has now gone viral as people share its positive message about our country and our workers.

Trust me, Mr. Speaker, in America's heartland, we know about hard times. Our people have been through a lot these last few years. But that commercial has it right: We took a punch, but we're still standing. President Obama made a bet on America's workers and companies, and it saved thousands of jobs. It saved our industry. "This country can't be knocked out with one punch," Clint Eastwood says. "We get right back up again. And when we do, the world is going to hear the roar of our engines."

You can already hear that roar in Toledo. We're building Jeeps day and night. You can hear it in Lorain too, and in Sandusky, Avon Lake, Brook Park, and Parma. We're going to win this competition. We're going to win it because we want it more. Gentlemen and gentleladies, start your engines.

SMALL BUSINESS MENTOR-PROTEGE PROGRAM

(Ms. CHU asked and was given permission to address the House for 1 minute.)

Ms. CHU. I hear over and over from small businesses that the one thing they need in these tough times is customers. And who is the biggest customer? The Federal Government. Each year, the government spends \$500 billion on Federal contracts, but only 20 percent is going to small firms. Small businesses create two out of every three new jobs. So for us to grow the economy, we have to give small businesses a bigger slice of the Federal contracting pie.

Today I am introducing the Building Better Business Partnerships Act. This bill will help small firms break into Federal contracting by making it easier for them to join mentor-protege programs. These programs partner small businesses with companies already contracting with government. It gives small firms a foot in the door so they can navigate the Federal process, get experience on a contract, and eventually win a Federal job of their own. And that means more work and a new customer for small businesses everywhere.

□ 1230

SHARED FISCAL RESPONSIBILITY

(Ms. BALDWIN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. BALDWIN. Mr. Speaker, I rise on behalf of the middle class workers in Wisconsin and across the country who have unfairly been paying a higher tax rate than millionaires and billionaires.

Middle class Americans deserve to know that our tax system has not been rigged against them. Powerful special interests have manipulated our Tax Code to ensure that the wealthiest Americans don't have to pay their fair share. These loopholes and special provisions have made it so that billionaire Warren Buffett's secretary pays a higher tax rate than he does. In fact, approximately a quarter of all millionaires pay lower effective tax rates than middle class families.

Yesterday, I introduced Paying a Fair Share Act, H.R. 3903, which would make the "Buffett rule" law and ensure that middle class workers do not pay higher tax rates than those earning more than \$1 million a year. I invite my colleagues to join me in taking this commonsense first step to strengthen middle class families and rebuild our economy with a commitment to shared responsibility.

H.R. 25, THE FAIR TAX

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

Mr. WOODALL. Mr. Speaker, it's the Tax Code that brings me down to the House floor today. You know, if you care about special interest tax breaks in this town, there is only one bill in the U.S. House of Representatives that eliminates every single special interest tax break in the United States Code—every break, every exception, every exemption, every favor—and that's H.R. 25, the FAIR Tax, Mr. Speaker.

You know about the FAIR Tax. It's the most widely cosponsored, fundamental tax reform proposal in the entire U.S. House of Representatives. It's the most widely cosponsored, fundamental tax reform proposal in the entire United States Senate. And it is the only bill in Congress that solves every single special interest break. The only one. And it brings American manufacturing jobs back to America; puts the American manufacturing community on a level playing field with our foreign competitors, the only bill in Congress that gets that done.

Mr. Speaker, if you want to see more about it, you know you can see it at www.thomas.gov. You can see it at www.fairtax.org. It's H.R. 25, and it will save this American economy.

PAYROLL TAX HOLIDAY

(Ms. NORTON asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. NORTON. Mr. Speaker, the party line from Republican leaders is that Republicans agree on a payroll tax cut holiday; they just need to find a way to pay for it. But Republican Members speak a different language. Georgia Republican PAUL BROUN told the press: "The payroll tax holiday is just a gimmick to get Obama re-elected."

That would be news to the average American family who will see its taxes increase by \$1,000 on March 1 without a payroll tax agreement.

The press reports a serious Republican split with only a 50/50 chance that Republicans can get their Members to agree on a payroll tax deal. Line that 50/50 Republican split up against their near-unanimous opposition to having wealthy and corporate taxpayers contribute one dime to deficit reduction.

I'll leave it to the Republican leadership to reconcile these issues and their caucus. Meanwhile, the clock ticks louder each day. Republicans have 22 days to make up their minds on whether every worker who draws a paycheck deserves a tax cut.

WELCOMING DELTA SORORITY TO CAPITOL HILL

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

Mr. RANGEL. Mr. Speaker, today Members of Congress and others will see a thousand women of color visiting all of our offices. They call themselves the Delta Sorority. Here the leadership is provided by Judge Fudge as they come close to celebrating their 100th anniversary.

They have a legislative agenda, a community agenda, a civic agenda; and one of the things that they like to point out is that today we recognize the terrible epidemic of AIDS and HIV problems we have with blood. We hope that we learn to educate more people about the danger of AIDS, that we provide better treatment, and even better than that, that we avoid it by having preventive measures so it doesn't happen at all.

Also on their agenda is making certain that the payroll deductions for working poor people are extended, as is unemployment compensation, which is not only fiscally, but morally, the right thing to do, and that we pay our debts, pay the doctors who serve the aged.

DEMOCRATS READY TO WORK FOR ALL AMERICANS

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

Mr. JOHNSON of Georgia. Mr. Speaker, I rise today with my Democratic colleagues ready to work for all Americans. Unfortunately, this no-show Tea Party Republican Congress, which worked only 6 days during the entire month of January, is once again refusing to do its job. You see, at the end of February, taxes will increase for 160 million middle class Americans unless the Mitt Romney Tea Party Republicans drop their incessant demands to cut taxes for millionaires and billionaires. I ask my Tea Party colleagues to stop holding the payroll tax cut hostage. We must protect unemployment insurance and fix the Medicare payment schedule so that seniors can see the doctor of their choice.

