Spectrum Inventory Act. I'm proud to be an initial cosponsor of this legislation, and I look forward to seeing it enacted into law. Thank you, Chairman WAXMAN for your leadership on this bill, and I appreciate the important bipartisan work of the Ranking Minority Member of the Energy and Commerce Committee, JOE BARTON.

We pass this bill at an opportune moment. This past month, the Federal Communications Commission released its National Broadband Plan. The FCC pointed out what many of us already have known for a long time broadband rollout requires an increasing amount of spectrum.

We're already seeing competing industries squabble over spectrum, and we are in danger of having an all-out range war between the wireless industry and broadcasters. We can head it all off at the pass by doing the obvious—review our resources first, and reallocate second.

That doesn't mean I want the FCC to stand still while we review the spectrum chart. There is plenty of spectrum already available, like the Advanced Wireless Spectrum, that should go for useful purposes like a free national wireless broadband lifeline. So the FCC must keep moving and deploy what they can as expeditiously as possible.

We've also had to make some compromises on this bill to comply with essential national security issues. As a senior member of the Energy and Commerce Committee, I recognize the essential need to document spectrum use and prevent channel hoarding, and as the Chair of the Permanent Select Committee on Intelligence's Subcommittee on Intelligence Community Management, my views are likewise shaped by the need to safeguard channels that our intelligence, security and military agencies may need in the future. Our very lives may depend upon it.

I believe this bill finds that happy medium. It will spur economic growth and innovation while keeping America safe. The FCC and NTIA can review our spectrum assets in a judicial manner and develop informational resources that will guide us as we implement the National Broadband Plan.

I urge my colleagues to vote in favor of this bill.

Mr. SPACE. Mr. Speaker, I rise today in support of H.R. 3125, the Radio Spectrum Inventory Act.

H.R. 3125 represents an important step toward making additional spectrum available for advanced wireless services, something that has been cited as critical by the Federal Communications Commission in its recently released National Broadband Plan. If we are to realize the National Broadband Plan's vision of providing every American with the ability to access the Internet at world-class speeds, we absolutely will need to make additional spectrum available for that purpose. A thoughtful inventory of existing spectrum holdings will give Congress, the FCC, and the Administration the information we all need to make informed judgments about where that additional spectrum may come from.

As a member of the Energy and Commerce Committee and as a cosponsor of this measure, I commend Chairman WAXMAN, Ranking Member BARTON, Subcommittee Chairman BOUCHER, and Ranking Member STEARNS for their work on this bill, and I urge my colleagues to support its passage. Mr. WELCH. Mr. Speaker, many communities in Vermont remain on the wrong side of the digital divide—sidelined in a nation that increasingly demands high-speed Internet access to engage socially, politically and economically. I believe that unused spectrum will be part of that solution, and accounting for that spectrum is the first step. We can't afford to ignore this opportunity to connect millions of people—especially in rural and low-income communities.

In addition to connecting our most rural and disadvantaged communities, wireless spectrum has the potential to greatly impact our nation's competitiveness. As access to wireless technologies becomes more widespread, we are already seeing 3G transmission speeds being surpassed by newer fourth generation (4G) offerings. 4G wireless services offer increased speed but also require considerably more spectrum than their predecessors.

To quickly and efficiently address these concerns, a bipartisan effort has been launched in Congress. H.R. 3125, the Radio Spectrum Inventory Act, would direct the National Telecommunications and Information Administration (NTIA) and the FCC to create and maintain an inventory of each radio spectrum band of frequencies used in the United States to better assess the underutilized bands. H.R. 3125 sets a deadline of two years after enactment for the first inventory and four years for the first report recommending which spectrum should be reallocated for wireless broadband.

Passage of this bill will ensure that the U.S. wireless industry will be in an excellent position to meet the ever growing and evolving needs of individuals and business users, while fostering further economic growth and American competitiveness. This is an issue of national importance and one that must be addressed now. I urge my colleagues on both sides of the aisle to support this bipartisan effort by voting in support of H.R. 3125.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Virginia (Mr. BOU-CHER) that the House suspend the rules and pass the bill, H.R. 3125, as amended.

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. BROUN of Georgia. 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.

# AUTHORIZING USE OF EMANCI-PATION HALL FOR KING KAME-HAMEHA CELEBRATION

Mr. BRADY of Pennsylvania. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Con. Res. 243) authorizing the use of Emancipation Hall in the Capitol Visitor Center for an event to celebrate the birthday of King Kamehameha.

The Clerk read the title of the resolution.

