

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

“(ii) is an adherent of established teachings or tenets that do not permit the use of magnetic media.”.

**SEC. 103. ACCELERATE INTEREST ON REFUNDS FOR RETURNS FILED ELECTRONICALLY.**

(a) IN GENERAL.—Subsection (e) of section 6611 (relating to disallowance of interest on certain overpayments) is amended by adding at the end the following new paragraph:

“(4) SPECIAL RULE.—In the case of any individual income tax return relating to income tax filed by electronic means, paragraph (1) shall be applied by substituting ‘30 days’ for ‘45 days’ each place it appears.”.

(b) EFFECTIVE DATE.—The amendments made by subsection (a) shall apply to taxable years beginning after December 31, 2011.

**TITLE II—COLLECTION**

**SEC. 201. STUDY ON THE EFFECTIVENESS OF COLLECTION ALTERNATIVES.**

(a) IN GENERAL.—The Secretary of the Treasury shall conduct a study to assess the effectiveness of collection alternatives, especially offers-in-compromise, on long-term tax compliance. Such a study shall analyze a group of taxpayers who applied for offers-in-compromise 5 or more years ago and compare the amount of revenue collected from the taxpayers whose offers were accepted with the amount of revenue collected from the taxpayers whose offers were rejected, and compare, among the taxpayers whose offers were rejected, the amount they offered with the amounts collected.

(b) REPORT.—Not later than 1 year after the date of enactment of this Act, the Secretary of the Treasury shall submit a report to Congress containing the results of the study conducted under subsection (a).

**SEC. 202. REPEAL OF PARTIAL PAYMENT REQUIREMENT ON SUBMISSIONS OF OFFERS-IN-COMPROMISE.**

(a) IN GENERAL.—Section 7122 is amended by striking subsection (c) and by redesignating subsections (d), (e), (f), and (g) as subsection (c), (d), (e), and (f), respectively.

(b) CONFORMING AMENDMENTS.—

(1) Paragraph (3) of section 7122(d) is amended—

(A) by inserting “and” at the end of the subparagraph (A),

(B) by striking “, and” at the end of subparagraph (B) and inserting a period, and

(C) by striking subparagraph (C).

(2) Subsection (f) of section 6159 is amended by striking “section 7122(e)” and inserting “section 7122(d)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to offers submitted after the date of the enactment of this Act.

**TITLE III—TAXPAYER ASSISTANCE AND PROTECTION IMPROVEMENTS**

**SEC. 301. REFERRALS TO LOW-INCOME TAXPAYER CLINICS PERMITTED.**

(a) IN GENERAL.—Subsection (c) of section 7526 is amended by adding at the end the following new paragraph:

“(6) TREASURY EMPLOYEES PERMITTED TO REFER TAXPAYERS TO QUALIFIED LOW-INCOME TAXPAYER CLINICS.—Notwithstanding any other provision of law, officers and employees of the Department of the Treasury may refer taxpayers for advice and assistance to qualified low-income taxpayer clinics receiving funding under this section.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to referrals made after the date of the enactment of this Act.

**SEC. 302. LOW-INCOME TAXPAYER CLINICS.**

(a) INCREASE IN AUTHORIZED GRANTS.—Paragraph (1) of section 7526(c) (relating to aggregate limitation) is amended by striking “\$6,000,000” and inserting “\$20,000,000”.

(b) CLERICAL AMENDMENT.—Section 7526(c)(5) is amended by inserting “qualified” before “low-income”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to grants made after the date of the enactment of this Act.

**SEC. 303. EITC OUTREACH.**

(a) IN GENERAL.—Section 32 (relating to earned income) is amended by adding at the end the following new subsection:

“(n) NOTIFICATION OF POTENTIAL ELIGIBILITY FOR CREDIT AND REFUND.—

“(1) IN GENERAL.—To the extent possible and on an annual basis, the Secretary shall provide to each taxpayer who—

“(A) for any preceding taxable year for which credit or refund is not precluded by section 6511, and

“(B) did not claim the credit under subsection (a) but may be allowed such credit for any such taxable year based on return or return information (as defined in section 6103(b)) available to the Secretary,

notice that such taxpayer may be eligible to claim such credit and a refund for such taxable year.

