

failed to strengthen the economy. The Bush years proved that the Republican love affair with tax cuts for the super-wealthy are a wasteful handout. They failed to create jobs.

The American economy is strong when the American middle class is strong. I urge my colleagues to vote for the Democrats' middle class tax cuts.

#### AMERICAN WOMEN WIN

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

Ms. SPEIER. Madam Speaker, today American women win. Congress has finally done something right. No more copays for contraception. No more copays for mammograms. No more copays for well-women visits. No more copays for diabetes screening, DV counseling, HPV DNA testing, or HIV screening.

So what does that mean to women in America?

Women in America today are saving money. For contraception alone, they'll save \$400 to \$600 a year. For all women in this country, it's a billion dollars worth of savings because the Affordable Care Act was passed by Congress and signed by the President of the United States.

Yes, President Obama does care. And yes, American women win.

#### MIDDLE CLASS TAX CUTS

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

Mr. COHEN. Madam Speaker, today the House will take up a bill on the Bush tax cuts. The Republicans want to extend the Bush tax cuts to everybody, but tax 25 million Americans by not extending certain credits that they get right now. The Democratic proposal, which I will support and which I'm here for today, despite the fact that my election is tomorrow, will extend tax cuts to everybody and raise taxes somewhat on people who make over \$200,000 individual and \$250,000 married. Those people still get a tax cut, but just not as much.

Madam Speaker, 93 percent of the income growth in the last decade went to the top 1 percent. That's the people who can afford to pay more taxes. And the fact is, to deal with the deficit, we've got to have both income and cuts to wasteful spending.

Republicans and Democrats have agreed. Economists Paul Krugman and Joseph Stiglitz have called on both revenue and cuts. And so have Martin Feldstein, an adviser to President Reagan, and Hank Paulson, Treasury Secretary to President Bush. So did Simpson-Bowles. They've all said you need both revenue and cuts. That's what President Clinton recommended in 1993, the Democrats supported, and we had a surplus—wasted on Bush tax cuts.

I urge support for middle class tax cuts.

#### RESIGNATIONS AS MEMBER OF COMMITTEE ON TRANSPORTATION AND INFRASTRUCTURE, COMMITTEE ON THE BUDGET, AND COMMITTEE ON OVERSIGHT AND GOVERNMENT REFORM

The SPEAKER pro tempore laid before the House the following resignations as a member of the Committee on Transportation and Infrastructure, Committee on the Budget, and Committee on Oversight and Government Reform:

HOUSE OF REPRESENTATIVES,  
Washington, DC, August 1, 2012.

Hon. JOHN BOEHNER,  
Speaker, House of Representatives, The Capitol,  
Washington, DC.

MR. SPEAKER, I hereby announce my resignation, effective immediately, from the House Committee on Transportation and Infrastructure. Should you have any questions please contact my Chief of Staff.

Sincerely,

FRANK GUINTA,  
Member of Congress.

HOUSE OF REPRESENTATIVES,  
Washington, DC, August 1, 2012.

Hon. JOHN BOEHNER,  
Speaker, House of Representatives, The Capitol,  
Washington, DC.

MR. SPEAKER, I hereby announce my resignation, effective immediately, from the House Committee on Budget. Should you have any questions please contact my Chief of Staff.

Sincerely,

FRANK GUINTA,  
Member of Congress.

HOUSE OF REPRESENTATIVES,  
Washington, DC, August 1, 2012.

Hon. JOHN BOEHNER,  
Speaker, House of Representatives, The Capitol,  
Washington, DC.

MR. SPEAKER, I hereby announce my resignation, effective immediately, from the House Committee on Oversight and Government Reform. Should you have any questions please contact my Chief of Staff.

Sincerely,

FRANK GUINTA,  
Member of Congress.

The SPEAKER pro tempore. Without objection, the resignations are accepted.

There was no objection.

□ 1220

#### ELECTING A MEMBER TO A CERTAIN STANDING COMMITTEE OF THE HOUSE OF REPRESENTATIVES

Mr. SCOTT of South Carolina. Mr. Speaker, by direction of the House Republican Conference, I send to the desk a privileged resolution and ask for its immediate consideration in the House.

The Clerk read the resolution, as follows:

H. RES. 751

*Resolved*, That the following named Member be, and is hereby, elected to the following standing committee of the House of Representatives:

COMMITTEE ON FINANCIAL SERVICES.—Mr. Guinta.

The resolution was agreed to.

A motion to reconsider was laid on the table.

PROVIDING FOR CONSIDERATION OF H.R. 6169, PATHWAY TO JOB CREATION THROUGH A SIMPLER, FAIRER TAX CODE ACT OF 2012; PROVIDING FOR CONSIDERATION OF H.R. 8, JOB PROTECTION AND RECESSION PREVENTION ACT OF 2012; PROVIDING FOR PROCEEDINGS FROM AUGUST 3, 2012, THROUGH SEPTEMBER 7, 2012; PROVIDING FOR CONSIDERATION OF MOTIONS TO SUSPEND THE RULES; AND WAIVING REQUIREMENT OF CLAUSE 6(a) OF RULE XIII WITH RESPECT TO CONSIDERATION OF CERTAIN RESOLUTIONS

Mr. SCOTT of South Carolina. Madam Speaker, by direction of the Committee on Rules, I call up House Resolution 747 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 747

*Resolved*, That upon the adoption of this resolution it shall be in order to consider in the House the bill (H.R. 6169) to provide for expedited consideration of a bill providing for comprehensive tax reform. All points of order against consideration of the bill are waived. The bill shall be considered as read. All points of order against provisions in the bill are waived. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate on the bill equally divided and controlled by the chair and ranking minority member of the Committee on Rules; (2) two hours of debate on the subject of reforming the Internal Revenue Code of 1986 equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; (3) the amendment in the nature of a substitute printed in part A of the report of the Committee on Rules accompanying this resolution, if offered by Representative Slaughter of New York or her designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for 20 minutes equally divided and controlled by the proponent and an opponent; and (4) one motion to recommit with or without instructions.

SEC. 2. Upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 8) to extend certain tax relief provisions enacted in 2001 and 2003, and for other purposes. All points of order against consideration of the bill are waived. The bill shall be considered as read. All points of order against provisions in the bill are waived. The previous question shall be considered as ordered on the bill and on any amendment thereto to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; (2) the amendment in the nature of a substitute printed in part B of

the report of the Committee on Rules accompanying this resolution, if offered by Representative Levin of Michigan or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for 20 minutes equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

SEC. 3. On any legislative day during the period from August 3, 2012, through September 7, 2012,—

(a) the Journal of the proceedings of the previous day shall be considered as approved;

(b) the Chair may at any time declare the House adjourned to meet at a date and time, within the limits of clause 4, section 5, article I of the Constitution, to be announced by the Chair in declaring the adjournment; and

(c) bills and resolutions introduced during the period addressed by this section shall be numbered, listed in the Congressional Record, and when printed shall bear the date of introduction, but may be referred by the Speaker at a later time.

SEC. 4. The Speaker may appoint Members to perform the duties of the Chair for the duration of the period addressed by section 3 of this resolution as though under clause 8(a) of rule I.

SEC. 5. Each day during the period addressed by section 3 of this resolution shall not constitute a calendar day for purposes of section 7 of the War Powers Resolution (50 U.S.C. 1546).

SEC. 6. Each day during the period addressed by section 3 of this resolution shall not constitute a legislative day for purposes of clause 7 of rule XIII.

SEC. 7. Each day during the period addressed by section 3 of this resolution shall not constitute a calendar or legislative day for purposes of clause 7(c)(1) of rule XXII.

SEC. 8. It shall be in order at any time on the legislative day of August 2, 2012, for the Speaker to entertain motions that the House suspend the rules as though under clause 1 of rule XV.

SEC. 9. The requirement of clause 6(a) of rule XIII for a two-thirds vote to consider a report from the Committee on Rules on the same day it is presented to the House is waived with respect to any resolution reported through the legislative day of August 2, 2012.

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

Mr. SCOTT of South Carolina. Madam Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Ms. SLAUGHTER), 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.

#### GENERAL LEAVE

Mr. SCOTT of South Carolina. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. SCOTT of South Carolina. House Resolution 747 provides for a structured rule for consideration of H.R. 8, a bill to extend the current tax rates for all Americans for 1 year; a structured rule for consideration of H.R. 6169,

which provides a legislative path for true tax reform; and for other tools allowing the House to finish its business and continue to operate during the August district work period.

Madam Speaker, I rise today in support of this rule and the underlying bill.

Madam Speaker, why are we here today? My friends on the left will tell you that we are here today to discuss the issue of fairness in our Tax Code. I would agree. America is the land of opportunity. We believe that the worst possible thing you can do during a fragile recovery—that feels like a recession to me—is to increase taxes. Why? Because by increasing taxes, we jeopardize another 710,000 jobs, according to the experts, 710,000 jobs.

One of those jobs could be held by one of my constituents, a friend of mine named Joe Stringer. Joe Stringer is a middle class American, 62 years old. His wife is 67 years old and on Medicare. Joe doesn't make \$250,000, Joe doesn't make \$200,000, not even \$150,000 or \$100,000, but Joe does have dividend income, like 9 million seniors around this Nation who have dividend income.

And here is the interesting fact, Madam Speaker, when we hear the left talk about taxing the millionaires and the billionaires, here is the new definition: of those 9 million seniors who have dividend income, 68 percent of them have an income of less than \$100,000, 40 percent have an income of less than \$50,000. But my friends on the left would categorize these folks as a member of the rich, with their tax cuts being expired at the end of this year.

We are looking at an increase in the dividend tax rate of 185 percent for millions of Americans who are on fixed incomes. These folks aren't rich. They depend on their dividend income, and yes, with the actions of the left, we would see their dividend income tax responsibility and burden go up by 185 percent. This is definitely not right. It is definitely wrong.

Now this is on top of all the new taxes that we find as a part of the Affordable Care Act, another \$804 billion of new taxes on Americans throughout this Nation. And in addition to that, Madam Speaker, under their proposal, we see the death tax going from 35 percent with a \$5 million elimination to 55 percent. And for farmers, folks in agriculture, and for small businessowners, their wealth is not liquid. You would have to sell your land to pay these taxes. It's what we call a "fire sale."

So my friends on the left would punish people who work all their lives and come up with wealth to pass on to the next generation. But in this instance the taxes would go up significantly. And that's wrong.

□ 1240

In spite of the results of all the surveys—yesterday we had a survey done in my district that said that 61 percent of folks would like to see the 2001 and

2003—and, oh, by the way, 85 Members of the Democrats voted for these exact same tax cuts to stay in place in 2010. It was good in 2010; it's still good right now. Sixty-one percent of folks say let's extend these tax cuts for all Americans, and let's keep those 710,000 Americans who would lose their jobs employed.

But in addition to that, the environment that we're working in right now matters; it matters significantly. Because we have over 41 months—over 41 months, Madam Speaker—of unemployment over 8 percent. It's devastating. It's devastating, Madam Speaker.

Madam Speaker, I hope all of my colleagues will come together here today and realize that the time for political points should be over; that my colleagues would come together today and realize that the time for trying to divide Americans is over; that we would come together today, Madam Speaker, and realize that the time for punishing success is over.

In many ways, Madam Speaker, in many ways this debate today is about the very soul of who we are as Americans: Are we going to lift everyone up as one Nation, or are we going to push some down to bring everyone somewhere in the fuzzy middle in some misguided attempt to redefine fairness? Are we going to let the foundation of this Nation continue to crack, or are we going to strengthen it for another 200 years?

We encourage—I encourage—success in this Nation. We have to ensure our children can learn about America the same way all of us learned about the land of opportunity. That's fairness that I believe in.

Once again, Madam Speaker, I rise in support of this rule and the underlying legislation. I encourage my colleagues to vote "yes" on the rule, "yes" on the underlying bill, and I reserve the balance of my time.

Ms. SLAUGHTER. I thank my colleague for yielding me the time, and I yield myself such time as I may consume.

Madam Speaker, under the rule before us today, we will choose between two starkly different visions for America. My Democratic colleagues and I are proposing a simple and fair tax cut for the middle class. This proposal has already passed the Senate. If passed by the House, the legislation could quickly become law. Our tax cut is based upon a simple premise—that it is time for the wealthy and corporations to pay their fair share—no more. Their fair share.

Unfortunately, despite agreeing with the tax cuts proposed in our bill, our colleagues on the other side of the aisle are standing in the way of the tax cut becoming law. Instead of passing a commonsense tax cut, the majority is demanding that any tax cut for the middle class be accompanied by an additional tax cut for the richest 2 percent. Their proposal is based upon the

disproved theory of trickle-down economics—a failed economic theory that has led to record inequality and a broken Tax Code that is riddled with loopholes and giveaways to the wealthy.

For decades, our tax system has been tilted in favor of the wealthy and big corporations—a rigged system that isn't working for most Americans. As just one example, between 2008 and 2010, 30 profitable Fortune 500 companies paid absolutely nothing in Federal taxes, and many more companies and wealthy individuals avoid paying taxes by sheltering the money in bank accounts overseas.

This stands in sharp contrast to other moments in American history. In the 1950s, 1960s, 1970s—a 30-year period that saw the creation of the middle class and the realization of the American Dream—top income tax rates often reached levels we wouldn't even dream of today. But despite these tax rates, we saw incredible economic growth and the creation of the strongest middle class on Earth.

The middle class grew, in part, because we did not allow the most successful members of our society to dodge their responsibility as American taxpayers. In years since, we've witnessed a purposeful and concerted effort by some to undermine the notion of shared responsibility, which this government was based on. In years since, we've witnessed a purposeful and concerted effort to undermine that. Starting with Reaganomics in the 1980s, a new theory pervaded American politics—a belief that our focus should really be on helping corporations and the wealthy in hopes that they might in return help some of us.

Many on the other side of the aisle subscribed to this idea and believed that by providing for the powerful interests first, success would trickle down onto the middle class. What we now know is the theory is simply not true. Today, America is increasingly unequal, millions of jobs have been shipped overseas, and the middle class has been gutted. These results are strong evidence that trickle-down economics have completely and utterly failed.

