

we can do so in a bipartisan way, and I urge a “yes” vote.

I yield back the balance of my time. The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Utah (Mr. CHAFFETZ) that the House suspend the rules and pass the bill, S. 300, 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.

Mrs. MALONEY. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

The point of no quorum is considered withdrawn.

□ 1600

FEDERAL EMPLOYEE TAX ACCOUNTABILITY ACT OF 2012

Mr. CHAFFETZ. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 828) to amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 828

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 “Federal Employee Tax Accountability Act of 2012”.

SEC. 2. INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT.

(a) IN GENERAL.—Chapter 73 of title 5, United States Code, is amended by adding at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“§ 7381. Definitions

“For purposes of this subchapter—

“(1) the term ‘seriously delinquent tax debt’ means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code, except that such term does not include—

“(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code;

“(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending;

“(C) a debt with respect to which a levy has been issued under section 6331 of such Code (or, in the case of an applicant for employment, a debt with respect to which the applicant agrees to be subject to a levy issued under such section); and

“(D) a debt with respect to which relief under section 6343(a)(1)(D) of such Code is granted;

“(2) the term ‘employee’ means an employee in or under an agency, including an

individual described in sections 2104(b) and 2105(e); and

“(3) the term ‘agency’ means—

“(A) an Executive agency;

“(B) the United States Postal Service;

“(C) the Postal Regulatory Commission; and

“(D) an employing authority in the legislative branch.

“§ 7382. Ineligibility for employment

“(a) IN GENERAL.—Subject to subsection (c), any person who has a seriously delinquent tax debt shall be ineligible to be appointed or to continue serving as an employee.

“(b) DISCLOSURE REQUIREMENT.—The head of each agency shall take appropriate measures to ensure that each person applying for employment with such agency shall be required to submit (as part of the application for employment) certification that such person does not have any seriously delinquent tax debt.

“(c) REGULATIONS.—The Office of Personnel Management, in consultation with the Internal Revenue Service, shall, for purposes of carrying out this section with respect to the executive branch, promulgate any regulations which the Office considers necessary, except that such regulations shall provide for the following:

“(1) All due process rights, afforded by chapter 75 and any other provision of law, shall apply with respect to a determination under this section that an applicant is ineligible to be appointed or that an employee is ineligible to continue serving.

“(2) Before any such determination is given effect with respect to an individual, the individual shall be afforded 180 days to demonstrate that such individual’s debt is one described in subparagraph (A), (B), (C), or (D) of section 7381(a)(1).

“(3) An employee may continue to serve, in a situation involving financial hardship, if the continued service of such employee is in the best interests of the United States, as determined on a case-by-case basis.

“(d) REPORTS TO CONGRESS.—The Director of the Office of Personnel Management shall report annually to Congress on the number of exemptions made pursuant to subsection (c)(3).

“§ 7383. Review of public records

“(a) IN GENERAL.—Each agency shall provide for such reviews of public records as the head of such agency considers appropriate to determine if a notice of lien (as described in section 7381(1)) has been filed with respect to an employee of or an applicant for employment with such agency.

“(b) ADDITIONAL REQUESTS.—If a notice of lien is discovered under subsection (a) with respect to an employee or applicant for employment, the agency may—

“(1) request that the employee or applicant execute and submit a form authorizing the Secretary of the Treasury to disclose to the head of the agency information limited to describing whether the employee or applicant has a seriously delinquent tax debt; and

“(2) contact the Secretary of the Treasury to request tax information limited to describing whether the employee or applicant has a seriously delinquent tax debt.

“(c) AUTHORIZATION FORM.—The Secretary of the Treasury shall make available to all agencies a standard form for the authorization described in subsection (b)(1).

“(d) NEGATIVE CONSIDERATION.—The head of an agency, in considering an individual’s application for employment or in making an employee appraisal or evaluation, shall give negative consideration to a refusal or failure to comply with a request under subsection (b)(1).

“§ 7384. Confidentiality

“Neither the head nor any other employee of an agency may—

“(1) use any information furnished under the provisions of this subchapter for any purpose other than the administration of this subchapter;

“(2) make any publication whereby the information furnished by or with respect to any particular individual under this subchapter can be identified; or

“(3) permit anyone who is not an employee of such agency to examine or otherwise have access to any such information.”

(b) CLERICAL AMENDMENT.—The analysis for chapter 73 of title 5, United States Code, is amended by adding at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“7381. Definitions.

“7382. Ineligibility for employment.

“7383. Review of public records.

“7384. Confidentiality.”

SEC. 3. EFFECTIVE DATE.

This Act and the amendments made by this Act shall take effect 9 months after the date of enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Utah (Mr. CHAFFETZ) and the gentleman from New York (Mrs. MALONEY) each will control 20 minutes.