“(2) NOTICE.—Notice provided under paragraph (1) shall be in writing and sent to the last known address of the taxpayer.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

**SEC. 304. TAXPAYER NOTIFICATION OF SUSPECTED IDENTITY THEFT.**

(a) IN GENERAL.—Chapter 77 (relating to miscellaneous provisions), as amended by this Act, is amended by adding at the end the following new section:

“SEC. 7529. NOTIFICATION OF SUSPECTED IDENTITY THEFT.

“If, in the course of an investigation under the internal revenue laws, the Secretary determines that there was or may have been an unauthorized use of the identity of the taxpayer or a dependent of the taxpayer, the Secretary shall, to the extent permitted by law—

“(1) as soon as practicable and without jeopardizing such investigation, notify the taxpayer of such determination, and

“(2) if any person is criminally charged by indictment or information with respect to such unauthorized use, notify such taxpayer as soon as practicable of such charge.”.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 is amended by adding at the end the following new item:

“Sec. 7529. Notification of suspected identity theft.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to determinations made after the date of the enactment of this Act.

**SEC. 305. CLARIFICATION OF IRS UNCLAIMED REFUND AUTHORITY.**

Paragraph (1) of section 6103(m) (relating to tax refunds) is amended by inserting “, and through any other means of mass communication,” after “media”.

**SEC. 306. STUDY ON DELIVERY OF TAX REFUNDS.**

(a) IN GENERAL.—The National Taxpayer Advocate shall conduct a study on the feasibility of delivering tax refunds on debit cards, prepaid cards, and other electronic means to assist individuals that do not have access to financial accounts or institutions.

(b) REPORT.—Not later than 1 year after the date of enactment of this Act, the National Taxpayer Advocate shall submit a report to Congress containing the results of the study conducted under subsection (a).

**SEC. 307. STUDY ON TIMELY PROCESSING AND USE OF INFORMATION RETURNS.**

(a) IN GENERAL.—The Secretary of the Treasury shall conduct a study on the ad-

ministrative and legislative changes that would be needed to receive and process information returns before processing income tax returns.

(b) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Secretary shall submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate containing the results of the study conducted under subsection (a), together with such recommendations as the Secretary considers necessary or appropriate for implementation of these changes.

**SEC. 308. STUDY ON EASING THE BURDEN OF IN-PERSON TAX PAYMENTS.**

(a) IN GENERAL.—The Secretary of the Treasury shall conduct a study on how to reduce the number of taxpayers making payments at IRS Taxpayer Assistance Centers. The report shall include an analysis of—

(1) whether the Federal Tax Deposit Coupon (Form 8109) could be expanded so that it can be used with all Federal tax deposits and payments, and

(2) what current or new return filing, payment, and proof of payment options could be implemented to reduce the burden of in-person payments.

(b) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Secretary shall submit a report to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate containing the results of the study conducted under subsection (a), together with such recommendations as the Secretary considers necessary or appropriate.

**TITLE IV—REVENUE PROVISIONS**

**SEC. 401. EXPANSION OF BAD CHECK PENALTY TO ELECTRONIC PAYMENTS.**

(a) IN GENERAL.—Section 6657 (relating to bad checks) is amended by adding at the end the following: “Except as otherwise provided by the Secretary, any authorization of a payment by commercially acceptable means (within the meaning of section 6311) shall be treated for purposes of this section in the same manner as a check.”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to authorizations of payments made after December 31, 2010.

**SEC. 402. INCREASE IN INFORMATION RETURN PENALTIES.**

(a) FAILURE TO FILE CORRECT INFORMATION RETURNS.—

(1) IN GENERAL.—Subsections (a)(1), (b)(1)(A), and (b)(2)(A) of section 6721 are each amended by striking “\$50” and inserting “\$100”.

(2) AGGREGATE ANNUAL LIMITATION.—Subsections (a)(1), (d)(1)(A), and (e)(3)(A) of section 6721 are each amended by striking “\$250,000” and inserting “\$1,500,000”.

(b) REDUCTION WHERE CORRECTION WITHIN 30 DAYS.—

(1) IN GENERAL.—Subparagraph (A) of section 6721(b)(1) is amended by striking “\$15” and inserting “\$30”.

(2) AGGREGATE ANNUAL LIMITATION.—Subsections (b)(1)(B) and (d)(1)(B) of section 6721 are each amended by striking “\$75,000” and inserting “\$250,000”.

(c) REDUCTION WHERE CORRECTION ON OR BEFORE AUGUST 1.—

(1) IN GENERAL.—Subparagraph (A) of section 6721(b)(2) is amended by striking “\$30” and inserting “\$60”.