In 2001, President Bush proposed a series of unpaid-for tax cuts that exploded our deficit and put millions of dollars directly into the pockets of the richest families in America, and that's where we are today. At the same time, President Bush claimed that these tax cuts would create jobs. And Vice President Cheney told us not to worry about the cost to our Nation because "deficits don't matter." A decade later, we can see that President Bush and Vice President Cheney couldn't have been more wrong.

Under President Bush, our deficit exploded to record levels; and according to FactCheck.org, he created only 1.1 million jobs. In contrast, President Clinton erased our deficit through a balanced tax plan and created 23 million jobs—quite a difference—which

brings us back to the legislation that we are considering today.

Today, the majority proposes that we continue failed policies by extending the Bush tax cuts for the richest 2 percent. Doing so, Madam Speaker, would cost us nearly \$1 trillion over the next 10 years, it would force us to continue borrowing billions of dollars from China, and would force us to make cuts in vital programs like Medicare and student loans.

To continue the failed status quo is a disservice to the American people that we represent. It is high time that we start making our Tax Code fair for those who work hard and play by the rules—not just the wealthy who lobby hard and rewrite the rules. We can do that by passing a simple and fair tax cut for the middle class today.

Unlike the proposal from the majority, the Democratic proposal to cut taxes for the middle class is something that both sides already agree on. The majority's strategy of holding middle class tax cuts hostage in exchange for tax cuts for the top 2 percent is outrageous, and it must end.

Far too often, the majority has pursued a partisan and zero-sum ideology that has led this Congress down dead-end roads. We've seen it over and over again, whether it's the majority's proposal to end Medicare as we know it, or their inability to avoid a downgrade—the first in our Nation's history—in our credit. Unfortunately, their proposal today is yet another partisan piece of legislation that will never become law. Indeed, the President has already said that he will veto the majority's proposal if it ever reaches his desk.

When faced with these two starkly different proposals—one, a non-controversial and commonsense tax cut for the middle class; the other, a partisan tax cut to benefit the richest 2 percent—it's clear what we should do.

I urge my colleagues to provide a fair and simple tax cut to all Americans—because the rich will benefit too—while standing up for the financial security and prosperity of the middle class. Why would we continue a program we know has failed?

I reserve the balance of my time.

Mr. SCOTT of South Carolina. Madam Speaker, I just want to make sure that I note once again, reinforce the fact, that this 1-year extension that we are suggesting on the right is in fact an extension of not only the 2001 and 2003 tax cuts, but also the tax cuts that passed this House in 2010 in a bipartisan fashion.

There is no doubt that an action not to extend these tax cuts is actually increasing taxes on many people in this Nation.

□ 1250

And, in fact, if we do extend these tax cuts, what we are actually doing is allowing current tax law to stay in place. But if we don't do that we are talking about 9 million seniors, 68 percent of whom make less than \$100,000,

seeing their dividend income go up in taxation by 185 percent. That's the middle class.

We're talking about how the marriage penalty will place a \$591 higher tax on over 88 million families. That's the middle class. We're talking about a reduction in the child tax credit that will pose a \$1,028 tax hike on 31 million families. This looks like to me that my friends on the left are willing to tax the middle class and the poor.

Madam Speaker, I yield 4 minutes to the gentleman from South Carolina, Mr. TREY GOWDY.

Mr. GOWDY. Madam Speaker, I want to thank my good friend and colleague, TIM SCOTT. And I was in rapt attention when he was talking. It was almost as if he stole my thoughts. But I don't mind because he's a member of the freshman class.

And many of us in the freshman class, Madam Speaker, we weren't here in December of 2010 when this body last decided to extend the tax cuts for all Americans, not some of them, but all Americans, 18 months ago. So you can imagine, Madam Speaker, how intrigued we are by the debate on the other side.

We're also intrigued at the number of our colleagues who, not 18 months ago, decided it would be bad economics to raise taxes on any American, which leads me to wonder, were the rules not fair 18 months ago? I know that's the campaign slogan, that everybody has to play by the rules and everybody should pay their fair share.

Were the rules not fair 18 months ago? Was everybody not paying their fair share 18 months ago? Because heaven knows they voted for it 18 months ago. Which got me wondering, Madam Speaker, what's different today than it was 18 months ago?

Well, maybe the economy's better off. Maybe that's the explanation. And then I saw, well, gas prices are higher and milk prices are higher and bread prices are higher and inflation is higher, which is the most insidious of all taxes, and people's purchasing power is down. So, no, that couldn't be why they changed their minds. It can't be because people are better off, because they're not.

So then I thought, Madam Speaker, well, maybe it's because government has become a better steward of the tax dollars that we do give them. Maybe government's spending the money better. And then I thought, well, no, we've had Solyndra and we've had Abound, and we've had a failed stimulus plan, and we've had a GSA scandal, so no, it couldn't possibly be that we're spending the money wiser.

So why in the world, Madam Speaker, would so many of our colleagues who just 18 months ago thought the rules were just fine and that 35 percent was enough to pay, why in the world would they change their mind in the course of just 18 months?

And then it dawned on me, Madam Speaker. It dawned on me while I was

listening to the President tell our fellow Americans you didn't build that, and promising more flexibility in a second term, that we're in the middle of a reelection campaign. It dawned on me, no, the economy's not better, and no, government's not spending its money better, but I have to have something to run on, so I'm going to pit one group of Americans against another group of Americans, because God knows I can't run on my record.

So let's try the politics of bringing people down and perpetuating this myth that somehow pulling other people down makes me taller. Let's pit one group of Americans against another group.

Madam Speaker, the economy is still struggling. Heavens knows it is. People are suffering.

If you want economic growth, why in the world are you talking about taking more money from people, even if you don't think they built it?

What has changed in the last 18 months other than the vicissitudes of a political cycle, Madam Speaker?

And then I got to thinking, while Congressman SCOTT was talking, let's assume for the sake of argument, Madam Speaker, that we do what they want us to do. Go ahead and raise it to 39 percent. It may be 39 this time. How about 50? If you didn't build it, how about take half of it?

What about 60 percent, Madam Speaker? If you didn't build it, take 60 percent of it. Where does it stop?

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. SCOTT of South Carolina. I yield the gentleman an additional 1 minute.

Mr. GOWDY. What the Democrats want to do, Madam Speaker, is bad citizenship. It is bad economics. It is bad for our fellow Americans. It remains to be seen if it's good electioneering or not. That remains to be seen.

But duplicity is duplicity, no matter what the calendar says.

Ms. SLAUGHTER. Madam Speaker, I am pleased to yield 2 minutes to the gentlewoman from Connecticut (Ms. DELAURO).

Ms. DELAURO. I would just like to remind the previous speaker that 18 months ago there was a Republican majority in this House that made a determination to bring this Nation to its knees and to shut down the government because they would not raise a debt ceiling and were holding the government hostage and the Nation hostage.

And quite frankly, that's what they're doing again today. And this time, it is about tax relief for working families and for middle class families. The duplicity is on the other side of the aisle, which always is trying to bring this body and this country to the precipice.

I rise in opposition to the House majority's tax plan. What it would do is raise taxes on 25 million middle class and working families, people with incomes below \$250,000. Their taxes would go up by \$1,000 each.

Why? In order to give another tax break to the rich.

The New York Times article just a few days ago said the Republicans will press to extend tax cuts for affluent families scheduled to expire on January 1. But the same Republican tax plan would allow a series of tax cuts for the working poor and for the middle class to end next year.

The Washington Post said, and I quote, "Republicans want to raise taxes on the poor. Why?"

Why indeed. In order to pay for an over \$160,000 tax break for millionaires. The plan would slash the Child Tax Credit, taking an average of \$854 away from nearly 9 million families, pushing 2 million children back into poverty.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Ms. SLAUGHTER. I yield the gentlewoman another minute.

Ms. DELAURO. It weakens the Earned Income Tax Credit, which kept 8.3 million people out of poverty last year—this as poverty rates head towards the highest levels in nearly half a century.

We all know there's a better way forward. The Senate has passed a plan, supported by the President, which cuts taxes for 98 percent of Americans, 97 percent of small businesses in the country. Rather than holding tax relief for the vast majority of American families and small businesses hostage to more tax cuts for the wealthiest 2 percent, let us take up that Senate bill.

I urge my colleagues to vote against the rule and this Republican Reverse Robin Hood tax plan, and support tax relief for the middle class.

Mr. SCOTT of South Carolina. Madam Speaker, I just want to make sure that we remember the facts as they are. There's no reason for us to so quickly revise history to meet our political objectives.

In 2010, this House, controlled by the Democrats, the Senate, controlled by the Democrats, and the White House, controlled by the Democrats, passed the 2001 and 2003 Bush tax cuts. So what we're talking about is a bipartisan piece of legislation that would continue the current tax law because the previous Congress, in a bipartisan fashion, decided that tax cuts were good for all Americans. And now we find ourselves, as Mr. GOWDY said, in the midst of a political season.

Madam Speaker, I yield 2 minutes to the gentleman from Florida, Mr. RICH NUGENT, the sheriff.

□ 1300

Mr. NUGENT. Madam Speaker, I want to thank my good friend and fellow Rules Committee member TIM SCOTT for allowing me to speak on this very important issue.

This rule does something that is decades overdue. It puts the Nation on a path to comprehensive tax reform. Achieving a fairer, simpler Tax Code isn't an easy goal, which is why we are considering today and tomorrow a

multi-step process. First, we need to extend the current tax rate. This extension gives us a bridge, the time we need, to dig into the Tax Code and find a way to make it work for all Americans, not just some. Perhaps even more importantly, it stops the largest tax hike in history. It's worth repeating: the largest tax hike in history.

Madam Speaker, this tax increase would threaten more than 700,000 American jobs, and for those folks lucky enough not to lose their jobs, it could very well lead to lower wages for them. If we don't act, the Democrats' tax increase will hit 53 percent—more than half—of all American small business income.

When I brought these small businesses up at the Rules Committee last night, my colleagues on the other side of the aisle responded to me and my questions by coming back with statistics, things that don't really matter much to anybody. Yet, when I talked about small businesses in my district—those folks making over \$200,000 who are going to be impacted by this increase on taxes—it related to actual jobs, what they can create and what they may have to cut back on. These are real people, not some statistics that somebody in some Washington think tank came up with. These are real people, real job creators in America. We are talking now about stifling that at a time when job growth in America is anemic at best.

My fellow speakers earlier talked about just that issue in regards to what has changed.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. SCOTT of South Carolina. I yield the gentleman an additional 30 seconds.

Mr. NUGENT. What has changed in America since that increase, or the 2001–2003 tax decrease, was passed by the democratically-controlled Congress in 2010? What has changed?

You heard from my good friend Mr. GOWDY that nothing has changed. Now we are going to look at those job creators—and let's slap them again. Let's take away the certainty for the people. We have almost 11 percent unemployment in my district, so now we are going to crush them again by taxing those job creators and by putting jobs out of the reach of real Americans.

The SPEAKER pro tempore. The time of the gentleman has again expired.

Mr. SCOTT of South Carolina. I yield the gentleman another 30 seconds.

Mr. NUGENT. I thank my friend.

H.R. 8 will prevent real hardworking Americans from getting hit with history's largest tax increase. We have an obligation to make sure that we do this. If we extend it for a year, it gives us the opportunity. It has been decades since we have had real tax reform. The Ways and Means Committee, through regular order, has the opportunity to have input from both Democrats and Republicans alike—experts in the

field—to talk about how we craft tax policies that are going to carry us through the next decade.

The SPEAKER pro tempore. The time of the gentleman has again expired.

Mr. SCOTT of South Carolina. I yield the gentleman another minute.

Mr. NUGENT. This is such an important issue, Madam Speaker. This is about the future of America. This is about how we move forward.

Ways and Means has had 20 committee hearings already on this issue. One of my favorites was on the Fair Tax, which is what we are talking about as we move forward—the ability of the American people to hear debate on this floor and in committee sessions through an open process in which we can amend laws or legislation that is going to come forward to this House. It is also the ability to get input from all of us—Democrats and Republicans alike—because it really is about where we are heading as a Nation.

We talk about job creation. This is about job creation. This is about sustaining the current jobs that we have and about allowing American businesses and entrepreneurs to create more jobs. It's not some crazy idea. This is real America. These are businesses in my district.

Ms. SLAUGHTER. The real issue here today is: Are we going to continue something that we know utterly failed? More than 10 years ago, this deal was made with corporations that we would cut the tax rate and that they would produce jobs. We didn't get the jobs. Half of it didn't work. Why would a country as intelligent as ours want to continue that failed policy? We are at a critical crossroads here, and we had better this time get it right.

In that regard, I am pleased to yield 2 minutes to the gentleman from Oregon (Mr. BLUMENAUER), a member of the Committee on Ways and Means.

Mr. BLUMENAUER. I appreciate the gentlelady's courtesy.

She had it exactly right. We've gone down this path. We had an opportunity for us to see how effective the Bush tax cuts were in creating employment in America versus those high rates in the Clinton era, a couple of percentage points higher. Look at the job creation: 22 million jobs in the Clinton years when we were actually balancing the budget for 4 years in a row, reducing the deficit, versus anemic job creation in the Bush administration that was less than 5 percent of that.

We've tried it their way.

With all due respect, it's really hard to characterize what happened in 2010 as bipartisan legislation. The Republicans in the Senate refused to legislate. It was going to be that all the tax relief expired. A consensus was reached. A compromise was made to extend it. Hopefully, we could have worked things out, but we didn't. We're now right back in the same spot.

I would respectfully suggest that what we are looking at now with my

Republican colleagues, when they talk about the largest tax increase in American history, is when you put the Republican-Romney bill in effect. If you are going to have that massive cut for the wealthiest of Americans, the only way you can make that deficit-neutral is by raising taxes on the other 95 percent. And you can quibble with some of the assumptions of the various independent experts, but they all agree: if you're going to give people who make over \$1 million an average of more than \$100,000 in annual relief, you are going to be raising taxes on the 95 percent of the rest of America.