The text of the resolution is as follows:

H. CON. RES. 243

Resolved by the House of Representatives (the Senate concurring),

#### SECTION 1. USE OF EMANCIPATION HALL FOR EVENT TO CELEBRATE BIRTHDAY OF KING KAMEHAMEHA.

(a) AUTHORIZATION.—Emancipation Hall in the Capitol Visitor Center is authorized to be used for an event on June 6, 2010, to celebrate the birthday of King Kamehameha.

(b) PREPARATIONS.—Physical preparations for the conduct of the ceremony described in subsection (a) shall be carried out in accordance with such conditions as may be prescribed by the Architect of the Capitol.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Pennsylvania (Mr. BRADY) and the gentleman from Florida (Mr. STEARNS) each will control 20 minutes.

The Chair recognizes the gentleman from Pennsylvania.

GENERAL LEAVE

Mr. BRADY of Pennsylvania. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous matter in the RECORD on H. Con. Res. 243.

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

There was no objection.

Mr. BRADY of Pennsylvania. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, this resolution authorizes the use of Emancipation Hall in the Capitol Visitor Center for the birthday celebration of King Kamehameha, the first King of Hawaii. This annual celebration honors the first King of Hawaii who successfully unified the islands to establish for the first time a unified Kingdom of Hawaii in 1810.

The first King Kamehameha Day was celebrated in Hawaii on June 11, 1872. This State holiday is a celebration of the rich history and the culture of Hawaii.

This resolution allows for a Sunday ceremony on June 6, 2010, so it will not disrupt the use of the CVC or tours of the Capitol.

I urge Members to support this resolution, and I reserve the balance of my time.

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

I am also pleased to support this resolution authorizing the use of the Emancipation Hall to celebrate the birthday of King Kamehameha of Hawaii. I think many of us have read all about this distinguished individual and the history, so it's altogether appropriate that the king, often known as Kamehameha the Great, is really, indeed, a legendary figure in Hawaiian culture and history and rightly so. He fought heroically for its unity and independence at the end of the 18th and beginning of the 19th centuries.

His law or Rule of the Splintered Paddle protecting noncombatants during wartime has been heralded for its April 14, 2010

justness and established a human rights benchmark that would later be built upon in the Geneva Conventions.

This June 11 will mark the 94th annual King Kamehameha Day in Hawaii. His illustrious statue is part of the National Statutory Hall Collection. I urge all Members to go down and see it. It now sits in the Capitol Visitor Center, so it's visible to all, millions of Americans, as they come here to visit the Capitol.

I thank the sponsor of this resolution, Congresswoman HIRONO, and I thank the chairman for bringing it to the floor. I urge my colleagues to join me in support of this great resolution.

I reserve the balance of my time, Mr. Speaker.

Mr. BRADY of Pennsylvania. Mr. Speaker, I yield 4 minutes to the gentlewoman from Hawaii and sponsor of this resolution, Ms. HIRONO.

Ms. HIRONO. Aloha. I rise today in support of House Concurrent Resolution 243, which would authorize the use of Emancipation Hall in the Capitol Visitor Center for the 41st annual Kamehameha Day Lei Draping Ceremony. Even as I speak, I am wearing a beautiful floral lei from Hawaii.

I would like to thank Chairman BRADY for his leadership and for allowing this bill to be brought forward in an expeditious manner; and I thank my friend, Congressman STEARNS, for his remarks. I would also like to thank the sponsors of this bill, my fellow Pacific island delegation members, former Congressman Abercrombie, Congressman FALEOMAVAEGA, Congresswoman BORDALLO, and Congressman SABLAN, for their support.

Since 1969, the Hawaii congressional delegation and the Hawaii State Society of Washington, DC., have hosted the Kamehameha Day Lei Draping Ceremony. The ceremony has been held on or about June 11 to coincide with the celebration of Kamehameha Day, a State holiday in Hawaii. This year, the event will be held in DC on Sunday, June 6. The location of the Kamehameha statue in emancipation hall requires that a concurrent resolution be passed to authorize the use of the space for their ceremony.

King Kamehameha is a legendary figure to the people of Hawaii and the Pacific. He was a king of great physical and mental prowess who united the Hawaiian islands and prepared Hawaii for the challenges of a new era. Kamehameha was a fierce warrior, a resourceful strategist, a visionary, ambitious leader, and, above all, an unrelenting protector of his people.