(2) AGGREGATE ANNUAL LIMITATION.—Subsections (b)(2)(B) and (d)(1)(C) of section 6721 are each amended by striking “\$150,000” and inserting “\$500,000”.

(d) AGGREGATE ANNUAL LIMITATIONS FOR PERSONS WITH GROSS RECEIPTS OF NOT MORE THAN \$5,000,000.—Paragraph (1) of section 6721(d) is amended—

(1) by striking "\$100,000" in subparagraph (A) and inserting "\$500,000",

(2) by striking "\$25,000" in subparagraph (B) and inserting "\$75,000", and

(3) by striking "\$50,000" in subparagraph (C) and inserting "\$200,000".

(e) PENALTY IN CASE OF INTENTIONAL DISREGARD.—Paragraph (2) of section 6721(e) is amended by striking "\$100" and inserting "\$250".

(f) ADJUSTMENT FOR INFLATION.—Section 6721 is amended by adding at the end the following new subsection:

“(f) ADJUSTMENT FOR INFLATION.—

“(1) IN GENERAL.—For each fifth calendar year beginning after 2012, each of the dollar amounts under subsections (a), (b), (d) (other than paragraph (2)(A) thereof), and (e) shall be increased by such dollar amount multiplied by the cost-of-living adjustment determined under section 1(f)(3) determined by substituting ‘calendar year 2011’ for ‘calendar year 1992’ in subparagraph (B) thereof.

“(2) ROUNDING.—If any amount adjusted under paragraph (1)—

“(A) is not less than \$75,000 and is not a multiple of \$500, such amount shall be rounded to the next lowest multiple of \$500, and

“(B) is not described in subparagraph (A) and is not a multiple of \$10, such amount shall be rounded to the next lowest multiple of \$10.”.

(g) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to information returns required to be filed on or after January 1, 2011.

#### SEC. 403. BUDGET COMPLIANCE.

The budgetary effects of this Act, for the purpose of complying with the Statutory Pay-As-You-Go Act of 2010, shall be determined by reference to the latest statement titled “Budgetary Effects of PAYGO Legislation” for this Act, submitted for printing in the Congressional Record by the Chairman of the Committee on the Budget of the House of Representatives, provided that such statement has been submitted prior to the vote on passage.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Georgia (Mr. LEWIS) and the gentleman from Louisiana (Mr. BOUSTANY) each will control 20 minutes.

The Chair recognizes the gentleman from Georgia.

#### GENERAL LEAVE

Mr. LEWIS of Georgia. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks on the bill, H.R. 4994.

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

There was no objection.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself as much time as I may consume.

Mr. Speaker, tomorrow is April 15, the day Americans will file their income tax returns. The IRS will receive nearly 150 million tax returns this year and issue over 100 million refunds. We know that taxpayers do not enjoy preparing tax returns. The tax laws can be complicated and difficult. We do, however, thank them for complying with the laws; and today, with this bill, we will try to ease some of the burden.

On this day, the House is considering the Taxpayer Assistance Act of 2010. I am pleased that this bill contains proposals supported by the administra-

tion, the National Taxpayer Advocate, and Members of the House from both sides of the aisle.

This bill has over a dozen provisions that will help taxpayers. It will help taxpayers who are struggling in this economy by making it easy to enter into payment options with the IRS. It will also help low-income taxpayers by improving the IRS services that are available to them, and it will help small businesses and nonprofit organizations by relaxing the record-keeping requirements for cell phones that they provide to their employees.

This bill addresses issues that have been raised in hearings of the Ways and Means Subcommittee on Oversight, which I chair, and in legislation introduced by other Members of the House.

Many of the provisions in this bill enjoy broad bipartisan support. Today, in recognition of taxpayers, the Congress will look beyond what divides us and respond to the needs of our taxpayers. I urge my colleagues on both sides of the aisle to join me in passing this good and necessary piece of legislation.

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

Mr. BOUSTANY. Mr. Speaker, I yield myself such time as I might consume.

(Mr. BOUSTANY asked and was given permission to revise and extend his remarks.)

Mr. BOUSTANY. Mr. Speaker, I rise in support of H.R. 4994. This legislation contains provisions that will make tax season a little easier for many American families; and, therefore, it's worthy of my support.