That's not right. It's not necessary. There are better alternatives, and you're going to hear it in the form of the Democratic alternative that's going to come forth later this afternoon.

Mr. SCOTT of South Carolina. I yield 3 minutes to the gentleman from Georgia and my colleague on the Rules Committee, Mr. ROB WOODALL.

Mr. WOODALL. I thank my colleague from South Carolina for yielding me the time.

I don't actually have the words for this debate, so I had to bring something with me, Madam Speaker. What I brought are the very words that President Obama spoke from right here behind me in his State of the Union address in 2011. As you'll remember, we had just done this thing that we had all agreed on. I say "we." My colleague from South Carolina and I were not in Congress at the time. "You." This thing that you agreed on with the President and with the Senate to not raise taxes on job creators, why did you agree on that? Let's look and see what the President said.

He said:

We measure progress by the success of our people—by the jobs they can find and the quality of the jobs they can find. Opportunities for a better life that we pass on to our children, that's a project the American people want us to work on together. We did that in December.

He was talking about when we came together to prevent the largest tax increase in American history from impacting Americans and the jobs they were seeking.

Here is what he said:

We did that in December. Thanks to the tax cuts that we passed, Americans' paychecks are bigger today. Businesses can write off the full cost of investments, and these steps taken by Democrats and Republicans will grow the economy and add more than 1 million private sector jobs.

That's why Ernst & Young says doing what the Democrats propose to do is going to kill 700,000 jobs. It's because, as the President said, doing what we all agreed on—doing what we are proposing to do here today—added 1 million jobs. That was from the President's address in 2011.

He went on. He talked about the parade of lobbyists who have rigged the Tax Code to benefit particular companies and industries.

He says:

Those with accountants and lawyers can work the system and pay no taxes at all, but the rest are hit with one of the highest corporate tax rates in the world. It makes no sense, and it has to change.

He's right, but the proposal that my friends on the Democratic side are bringing to the floor raises taxes on these small businesses that create jobs. The President knows that's not fair. He goes on.

□ 1310

He says, "Tonight, I'm asking Democrats and Republicans to simplify the system. Get rid of the loopholes," he says, "level the playing field," he says, "and use the savings to lower the corporate tax rate for the first time in 25 years without adding to the deficit."

That's what the President called on us all to do. That's what this rule that my friend from South Carolina allows us to do. That's what, if we're willing to put politics aside in this election year, we can do together as you did in 2010.

Madam Speaker, I will close with this. That was his 2011 address, and maybe you think that was just the enthusiasm of our cooperation there at the end of 2010, but it wasn't.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. SCOTT of South Carolina. Madam Speaker, I yield an additional 30 seconds to the gentleman from Georgia.

Mr. WOODALL. Standing right here in this Chamber 10 feet behind me this year, the President said this:

We have an opportunity at this moment to bring manufacturing back, but we have to seize it. We should start with our Tax Code. Right now, companies get tax breaks for moving jobs and profits overseas; meanwhile, companies that choose to stay in America get hit with one of the highest tax rates in the world. It makes no sense and everyone knows it. So let's change it.

What you do does not change it. What you do dooms our small business owners to continue to operate at one of the highest tax rates in the world. We can do better. We have the bill to do better. Together we will do better.

With that, I thank my friend from South Carolina.

Ms. SLAUGHTER. I think I must say that 97 percent of small businesses in America will not be affected at all.

With that, I'm pleased to yield 2 minutes to the gentleman from New Jersey (Mr. ANDREWS).

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

Mr. ANDREWS. I thank my friend for yielding.

Madam Speaker, Americans who served on the school board or a parents council or the board of trustees, their fire company, that have ever had a dispute about what to do know that one of the ways to resolve the dispute is to say, Listen, let's take the things that we agree on and do them, and set aside the things in which we disagree and argue about them later. But let's agree

on the things we can do and get them done.

I think virtually every Member of this Chamber agrees that if a family makes less than a quarter of a million dollars a year, their taxes should not go up. Let's pass a bill that says that and then move on to the things on which we disagree.

Here is one of the things that we disagree on: The majority's bill that's on the floor raises taxes on 25 million Americans, and they are some of the Americans who least merit and deserve a tax increase. For example, an E4 corporal in the Marine Corps with 4 years of service, married and with two children sees his taxes go up by \$448 a year under the Republican bill. Under the Democratic bill, that Marine's taxes do not go up. A military police sergeant, an E5 in the Air Force, who has 8 years of service, with a spouse and three young children would see a tax increase of \$1,118 a year.

How could this be?

In 2009, President Obama increased the earned income tax credit, which helps low-income people who work for a living, and he increased the child care credit, which is working people with children. We pay our marines, our Air Force, our Army, and our sailors a lot less than we should. They're very underpaid, and they take advantage of these tax breaks.

The SPEAKER pro tempore. The time of the gentleman has expired.

Ms. SLAUGHTER. I will be happy to yield an additional 30 seconds to the gentleman from New Jersey.

Mr. ANDREWS. The Democratic bill preserves these tax rules for working families, including members of the military; the Republican bill does not.

So I would urge my friends on both sides of the aisle to do the following: Let's oppose the rule that's on the floor, which gives us a chance to amend the bill. When we amend the bill, let's cancel out the tax increase on the Air Force sergeant of \$1,118 and let's cancel out the tax increase on the Marine corporal of \$448.

Vote "no."

[From the Center for American Progress, Aug. 1, 2012]

**HOUSE REPUBLICAN TAX BILL LEAVES SOME MILITARY FAMILIES BEHIND  
MILITARY FAMILIES WITH MODEST INCOMES  
COULD LOSE IMPORTANT TAX CREDITS**  
(By Seth Hanlon)

The House of Representatives today is scheduled to vote on a House Republican proposal (H.R. 8) that purportedly extends all tax cuts but actually raises taxes on about 25 million families by reducing certain tax credits. The 25 million families include middle-class families and students who currently benefit from a tax credit for college expenses. Others are parents raising children on modest incomes who are helped by the child tax credit and earned income tax credit. Some, as illustrated below, are members of the U.S. military and their families.

The competing Democratic proposal, which has already passed the Senate (S. 3412/H.R. 15), extends all income tax cuts for the 98 percent of families with incomes under \$250,000 (\$200,000 for singles), including these tax credits in their current forms.

Below are three illustrative examples of military families whose tax bill would rise next year under H.R. 8, the House Republican tax bill.

A corporal (E4) in the Marines with four years of service, who is married and has two children would see a tax increase of \$448 under H.R. 8.

In 2009, President Barack Obama signed into law improvements to the earned income tax credit—an important tax credit that boosts the earnings of low- and moderate-income workers. In 2009, 211,000 military families benefitted from the earned income tax credit.[1] One of the 2009 improvements reduced the tax credit's so-called marriage penalty (phasing out the credit at higher income levels for families that file joint tax returns). H.R. 8 would let that provision expire, increasing the marriage penalty and thus reducing the EITC for married couples in the phaseout range.

With military basic pay of \$27,660[2] (and assuming no other household income), this Marine Corporal's family is affected by the worsened marriage penalty under H.R. 8. As a result, the family's tax credit would be reduced by \$448 under H.R. 8 compared to the current tax rules, the Senate-passed bill, and the House Democratic alternative. Here are the details:

Marine corporal (E4), four years' service, married with two children;

Military basic pay: \$27,660

Earned income tax credit under current tax policy and Democratic plan: \$4,326

Earned income tax credit under H.R. 8: \$3,878

Tax increase under H.R. 8: \$448

A military police sergeant (E5) in the Air Force with eight years' service, with a spouse and three young children at home, would see a tax increase of \$1,118 under H.R. 8.

Another provision enacted in 2009 boosted the value of the earned income tax credit for families with three or more children, reflecting the fact that these families have a higher cost of living. H.R. 8 would let this provision expire, so that families with three or more children get the same-sized tax credit as families with two children.

With basic pay of \$34,723, this sergeant's family would be affected by both the earned income tax credit's worsened marriage penalty under H.R. 8 and the reduced credit for families with three or more children. In total, the family's earned income tax credit would be reduced by \$1,118 under H.R. 8. Under the Senate-passed bill and the House Democratic alternative, it would not be cut. Here are the details:

Air Force sergeant (E5), eight years' service, married with three children:

Basic pay: \$34,723

Earned income tax credit under current tax policy and Democratic plan: \$3,508

Earned income tax credit under H.R. 8: \$2,390

Tax increase under H.R. 8: \$1,118

A private in the U.S. Army (E1) in his first year of service, who is married with an infant child, would see a \$273 tax increase under the Republican plan.

The child tax credit generally provides a \$1,000 credit per child. But the credit is only partially "refundable" for families who do not have federal income tax liability in a given year. H.R. 8 would reduce the ability of some low-income families to claim the credit. That is because the credit's refundability is based on the level of a family's earnings above a certain threshold—and H.R. 8 would raise that threshold.

With basic pay of an estimated \$18,196 in 2013, the Army private's family's income is too low to owe federal income tax because of the standard deduction and personal exemp-

tions. Under H.R. 8, the family would only be able to claim a partial child tax credit, limited to \$727. In contrast, under the Senate-passed bill and the House Democratic alternative, the family could claim the full \$1,000 credit for its child. Here are the details:

U.S. Army private (E1), first year of service, married with one child:

Basic pay: \$18,196

Child tax credit under current tax policy and Democratic plan: \$1,000

Child tax credit under H.R. 8: \$727

Tax increase: \$273

These are just three typical military families who face a tax increase from H.R. 8's failure to extend important tax benefits for working families. Many families with similar incomes, military and nonmilitary, would face similar tax increases because of H.R. 8's failure to extend the child tax credit and earned income tax credit improvements. H.R. 8 also fails to extend the American opportunity tax credit for families and students paying for college.

In all, the House Republican plan raises taxes on about 25 million families, including 18 million families with children (constituting 37 percent of all families with children).[3] By contrast, all 98 percent of families with incomes under \$250,000 (\$200,000 for singles) would see no tax increase under the Democratic bill, and the 2 percent of Americans with higher incomes will keep tax cuts on their income up to those amounts.

Seth Hanlon is Director of Fiscal Reform at the Center for American Progress.

Mr. SCOTT of South Carolina. At this time, I reserve the balance of my time.

Ms. SLAUGHTER. Madam Speaker, I'm pleased to yield 2 minutes to the gentleman from Vermont (Mr. WELCH).

Mr. WELCH. I thank the gentlelady.

Madam Speaker, let's first of all define what these two bills are.

Number one, the Democratic bill would provide tax relief to 100 percent of Americans: 98 percent would get tax relief on every dollar of income; 2 percent would get tax relief on up to \$250,000 of income. Above that, they would be going back to the Clinton rates.

The Republican bill would provide 100 percent of Americans tax relief, including those top 2 percent. At what cost? A trillion dollars added to the debt, number one. Number two, higher taxes on military folks and low-income folks who would be hammered by the tax increases in the Republican bill.

Why is that? There's two reasons:

One, the underlying philosophy behind the Republican bill is that trickle-down economics works. It is a proposition that says that the tax cuts that go to the 2 percent, the highest-income Americans—who don't need them—will benefit 98 percent of Americans who don't get them. There's absolutely no evidence to back that up. Secondly, there's a total doubling down on supply-side economics, trickle-down economics.

Our bill basically has two propositions:

Number one, if we're going to work ourselves out of the biggest recession that we've had since the Great Depression, we have to increase employment and we have to increase demand. That's why we've got to give purchasing power to the vast majority of

low-income and middle Americans. That's why we sustain the tax breaks that we've had in place since the Bush tax cuts were passed.

Number two, we have to pay down on the debt and have money to invest in things like infrastructure, science, and education. That's a trillion dollars that would be made available by going with the Democratic approach.

We've been here before, trickle-down economics versus middle class commitment.

Mr. SCOTT of South Carolina. Madam Speaker, I yield 2 minutes to the gentlelady from North Carolina, Mrs. RENEE ELLMERS.

Mrs. ELLMERS. Madam Speaker, I thank my colleague for allowing me to speak on this very important issue today.

I rise today in support of H.R. 8, which will ensure that we will not raise taxes on our Nation's job creators and harm our recovery.

Madam Speaker, I would like to speak about one sector of the economy that will be the greatest harmed, and that is our farmers. Our farmers provide for our Nation and deserve our gratitude and protection from unnecessary harm. In my district, thousands of farmers and their families wait in fear that their homes and businesses will be destroyed by the devastating tax increases on the horizon. And yes, I am including the inheritance tax, or the estate tax, or, which I like to refer to as, the "death tax," which I think, all in all, needs to be repealed in full.

Let's just talk today about what will happen if we do not pass H.R. 8.

Our farmers will be forced to lay off workers, and they will be forced to sell off equipment and land because that is where their investment is.

They will not be able to pass along to their families the accomplishments that they and their ancestors put forward because most farms are family-owned businesses. What I am speaking of is the inheritance tax going up. It will increase to—total asset income of \$1 million, increase to 55 percent, currently at \$5 million at 35 percent. You can see that that would be devastating.

As Steve Mitchell of Mitchell Farms in my district noted:

It will be very hard for our son to carry on. We have paid taxes all our lives, and now they want to tax us when we die. With the value of our farm equipment these days, it wouldn't take long for a family farm to run up against this limit.

We are here today because our economy and job creators continue to wait anxiously for real solutions. H.R. 8 will ensure that our family farmers, job creators will be protected.

□ 1320

Ms. SLAUGHTER. Madam Speaker, I am pleased to yield 2 minutes to the gentleman from New York (Mr. ENGEL).

Mr. ENGEL. I thank my New York colleague and friend.

Madam Speaker, I rise today in strong opposition to H.R. 8, which

should be more appropriately named the Job Prevention and Recession Protection Act.

We always hear talk about tax reform, but the only solution my colleagues on the other side of the aisle have to offer is an extension of the failed policies that skyrocketed the debt and contributed to the current state of the economy. My Republican colleagues say their plan will create jobs. If that's true, why didn't it work during the Bush administration when we lost millions of jobs? The Republican philosophy always seems to be to help the wealthy and give the back hand to the middle class.