The Chair recognizes the gentleman from Utah.

GENERAL LEAVE

Mr. CHAFFETZ. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous materials on the bill under consideration.

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

There was no objection.

Mr. CHAFFETZ. I yield myself such time as I may consume.

Mr. Speaker, almost every Federal employee that I have run into, they’re good, hardworking, patriotic people trying to do the right thing; but unfortunately we have a few that really aren’t doing the right thing.

I want to highlight a problem that we see out there. There are those Federal employees that are delinquent on their Federal taxes. Now, this becomes egregious, I think, because of the nature of their employment—they’re working for the Federal Government, they’re being paid by the Federal taxpayers, and yet they’re not paying their own Federal taxes.

Unfortunately, over the course of time this situation has not gotten better. People are dealing with very difficult situations, they have adopted something or somehow in their life they’ve gotten upside down. The nature and the spirit of this bill, the bill that I am the chief sponsor on, is to find those people who are trying to do the right thing—they’re trying to rectify it, they’re trying to come up with a plan—we’re not going after those people. But for the other group of people who are just totally ignoring the law

and they're not living up to their obligation, they're not paying their Federal taxes, there ought to be more of a consequence.

The number of delinquent employees has remained fairly consistent since the year 2004. Remarkably, there were 102,794 employees who were delinquent with their Federal taxes back in 2004. Fast forward to 2010, that number is still 98,291. In fact, nearly 700 people on Capitol Hill are delinquent on their Federal taxes. Unfortunately, the dollar amount of these delinquencies from 2004, which was \$599.8 million, has grown to over \$1 billion—in fact, it's \$1.034 billion unpaid taxes from Federal employees.

So, employees who consciously ignore the channels and processes in place to fulfill their tax obligations must be held accountable. The Federal Employee Tax Accountability Act addresses noncompliance with our tax laws by prohibiting individuals with seriously delinquent tax debt from Federal civilian employment. This should be common sense, and I hope it's bipartisan.

Most taxpayers, including government employees, file accurate tax returns and pay the taxes they owe on time, regardless of their income. Federal employees and individuals applying for Federal employment should do the same—always.

In 2010, the most recent year for which the IRS data is available, more than 98,000 civilian Federal employees owed more than \$1 billion in taxes. The average delinquency rate for Federal civilian employees was 3.33 percent, up from 2.29 percent in 2008.

The vast majority of Federal workers who owe taxes owe them from income that they earned. The intent of this bill is simple. If you're a Federal employee or an applicant for Federal employment, you should be making a good faith effort to pay your taxes or to dispute them, as taxpayers have the right to do.

Under this bill, H.R. 828, individuals having seriously delinquent tax debts are ineligible for Federal civilian employment in the executive and legislative branch. "Serious tax delinquent" is defined as an outstanding Federal debt for which the notice of lien has been filed publicly.

H.R. 828 exempts employees who are working to settle tax liabilities by excluding Federal tax debts that are being paid in accordance with an installment agreement, offer of compromise, or wage garnishment; for which a due process hearing or request for relief from joint and several liability is requested or pending; or for which relief has been granted. So, there are exceptions. We're not trying to cut somebody off at the knees if they're trying to do the right thing.

The bill requires individuals applying for Federal jobs to certify that they are not seriously delinquent in their taxes. Agencies will also conduct periodic reviews of public records for tax

liens. And individuals with seriously delinquent tax debt may avail themselves of existing due process rights, including before the Merit Systems Protection Board. In addition, individuals will have 6 months to demonstrate that their tax debt is not "seriously delinquent."

The bill also provides a financial hardship exemption for employees. Federal employees are called to account for paying taxes by the code of ethics for the executive branch. The code of ethics dictates that Federal employees must "satisfy in good faith their obligations as citizens, including all just financial obligations, especially those such as Federal, State or local taxes that are imposed by law." Thus, the necessity of this situation. Unfortunately, it's getting worse, it's not getting better.

We have an obligation, I think, to the American taxpayers and to the overwhelming majority, the 96-plus percent of Federal workers, who are doing the right thing. Thus, I urge the adoption of this bill.

I reserve the balance of my time.

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

Mr. Speaker, as Chairman ISSA stated during the Oversight Committee's consideration of this bill, H.R. 828, this is largely a symbolic gesture.

We all agree that everyone, including Federal workers, should pay their taxes. Members on both sides of the aisle emphasize the need to hold Federal employees accountable for tax obligations. However, the overwhelming majority of Federal workers take their income tax obligation seriously.

The tax compliance rate for Federal employees is much higher than for the American public. According to the most recent statistics from the Internal Revenue Service, more than 96 percent of Federal workers pay their taxes on time and do not owe money to the government.

