

Ms. SEWELL. Mr. Speaker, on rollcall No. 172, had I been present, I would have voted “nay.”

Mrs. NAPOLITANO. Mr. Speaker, on Thursday, April 19, 2012, I was absent during rollcall vote No. 172 due to a family medical emergency. Had I been present, I would have voted “nay” on Ordering the Previous Question to H. Res. 620, Providing for consideration of H.R. 9, Small Business Tax Cut Act.

The SPEAKER pro tempore. The question is on the resolution, as amended.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

RECORDED VOTE

Mr. HASTINGS of Florida. Madam Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 234, noes 178, not voting 19, as follows:

[Roll No. 173]

AYES—234

Adams	Fleischmann	Long
Aderholt	Fleming	Lucas
Akin	Flores	Luetkemeyer
Alexander	Forbes	Lummis
Amash	Fortenberry	Lungren, Daniel
Amodei	Fox	E.
Austria	Franks (AZ)	Mack
Bachmann	Frelinghuysen	Marchant
Bachus	Gallely	Matheson
Barletta	Gardner	McCarthy (CA)
Bartlett	Garrett	McCaul
Barton (TX)	Gerlach	McClintock
Benish	Gibbs	McCotter
Berg	Gibson	McHenry
Biggart	Gingrey (GA)	McIntyre
Bilbray	Gohmert	McKeon
Billirakis	Goodlatte	McKinley
Black	Gowdy	McMorris
Blackburn	Granger	Rodgers
Bonner	Graves (GA)	Meehan
Bono Mack	Graves (MO)	Mica
Boren	Griffin (AR)	Miller (FL)
Boustany	Grimm	Miller (MI)
Brady (TX)	Guthrie	Miller, Gary
Brooks	Hall	Mulvaney
Brown (GA)	Hanna	Murphy (PA)
Buchanan	Harper	Myrick
Bucshon	Harris	Neugebauer
Buerkle	Hartzler	Noem
Burgess	Hastings (WA)	Nugent
Calvert	Hayworth	Nunes
Camp	Heck	Nunnelee
Campbell	Hensarling	Olson
Canseco	Herger	Palazzo
Cantor	Herrera Beutler	Paulsen
Capito	Huelskamp	Pearce
Carter	Huizenga (MI)	Pence
Cassidy	Hultgren	Petri
Chabot	Hunter	Pitts
Chaffetz	Hurt	Platts
Coble	Issa	Poe (TX)
Coffman (CO)	Jenkins	Pompeo
Cole	Johnson (IL)	Posey
Conaway	Johnson (OH)	Price (GA)
Cravaack	Johnson, Sam	Quayle
Crawford	Jones	Reed
Crenshaw	Jordan	Rehberg
Culberson	Kelly	Reichert
Davis (KY)	King (IA)	Renacci
Denham	King (NY)	Ribble
Dent	Kingston	Rigell
DesJarlais	Kinzinger (IL)	Rivera
Diaz-Balart	Kissell	Roby
Dold	Kline	Roe (TN)
Donnelly (IN)	Labrador	Rogers (AL)
Dreier	Lamborn	Rogers (KY)
Duffy	Lance	Rogers (MI)
Duncan (SC)	Landry	Rohrabacher
Duncan (TN)	Lankford	Rokita
Ellmers	Latham	Rooney
Emerson	LaTourette	Ros-Lehtinen
Farenthold	Latta	Roskam
Fincher	Lewis (CA)	Ross (AR)
Fitzpatrick	LoBiondo	Ross (FL)

Royce	Smith (NE)
Runyan	Smith (NJ)
Ryan (WI)	Smith (TX)
Scalise	Southerland
Schilling	Stearns
Schmidt	Stivers
Schweikert	Stutzman
Scott (SC)	Sullivan
Scott, Austin	Terry
Sensenbrenner	Thompson (PA)
Sessions	Thornberry
Shimkus	Tiberi
Shuler	Tipton
Shuster	Turner (NY)
Simpson	Turner (OH)