So let's put this in perspective: at the same time the majority demands we give the wealthiest a break, they cut Medicaid and Medicare, early education programs, title X family planning, and food stamps. The list goes on and on. Madam Speaker, I would laugh if this weren't so tragic.

Our government should be about giving everyone a fair chance and making sure that we help the middle class and working people. Unfortunately, the current Republican philosophy seems to make it easier for those who are already ahead and more difficult for everyone else. The Republican proposal would give our military soldiers a tax increase while giving millionaires and billionaires a huge tax break.

That's why I strongly support the Democratic substitute introduced by Congressman LEVIN. Our substitute is in stark contrast to the billion-dollar boondoggle proposed by the majority. Our proposal continues the tax cuts for the middle class and requires the wealthiest to pay their fair share, as well they should. Until we can have a meaningful debate about actual tax reform, the Democratic proposal is the only one worth supporting.

Madam Speaker, I urge my colleagues to oppose H.R. 8 and to support the Democratic substitute.

Mr. SCOTT of South Carolina. I reserve the balance of my time.

Ms. SLAUGHTER. I yield 2 minutes to the gentleman from Tennessee (Mr. COHEN).

Mr. COHEN. Madam Speaker, this week there was some disturbing news about Members of the House. One of our finest, longest-serving Members, Mr. LATOURETTE of Ohio, a Republican, announced he wasn't going to run for reelection. He said he couldn't run for reelection because of the gridlock and the difficulty getting things done.

He was for income, revenue—not for Grover Norquist's pledge that most of the Republicans have signed. And because he was for revenue, which is what the Democrat plan is, in taxing the wealthiest and most financially blessed in this country, he gave up because he said, you couldn't get things done. That's a shame.

People ask, why is there partisan gridlock? This is a perfect example. The two sides agree that people making \$200,000 a year or married couples

making \$250,000 a year should get continued tax breaks. We should pass that, as the Senate did. We know that can become law and guarantee those tax breaks. The difference that we have is whether people making over \$200,000 single and \$250,000 married get tax breaks. They will get tax breaks on that amount of income but not on the income over that.

I have been blessed in my life, and I have had sufficient monies to do the things I want. But I have never made \$250,000 a year. I consider that a lot of money.

On the Democratic side, we call that middle class tax cuts. The reality is, in my perspective, it's upper-middle class tax cuts and middle class tax cuts. The only people at the top who are having to pay a little more are the very wealthy and predominantly millionaires.

When I grew up, a millionaire was somebody who had a net worth of \$1 million. Today it's somebody who makes \$1 million—rock stars, business tycoons, bankers. They can afford to pay it. They're not spending that money. We need Americans who spend their money to stimulate our economy. We need purchasers.

So that's why I am against the Republican plan and for the Democratic plan. It will activate our economy.

I thank the gentlewoman from New York for yielding the time.

The SPEAKER pro tempore. The Chair will advise the gentleman from South Carolina that he has 7½ minutes remaining, and the gentlewoman from New York has 9½ minutes remaining.

Mr. SCOTT of South Carolina. Madam Speaker, I yield 1 minute to the gentlelady from Kansas, Ms. LYNN JENKINS.

Ms. JENKINS. Madam Speaker, stopping the tax hike is not just about taxes; it's about jobs. Small businesses have been responsible for about two-thirds of the new jobs created. Raising taxes on the so-called "rich" will hit nearly 1 million of these businesses and in this weak economy will risk destroying 700,000 jobs.

Is it worth it? Raising taxes simply allows Washington to spend more. If we want to have a serious discussion about reining in our out-of-control spending, I welcome that debate. But first we should do no harm to our fragile economy.

Extending current rates gives us time to pass our plan for comprehensive tax reform without risking thousands of jobs and another recession. CBO estimates that action will produce 2 million jobs next year alone.

The choice is clear. Let's stop the tax hikes and create jobs.

Ms. SLAUGHTER. Madam Speaker, I am pleased to yield 2 minutes to the gentlewoman from Texas (Ms. JACKSON LEE).

Ms. JACKSON LEE of Texas. Madam Speaker, although I have great affection for the gentleman from South Carolina, I am so enthusiastic that

Ranking Member SLAUGHTER is managing this bill.

I rise in great opposition to H.R. 8, but in enthusiastic support for H.R. 15. This is a gift to America's women, working women, mothers.

And let me give you the role: every taxpayer will get tax relief on \$250,000. That, by the evidence of this letter from small businesses, will be 97, 98 percent of small businesses. And they are women—most of them, many of them—women who are in their homes having a one-person small business, women who have hired people in a five-person small business, women who are thinking of getting ready to start their small businesses.

Then, of course, the child tax credit. What a boon for working mothers and others who need that desperate relief. And then, of course, the marriage tax relief. EITC, if you come from the gulf region, we were saved by the earned income tax credit for Hurricane Katrina victims. They were able to get some minimal relief to carry them through. The higher education tax credit. The adoption tax credit. And as I indicated, the child care tax credit. A tax credit, as well, for expensing in small businesses.

What are my colleagues and my friends on the other side talking about? A job-killing, economy-killing, deficit-busting H.R. 8 is not the way to go.

So I am enthusiastically here to tell the women of America that this is a vote for you today. Those women who get up every day, who design a way to make a living when there is no job—these women, along with men, who have come into understanding what small business can do for America.

I'm excited because I consider the 18th Congressional District to be a host of small businesses. Everywhere I go, individuals are talking about their small businesses.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Ms. SLAUGHTER. I yield the gentlewoman an additional 10 seconds.

Ms. JACKSON LEE of Texas. I will submit into the RECORD, Madam Speaker, a letter from small businesses of the Main Street Alliance opposing H.R. 8 and supporting this legislation the Democrats are offering.

This is a celebration for women. This vote today will enhance opportunities for women, small businesses, and families across America.

Madam Speaker. I rise in strong opposition to H.R. 8 and H.R. 6169, and ask my colleagues on both sides of the aisle to come together in support of regular order for any proposed tax legislation, whether it comes to the House Floor today, tomorrow, or next year. The Rule before us is structured and I note that it is titled H. Res. 747, but unlike the jetliners that we Americans use every day, this bill and the Rule are not yet ready for take-off.

House Republicans released a proposal, H.R. 6169, that would relax some of Congress's normal procedural rules in order to enact an overhaul of the tax code—so long as the tax overhaul meets the objectives laid out

in the House budget plan authored by House Budget Committee Chairman PAUL RYAN.

Their proposal states:

"The United States tax code is far too complex and bloated. It forces American citizens and small business owners to focus on filling out tax forms instead of tending to their families and businesses. It is clear to lawmakers on both sides of the aisle that real, fundamental reforms to our tax code are long overdue. In fact, our revenue laws have not been substantially reformed in 50 years," Chairman DREIER said.

I couldn't agree more with Chairman DREIER but by putting a stranglehold on the tax reform process before we even begin is tantamount to forcing debate on any tax reform bill while potentially limiting input.

H.R. 6169 lays out several components that the tax overhaul legislation must have in order to be passed through the easier legislative procedure.

All of these components seem identical to those laid out in the Ryan Plan that we witnessed in the Spring—it's like a bad B movie rerun.

The required components of the tax overhaul include:

replacing the personal income tax rates with just two rates, 10 percent and 25 percent (or less)

repeal of the Alternative Minimum Tax, AMT reducing the statutory corporate income tax rate to 25 percent (or less)

adoption of a "territorial" tax system (empting offshore profits of corporations from U.S. taxes)

collecting revenue equal to between 18 and 19 percent of GDP

The "findings" section of the bill states that revenue will "rise to 21.2 percent of GDP under current law," meaning its proposed revenue target of between 18 and 19 percent of GDP is an explicit cut in revenue.

Like the Republican Plan, the bill introduced by my colleagues Ways and Means Chairman CAMP and Rules Committee Chair DREIER, does not say which tax loopholes and tax subsidies should be closed to ensure that the tax system still collects revenue equaling between 18 and 19 percent of GDP even after the plan's steep rate reductions and the repeal of the AMT are in effect.

My sense is that even if those with incomes exceeding \$1 million were forced to give up all the tax expenditures RYAN could possibly want to take away from them—all their itemized deductions, tax credits, the exclusion for employer-provided health insurance and the deduction for health insurance for the self-employed—even then the net result for these taxpayers would be an average income tax cut of \$187,000 in 2014.

That's because the income tax rate reductions RYAN proposed are so deep that they would far outweigh the loss of all these tax loopholes and tax subsidies.

I have consistently supported and voted for middle class tax cuts, as I did two years ago when I voted for the Middle Class Tax Relief Act of 2010, and the extension of unemployment benefits.

I am deeply saddened that the fate of unemployed, low and middle income Americans has been held hostage by the insistence by Republicans that this legislation include a giveaway to the wealthiest 2 percent of Americans that is going to irresponsibly expand the already large deficit.

I have spoken to and heard from many fine, patriotic, hardworking middle income Americans from Houston, from the great state of Texas, and all across the nation. Middle class American families and small businesses are deeply concerned about our troubled economy, the skyrocketing national deficit, high unemployment rates, job creation, and sorely needed extension of the tax relief and unemployment benefits set to expire at the end of this month.

The Republican bill temporarily extends for one year, through 2013, all the reduced tax rates and other tax benefits enacted in 2001 and 2003 that are scheduled to expire on Dec. 31. The measure maintains the maximum estate tax rate of 35 percent while retaining the exemption amount of \$5 million, provides a two-year "patch" to prevent the alternative minimum tax, AMT, from hitting over 27 million taxpayers and allows small businesses to deduct an increased amount of their capital expenditures for another year.

I feel like we have been down this path before and I recall many of my colleagues staking a claim to fiscal responsibility. Well, I ask in all sincerity, which bill is more fiscally responsible: H.R. 8, which blows a hole in the deficit, or H.R. 15, the Democratic alternative which keeps the Bush Tax rates in place for the people who truly need tax relief.

This is the same Republican Congress which has asked for a balanced budget amendment. It has codified the Joint Select Committee on Deficit Reduction, which is possibly unconstitutional, and has had no impact on jobs and the unemployment problem. Yet today they want us to vote on a tax increase for the top 2 percent. This illustrates what happens when Congress does not work together in a bipartisan manner, laboring for the American people. We must work together and compromise.

The Senate gave us a layup by producing a bill last week which is virtually identical to the Democratic Substitute. All we have to do is act like Olympians and pass it.

The American people are asking the President and Members of Congress to move swiftly and take decisive action to help restore our economy in a fiscally responsible manner. I am disappointed that Republicans have insisted on holding tax cuts for working and middle class families' hostage in order to benefit the wealthiest 2 percent of Americans.

I would like to thank President Obama for his determined leadership, support and commitment to protecting important tax relief issues for middle-income Americans and the nation's small businesses and farmers during these challenging economic times. I would also like to thank all the Members and their staff who worked diligently to bring this essential legislation to the House floor today in an attempt to do all that we can to protect the American people and move this nation toward fiscally responsible economic recovery.

I support those provisions of H.R. 8 which provide relief for middle-class families and small businesses who will see their taxes go down and get much needed certainty. But I cannot in good conscience support tax relief for millionaires and billionaires at a time when others need help just to make ends meet.

Unlike those provisions of H.R. 8 which benefit America's struggling middle class, I do not support the provisions of this legislation which condition that desperately needed relief upon



the unconscionably high cost of providing an unnecessary, expensive giveaway to the wealthiest Americans by providing a 2-year extension of Bush-era tax cuts for the wealthiest 2 percent of Americans while keeping their estate tax rate at 35 percent on estates valued at more than \$5 Million for individuals and more than \$10 Million for couples.

These giveaways to the wealthiest Americans during these dire economic times needlessly add billions of dollars to our skyrocketing deficit yet create no value for our ailing economy since these tax cuts are not tied to job creation and preservation.

#### ESTATE TAX AMENDMENT

I offered an amendment that would have set the Estate Tax at reasonable levels. My amendment would have allowed estates valued at \$3.5 million or less to pay 35 percent, estates valued between \$3.5 million and \$10 million to pay a 45 percent rate, and estates over \$10 million to pay a 55 percent rate. This commonsense amendment would have restored a sense of fairness to H.R. 8.

According to the Center on Budget and Policy Priorities, the 2009 estate tax rules already are extremely generous, tilting in favor of the wealthy. The Tax Policy Center estimates that if policymakers reinstated the 2009 rules:

The estates of 99.7 percent of Americans who die would owe no estate tax at all in 2013. Only the estates of the wealthiest 0.29 percent of Americans who die—about 7,450 people nationwide in 2013—would owe any tax.

Moreover, under the 2009 rules, the small number of estates that were taxable would face an average effective tax rate of 19.1 percent, far below the statutory estate-tax rate of 45 percent. In other words, 81 percent of the value of these estates would remain after the tax, on average. An estate tax that exempts the estates of 997 of every 1,000 people who die and leaves in place an average of 81 percent of the very wealthiest estates is hardly a confiscatory or oppressive tax.

Moreover, only 60 small farm and business estates in the entire country would owe any estate tax in 2013, under a reinstatement of the 2009 rules, and these estates would face an average effective tax rate of just 11.6 percent. Failing to tie tax cuts to job creation is irresponsible since it exacerbates our growing deficit without bolstering job creation.

My amendment does not address the step-up in basis. The exemption level and rate are consistent with parts of the estate tax proposal included in the President's FY2010 and FY2011 Budgets and H.R. 16, the intelligent estate tax proposal being put forth by my colleague Mr. LEVIN of the Ways and Means Committee.

#### CLASSROOM EXPENSE DEDUCTION AMENDMENT

My second amendment would have provided tax relief to school teachers by providing them a deduction for qualified out-of-pocket classroom expenses of \$250 dollars, whether or not they itemize their deductions. You may recall Mr. Speaker that the President included this proposal in his Budget for Fiscal Year 2013.

I understand the tremendous personal costs incurred by educators with little or no classroom budget. According to a 2006 National School Supply and Equipment Association Retail Awareness Study, teachers spend an average of \$493 out of pocket on school supplies for their own classrooms.