In addition, there are already existing laws and regulations that address tax debts owed by Federal employees, and the IRS has a system in place for levying up to 15 percent of Federal wage payments made to delinquent taxpayers until the tax debt is satisfied.

The Joint Committee on Taxation has concluded that H.R. 828 would have "negligible impact" on revenue. In fact, implementation of the bill would have a small cost. So, I'm not certain that this bill will have any significant impact whatsoever.

I strongly believe that the House's efforts and energy would be better spent by focusing on measures to strengthen the Federal civil service and improve the efficiency and effectiveness of the Federal Government rather than by making symbolic gestures that reinforce a negative view of the Federal workforce.

I reserve the balance of my time.

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

There is a need for this. I wish there wasn't a need for this. There are other more pressing things that we should be focused on. But this is \$1 billion in uncollected taxes, taxes that are due by Federal workers.

Again, I don't want to disparage the reputation of all Federal employees, but this small group—in excess now of 3 percent of our Federal workers—is putting tarnishment on those other employees.

I want to point to a January 23, 2012, Federal Eye article—Ed O'Keefe is the author. Let me read a paragraph from his article. He said:

But on Capitol Hill, 684 employees, or almost 4 percent, of the 18,000 congressional staffers owed taxes in 2010, a jump of 46 workers from 2009. Four percent of House staffers owed \$8.5 million, and 3 percent of Senate employees owed \$2.1 million, the IRS said.

We actually get a report from the IRS, and it has a breakdown of the number of employees by department who aren't paying their Federal taxes. The Department of Treasury, they have one of the lowest percentages. Less than 1 percent of their employees don't pay their taxes, but they still have 1,181 employees at the Department of Treasury who aren't paying it. There's an uncollected \$9.3 million.

At the Federal Reserve, the Board of Governors, smaller in terms of their numbers, but you still had 91 employees at the Federal Reserve not paying their taxes—4.86 percent of their employees not paying over \$1.2 million in taxes.

If you go on and look here, this one is my personal favorite. The U.S. Office of Government Ethics has the worst compliance rate of our Federal workers. If you put that in a movie, you wouldn't believe it. But nearly 6.5 percent of their employees don't pay their Federal taxes, the U.S. Office of Government Ethics.

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Unfortunately, there is a need for this.

I would like to highlight, we did this in a very bipartisan way within committee. There was an amendment offered by Mr. LYNCH of Massachusetts, who I have the greatest respect for. He offered an amendment. We accepted that. When we accepted that, he was quoted as saying, and I quote from Mr. LYNCH:

With that refinement here, a friendly amendment, I certainly would vote for the bill if the amendment were included.

I hope we can do this in a bipartisan way. We have an obligation, a duty to do this.

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

Mrs. MALONEY. Mr. Speaker, I have no additional speakers. I yield back the balance of my time.

Mr. CHAFFETZ. Mr. Speaker, let me say, in conclusion here, look, if Federal workers aren't paying their Federal taxes, they should be fired. If they're

not paying their Federal taxes and they want employment here, they should not be employed as Federal workers.

We have a duty and an obligation. This is a billion dollar problem in search of a solution. This is the solution. We should do so in a bipartisan way.

And with that, I urge the adoption of this bill.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Utah (Mr. CHAFFETZ) that the House suspend the rules and pass the bill, H.R. 828, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas have it.

Mr. CHAFFETZ. 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, further proceedings on this question will be postponed.

HONORING AMERICA'S VETERANS AND CARING FOR CAMP LEJEUNE FAMILIES ACT OF 2012

Mr. MILLER of Florida. Mr. Speaker, I move to suspend the rules and concur in the Senate amendments to the bill (H.R. 1627) to amend title 38, United States Code, to provide for certain requirements for the placement of monuments in Arlington National Cemetery, and for other purposes.

The Clerk read the title of the bill.

The text of the Senate amendments is as follows:

Senate amendments:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the “Honoring America’s Veterans and Caring for Camp Lejeune Families Act of 2012”.

(b) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. References to title 38, United States Code.

Sec. 3. Scoring of budgetary effects.

TITLE I—HEALTH CARE MATTERS

Sec. 101. Short title.

Sec. 102. Hospital care and medical services for veterans stationed at Camp Lejeune, North Carolina.

Sec. 103. Authority to waive collection of copayments for telehealth and telemedicine visits of veterans.

Sec. 104. Temporary expansion of payments and allowances for beneficiary travel in connection with veterans receiving care from Vet Centers.

Sec. 105. Contracts and agreements for nursing home care.

Sec. 106. Comprehensive policy on reporting and tracking sexual assault incidents and other safety incidents.

Sec. 107. Rehabilitative services for veterans with traumatic brain injury.

Sec. 108. Teleconsultation and telemedicine.

Sec. 109. Use of service dogs on property of the Department of Veterans Affairs.