NOES—178

Ackerman	Fudge	Oliver
Altmire	Garamendi	Owens
Andrews	Gonzalez	Pallone
Baca	Green, Al	Pascarell
Baldwin	Green, Gene	Pastor (AZ)
Barrow	Grijalva	Pelosi
Bass (CA)	Gutierrez	Perlmutter
Becerra	Hahn	Peters
Berkley	Hanabusa	Peterson
Berman	Hastings (FL)	Pingree (ME)
Bishop (GA)	Heinrich	Polis
Bishop (NY)	Higgins	Price (NC)
Blumenauer	Himes	Quigley
Bonamici	Hinchee	Rahall
Boswell	Hinojosa	Reyes
Brady (PA)	Hirono	Richardson
Brown (FL)	Hochul	Richmond
Butterfield	Holden	Rothman (NJ)
Capps	Holt	Roybal-Allard
Capuano	Honda	Ruppersberger
Cardoza	Hoyer	Rush
Carnahan	Israel	Ryan (OH)
Carney	Jackson (IL)	Sanchez, Linda
Carson (IN)	Jackson Lee	T.
Castor (FL)	(TX)	Sanchez, Loretta
Chandler	Johnson (GA)	Sarbanes
Chu	Johnson, E. B.	Schakowsky
Cicilline	Kaptur	Schiff
Clarke (MI)	Keating	Schrader
Clarke (NY)	Kildee	Schwartz
Clay	Kind	Scott (VA)
Cucinich	Kucinich	Scott, David
Langevin	Cohen	Serrano
Larsen (WA)	Connolly (VA)	Sewell
Larson (CT)	Coopers	Sherman
Lee (CA)	Cooper	Sires
Levin	Costa	Smith (WA)
Lewis (GA)	Costello	Speier
Lipinski	Courtney	Stark
Loeb sack	Critz	Sutton
Lofgren, Zoe	Crowley	Thompson (CA)
Lowe	Cuellar	Thompson (MS)
Lujan	Cummings	Tierney
Lynch	Davis (CA)	Tonko
Maloney	Davis (IL)	Towns
Markley	DeFazio	Tsongas
Matsui	DeGette	Van Hollen
McCarthy (NY)	DeLauro	Velázquez
McCollum	Deutch	Visclosky
McDermott	Dicks	Walz (MN)
McGovern	Dingell	Wasserman
McNerney	Doggett	Schultz
Meeks	Doyle	Waters
Michaud	Edwards	Watt
Miller (NC)	Ellison	Waxman
Miller, George	Engel	Welch
Moore	Eshoo	Wilson (FL)
Moran	Farr	Woolsey
Murphy (CT)	Fattah	Yarmuth
Nadler	Frank (MA)	
Neal		

NOT VOTING—19

Bass (NH)	Griffith (VA)
Bishop (UT)	Guinta
Braley (IA)	Manzullo
Burton (IN)	Marino
Flner	Napolitano
Flake	Paul
Gosar	Rangel

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There is 1 minute remaining.

□ 1050

So 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.

Stated against:

Mr. FILNER. Mr. Speaker, on rollcall 173, I was away from the Capitol due to prior commitments to my constituents. Had I been present, I would have voted “no.”

Mrs. NAPOLITANO. Mr. Speaker, on Thursday, April 19, 2012, I was absent during rollcall vote No. 173 due to a family medical emergency. Had I been present, I would have voted “no” on agreeing to the resolution, as amended, to H. Res. 620, providing for consideration of H.R. 9, Small Business Tax Cut Act.

THE JOURNAL

The SPEAKER pro tempore. The unfinished business is the question on agreeing to the Speaker's approval of the Journal, on which the yeas and nays were ordered.

The question is on the Speaker's approval of the Journal.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 290, nays 118, answered “present” 3, not voting 20, as follows:

[Roll No. 174]

YEAS—290

Ackerman	Cooper	Heinrich
Aderholt	Crawford	Hensarling
Akin	Crenshaw	Herger
Alexander	Crowley	Higgins
Amodei	Cuellar	Himes
Austria	Culberson	Hinchee
Baca	Davis (CA)	Hinojosa
Bachmann	Davis (IL)	Hirono
Bachus	DeGette	Hochul
Barletta	DeLauro	Holden
Barrow	Denham	Holt
Bartlett	Deutch	Huizenga (MI)
Barton (TX)	Diaz-Balart	Hultgren
Becerra	Dicks	Hunter
Berg	Dingell	Hurt
Berkley	Doggett	Issa
Berman	Doyle	Jenkins
Bilbray	Dreier	Johnson (GA)
Billirakis	Duncan (SC)	Johnson (IL)
Bishop (GA)	Duncan (TN)	Johnson, E. B.
Black	Edwards	Johnson, Sam
Blackburn	Ellison	Jones
Blumenauer	Ellmers	Jordan
Bonamici	Emerson	Kaptur
Bonner	Engel	Kelly
Bono Mack	Eshoo	Kildee
Boren	Farenthold	King (IA)
Boustany	Farr	King (NY)
Brady (TX)	Fincher	Kingston
Brooks	Fleischmann	Kinzinger (IL)
Brown (GA)	Fleming	Kissell
Brown (FL)	Flores	Kline
Buchanan	Fortenberry	Labrador
Bucshon	Frank (MA)	Lamborn
Buerkle	Franks (AZ)	Lance
Butterfield	Frelinghuysen	Landry
Calvert	Gallely	Lankford
Camp	Garamendi	Larsen (WA)
Campbell	Gibbs	Larson (CT)
Canseco	Gingrey (GA)	LaTourette
Cantor	Gonzalez	Latta
Capito	Goodlatte	Levin
Capps	Gowdy	Lewis (CA)
Carnahan	Granger	Lipinski
Carney	Graves (GA)	Loeb sack
Carson (IN)	Green, Al	Lofgren, Zoe
Carter	Griffith (VA)	Long
Cassidy	Grimm	Lowe
Chabot	Guthrie	Lucas
Chaffetz	Hahn	Lujan
Cicilline	Hall	Lummis
Clarke (MI)	Hanabusa	Lungren, Daniel
Clay	Harper	E.
Coble	Harris	Mack
Cole	Hastings (FL)	Maloney
Connolly (VA)	Hastings (WA)	Marchant
Conyers	Hayworth	Matsui