Seven percent of teachers surveyed said they plan to spend more than \$1,000 of their personal finances on supplies. As education budgets face major shortfalls in the recession, that amount is expected to increase significantly.

Beginning in 2002 the IRS allowed for an above-the-line deduction for classroom expenses of up to \$250. The educator expense deduction allows teachers to write off some expenses that they incur to provide books, supplies, and other equipment and materials for their classrooms. I introduced this amendment and would like to acknowledge the work of my colleagues who have put forth legislation advocating this deduction. America's teachers from Texas to Maine to Florida to Washington deserve our renewed appreciation for their commitment to educating future generations.

Our children should not have to suffer because our teachers are given a Hobson's Choice, forced to choose between using their own finances to effectively teach a class or forced to cut corners due to budgetary restrictions. We promote an increased quality of education by lessening the financial burden on them when they are trying to go above and beyond their responsibilities is certainly warranted.

While I am opposed to the portions of H.R. 8 that amount to an expensive giveaway to the wealthiest 2 percent of Americans, I want to emphasize that I fully support job-creation and job creators. I also support President Obama's vision for change. I share his commitment to fighting for low- and middle-income Americans who are the backbone of this country and our economy.

However, this legislation, H.R. 8, especially as it pertains to tax cuts for the top 2 percent of Americans and estate tax provisions that are regressive and inflate the deficit, does not comport with this vision. I have serious misgivings about extending tax cuts for the wealthiest Americans at the expense of our deficit, especially if these tax cuts are not targeted towards job creation.

#### DEFICIT AND TAXATION

You may recall that in the Budget, the Administration calls for individual tax reform that: cuts the deficit by \$1.5 trillion, including the expiration of the high-income 2001 and 2003 tax cuts. As a matter of sound fiscal policy, I am supportive of this effort. I recognize the putative economic benefits that many attribute to the Bush Tax Cuts, but we must ask ourselves are they affordable? There is no amount of dynamic scoring that will help penetrate the deficit.

The President's budget also eliminated inefficient and unfair tax breaks for millionaires while making all tax breaks at least as good for the middle class as for the wealthy; and observes the Buffett Rule that no household making more than \$1 million a year pays less than 30 percent of their income in taxes.

The individual income tax is a hodgepodge of deductions, exemptions, and credits that provide special benefits to selected groups of taxpayers and favored forms of consumption and investment. These tax preferences make the income tax unfair because they can impose radically different burdens on two different taxpayers with the same income. In essence, Congress has been picking winners and losers.

There is absolutely no justification for huge tax cuts. The wealthiest tax brackets should

not profit at the expense of programs keeping struggling families from poverty.

Bear in mind, the Republican's 2012 budget cut \$2 trillion dollars more than President Obama's Debt Commission advised, and those cuts come from vital social services and safety nets for low-income families, children and seniors.

Tax expenditures also reduce the economy's productivity because decisions on earning, spending, and investment are driven by tax considerations rather than the price signals that a well-balanced, and fair free market economy produces. These expenditures, whether for individuals or corporations, are really no different than the much ballyhooed entitlement programs, but they have cute names and fancy lobbyists.

Moreover, tax expenditures make the tax system excessively complex for honest taxpayers who are trying to comply with the law while seeking the benefits to which they are legally entitled.

The system is so complex that most taxpayers—even those with low incomes—now use either a professional tax preparer or tax software. A one-page form shouldn't require a tax preparer who earns a percentage of the return, or a fee.

It is not justifiable, especially when some commentators like to point out that a number of taxpayers pay no tax—well they somehow conveniently forget to mention that these tax scofflaws making \$30,000 dollars a year more than make up for it with a long list of regressive taxes at the state and local level.

The alternative minimum tax, or AMT, was initially designed to ensure that all high-income taxpayers paid some income tax, has become the poster child for the tax system's failure, requiring Congress to enact increasingly expensive temporary patches to prevent the AMT from encroaching on millions of middle class households particularly those with children, in a web of pointless high tax rates, complexity, and unfairness.

On the deficit reduction front it is important to remember the economic crisis that the President inherited. I remember back in 2008 and 2009, when we experienced the worst recession since the Great Depression. The economy actually contracted, it shrunk, at a rate of almost 9 percent in the fourth quarter of 2008.

We lost 800,000 private-sector jobs in January of 2009 alone, and unemployment was surging. Those are the conditions the President inherited—the car was swerving into the ditch. He was not the driver, but he was asked to come in on literally his first day of office, roll-up his sleeves and figure out how to prevent the car from rolling farther down the hill. If you'll recall we also faced a housing market that was in crisis, and we faced a financial market crisis as well that threatened to set off a global financial collapse. We have come a long way since then yet there is more work to be done.

The cloud looming over this Congress is an unintended "triple-witching hour" of tax increases that will take effect at the beginning of 2013.

The expiration of the Bush Tax Cuts, the end of the recently extended Payroll Tax Cut, and increases in capital gains and dividends taxation will shock the conscience and wallets of the American people. That is why Congress needs to enact bi-partisan legislation that

helps lower the deficit but does not wreck havoc on the financial soul of the middle class.

But again, tax reform that lowers the rate, reduces the deficit, and does not pick winners and losers is not easy, but let's not forget, if President Reagan and then-Speaker Tip O'Neill could do it in 1986, anything is possible.

The so-called "99ers have been sincerely looking for work for a very long time and have run out of resources to provide for their families and pay their mortgages, pay their bills and buy food. They simply want and need a job to pay for these obligations. H.R. 8 proposes to give tax cuts to the wealthiest Americans, yet fails to provide for the so-called "99ers."

H.R. 8 unfortunately is not ready for prime-time.

THE MAIN STREET ALLIANCE,  
Seattle, WA, August 1, 2012.

To: Members of the U.S. House of Representatives.

Re Small business support for ending the extra Bush tax cuts for the top 2 percent.

DEAR REPRESENTATIVE: As small business owners, we urge you to end the special Bush-era tax cuts for the top 2 percent of income earners, or household income over \$250,000 a year. This is the right thing to do for small businesses, our local economies, and America.

The debate over the Bush tax cuts has been clouded by claims that ending special breaks for the top 2 percent of income earners would impact many small businesses. As small business owners, we know these claims don't square with the facts.

In reality, only a tiny fraction—roughly 3 percent—of all American taxpayers who report any form of business income on their personal tax returns would be impacted by a change in tax rates for income over \$250,000. Even this small fraction includes hedge fund managers, high-powered corporate lawyers, and K Street lobbyists, so the number of real small businesses affected is even fewer.

Furthermore, the "trickle down" theory used to justify extra tax cuts at the top simply doesn't work. When the Congressional Budget Office examined close to a dozen options to jumpstart economic activity and job creation in early 2010, it found that extending special tax breaks for the richest Americans was the least effective of all 11 options for creating jobs and boosting the economy.

Finally, claims about how ending these special tax cuts will impact job creation ignore the most basic fact about what drives small business hiring. Customers drive small business hiring, not tax cuts. We hire when we see opportunities, when demand exceeds the capacity of our current workforce, not because of a tax cut on our take-home income.

Small businesses need more customers. How do we get there? Build roads and bridges, invest in education, hire teachers and first responders—this will create local jobs, inject money into local economies, and bring more customers into our businesses. But we won't have the resources to do these things if we take the nearly \$1 trillion we would raise from ending the extra tax cuts for income over \$250,000 and hand it right back in another giveaway to the top.

We urge you to stand with real small businesses and end the special Bush tax cuts for the top 2 percent.

Sincerely,

Charles Carter, Boy Genius World Productions, Eureka Springs, AR; William Wallin, Wallin Mental Medical, Richmond, CA; Penny Shaw, Financial Af-

fairs, Cooper City, FL; Ron Dinsdale, Midvale Pinacotheca, Huxley, IA; Laura Schlegel, Mario's Mondo Cafe, Chicago, IL; Iris Marreck, Iris B. Branding & Communications, Northfield, IL; Maude Varela, Kidutopia, New Orleans, LA; Thomas Dougherty, Panero Cinema Products, Grass Valley, CA; Marian Gallagher, Nube de Helado Software, Inc., San Diego, CA; Jena Schill, Hair stylist, Ames, IA; James Berge, Berge Farms, Kensett, IA; Kristin Aufmann, Aufmann Associates, Ltd., Mount Prospect, IL; Kyle Schulz, Kar-Fre Flowers, Sycamore, IL; Brian England, British American Auto Care Inc., Columbia, MD; Timothy Larive, Larive Appraisal Services, Mount Shasta, CA; Laurie Chadwick, Bed and Biscuits, Santa Cruz, CA; Natalie Dinsdale, TaDah Salon, Ames, IA; ReShonda Young, Alpha Express Inc, Waterloo, IA; David Borris, Hel's Kitchen Catering, Northbrook, IL; Mary Noel Black, The UPS Store @ Citiplace, Baton Rouge, LA; Catherine Cretu, Anaconda Press, Inc., Forestville, MD.

Jerry Alexandratos, Alexandratos Rental Properties, Frederick, MD; Timothy Floyd, Floyd Consulting, Augusta, ME; Halcyon Blake, Halcyon Yarn, Inc., Bath, ME; Jerry Provencher, MRPS, Bath, ME; Beverly Evans Messer, Electrolisis by Bev, Belfast, ME; Jim Riley, Black Dog Services, Berwick, ME; Alexander Jackimovicz, Jackimovicz Electric, Boothbay, ME; Gloria Coomer, Solarmarine LLC, Brooksville, ME; Steven Klockow, Healing Relationships, Brunswick, ME; Amy Smith, Social Insight, Arrowsic, ME; Gary Friedmann, Bar Harbor Community Farm, Bar Harbor, ME; George Waldman, MainePhotoJournalism.com, Bath, ME; William Savedoff, Social Insight, Bath, ME; Dr Rebekka Freeman, Partners for Change, Belfast, ME; Patricia Vigue, Music Plus, Biddeford, ME; Joan Lee Hunter, Fifth House Lodge Writers' Retreat, Bridgton, ME; Harold Roberts, Coryell Clayworks, Brunswick, ME; Moreen Halmo, Psychologist, Brunswick, ME; Bill Tibbetts, Brookside Auto Repair, Augusta, ME; Emily Henry, Chickadee Hill Flowers, Bar Harbor, ME; Michael Kelly, Michael Thorne Kelly, Inc., Bath, ME; Susan Lubner, Yoga in Bath, Bath, ME; Carol P. Gater, Wealthy Poor House B&B, Belfast, ME; Frank Svatek, Photographer, Biddeford, ME; Ken Converse, Quality Images, Bridgton, ME; Daniel Atkins, Fine Blade Carpentry, Brunswick, ME; Robert Theberge, RC Theberge GC, Inc., Brunswick, ME.

Laurie Garrec, Westcon Mfg Inc, Brunswick, ME; Anna Dembska, Publishing, Camden, ME; Mark Braun, Mark Braun, MD, Cape Elizabeth, ME; David A. Woolsey, David Woolsey Violinmaker, Ellsworth, ME; Melanie A. Collins, Melanie's Home Childcare, Falmouth, ME; William Berlinghoff, Oxtan House Publishers, LLC, Farmington, ME; Nancy Glista, Glista Jewelry, Franklin, ME; Carson Lynch, The Gorham Grind, Gorham, ME; Steve Workman, Workman Management Consulting, Kittery, ME; Jennifer Porter, Honey Tree Films, Buxton, ME; Constance Jordan, Behavioral Health Resources, Cape Elizabeth, ME; Mary Ellen Serina, Paradise Studio, East Boothbay, ME; Edward Grohoski, Ed's Electric Inc., Ellsworth, ME; Ned Kitchel, Quaker Marine Supply Co,

Falmouth, ME; Emery Goff, The Old Barn Annex Antiques, Farmington, ME; David Hutchinson, Checkout Convenience Stores, Glenburn, ME; Doris Luther, Mediation & Conflict Resolution Services, Hollis, ME; Edward Walworth, MD, Retired Surgeon, Lewiston, ME; Mallory Hattie, Raising Canine Maine Dog Training, Buxton, ME; Scott Cronenweth, Freelance writer, Cape Elizabeth, ME; Sandra Fayle, Faraway Antique Shop, East Millinocket, ME; Kathryn Gannon, Gannon-Janelle Interiors, Falmouth, ME; Sandra Stanton, Artist, Farmington, ME; Beth Labaugh, Kennebec Therapeutics, Fayette, ME; Elizabeth Beane, Clinical Social Worker, Private Practice, Gorham, ME; Gary McGrane, GT McGrane Builders, Jay, ME; Craig Saddlemlire, Round Point Movies, Lewiston, ME.

Mike Relac, Fox Hill Associates, Inc., Limington, ME; Cheryl L. Wilder, Pine Street Redemption Center, Madison, ME; John Sweet, Sweet Timber Frames, Mount Desert, ME; Marla Bottesch, Snowbound Books, Norridgewock, ME; Dotty Caldwell, Dorothy Caldwell, LCPC, Penobscot, ME; Elizabeth Della Valle, Elizabeth A Della Valle, AICP, Portland, ME; Joel Bolton, Internet Island Web Development, Portland, ME; Jennifer Lunden, The Center for Creative Healing, Portland, ME; Abi Morrison, Red Bird Acupuncture, Rockland, ME; Scott Gaiason, Bear Wood, Lisbon Falls, ME; Susan D'Alessandro, Maine Nature & Nostalgia, Millinocket, ME; Jessie Greenbaum, Therapeutic Massage, Mount Desert, ME; Irja Frank, Frank Translations, Orono, ME; Cynthia L. Cochran, Cynthia L Cochran, CPA, Portland, ME; Martha Fenton, Freelance writer, Portland, ME; Cecile Deroche-Cain, Musician, Portland, ME; Mary Zarate, Z Fabrics, Portland, ME; Ginger Woods, Self-employed, Rumford, ME; Elizabeth Como, Winter Journeys, Lovell, ME; John Ackerman, Residence, Mount Desert, ME; Winston Mctague, Jr, Mctague Logging, Newport, ME; Geno Scalzo, Shipwright, Owls Head, ME; Gary Ameika, Dune Marketing, Portland, ME; Dr. Wendy Pollock, Inner Shores, Portland, ME; Barbara McKim, Psychologist—Private Practice, Portland, ME; Joanne Dunlap, Mo's Variety, Rangeley, ME; Susan Littlefield, Echo Farm Pottery, Saco, ME.