Sec. 110. Recognition of rural health resource centers in Office of Rural Health.

Sec. 111. Improvements for recovery and collection of amounts for Department of Veterans Affairs Medical Care Collections Fund.

Sec. 112. Extension of authority for copayments.

Sec. 113. Extension of authority for recovery of cost of certain care and services.

TITLE II—HOUSING MATTERS

Sec. 201. Short title.

Sec. 202. Temporary expansion of eligibility for specially adapted housing assistance for certain veterans with disabilities causing difficulty with ambulating.

Sec. 203. Expansion of eligibility for specially adapted housing assistance for veterans with vision impairment.

Sec. 204. Revised limitations on assistance furnished for acquisition and adaptation of housing for disabled veterans.

Sec. 205. Improvements to assistance for disabled veterans residing in housing owned by a family member.

Sec. 206. Department of Veterans Affairs housing loan guarantees for surviving spouses of certain totally disabled veterans.

Sec. 207. Occupancy of property by dependent child of veteran for purposes of meeting occupancy requirement for Department of Veterans Affairs housing loans.

Sec. 208. Making permanent project for guaranteeing of adjustable rate mortgages.

Sec. 209. Making permanent project for insuring hybrid adjustable rate mortgages.

Sec. 210. Waiver of loan fee for individuals with disability ratings issued during pre-discharge programs.

Sec. 211. Modification of authorities for enhanced-use leases of real property.

TITLE III—HOMELESS MATTERS

Sec. 301. Enhancement of comprehensive service programs.

Sec. 302. Modification of authority for provision of treatment and rehabilitation to certain veterans to include provision of treatment and rehabilitation to homeless veterans who are not seriously mentally ill.

Sec. 303. Modification of grant program for homeless veterans with special needs.

Sec. 304. Collaboration in provision of case management services to homeless veterans in supported housing program.

Sec. 305. Extensions of previously fully funded authorities affecting homeless veterans.

TITLE IV—EDUCATION MATTERS

Sec. 401. Aggregate amount of educational assistance available to individuals who receive both survivors’ and dependents’ educational assistance and other veterans and related educational assistance.

Sec. 402. Annual reports on Post-9/11 Educational Assistance Program and Survivors’ and Dependents’ Educational Assistance Program.

TITLE V—BENEFITS MATTERS

Sec. 501. Automatic waiver of agency of original jurisdiction review of new evidence.

Sec. 502. Authority for certain persons to sign claims filed with Secretary of Veterans Affairs on behalf of claimants.

Sec. 503. Improvement of process for filing jointly for social security and dependency and indemnity compensation.

Sec. 504. Authorization of use of electronic communication to provide notice to claimants for benefits under laws administered by the Secretary of Veterans Affairs.

Sec. 505. Duty to assist claimants in obtaining private records.

Sec. 506. Authority for retroactive effective date for awards of disability compensation in connection with applications that are fully-developed at submittal.

Sec. 507. Modification of month of death benefit for surviving spouses of veterans who die while entitled to compensation or pension.

Sec. 508. Increase in rate of pension for disabled veterans married to one another and both of whom require regular aid and attendance.

Sec. 509. Exclusion of certain reimbursements of expenses from determination of annual income with respect to pensions for veterans and surviving spouses and children of veterans.

TITLE VI—MEMORIAL, BURIAL, AND CEMETERY MATTERS

Sec. 601. Prohibition on disruptions of funerals of members or former members of the Armed Forces.

Sec. 602. Codification of prohibition against reservation of gravesites at Arlington National Cemetery.

Sec. 603. Expansion of eligibility for presidential memorial certificates to persons who died in the active military, naval, or air service.

Sec. 604. Requirements for the placement of monuments in Arlington National Cemetery.

TITLE VII—OTHER MATTERS

Sec. 701. Assistance to veterans affected by natural disasters.

Sec. 702. Extension of certain expiring provisions of law.

Sec. 703. Requirement for plan for regular assessment of employees of Veterans Benefits Administration who handle processing of claims for compensation and pension.

Sec. 704. Modification of provision relating to reimbursement rate for ambulance services.

Sec. 705. Change in collection and verification of veteran income.

Sec. 706. Department of Veterans Affairs enforcement penalties for misrepresentation of a business concern as a small business concern owned and controlled by veterans or as a small business concern owned and controlled by service-disabled veterans.

Sec. 707. Quarterly reports to Congress on conferences sponsored by the Department.

Sec. 708. Publication of data on employment of certain veterans by Federal contractors.

Sec. 709. VetStar Award Program.

Sec. 710. Extended period of protections for members of uniformed services relating to mortgages, mortgage foreclosure, and eviction.

SEC. 2. REFERENCES TO TITLE 38, UNITED STATES CODE.

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 title 38, United States Code.