There are some good, bipartisan ideas in this bill. For example, it makes sense to shield employees from burdensome paperwork requirements when they use their employer-provided cell phones to call their spouses to see if they need to pick up milk on the way home. Our colleague from Texas, SAM JOHNSON, introduced that legislation and at last count it has over 200 cosponsors from both parties.

This bill also includes bipartisan legislation that Chairman LEWIS and I introduced to make it easier for taxpayers to enter into offers and compromise with the IRS.

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I am glad that our legislation was included in the bill, and I appreciate Chairman LEWIS reaching out to me in a bipartisan manner to find ways to make it easier for taxpayers and the IRS to resolve their disputes amicably.

This bill instructs the IRS to notify taxpayers when it discovers evidence that those taxpayers might be victims of identity theft. For example, when criminals attempt to claim tax refunds in the name of a law-abiding taxpayer, amazingly the IRS does not currently notify taxpayers when it discovers suspicious activity conducted in their names. And this bill includes a study on whether the IRS can provide tax refunds on debit cards. That sounds rea-

sonable to me as it could result in more efficient delivery of tax refunds to taxpayers who need their money right away to pay their bills.

For these reasons and more, I am happy to support this legislation today. But, Mr. Speaker, my support for this legislation does not reduce my disappointment in the antitaxpayer legislation that this majority has enacted into law over the last 15 months, nor does it change my belief that we could do much more for hardworking taxpayers.

If we really wanted to do some good for taxpayers today, we might eliminate all the powers given to the IRS under the new health care law, like putting the IRS in charge of enforcing a new requirement that every American family purchase government-approved health insurance; taxing families that don't have government-approved health insurance, at least \$2,000 for a family of four; and if the family doesn't pay a tax, allowing the IRS to impose civil penalties and interest, and even confiscate that family's tax refund.

Mr. Speaker, if we really wanted to do some good for taxpayers today, we could make permanent the important tax relief enacted in 2001 and 2003, which provides relief to every American that pays income taxes and which are set to expire at the end of this year. And we could find a permanent solution to the growing reach of the alternative minimum tax, which threatens to engulf millions of middle class families if Congress fails to act. But this bill does not provide such relief for American taxpayers, and so although I think the bill takes some very positive steps, it also represents a missed opportunity.

I intend to support this bill, Mr. Speaker, but I believe we could have and should have done so much more for hardworking Americans who send us here to conduct the Nation's business and who entrust us with such a large portion of the fruits of their labor.

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

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

Mr. BOUSTANY. Mr. Speaker, at this time, I yield 3 minutes to the gentleman from Texas (Mr. SAM JOHNSON), a distinguished member of the Committee on Ways and Means.

Mr. SAM JOHNSON of Texas. I thank the gentleman for yielding.

I would like to thank the Ways and Means chairman for making my commonsense cell phone fix the cornerstone of the Taxpayer Assistance Act of 2010. Members may recognize this provision as a bipartisan bill, H.R. 690, the Mobile Cell Phone Act, which I have introduced with Mr. POMEROY.

As we all know, in today's 24/7 economy, cell phones and BlackBerrys have become the modern version of landline office phones. And yet, unlike landline phones, workers and their employees are supposed to keep detailed call logs

or else they will face the wrath of the IRS. This means a business can lose its deduction while a worker can face taxes for making personal calls. This is just wrong. We don't want to nickel and dime workers for making the occasional personal call from a desk, and we shouldn't for cell phones either.

Times have changed since Congress passed this rule in 1989 when people carried phones in a suitcase. I used to carry one myself when I was in the Air Force, and I could hardly carry it because it was so heavy. They were used by the likes of high-flying corporate executives and cost a small fortune.

Even the IRS gets it that times have changed. In fact, last June, IRS Commissioner Doug Shulman said in his statement, "The passage of time, advances in technology, and the nature of communication in the modern workplace have rendered this law obsolete." There you have it; even the IRS Commissioner believes that this law needs to be changed.

This provision will especially help our Nation's small businesses. According to an NFIB poll, nearly four out of five small businesses use a cell phone for work. Now more than ever we need to stop penalizing our job-creating entrepreneurs with this ridiculous tax rule. Startup small businesses and their employees have better things to do with their time than track each and every call they make, and they shouldn't have to spend time worrying that the IRS will hit them with taxes for personal calls. Even the administration agrees, as they included this proposal in their budget.

So how about let's do away with this outdated, obsolete tax rule once and for all.

Mr. LEWIS of Georgia. Mr. Speaker, I continue to reserve.