Matthew B. Westerlund, Matt Westerlund Financial Services, Sanford, ME; Shahzad Kirmani, VisionMaster, Inc., Scarborough, ME; Frank Ridley, Different Drummer Workshop, Solon, ME; Priscilla Skerry, Healing Routes, South Portland, ME; Ann Breeden, Spring Woods Gallery, Sullivan, ME; John H. Noyes, The Picture Framer, Inc., Topsham, ME; Earl Morse, Waterford Design, Waterford, ME; Bill Nave, Bill Nave Consulting, Winthrop, ME; Mary Campbell, Everyday Wines, Ann Arbor, MI; Edwin Farrar AE Profit Solutions, Scarborough, ME; Joe Thompson, Salt Pond Rowing, Sedgwick, ME; Bonnie Jackson, Bonnie Jackson Remodeling, South Portland, ME; Artis Bernard, Inleaf Press, South Portland, ME; Eileen Mielenhausen, Healing & Expressive Arts Retreats of Maine, Surry, ME; Seth Hall, S & J Llama LLC, Waldoboro, ME; John O'Donnell, Tilton & O'Donnell Law Offices, Waterville,

ME; David Mercer, Mercer & Sons, Yarmouth, ME; Steve Koch, Midnight Security & Communications Inc, Flint, MI; Allegra Kirmani, Heart Art Studios, Inc, Scarborough, ME; Pat Berger, The Pond, Sidney, ME; Georgia Williamson, Georgia Deveres Studio, South Portland, ME; William Clarke, CIMPAC INC, St George, ME; David Hynd, Carpentry, Thomaston, ME; Mitch Kihn, Mid-Maine Forestry, Warren, ME; Tori Stenbak, Stenbak Law Offices, PA, Westbrook, ME; Chris Barbour, Barbour Computing, York, ME; Mary Bridge, Hip Hoopla LLC, Chesterfield, MO.

James Hoffmann, Hoffmann/Morgan Architects, Missoula, MT; Elizabeth Wood, Crossroads Veterinary Clinic, Cortland, NY; Ann Stanley, Radiant Health Acupuncture and Massage, LTD, Bend, OR; Michael O'Shea, Tiffany and O'Shea, Inc, Happy Valley, OR; Karen Mccarthy, Madras Garden Depot, Madras, OR; Vincent Alvarez, Peanuts on the Half Shell, Milwaukie, OR; Thomas Karwaki, CAI, Portland, OR; Michael Schulte, Joe's Garage, Portland, OR; Steve Hanrahan, Mirador Community Store, Portland, OR; Kent Watson, Kent Watson & Associates, Missoula, MT; Freddy Castiblanco, Terraza 7, Elmhurst, NY; Kate Lindburg, Animal Crackers Pet Supply, Corvallis, OR; Peter Bluett, Pete Bluett Sculpture, Lake Oswego, OR; Barbara Byram, Barbara Byram Consulting, Medford, OR; Jim Gilbert, Northwoods Nursery, Molalla, OR; Sherry Dirks, Gray Bear Construction Co., Portland, OR; Samuel Pardue, Lensbaby, Portland, OR; Peter Rossing, Muse Art and Design, Portland, OR; J. Kelly Conklin, Foley-Waite Associates Inc, Bloomfield, NJ; Greg Nickle, Nickle & Associates, Tulsa, OK; Brian McDonald, Gresham Music, Gresham, OR; Karen Alexander-Brown, Wind Song at the Sea Gypsy, Lincoln City, OR; Mark Kellenbeck, BrainJoy LLC, Medford, OR; John Mullin, Amallegory Productions, Oregon City, OR; Bruce Chaser, Hawthorne Wellness Center, Portland, OR; Moses Ross, M. J. Ross Group, Inc., Portland, OR; Deborah and John Field, Paperjam Press, Portland, OR.

Judith Wallace, Serenity Shop, Portland, OR; Brian Setzler, CPA, TriLibrium, Portland, OR; Hank Keeton, Keeton Corporation, Scotts Mills, OR; Aylene Geringer, The Chocolate Box, Silverton, OR; Gary Mazzilli, Outsource Estimating Inc., Hayes, VA; Chuck Robinson, Village Books, Bellingham, WA; Robert Jekel, Parkade Hobbies, Kennewick, WA; Diana Thompson, Harmony SoapWorks, Ocean Park, WA; Dan Emerson, Summit View Pet Clinic, Puyallup, WA; Tamara Maher, Tamara B Maher PC, Portland, OR; Jack Coelho, Vital Body Studio, Portland, OR; Victor Madge, Architecture, Silverton, OR; Terrell McDaniel, Hughes McDaniel and Associates, Hendersonville, TN; Diane Middaugh, Quik Tan, Bellevue, WA; Dante Montoya, Dante Lee Montoya CPA, Kennewick, WA; Allan Willis, Tri-City Music, Kennewick, WA; Carlyne Hart, Olympia Frameworks, Olympia, WA; Laura Waite, Jay's Professional Automotive, Renton, WA; KB Mercer, Traveling Lantern, Portland, OR; Jose Gonzalez, Tu Casa real Estate, Salem, OR; Jason Freilinger, Freilinger Electronics, Inc., Silverton, OR; Martha Eberle, WildWoods of

Texas, Dripping Springs, TX; Ben Knudsen, DIGS, Bellingham, WA; Rick Van Heel, Music Machine, Kennewick, WA; Consuelo Gomez, Marty K Inc., Mercer Island, WA; Randy Eakman, Finish Craft, Pasco, WA; Sarah Stegner, Again and A Gain, Seattle, WA.

Eli Reich, Alchemy Goods, Seattle, WA; Beth Sanders, Athena Video Arts, Seattle, WA; Dan McComb, BizNik, Seattle, WA; Jody Hall, Cupcake Royale, Seattle, WA; Laureen Kelly, Einstein Signs, Seattle, WA; Frank Taylor, Frank's Barber/Salon, Seattle, WA; Kathryn Hooks, J.O.Y Unlimited, Seattle, WA; Tarek Gelate, Lucy Ethiopian Restaurant, Seattle, WA; Beckie Lindley, Merry Tails & Dog Alley, Seattle, WA; Valeriy Arrymanon, Alluan, Inc, Seattle, WA; Ed Whitfield, BBQ Pit, Seattle, WA; Nicole Miller, Blackbird, Seattle, WA; Keith Gormezano, Dr. Quick Books, Inc., Seattle, WA; Peter Aaron, Elliott Bay Book Company, Seattle, WA; Eduardo Revelo, Guaracos Tacos, Seattle, WA; Yong Kim, Jackson Cleaners, Seattle, WA; Malia Keene, Magpie, Seattle, WA; Mary Clark, Merryweather Books, Seattle, WA; Annie Davis, Annie's Nannies Inc, Seattle, WA; Joline El-Hai, Bella Luz Studio, Seattle, WA; Joshua Huisenga, Chalkbox Creative, LLC, Seattle, WA; Berhane Amanuel, East African Imports, Seattle, WA; JK Burwell, Family Heritage, Seattle, WA; Theo Martin, Island Soul, Seattle, WA; Heather Caldwell, Kismet Salon, Seattle, WA; Terry, Many Many Moons, Seattle, WA; Jack Burg, Montlake Mousse, Seattle, WA; Dale Russ, Morning Dew Productions, Seattle, WA; Mohammed Almatn, Professional Copy/Print, Seattle, WA; Wasif Qadri, Shalimar Indian/Pakistani Cuisine, Seattle, WA.

Brian Wells, Tougo Coffee, Seattle, WA; Anil Shrestha, University Food & Deli, Seattle, WA; Mari Cook, Voyeur, Seattle, WA; Steven Hall, MD, Steven M. Hall, MD, Snoqualmie, WA; Eben Cole, Cole Music Co, Spokane, WA; Jason Berg, Infinity Fitness, Spokane, WA; Carl Medeiros, Panache Clothing, Seattle, WA; Eduardo Marlo, Puerto Vallarta Mexican Restaurant, Seattle, WA; Jason Grimes, Spin Cycle, Seattle, WA; Mohammed Toure, Toure Apparel, Seattle, WA; Lois Ko, University Haagen Dais, Seattle, WA; Park, Western Beauty Supply, Seattle, WA; Mark Gerard, Advanced Radon, Spokane, WA; John Friar, Friar Farms, Spokane, WA; Nate Coming, Mark's Guitar Shop, Spokane, WA; Pirkko Karhunen, Pirkko, Seattle, WA; Ben Jenkins, Shadowland, Seattle, WA; Ryan Calkins, Statements, Seattle, WA; Kirk Strong, University Ave Barber, Seattle, WA; Andrew Park, University Teriyaki, Seattle, WA; Deborah Cziske, Cascade Industrial Supply, Shoreline, WA; Michael Bonnes, Brooklyn Deli, Spokane, WA; Rick Ericksen, Halpins, Spokane, WA; Larry Lent, Mr. J's Take & Bake Pizza, Spokane, WA; Janine Vaughn, Revival Lighting, Spokane, WA; Mollie Fenton, Fenton/Stahl Gallery, Walla Walla, WA; James Kytonen, Violin Works, Spokane, WA; Wayne Chabre, Wayne Chabre Sculptor, Walla Walla, WA; Rob Robinson, Building Dynamics LLC, Walla Walla, WA.

Mr. SCOTT of South Carolina. Madam Speaker, I yield 2½ minutes to

the gentleman from Iowa, Mr. STEVE KING.

Mr. KING of Iowa. I thank the gentleman from South Carolina for yielding and for leading this reform debate for real tax reform.

In the time I came to this Congress, I have made the pledge that I would push for tax reform. I believed at the time that the debate that had been taking place in this Congress over the preceding years would flow into the following years.

I remember the inspiration that came when Billy Tauzin and Dick Armey went around the country and debated tax reform between the flat tax and the Fair Tax. I don't ever remember anyone debating in favor of the Fair Tax having lost that debate. But we had a real tax reform debate.

And in this time—and I have pushed in my time in this Congress—I can think of only one time that we have had a serious debate on tax reform, and that was at a time when we had some debate, and I testified before the Ways and Means Committee in favor of a national sales tax.

This rule that's before us expedites this debate. It expedites the consideration of a bill providing for comprehensive tax reform. And I look at the conditions that are in here. There are five conditions that are written in, and the Fair Tax meets all of those conditions, I think, by design.

I am looking forward to an open debate that will take place at least within the Ways and Means Committee and hopefully come here to the floor. It says to me, as I look at this rule, that the legitimate proposals that would come for real tax reform will be in order before the Ways and Means Committee.

So I encourage those committee members, as this expedited debate takes place, to bring your reforms to the Ways and Means Committee. Bring them in the form of amendment. Let's have a real debate. Let's put the Fair Tax up against everything else.

□ 1330

And I have done that now since about 1980. And even though I have lost a couple of debates with my wife and some with my family, and even one or two with my staff, I've never lost a debate on the fair tax because the American people understand this—right now, the Federal Government has a first lien on all productivity in America. If you punch a time clock on Monday morning, just imagine, Uncle Sam is standing there by that time clock. When it goes thunk, his hand goes out and he gets into his hand what he wants until he gets his share, and then he puts it in his pocket and you get to keep what's left.

Let's change the tax from production to consumption. Let America grow, let America breathe, to quote the Congressman from Pennsylvania.

Ms. SLAUGHTER. Madam Speaker, I would like to inquire of my colleague if he has further speakers?

Mr. SCOTT of South Carolina. I have one.

Ms. SLAUGHTER. I reserve the balance of my time.

Mr. SCOTT of South Carolina. Madam Speaker, I yield 1 minute to the gentleman from Texas (Mr. FARENTHOLD).

Mr. FARENTHOLD. Madam Speaker, I thank my freshman colleague from South Carolina.

I rise today in support of this rule. America has waited long enough for the uncertainty over taxes to go away. This rule gives us the opportunity to avoid a huge tax increase and gives us the opportunity to have that debate about a fairer, flatter, simpler tax that the American people want and need and this economy wants and needs.

You know, we shouldn't be having a big argument over these extensions. They passed on a bipartisan basis under Speaker PELOSI. They should pass on a bipartisan basis this time. We do not need the politics of envy and divisiveness. We need tax reform, and this puts us on the path to do it.

I urge my colleagues to support this rule and the underlying bill.

Ms. SLAUGHTER. Madam Speaker, I yield myself the balance of my time to close.

Madam Speaker, we understand the majority intends to have a last-minute change in the rule. The amendment would create a number of obstacles to middle class tax cuts. And under the last-minute change, the middle class taxes could not be cut until the Senate has approved the entire Republican tax reform agenda, and we certainly don't need that kind of obstacle and we don't need that kind of bill. We need quick action on tax cuts, so I hope we can get that today. But let me remind you that you need to vote against this rule, unless you want the Republican bill to pass automatically.

The Senate-passed tax cuts are a simple and fair extension of tax cuts that will directly benefit the middle class. It was quite wonderful to see the Senate of the United States do the sensible thing and say that everyone making \$250,000 and under would receive a tax cut. Unfortunately, our colleagues on the other side of the aisle are the only ones standing in the way of the tax cut becoming law.

Their flawed alternative proposal demands that any middle class tax cut be accompanied by an additional tax cut for the richest 2 percent. Such a proposal would be and has been a fiscal disaster. It would explode the Nation's deficit, fail to create jobs, and perpetuate the record of inequality facing our Nation.

The oft-repeated premise that we need to protect job creators—who haven't created new jobs—with lower corporate taxes and lower taxes for the wealthy should be put to bed. It has been thoroughly and convincingly disproven.