McCarthy (CA) Posey
 McCarthy (NY) Price (GA)
 McCaul Price (NC)
 McClintock Quigley
 McCollum Rehberg
 McGovern Reyes
 McHenry Richardson
 McIntyre Rivera
 McKeon Roby
 McKinley Roe (TN)
 McMorris Rogers (AL)
 Rodgers Rogers (KY)
 Mica Rogers (MI)
 Michaud Rohrabacher
 Miller (MI) Rokita
 Miller (NC) Roskam
 Miller, Gary Ross (AR)
 Moore Ross (FL)
 Moran Rothman (NJ)
 Mulvaney Roybal-Allard
 Murphy (CT) Royce
 Murphy (PA) Runyan
 Myrick Ruppertsberger
 Nadler Ryan (WI)
 Neugebauer Scalise
 Noem Schiff
 Nunes Schmidt
 Nunnelee Schwartz
 Olson Schweikert
 Palazzo Scott (SC)
 Pascarell Scott (VA)
 Pearce Scott, Austin
 Pelosi Scott, David
 Pence Sensenbrenner
 Perlmutter Serrano
 Petri Sessions
 Pingree (ME) Sewell
 Pitts Sherman
 Platts Shimkus
 Polis Shuster
 Pompeo Simpson

NAYS—118

Adams Gerlach
 Altmire Gibson
 Andrews Graves (MO)
 Baldwin Green, Gene
 Bass (CA) Griffin (AR)
 Benishek Grijalva
 Biggart Gutierrez
 Bishop (NY) Hanna
 Boswell Hartzler
 Brady (PA) Heck
 Burgess Herrera Beutler
 Capuano Honda
 Cardoza Hoyer
 Castor (FL) Huelskamp
 Chandler Israel
 Chu Jackson (IL)
 Clarke (NY) Jackson Lee
 Cleaver (TX)
 Clyburn Johnson (OH)
 Coffman (CO) Keating
 Cohen Kind
 Conaway Kucinich
 Costa Langevin
 Costello Latham
 Courtney Lee (CA)
 Cravaack Lewis (GA)
 Critz LoBiondo
 DeFazio Luetkemeyer
 Dent Lynch
 DesJarlais Markey
 Dold Matheson
 Donnelly (IN) McCotter
 Duffy McDermott
 Fattah McNeerney
 Fitzpatrick Meehan
 Forbes Meeks
 Foxx Miller (FL)
 Fudge Miller, George
 Gardner Neal
 Garrett Nugent

ANSWERED "PRESENT"—3

Amash Gohmert Owens

NOT VOTING—20

Bass (NH) Flake
 Bishop (UT) Gosar
 Braley (IA) Guinta
 Burton (IN) Manzullo
 Cummings Marino
 Davis (KY) Napolitano
 Filner Paul

□ 1057

So the Journal was approved.

The result of the vote was announced as above recorded.

Stated against:

Mr. FILNER. Mr. Speaker, I was away from the Capitol due to prior commitments to my constituents. Had I been present, I would have voted "no."

SMALL BUSINESS TAX CUT ACT

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 620, I call up the bill (H.R. 9) to amend the Internal Revenue Code of 1986 to provide a deduction for domestic business income of qualified small businesses, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. LATOURETTE). Pursuant to House Resolution 620, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is adopted. The bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 9

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Small Business Tax Cut Act".

SEC. 2. DEDUCTION FOR DOMESTIC BUSINESS INCOME OF QUALIFIED SMALL BUSINESSES.

(a) IN GENERAL.—Part VI of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

"SEC. 200. DOMESTIC BUSINESS INCOME OF QUALIFIED SMALL BUSINESSES.