Mr. BOUSTANY. Mr. Speaker, I now yield 2 minutes to the gentleman from Illinois (Mr. ROSKAM), a distinguished member of the Ways and Means Committee.

Mr. ROSKAM. I thank the gentleman for yielding.

Mr. Speaker, this is a fine bill, and on face value there are some good elements to the bill. Let me give you a kind of behind-the-curtain look, though, at what could have been.

There was an amendment that was offered in the Ways and Means Committee that I thought was thoughtful. What it was trying to do was ultimately create a sense of fairness for families that find themselves being bumped up into tax brackets just sort of through inflation, essentially. I offered an amendment that would have had the Office of Management and Budget determine the spending growth rate by comparing the previous 2 years' nonsecurity discretionary spending without regard to whether spending was offset. In a nutshell, it would have insulated families and taxpayers from being boosted up into what is known as "bracket creep."

Now, there are some folks that say, well, all this would do is accelerate

deficits and create more of a problem, but if the Federal Government simply lived within its means and followed what President Obama is proposing as it relates to the capping and freezing of nondiscretionary spending, then we wouldn't have this type of problem.

And so, like all speakers I think today were speaking in favor of this bill, but my sense is that we can do better. So my hope, my expectation, and my heartfelt desire is to have a sense of protection, Mr. Speaker, for taxpayers. I think this bill is a little bit of a swing and a miss. I support the underlying bill, but we can clearly do better.

Mr. LEWIS of Georgia. Mr. Speaker, I continue to reserve.

Mr. BOUSTANY. Mr. Speaker, as I stated earlier, this legislation contains provisions that will make April 15 easier for American taxpayers, and so I intend to vote for the bill.

Simplifying the treatment of cell phones used by employees, eliminating the 20 percent down payment requirement for offers in compromise, notifying taxpayers of suspected identity theft, and studying whether there are more efficient ways to get tax refunds into people's hands all makes sense and will make a positive difference in people's lives.

But it's also important to recognize what's not in this bill: Repeal of health care mandates and taxes, protecting taxpayers from automatic tax increases scheduled to go into effect next year, and finding a permanent solution to the ticking time bomb known as the AMT. Hopefully, the majority will listen to the American people and move forward on those priorities so that taxpayers will have an easier time on future tax days.

Mr. Speaker, I urge my colleagues to vote for this bill, and I yield back the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, the gentleman from North Dakota, a very valuable member of the Ways and Means Committee, just came in, and I yield to him for 1½ minutes.

Mr. POMEROY. I thank the chair for yielding. I have just come from the ongoing committee deliberations taking place now, and I apologize for not being here earlier.

I am here to talk about the cell phone provision of this bill. I am pleased to work with my friend, SAM JOHNSON, on the other side of the aisle in addressing what really is an anachronism in the Tax Code. Maybe at the time this technology was just coming into being this made sense, but presently, to have exhaustive record keeping of every business-provided cell phone out there—especially given basically the unlimited minutes usage plans so common in the marketplace—makes no sense whatsoever.

You know, the longest journey begins with a single step. We've got a long journey ahead of us in terms of simplifying the Tax Code in ways that make it much more sensible and clear, and I

would like to think we can do a lot of this on a bipartisan basis. So let's take this step today on cell phones. Working together across the aisle, let's make this ridiculous requirement go away. Let's end the confusion at the IRS in terms of what they're supposed to do, trying to enforce a provision that is virtually unenforceable and ridiculous. Let's pass this bill, clarify the law, and use this as an example that even in this day and in this place we can work together to make sense of the Tax Code, and let's increase our ambitions from here.

Mr. LEWIS of Georgia. Mr. Speaker, in closing, I want to thank my good friend and colleague, Dr. BOUSTANY, the ranking member of the subcommittee, and all the members of the committee and all staff on both sides for their help in bringing this bill before the floor.

I fully support H.R. 4994. I urge my colleagues on both sides of the aisle to vote "yes" for this bill.

Mr. CONYERS. Mr. Speaker, I rise in strong support of H.R. 4994, the "Tax Assistance Act of 2010." With Tax Day around the corner, this Congress is continuing to build on its strong tax cutting record by instituting a series of commonsense tax cuts and credits. Among other things, this bill will require the IRS to pay interest when it sends taxpayer refunds late and end the outdated practice of requiring businesses to keep cumbersome records related to their cell phone use. It will also make Tax Day less stressful in 2011, by allowing the IRS to provide additional help to low income filers.