For much of its history, the Hawaiian islands were controlled by competing chiefs. They waged frequent battles over land and resources and witnessed many civilian casualties. By bringing the islands together, Kamehameha ushered in a period of peace and prosperity. He has established laws, organized the government, sponsored agriculture, encouraged trade, and built houses. His most renowned edict, the Law of the Splintered Paddle, ensured the protection of civilians during war. This law illustrates Kamehameha's compassion and an acute sense of responsibility for all of his people, especially those most vulnerable.

Kamehameha's steadfast leadership came at a pivotal point in Hawaii's history, a time when the islands made first contact with foreigners. At the dawn of a new era, filled with unforeseen challenges, Kamehameha's vision and wisdom helped Hawaii manage the formidable task of interacting with and finding its place within the wider world. Kamehameha ruled until 1819.

I would like to close by thanking the staff of the Committee on House Administration, the Office of the Architect of the Capitol, the Office of the Sergeant at Arms, who have been real partners in making this annual event possible for these many decades.

Mahalo nui loa—thank you very much.

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

I think many of my colleagues have been to Hawaii, probably a lot of Americans have. If you go into a gift shop and you get a tourist book, and you look through and you look at some of the sites there, and then you see the unique history of Hawaii.

Kamehameha, the legendary king, is written in detail in these books and you start to realize the difficult decisions he had to make for the island when it transitioned. And I think it's part of the history of this country to celebrate his leadership and also to understand all about him and what he had to deal with. So I am delighted at this time to allow this commemoration of this legendary man and his historic role in Hawaii to be honored on this date, and I support this resolution and urge all of my colleagues to support it also.

Mr. Speaker, I yield back the balance of my time.

Mr. BRADY of Pennsylvania. Mr. Speaker, again, I urge all Members to support this important part of the history of Hawaii.

I yield back the balance of my time. The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Pennsylvania (Mr. BRADY) that the House suspend the rules and agree to the concurrent resolution, H. Con. Res. 243.

The question was taken; and (twothirds being in the affirmative) the rules were suspended and the concurrent resolution was agreed to.

A motion to reconsider was laid on the table.

# TAXPAYER ASSISTANCE ACT OF 2010

Mr. LEWIS of Georgia. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4994) to amend the Internal Revenue Code of 1986 to reduce taxpayer burdens and enhance taxpayer protections, and for other purposes, as amended.

The Clerk read the title of the bill. The text of the bill is as follows:

H.R. 4994

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 Act of 2010".

(b) AMENDMENT OF INTERNAL REVENUE CODE OF 1986.—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  $\operatorname{Act}$  is as follows:

Sec. 1. Short title, etc.

## TITLE I—CELL PHONES AND ELECTRONIC FILING

## Sec. 101. Removal of cellular telephones and similar telecommunications

equipment from listed property. Sec. 102. Electronic filing exemption for re-

ligious reasons. Sec. 103. Accelerate interest on refunds for returns filed electronically.

TITLE II—COLLECTION

Sec. 201. Study on the effectiveness of collection alternatives.

Sec. 202. Repeal of partial payment requirement on submissions of offersin-compromise.

- TITLE III—TAXPAYER ASSISTANCE AND PROTECTION IMPROVEMENTS
- Sec. 301. Referrals to Low-Income Taxpayer Clinics permitted.
- Sec. 302. Low-income taxpayer clinics.

Sec. 303. EITC outreach.

- Sec. 304. Taxpayer notification of suspected identity theft.
- Sec. 305. Clarification of IRS unclaimed refund authority.
- Sec. 306. Study on delivery of tax refunds.
- Sec. 307. Study on timely processing and use of information returns.
- Sec. 308. Study on easing the burden of inperson tax payments.

TITLE IV—REVENUE PROVISIONS

- Sec. 401. Expansion of bad check penalty to electronic payments.
- Sec. 402. Increase in information return penalties.
- Sec. 403. Budget compliance.

### TITLE I—CELL PHONES AND ELECTRONIC FILING

#### SEC. 101. REMOVAL OF CELLULAR TELEPHONES AND SIMILAR TELECOMMUNI-CATIONS EQUIPMENT FROM LISTED PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 280F(d)(4) (defining listed property) is amended by adding "and" at the end of clause (iv), by striking clause (v), and by redesignating clause (v).

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2009.

### SEC. 102. ELECTRONIC FILING EXEMPTION FOR RELIGIOUS REASONS.

Paragraph (3) of section 6011(e) (relating to special rule for tax return preparers) is amended by adding at the end the following new subparagraph:

"(D) EXEMPTION FOR RELIGIOUS REASONS.— The Secretary may exempt from requirements under subparagraph (A) a tax return preparer who—

"(i) is a member of a recognized religious sect or division thereof, and