Instead of protecting tax loopholes for corporations that ship jobs overseas

and serving the wealthy at the expense of the middle class, we should be making the Tax Code more simple and fair and asking everyone just to pay their fair share. Our proposed middle class tax cut would be a great first step towards doing just that.

In addition, Madam Speaker, if we defeat the previous question, I will offer an amendment to the rule to give the House a vote on H. Res. 746, which would prohibit us from going home until the President signs middle class tax cuts into law. Otherwise, we will be going home perhaps tomorrow with that undone.

There is no excuse for Congress to go on summer vacation at the end of this week. No other American leaves work with a job half done, and neither should we. It is our duty to deliver results for the American people, and we should not leave this town until every middle class family has a tax cut in their hands.

In closing, I urge my colleagues to support the middle class tax cuts, to vote "no" on the rule and on ordering the previous question.

Madam Speaker, I ask unanimous consent to put the amendment and other extraneous material in the RECORD immediately prior to the vote.

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

There was no objection.

Ms. SLAUGHTER. I yield back the balance of my time.

Mr. SCOTT of South Carolina. Madam Speaker, I wonder what my friend from Texas would have said, if she was still here, to the 253,000 women, small business owners, who will be impacted by higher taxes based on the actions of our friends on the left. I wonder, Madam Speaker, what my friends on the left would say to the 710,000 newly unemployed Americans because of their actions on the left? I wonder, Madam Speaker, what my friends on the left would say to the senior citizens who make less than \$100,000, to the senior citizens who make less than \$50,000 who would see a 185 percent increase on their taxes for their dividend income?

Madam Speaker, my friends on the left have asked a very interesting and telling question when they asked: Who deserves a tax increase? Well, we on the right have a very clear answer to that question. We believe everybody deserves a tax decrease.

Madam Speaker, with unemployment for the 41st month over 8 percent, with unemployment in south Atlanta over 9.4 percent, I would suggest, Madam Speaker, now is not the time to engineer fairness. Now is a time for us to keep taxes low.

Madam Speaker, everyone in this room can agree we need to take steps to turn our economy around. But while one side of the room wants to divide our Nation to do so, we understand that punishing some Americans in the name of helping others is not the solution. We must lift everyone up; other-

wise, we will all just end up in the squishy, nebulous middle. And America isn't about being mediocre. America is about being the best, the strongest, and the leader of the free world. Let's stay there as a Nation.

AMENDMENT OFFERED BY MR. SCOTT OF SOUTH CAROLINA

Mr. SCOTT of South Carolina. Madam Speaker, I move to amend the resolution with the amendment I have placed at the desk.

The SPEAKER pro tempore. The Clerk will report the amendment.

The Clerk read as follows:

Add the following new section:

SEC. 10. (a) In the engrossment of H.R. 8 the Clerk shall—

(1) add the text of H.R. 6169, as passed by the House, as new matter at the end of H.R. 8;

(2) conform the title of H.R. 8 to reflect the addition of H.R. 6169, as passed by the House, to the engrossment;

(3) assign appropriate designations to provisions within the engrossment; and

(4) conform provisions for short titles within the engrossment.

(b) Upon the addition of the text of H.R. 6169, as passed by the House, to the engrossment of H.R. 8, H.R. 6169 shall be laid on the table.

Mr. SCOTT of South Carolina. Madam Speaker, the amendment instructs the Clerk to add the text of H.R. 6169 as new matter at the end of H.R. 8 before transmitting the bill to the Senate.

The material previously referred to by Ms. SLAUGHTER is as follows:

AN AMENDMENT TO H. RES. 747 OFFERED BY MS. SLAUGHTER OF NEW YORK

At the end of the resolution, add the following new section:

SEC. 10. Immediately upon adoption of this resolution, the House shall proceed to the consideration in the House of the resolution (H. Res. 746) prohibiting the consideration of a concurrent resolution providing for adjournment or adjournment sine die unless a law is enacted to provide for the extension of certain expired or expiring tax provisions that apply to middle-income taxpayers if called up by Representative SLAUGHTER of New York or her designee. All points of order against the resolution and against its consideration are waived.

(The information contained herein was provided by the Republican Minority on multiple occasions throughout the 110th and 111th Congresses.)

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the opposition, at least for the moment, to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives (VI, 308-311), describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the

control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

Because the vote today may look bad for the Republican majority they will say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: "Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

In Deschler's Procedure in the U.S. House of Representatives, the subchapter titled "Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: "Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. SCOTT of South Carolina. Madam Speaker, I yield back the balance of my time, and I move the previous question on the amendment and on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question on the amendment and on the resolution.

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

Ms. SLAUGHTER. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 9 of rule XX, the Chair will reduce to 5 minutes the minimum time of any electronic vote on the question of adoption of the amendment, if ordered, and adoption of the resolution, if ordered.

The vote was taken by electronic device, and there were—yeas 240, nays 183, not voting 7, as follows:

[Roll No. 540]

YEAS—240

Adams	Gosar	Nunnelee
Aderholt	Gowdy	Olson
Alexander	Granger	Palazzo
Amash	Graves (GA)	Paul
Amodel	Graves (MO)	Paulsen
Austria	Griffin (AR)	Pearce
Bachmann	Griffith (VA)	Pence
Bachus	Grimm	Petri
Barletta	Guinta	Pitts
Bartlett	Guthrie	Platts
Barton (TX)	Hall	Poe (TX)
Bass (NH)	Hanna	Pompeo
Benishek	Harper	Posey
Berg	Harris	Price (GA)
Biggert	Hartzler	Quayle
Bilbray	Hastings (WA)	Reed
Bilirakis	Hayworth	Rehberg
Bishop (UT)	Heck	Reichert
Black	Hensarling	Renacci
Blackburn	Herger	Ribble
Bonner	Herrera Beutler	Rigell
Bono Mack	Huelskamp	Rivera
Boren	Huizenga (MI)	Roby
Boustany	Hultgren	Roe (TN)
Brady (TX)	Hunter	Rogers (AL)
Brooks	Hurt	Rogers (KY)
Broun (GA)	Issa	Rogers (MI)
Buchanan	Jenkins	Rohrabacher
Bucshon	Johnson (IL)	Rokita
Buerkle	Johnson (OH)	Rooney
Burgess	Johnson, Sam	Ros-Lehtinen
Burton (IN)	Jones	Roskam
Calvert	Jordan	Ross (FL)
Camp	Kelly	Royce
Campbell	King (IA)	Runyan
Canseco	King (NY)	Ryan (WI)
Cantor	Kingston	Scalise
Capito	Kinzinger (IL)	Schilling
Carter	Kline	Schmidt
Cassidy	Labrador	Schock
Chabot	Lamborn	Schweikert
Chaffetz	Lance	Scott (SC)
Coble	Landry	Scott, Austin
Coffman (CO)	Lankford	Sensenbrenner
Cole	Latham	Sessions
Conaway	LaTourrette	Shimkus
Crawford	Latta	Shuler
Crenshaw	Lewis (CA)	Shuster
Culberson	LoBiondo	Simpson
Denham	Long	Smith (NE)
Dent	Lucas	Smith (NJ)
DesJarlais	Luetkemeyer	Smith (TX)
Diaz-Balart	Lummis	Southerland
Dold	Lungren, Daniel	Stearns
Dreier	E.	Stivers
Duffy	Mack	Stutzman
Duncan (SC)	Manzullo	Terry
Duncan (TN)	Marchant	Thompson (PA)
Ellmers	Marino	Thornberry
Emerson	Matheson	Tiberi
Farenthold	McCarthy (CA)	Tipton
Fincher	McCaull	Turner (NY)
Fitzpatrick	McClintock	Turner (OH)
Flake	McHenry	Upton
Fleischmann	McIntyre	Walberg
Fleming	McKeon	Walzen
Flores	McKinley	Walsh (IL)
Forbes	McMorris	Webster
Fortenberry	Rodgers	West
Fox	Meehan	Westmoreland
Franks (AZ)	Mica	Whitfield
Frelinghuysen	Miller (FL)	Wilson (SC)
Galleghy	Miller (MI)	Wittman
Gardner	Miller, Gary	Wolf
Garrett	Mulvaney	Womack
Gerlach	Murphy (PA)	Woodall
Gibbs	Gibbs	Yoder
Gibson	Gibson	Young (AK)
Gingrey (GA)	Gingrey (GA)	Young (FL)
Gohmert	Gohmert	Young (IN)
Goodlatte	Goodlatte	

NAYS—183

Ackerman	Blumenauer	Chandler
Altmire	Bonamici	Chu
Andrews	Boswell	Cicilline
Baca	Brady (PA)	Clarke (MI)
Baldwin	Braley (IA)	Clarke (NY)
Barber	Brown (FL)	Clay
Barrow	Butterfield	Cleaver
Bass (CA)	Capps	Clyburn
Becerra	Capuano	Cohen
Berkley	Carnahan	Connolly (VA)
Berman	Carney	Conyers
Bishop (GA)	Carson (IN)	Cooper
Bishop (NY)	Castor (FL)	Costa

Costello	Kaptur	Rahall
Courtney	Keating	Rangel
Critz	Kildee	Reyes
Crowley	Kind	Richardson
Cuellar	Kissell	Richmond
Cummings	Kucinich	Ross (AR)
Davis (CA)	Langevin	Rothman (NJ)
Davis (IL)	Larsen (WA)	Roybal-Allard
DeFazio	Larson (CT)	Ruppersberger
DeGette	Lee (CA)	Rush
DeLauro	Levin	Ryan (OH)
Deutch	Lewis (GA)	Sánchez, Linda
Dicks	Lipinski	T.
Doggett	Loeb sack	Sanchez, Loretta
Donnelly (IN)	Lofgren, Zoe	Sarbanes
Doyle	Lowey	Schakowsky
Edwards	Lujan	Schiff
Ellison	Lynch	Schradler
Engel	Maloney	Schwartz
Eshoo	Markey	Scott (VA)
Farr	Matsui	Scott, David
Fattah	McCarthy (NY)	Serrano
Filner	McCollum	Sewell
Frank (MA)	McDermott	Sherman
Fudge	McGovern	Sires
Garamendi	McNerney	Slaughter
Gonzalez	Meeks	Smith (WA)
Green, Al	Michaud	Speier
Green, Gene	Miller (NC)	Stark
Grijalva	Miller, George	Sutton
Gutierrez	Moore	Thompson (CA)
Hahn	Moran	Thompson (MS)
Hanabusa	Murphy (CT)	Tierney
Hastings (FL)	Nadler	Tonko
Heinrich	Napolitano	Towns
Higgins	Neal	Tsongas
Himes	Olver	Van Hollen
Hinchee	Owens	Velázquez
Hinojosa	Pallone	Visclosky
Hirono	Pascrell	Walz (MN)
Hochul	Pastor (AZ)	Wasserman
Holden	Pelosi	Schultz
Holt	Perlmutter	Waters
Honda	Peters	Watt
Israel	Peterson	Waxman
Jackson Lee	Pingree (ME)	Welch
(TX)	Polis	Wilson (FL)
Johnson (GA)	Price (NC)	Woolsey
Johnson, E. B.	Quigley	Yarmuth

NOT VOTING—7

Akin	Dingell	Sullivan
Cardoza	Hoyer	
Cravaack	Jackson (IL)	

□ 1404

So the previous question was ordered. The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the amendment.

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

RECORDED VOTE

Ms. SLAUGHTER. 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 238, noes 186, not voting 6, as follows:

[Roll No. 541]

AYES—238

Adams	Bishop (UT)	Canseco
Aderholt	Black	Cantor
Alexander	Blackburn	Capito
Amash	Bonner	Carter
Amodel	Bono Mack	Cassidy
Austria	Boustany	Chabot
Bachmann	Brady (TX)	Chaffetz
Bachus	Brooks	Coble
Barletta	Broun (GA)	Coffman (CO)
Bartlett	Buchanan	Cole
Clay	Bucshon	Conaway
Cleaver	Buerkle	Cravaack
Clyburn	Burgess	Crawford
Cohen	Burton (IN)	Crenshaw
Connolly (VA)	Calvert	Culberson
Conyers	Camp	Denham
Cooper	Campbell	Dem
Costa		

DesJarlais King (IA)  
 Diaz-Balart King (NY)  
 Dold Kingston  
 Dreier Kinzinger (IL)  
 Duffy Kline  
 Duncan (SC) Labrador  
 Duncan (TN) Lamborn  
 Ellmers Lance  
 Emerson Landry  
 Farenthold Lankford  
 Fincher Latham  
 Fitzpatrick LaTourette  
 Flake Latta  
 Fleischmann Lewis (CA)  
 Fleming LoBiondo  
 Flores Long  
 Forbes Lucas  
 Fortenberry Luetkemeyer  
 Foxx Lummis  
 Franks (AZ) Lungren, Daniel  
 Frelinghuysen E.  
 Gallegly Mack  
 Gardner Manzullo  
 Garrett Marchant  
 Gerlach Marino  
 Gibbs McCarthy (CA)  
 Gibson McCaul  
 Gingrey (GA) McClintock  
 Gohmert McHenry  
 Goodlatte McIntyre  
 Gosar McKeon  
 Gowdy McKinley  
 Granger McMorris  
 Graves (GA) Rodgers  
 Graves (MO) Meehan  
 Griffin (AR) Mica  
 Griffith (VA) Miller (FL)  
 Grimm Miller (MI)  
 Guinta Miller, Gary  
 Guthrie Mulvaney  
 Hall Murphy (PA)  
 Hanna Myrick  
 Harper Neugebauer  
 Harris Noem  
 Hartzler Nugent  
 Hastings (WA) Nunes  
 Hayworth Nunnelee  
 Heck Olson  
 Hensarling Palazzo  
 Hergert Paul  
 Herrera Beutler Paulsen  
 Huelskamp Pearce  
 Huizenga (MI) Pence  
 Hultgren Petri  
 Hunter Pitts  
 Hurt Platts  
 Issa Poe (TX)  
 Jenkins Pompeo  
 Johnson (IL) Posey  
 Johnson (OH) Price (GA)  
 Johnson, Sam Quayle  
 Jones Reed  
 Kelly Rehberg