In addition to the commonsense, pro-business tax cuts found in this bill, this Tax Day, Americans across the country will also be able to enjoy the \$800 billion in tax cuts aimed at working families enacted by this Congress. These include the Recovery Act, the largest health care tax cut in history, and tax credits and accelerated write offs for small businesses. Even Bruce Bartlett, President Reagan's domestic policy advisor, noted that "federal taxes are very considerably lower by every measure since Obama became president."

As Americans file their 2009 income taxes, they may qualify for a series of other generous tax cuts—for example, you could save money for attending college, making energy-saving home improvements, purchasing a home for the first time, or buying a new car. Other benefits being claimed this year include:

The Making Work Pay tax credit—95 percent of working families are already receiving the Recovery Act's Making Work Pay tax credit of \$400 for an individual or \$800 for married couples filing jointly in their 2009 paychecks—and will continue to see these benefits in 2010.

Expanded family tax credits—moderate income families with children may be eligible for an increase in the Earned Income Tax Credit and the additional Child Tax Credit.

Tax-free unemployment benefits—thanks to the Recovery Act, individuals who received unemployment insurance in 2009 do not have to pay taxes on the first \$2,400 of such earnings.

I firmly believe that unemployment benefits should never be taxed and I pledge to work in

the coming tax year to enact legislation that would do away with this tax forever. In the meantime, I will continue to work with my colleagues to enact additional middle class tax cuts, like the Recovery Act and the Tax Assistance Act of 2010. I encourage my colleagues to support the bill.

Mr. CAMP. Mr. Speaker, I rise in support of the bill, which will make a few small, but important changes to the administration of our tax laws.

There is no question that April 15th is the most feared date on the Calendar. It is viewed with dread for good reason.

The tax code is mind-numbingly confusing. It is a maze of forms and schedules and instructions that turns the simplest tax form into a lengthy challenge and that forces millions of Americans to turn to help, whether from an accountant, a professional tax preparer, or one of the many computer software programs designed for this purpose.

The bill before us does make a few good changes to the code, including a provision long championed by Congressman SAM JOHNSON, a true American hero, that will end the long outdated requirement that employers record and report their employees' personal use of company-provided cell phones and Blackberries.

Another provision worthy of support will require the IRS to notify taxpayers they suspect have been victims of identity theft. That certainly makes sense.

And for those taxpayers who do file their returns electronically, this bill will shorten the time the IRS has to pay refunds before interest accrues. This is a taxpayer friendly provision that will encourage electronic filing, which is both faster and cheaper for the government.

Finally, let me express my thanks to Congressman BECERRA for making some changes to this bill that helped secure my support.

As introduced, the bill would have established a new authorization of up to \$20 million per year to fund Volunteer Income Tax Assistance Centers. The IRS has funded these programs in the past without authorization, which is troubling enough. But of even more concern is the fact that ACORN was a recipient of these funds.

Today, we know how badly ACORN was abusing the public trust, and I do applaud the IRS for heeding our call and canceling those contracts when the extent of ACORN's misconduct came to light.

But I don't yet have confidence that the government will avoid a similar mistake in the future and again fund groups like ACORN. Simply put, Congress should not authorize these grants until we know who will be receiving them and how they will be used.

And so I thank Mr. BECERRA for agreeing to remove this language to allow the Congress to examine the issue more closely.

I urge a "yes" vote on the bill.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 4994, 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. LEWIS 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.

#### HONORING THE LIFE OF WILMA PEARL MANKILLER

Mr. BOREN. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 1237) honoring the life of Wilma Pearl Mankiller and expressing condolences of the House of Representatives on her passing.

The Clerk read the title of the resolution.

The text of the resolution is as follows:

#### H. RES. 1237

Whereas Wilma was born November 18, 1945, at Hastings Indian Hospital in Tahlequah, Oklahoma, and had her roots planted deep in the rural community of Mankiller Flats in Adair County, Oklahoma, where she spent most of her life;

Whereas at age 10, her family moved to San Francisco as part of the Bureau of Indian Affairs Relocation Program where she lived for two decades before returning to Oklahoma in 1977;

Whereas upon returning to Oklahoma, Wilma found a job as a community coordinator at the Cherokee Nation capital and enrolled in graduate courses at the University of Arkansas in Fayetteville;