"(a) ALLOWANCE OF DEDUCTION.—In the case of a qualified small business, there shall be allowed as a deduction an amount equal to 20 percent of the lesser of—

"(1) the qualified domestic business income of the taxpayer for the taxable year, or

"(2) taxable income (determined without regard to this section) for the taxable year.

"(b) DEDUCTION LIMITED BASED ON WAGES PAID.—

"(1) IN GENERAL.—The amount of the deduction allowable under subsection (a) for any taxable year shall not exceed 50 percent of the greater of—

"(A) the W-2 wages of the taxpayer paid to non-owners, or

"(B) the sum of—

"(i) the W-2 wages of the taxpayer paid to individuals who are non-owner family members of direct owners, plus

"(ii) any W-2 wages of the taxpayer paid to 10-percent-or-less direct owners.

"(2) DEFINITIONS RELATED TO OWNERSHIP.—

"(A) NON-OWNER.—The term 'non-owner' means, with respect to any qualified small business, any person who does not own (and is not considered as owning within the meaning of subsection (c) or (e)(3) of section 267, as the case may be) any stock of such business (or, if such business is other than a corporation, any capital or profits interest of such business).

"(B) NON-OWNER FAMILY MEMBERS.—An individual is a non-owner family member of a direct owner if—

"(i) such individual is family (within the meaning of section 267(c)(4)) of a direct owner, and

"(ii) such individual would be a non-owner if subsections (c) and (e)(3) of section 267 were applied without regard to section 267(c)(2).

"(C) DIRECT OWNER.—The term 'direct owner' means, with respect to any qualified small business, any person who owns (or is considered as owning under the applicable non-family attribution rules) any stock of such business (or, if such business is other than a corporation, any capital or profits interest of such business).

"(D) 10-PERCENT-OR-LESS DIRECT OWNERS.—The term '10-percent-or-less direct owner' means, with respect to any qualified small business, any direct owner of such business who owns (or is considered as owning under the applicable non-family attribution rules)—

"(i) in the case of a qualified small business which is a corporation, not more than 10 percent of the outstanding stock of the corporation or stock possessing more than 10 percent of the total combined voting power of all stock of the corporation, or

"(ii) in the case of a qualified small business which is not a corporation, not more than 10 percent of the capital or profits interest of such business.

"(E) APPLICABLE NON-FAMILY ATTRIBUTION RULES.—The term 'applicable non-family attribution rules' means the attribution rules of subsection (c) or (e)(3) of section 267, as the case may be, but in each case applied without regard to section 267(c)(2).

"(3) W-2 WAGES.—For purposes of this section—

"(A) IN GENERAL.—The term 'W-2 wages' means, with respect to any person for any taxable year of such person, the sum of the amounts described in paragraphs (3) and (8) of section 6051(a) paid by such person with respect to employment of employees by such person during the calendar year ending during such taxable year.

"(B) LIMITATION TO WAGES ATTRIBUTABLE TO QUALIFIED DOMESTIC BUSINESS INCOME.—Such term shall not include any amount which is not properly allocable to domestic business gross receipts for purposes of subsection (c)(1).

"(C) OTHER REQUIREMENTS.—Except in the case of amounts treated as W-2 wages under paragraph (4)—

"(i) such term shall not include any amount which is not allowed as a deduction under section 162 for the taxable year, and

"(ii) such term shall not include any amount which is not properly included in a return filed with the Social Security Administration on or before the 60th day after the due date (including extensions) for such return.

"(4) CERTAIN PARTNERSHIP DISTRIBUTIONS TREATED AS W-2 WAGES.—

"(A) IN GENERAL.—In the case of a qualified small business which is a partnership and elects the application of this paragraph for the taxable year—

"(i) the qualified domestic business taxable income of such partnership for such taxable year (determined after the application of clause (ii)) which is allocable under rules similar to the rules of section 199(d)(1)(A)(ii) to each qualified service-providing partner shall be treated for purposes of this section as W-2 wages paid during such taxable year to such partner as an employee, and

"(ii) the domestic business gross receipts of such partnership for such taxable year shall be reduced by the amount so treated.

"(B) QUALIFIED SERVICE-PROVIDING PARTNER.—For purposes of this paragraph, the term 'qualified service-providing partner' means, with respect to any qualified domestic business taxable income, any partner who is a 10-percent-or-less direct owner and who materially participates in the trade or business to which such income relates.

"(5) ACQUISITIONS AND DISPOSITIONS.—The Secretary shall provide for the application of this subsection in cases where the taxpayer acquires, or disposes of, the major portion of a trade or business or the major portion of a separate unit of a trade or business during the taxable year.