It's time for this Tea Party brinksmanship to come to an end, for Republicans to come to work, and for this Congress to go to work for the American people, not just the millionaires and billionaires.

MAKING HIGHER EDUCATION MORE AFFORDABLE

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

Mr. FALEOMAVAEGA. Mr. Speaker, just recently President Obama offered a plan to reduce the high costs of higher education by putting pressure on colleges and universities to reduce tuition rates. Under the plan, colleges would be rewarded based on their ability to offer relatively lower tuition fees, provide value, and serve low-income students.

This plan also coincides with key proposals by President Obama to make higher education more affordable, including a strategy President Obama announced last fall to consolidate Federal student loans and lower interest rates to help college graduates pay off their debt.

The American Dream is all about providing Americans the opportunity to succeed if they work hard. Every American family should be able to afford higher education. Every young person should have a chance. I commend President Obama for his commitment to American families and for making higher education an economic imperative.

NATIONAL BLACK HIV/AIDS AWARENESS DAY

(Ms. LEE of California asked and was given permission to address the House for 1 minute.) $\begin{tabular}{ll} \hline \end{tabular}$

Ms. LEE of California. Mr. Speaker, as the founding cochair of the Congressional HIV/AIDS Caucus, I rise to recognize National Black HIV/AIDS Awareness Day.

While I believe every day should be HIV awareness day, February 7 is an important day to recognize the effect this epidemic has on African Americans. Although only 14 percent of the U.S. population, African Americans account for almost half of those living and dying with HIV and AIDS in this country.

This year's theme is "I am My Brother's Keeper, I am My Sister's Keeper." People of faith know it is unacceptable that a woman of color in the United States is 15 times more likely to be living with HIV than a white woman her age. People of faith know that it's unacceptable that our young men, particularly gay and bisexual men, are most affected in this country. We cannot allow this crisis to continue.

We have the tools we need to end the AIDS epidemic. I urge everyone to get tested and take steps to protect themselves from the virus.

I call on members of the faith community, the private sector, health organizations, community leaders, teachers, parents, and the media to come together like never before.

The story of African Americans is one of resilience. I have great hope and expectation that we can once again persevere and we can stamp HIV and AIDS from the face of the Earth.

□ 1240

PROVIDING FOR CONSIDERATION OF H.R. 3581, BUDGET AND AC-COUNTING TRANSPARENCY ACT OF 2012

Mr. WOODALL. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 539 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

Resolved. That at any time after the adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 3581) to amend the Balanced Budget and Emergency Deficit Control Act of 1985 to increase transparency in Federal budgeting, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on the Budget. After general debate the bill shall be considered for amendment under the five-minute rule. In lieu of the amendment in the nature of a substitute recommended by the Committee on the Budget now printed in the bill, it shall be in order to consider as an original bill for the purpose of amendment under the five-minute rule an amendment in the nature of a substitute consisting of the text of Rules Committee Print 112-13. That amendment in the nature of a substitute shall be considered as read. All points of order against that amendment in the nature of a substitute are waived. No amendment to that amendment in the nature of a substitute shall be in order except those printed in the report of the Committee on Rules accompanying this resolution. Each such amendment may be offered only in the order printed in the report, may be offered only by a Member designated in the report, shall be considered as read, shall be debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, shall not be subject to amendment. and shall not be subject to a demand for division of the question in the House or in the Committee of the Whole. All points of order against such amendments are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. Any Member may demand a separate vote in the House on any amendment adopted in the Committee of the Whole to the bill or to the amendment in the nature of a substitute made in order as original text. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions.

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

GENERAL LEAVE

Mr. WOODALL. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. WOODALL. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to my friend from Massachusetts (Mr. McGovern) pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

House Resolution 539 provides a structured rule for the consideration of H.R. 3581, the Budget and Accounting Transparency Act. This is another bill in a series of 10 bills that the Budget Committee is sending forward, Mr. Speaker, to try to align the kind of accounting and budgeting that we do in Washington with the kind of accounting and budgeting that happens in the real world. We know transparency and sound accounting matter. We know that it matters on Wall Street; we know that it matters on Main Street: and it matters right here between Independence and Constitution Avenues. Mr. Speaker.

This bill has three primary provisions:

Number one, it provides transparency by bringing off-budget items on-budget. Now, for folks who don't follow this as closely as you and I do, Mr. Speaker, you know that when things are off-budget, their degree of scrutiny is changed. When things are off-budget, the impact they have on the American taxpayer is not always reflected. When we take those things from off-budget and bring them on-budget, we begin to show the American taxpayer the real cost of their risk and responsibility.

Number two, it reforms the accounting method that we use to calculate how at risk American taxpayers are under Federal credit programs, again, to bring us closer to private sector models. Mr. Speaker, as you well know, when a dollar goes out the door from this United States Capitol, when a dollar goes out the door from the United States Treasury, if it is a loan program, there is no guarantee that dollar comes back. Are most folks faithful payers? Yes, they are. But does every dollar come back? No, it doesn't. Do we need to look further than Fannie and Freddie to see that model? For the first time, we'll begin to account for that risk so that the American taxpayer understands when the their American government guarantees a loan what potential impact that has on their pocketbook at home.

Finally, Mr. Speaker, it requires all Federal agencies to post their budget justifications online in a timely manner. Now, you saw last week, Mr. Speaker, we were able to pass the Baseline Reform Act, which said no longer will we just assume every agency is