Whereas in 1983 Wilma ran for the office of Deputy Chief alongside Ross Swimmer, then Principal Chief of the Cherokee Nation, and the two won the election and took office in August, 1983;

Whereas on December 5, 1985, Wilma was sworn in to replace Chief Swimmer as Principal Chief of the Cherokee Nation, making her the first female to hold the office;

Whereas Wilma was formally elected to serve as the first female Principal Chief of the Cherokee Nation in 1987, and was overwhelmingly re-elected in 1991;

Whereas during her time as Principal Chief, Wilma focused on education and health care, overseeing the construction of new schools, job-training centers, health clinics, community development, and a award winning housing and water projects in low-income communities;

Whereas over the course of her three terms, Wilma made great strides to reinstate the traditional Cherokee culture and values, especially the role of women, reinvigorating the Cherokee Nation through community development projects where men and women work collectively for the common good;

Whereas during Wilma's tenure she transformed the Nation-to-Nation relationship between the Cherokee Nation and the Federal Government, met with Presidents Reagan, Bush, and Clinton to present critical tribal issues, and co-chaired a national conference between tribal leaders and cabinet members, which helped facilitate the establishment of an Office of Indian Justice within the U.S. Department of Justice;

Whereas upon leaving office Wilma continued her endeavors, serving on several philanthropic boards, including 12 years on the board of trustees of the Ford Foundation, 4 years on the Board of the Ms. Foundation for Women, and 4 years on the board of the Seventh Generation Fund and the board of the Freedom Forum and its subsidiary, the Newseum;

Whereas Wilma presented more than 100 lectures on the challenges facing Native Americans and women in the 21st century and she served as the Wayne Morse Professor at the University of Oregon for the fall semester of 2005 where she taught class on tribal government, law, and life;

Whereas Wilma held Honorary Doctorate Degrees from Yale University, Dartmouth College, Smith College, Mills College, Northern Arizona University, University of Oklahoma, Oklahoma City University, Oklahoma State University, Tulsa University, Drury College, Saint Mary-of-the-Woods College, Rhode Island College, New England University, and Northeastern State University;

Whereas Wilma held many honors, including the Montgomery Fellowship, Dartmouth College; The Chubb Fellowship, Timothy Dwight College, Yale University; San Francisco State University, Hall of Fame; an Francisco State Alumna of the Year (1988), International Women of Distinction Award, Alpha Delta Kappa, Oklahoma Hall of Fame, Oklahoma Women's Hall of Fame, National Women's Hall of Fame, International Women's Forum Hall of Fame, Minority Business Hall of Fame, and she was awarded the Presidential Medal of Freedom by then President Bill Clinton for her vision and commitment to a brighter future for all Americans;

Whereas Wilma published several works, including "Every Day is a Good Day", Fulcrum Publishing 2004, "Mankiller: A Chief and Her People", co-authored, St. Martin's Press 1993, "A Reader's Companion to the History of Women in the U.S.", co-edited, Houghton-Mifflin 1998, and she contributed to many other publications, including an essay for Native Universe, the inaugural publication of the National Museum of the American Indian;

Whereas upon the announcement of her diagnoses in March of 2010, Wilma offered words of inspiration: "I want my family and friends to know that I am mentally and spiritually prepared for this journey; a journey that all human beings will take at one time or another. I learned a long time ago that I can't control the challenges the Creator sends my way but I can control the way I think about them and deal with them. On balance, I have been blessed with an extraordinarily rich and wonderful life, filled with incredible experiences. And I am grateful to have a support team composed of loving family and friends. I will be spending my time with my family and close friends and engaging in activities I enjoy. It's been my privilege to meet and be touched by thousands of people in my life and I regret not being able to deliver this message personally to so many of you";

Whereas Chief Mankiller's final days were not marred by the impending sorrow of her departure, but glowing reminiscence of her influence in years past; and

Whereas Chief Mankiller passed away in the morning hours of April 6, 2010, at her home in rural Adair County, Oklahoma: Now, therefore, be it

*Resolved*, That the House of Representatives expresses—

(1) gratitude to Wilma Mankiller for her significant contributions to the Nation, an inspiration to women in Indian Country and across America, and for leaving a profound legacy that will continue to encourage and motivate all who carry on her work; and

(2) deep sorrow at the passing of Chief Mankiller and condolences to her friends and family, especially her husband Charlie and two daughters, Gina and Felicia, as well as the Cherokee Nation and all those who knew her and were touched by her good works.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from