the biggest 6-month turnaround in our economy since 1980. And the fourth quarter's 5.9 percent growth is a dramatic change in direction from when President Obama took office and the economy was then shrinking by minus 6.4 percent.

Before President Obama took office and we passed the Recovery Act, we were losing an average of 600,000 jobs per month. Since passing the Recovery Act, job loss has slowed to an average of 90,000 per month. After suffering through the worst economic crisis since the Great Depression, job loss has nearly leveled off in the past 2 months. We're almost back to par.

It is clear that the economy is growing again and employers are not only not shedding from their payrolls but they are starting to hire once again. Those are the economic facts and a clear sign that the actions taken by the Obama administration and this Democratic Congress are in fact working to turn the economy around.

However, having said that, this does not mean that we are out of the woods by any stretch of the imagination.

In too many parts of the country, including my district in California, the recovery has been slow. Unemployment is still high, and we continue to lose jobs by the thousands. Few regions of the Nation are suffering more from the recession than my San Joaquin Valley of California. The three biggest cities

in my district—Merced, Stockton, and Modesto—have some of the highest foreclosure and unemployment rates in the country.

As I've said before, my district has been economically ravaged at a level equal to the devastation that we have seen oftentimes in the aftermath of hurricanes.

Now is not the time to sit back and relax but to continue to give this economy a shot in the arm that it needs in so many areas like mine. And we will get the extra stimulus we need to overcome this recession once and for all by passing this and other measures that will be coming before us.

This is why Congress just passed, and President Obama just signed, the HIRE Act to help create jobs and strengthen our economy, and to bring help to our communities, like the one I represent. It funds infrastructure projects and provides tax incentives and credits for businesses to hire unemployed workers to help small businesses invest and expand.

That is also why we are bringing this bill, H.R. 4849, the Small Business and Infrastructure Jobs Tax Act of 2010, on the floor today with an additional provision, a proven measure to further stimulate the economy.

The small businesses of America form the backbone of economic growth in our country. In fact, they are responsible for creating three out of every four jobs in the United States. That is why with this bill we are continuing to foster their growth and entrepreneurial spirit by completely eliminating the capital gains taxation on stock investments made in small businesses through 2011. This provision will help encourage investments immediately and will help small businesses put more people on their payrolls, continuing to drive our economic recovery.

H.R. 4849 also increases the deduction for start-up expenditures for small businesses from \$5,000 to \$20,000, giving our budding entrepreneurs a better opportunity to succeed.

The bill provides substantial relief to small businesses who run afoul of certain tax rules. Current law was intended to punish large corporate tax cheats but has had the unintended consequences and effects of threatening small businesses with bankruptcy. This bill removes the stiff penalties for small businesses to ensure that they will keep their doors open and continue creating jobs.

H.R. 4849 makes an additional allocation of Recovery Zone Bonds to ensure that each locality receives a minimum allocation, and hardest-hit areas of the country, such as my district, are not overlooked like they were in the initial allocation in previous legislation.

I'm especially thankful to the Ways and Means Committee for addressing the concerns I raised regarding this issue.