NOES—186

Ackerman Clyburn  
 Altmire Cohen  
 Andrews Connolly (VA)  
 Baca Conyers  
 Baldwin Cooper  
 Barber Costa  
 Barrow Costello  
 Bass (CA) Courtney  
 Becerra Critz  
 Berkley Crowley  
 Berman Cuellar  
 Bishop (GA) Cummings  
 Bishop (NY) Davis (CA)  
 Blumenauer Davis (IL)  
 Bonamici DeFazio  
 Boren DeGette  
 Boswell DeLauro  
 Brady (PA) Deutch  
 Braley (IA) Dicks  
 Brown (FL) Doggett  
 Butterfield Donnelly (IN)  
 Capps Doyle  
 Capuano Edwards  
 Carnahan Ellison  
 Carney Engel  
 Carson (IN) Farr  
 Castor (FL) Fattah  
 Chandler Filner  
 Chu Frank (MA)  
 Cicilline Fudge  
 Clarke (MI) Garamendi  
 Clarke (NY) Gonzalez  
 Clay Green, Al  
 Cleaver Green, Gene

Loeb sack Pelosi  
 Lofgren, Zoe Perlmutter  
 Lowey Peters  
 Lujan Peterson  
 Lynch Pingree (ME)  
 Maloney Polis  
 Markey Price (NC)  
 Matheson Quigley  
 Matsui Rahall  
 McCarthy (NY) Rangel  
 McCollum Reyes  
 McDermott Richardson  
 McGovern Richmond  
 McNeerney Ross (AR)  
 Meeks Rothman (NJ)  
 Michaud Roybal-Allard  
 Miller (NC) Ruppersberger  
 Miller, George Rush  
 Moore Ryan (OH)  
 Moran Sanchez, Linda  
 Murphy (CT) T.  
 Nadler Schultz  
 Napolitano Sarbanes  
 Neal Schakowsky  
 Oliver Schiff  
 Owens Schrader  
 Pallone Schwartz  
 Pascrell Scott (VA)  
 Pastor (AZ) Scott, David

NOT VOTING—6

Akin Dingell  
 Cardoza Eshoo  
 Jackson (IL)  
 Jordan

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE  
 The SPEAKER pro tempore (Mr. WOMACK) (during the vote). There are 2 minutes remaining.

□ 1411

Mr. BOREN changed his vote from “aye” to “no.”

So the amendment was agreed to.  
 The result of the vote was announced as above recorded.

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

Ms. SLAUGHTER. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.  
 The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 240, noes 184, not voting 6, as follows:

[Roll No. 542]

AYES—240

Adams Buerkle  
 Aderholt Burgess  
 Alexander Burton (IN)  
 Amash Calvert  
 Amodei Camp  
 Austria Campbell  
 Bachmann Canseco  
 Bachus Cantor  
 Barletta Capito  
 Bartlett Carter  
 Barton (TX) Cassidy  
 Bass (NH) Chabot  
 Benishek Chaffetz  
 Berg Coble  
 Biggert Coffman (CO)  
 Bilbray Cole  
 Bilirakis Conaway  
 Bishop (UT) Cravaack  
 Black Crawford  
 Blackburn Crenshaw  
 Bonner Culberson  
 Bono Mack Denth  
 Boren Dent  
 Boustany DesJarlais  
 Brady (TX) Diaz-Balart  
 Brooks Dold  
 Broun (GA) Dreier  
 Buchanan Duffy  
 Bucshon Duncan (SC)

Griffin (AR) Marchant  
 Griffith (VA) Marino  
 Grimm Matheson  
 Guinta McCarthy (CA)  
 Guthrie Royce  
 Hall McClintock  
 Hanna McHenry  
 Harper McIntyre  
 Harris McKeon  
 Hartzler McMorris  
 Hastings (WA) Rodgers  
 Hayworth Meehan  
 Heck Mica  
 Hensarling Miller (FL)  
 Hergert Miller (MI)  
 Herrera Beutler Miller, Gary  
 Huelskamp Mulvaney  
 Huizenga (MI) Murphy (PA)  
 Hultgren Myrick  
 Hunter Neugebauer  
 Hurt Noem  
 Issa Nugent  
 Jenkins Nunes  
 Johnson (IL) Nunnelee  
 Johnson (OH) Olson  
 Johnson, Sam Palazzo  
 Jones Paul  
 Jordan Paulsen  
 Kelly Pearce  
 King (IA) Pence  
 King (NY) Petri  
 Kingston Pitts  
 Kinzinger (IL) Platts  
 Kline Poe (TX)  
 Labrador Pompeo  
 Lamborn Posey  
 Lance Price (GA)  
 Landry Quayle  
 Lankford Reed  
 Latham Rehberg  
 LaTourette Reichert  
 Latta Renacci  
 Lewis (CA) Ribble  
 LoBiondo Rigell  
 Long Rivera  
 Lucas Roby  
 Luetkemeyer Roe (TN)  
 Lummis Rogers (AL)  
 Lungren, Daniel Rogers (KY)  
 E. Rogers (MI)  
 Mack Rohrabacher  
 Manzullo Rokita

NOES—184

Ackerman Davis (CA)  
 Altmire Davis (IL)  
 Andrews DeFazio  
 Baca DeGette  
 Baldwin DeLauro  
 Barber Deutch  
 Barrow Dicks  
 Bass (CA) Doggett  
 Becerra Donnelly (IN)  
 Berkley Doyle  
 Berman Edwards  
 Bishop (GA) Ellison  
 Bishop (NY) Engel  
 Blumenauer Eshoo  
 Bonamici Farr  
 Boswell Fattah  
 Brady (PA) Filner  
 Braley (IA) Frank (MA)  
 Brown (FL) Fudge  
 Butterfield Garamendi  
 Capps Gonzalez  
 Capuano Green, Al  
 Carnahan Green, Gene  
 Carney Grijalva  
 Carson (IN) Hahn  
 Castor (FL) Hanabusa  
 Chandler Hastings (FL)  
 Chu Heinrich  
 Cicilline Higgins  
 Clarke (MI) Himes  
 Clarke (NY) Hinchey  
 Clay Hinojosa  
 Cleaver Hirono  
 Clyburn Hochul  
 Cohen Holden  
 Connolly (VA) Holt  
 Conyers Honda  
 Cooper Hoyer  
 Costa Israel  
 Costello Jackson Lee  
 Courtney (TX)  
 Critz Johnson (GA)  
 Crowley Johnson, E. B.  
 Cuellar Kaptur  
 Cummings Keating

Rooney  
 Ros-Lehtinen  
 Roskam  
 Ross (FL)  
 Royce  
 Runyan  
 Ryan (WI)  
 Scalise  
 Schilling  
 Schmidt  
 Schock  
 Schweikert  
 Scott (SC)  
 Scott, Austin  
 Sensenbrenner  
 Sessions  
 Shimkus  
 Shuster  
 Simpson  
 Smith (NE)  
 Smith (NJ)  
 Smith (TX)  
 Southerland  
 Stearns  
 Stivers  
 Stutzman  
 Sullivan  
 Terry  
 Thompson (PA)  
 Tiberi  
 Tipton  
 Turner (NY)  
 Turner (OH)  
 Upton  
 Walberg  
 Walden  
 Walsh (IL)  
 Webster  
 West  
 Westmoreland  
 Whitfield  
 Wilson (SC)  
 Wittman  
 Wolf  
 Womack  
 Woodall  
 Yoder  
 Young (AK)  
 Young (FL)  
 Young (IN)

Price (NC)	Schiff	Tonko
Quigley	Schrader	Towns
Rahall	Schwartz	Tsongas
Rangel	Scott (VA)	Van Hollen
Reyes	Scott, David	Velázquez
Richardson	Serrano	Visclosky
Richmond	Sewell	Walz (MN)
Ross (AR)	Sherman	Wasserman
Rothman (NJ)	Shuler	Waters
Roybal-Allard	Sires	Watt
Ruppersberger	Slaughter	Watt
Rush	Smith (WA)	Waxman
Ryan (OH)	Speier	Welch
Sánchez, Linda	Stark	Wilson (FL)
T.	Sutton	Woolsey
Sanchez, Loretta	Thompson (CA)	Yarmuth
Sarbanes	Thompson (MS)	
Schakowsky	Tierney	

## NOT VOTING—6

Akin	Dingell	Jackson (IL)
Cardoza	Gutierrez	McKinley

## ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1420

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.

## MESSAGE FROM THE SENATE

A message from the Senate by Ms. Curtis, one of its clerks, announced that the Senate has agreed to a concurrent resolution of the following title in which the concurrence of the House is requested:

S. Con. Res. 55. Concurrent resolution directing the Clerk of the House of Representatives to make a correction in the enrollment of H.R. 1627.

## CORRECTING THE ENROLLMENT OF H.R. 1627

Mr. MILLER of Florida. Mr. Speaker, I ask unanimous consent to take from the Speaker's table the concurrent resolution (S. Con. Res. 55) directing the Clerk of the House of Representatives to make a correction in the enrollment of H.R. 1627, and ask for its immediate consideration in the House.

The Clerk read the title of the concurrent resolution.

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

There was no objection.

The text of the concurrent resolution is as follows:

## S. CON. RES. 55

*Resolved by the Senate (the House of Representatives concurring),* That, in the enrollment of the bill (H.R. 1627) an Act to amend title 38, United States Code, to furnish hospital care and medical services to veterans who were stationed at Camp Lejeune, North Carolina, while the water was contaminated at Camp Lejeune, to improve the provision of housing assistance to veterans and their families, and for other purposes, the Clerk of the House of Representatives shall make the following correction: in section 201, strike "Andrew Connelly" and insert "Andrew Connolly".

The concurrent resolution was concurred in.

A motion to reconsider was laid on the table.

## PRESENTATION OF CONGRESSIONAL GOLD MEDAL TO DAW AUNG SAN SUU KYI

Mr. DANIEL E. LUNGREN of California. Mr. Speaker, I ask unanimous consent that the Committee on House Administration be discharged from further consideration of the concurrent resolution (H. Con. Res. 135) authorizing the use of the rotunda of the Capitol for the presentation of the Congressional Gold Medal to Daw Aung San Suu Kyi, in recognition of her leadership and perseverance in the struggle for freedom and democracy in Burma, and ask for its immediate consideration in the House.

The Clerk read the title of the concurrent resolution.

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

There was no objection.

The text of the concurrent resolution is as follows:

## H. CON. RES. 135

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

## SECTION 1. USE OF ROTUNDA FOR PRESENTATION OF CONGRESSIONAL GOLD MEDAL TO DAW AUNG SAN SUU KYI.

The rotunda of the Capitol is authorized to be used on September 19, 2012, for the presentation of the Congressional Gold Medal to Daw Aung San Suu Kyi, in recognition of her leadership and perseverance in the struggle for freedom and democracy in Burma. Physical preparations for the ceremony shall be carried out in accordance with such conditions as the Architect of the Capitol may prescribe.

The concurrent resolution was agreed to.

A motion to reconsider was laid on the table.

## HOUR OF MEETING ON TOMORROW

Ms. ROS-LEHTINEN. Mr. Speaker, I ask unanimous consent that when the House adjourns today, it adjourn to meet at 9 a.m. tomorrow.

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

There was no objection.

## ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

## IRAN THREAT REDUCTION AND SYRIA HUMAN RIGHTS ACT OF 2012

Ms. ROS-LEHTINEN. Mr. Speaker, I move to suspend the rules and agree to

the resolution (H. Res. 750) providing for the concurrence by the House in the Senate amendment to H.R. 1905, with an amendment.

The Clerk read the title of the resolution.

The text of the resolution is as follows:

## H. RES. 750

*Resolved,* That upon the adoption of this resolution the bill (H.R. 1905) entitled "An Act to strengthen Iran sanctions laws for the purpose of compelling Iran to abandon its pursuit of nuclear weapons and other threatening activities, and for other purposes.", with the Senate amendment thereto, shall be considered to have been taken from the Speaker's table to the end that the Senate amendment thereto be, and the same is hereby, agreed to with the following amendment:

In lieu of the matter proposed to be inserted by the amendment of the Senate, insert the following:

## SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) *SHORT TITLE.*—This Act may be cited as the "Iran Threat Reduction and Syria Human Rights 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. Definitions.

## TITLE I—EXPANSION OF MULTILATERAL SANCTIONS REGIME WITH RESPECT TO IRAN

Sec. 101. Sense of Congress on enforcement of multilateral sanctions regime and expansion and implementation of sanctions laws.

Sec. 102. Diplomatic efforts to expand multilateral sanctions regime.

## TITLE II—EXPANSION OF SANCTIONS RELATING TO THE ENERGY SECTOR OF IRAN AND PROLIFERATION OF WEAPONS OF MASS DESTRUCTION BY IRAN

Subtitle A—Expansion of the Iran Sanctions Act of 1996

Sec. 201. Expansion of sanctions with respect to the energy sector of Iran.

Sec. 202. Imposition of sanctions with respect to transportation of crude oil from Iran and evasion of sanctions by shipping companies.

Sec. 203. Expansion of sanctions with respect to development by Iran of weapons of mass destruction.

Sec. 204. Expansion of sanctions available under the Iran Sanctions Act of 1996.

Sec. 205. Modification of waiver standard under the Iran Sanctions Act of 1996.

Sec. 206. Briefings on implementation of the Iran Sanctions Act of 1996.

Sec. 207. Expansion of definitions under the Iran Sanctions Act of 1996.

Sec. 208. Sense of Congress on energy sector of Iran.

Subtitle B—Additional Measures Relating to Sanctions Against Iran

Sec. 211. Imposition of sanctions with respect to the provision of vessels or shipping services to transport certain goods related to proliferation or terrorism activities to Iran.

Sec. 212. Imposition of sanctions with respect to provision of underwriting services or insurance or reinsurance for the National Iranian Oil Company or the National Iranian Tanker Company.

Sec. 213. Imposition of sanctions with respect to purchase, subscription to, or facilitation of the issuance of Iranian sovereign debt.