

Ms. FOXX. National taxpayer advocate Nina E. Olson lists “complexity in the Tax Code” as “the number one most serious problem facing taxpayers.” At about 4 million words in length, it’s not hard to see why. Our Tax Code is four times wordier than the Bible, minus the grace and mercy. It’s so complex and intimidating that 60 percent of Americans pay good money just to have someone else tell them how much the government is going to take from them. Families spend more on taxes today than on food, clothing, and housing combined.

We should be working to lighten that burden. A simpler, fairer Tax Code will help families save more and empower employers to pay their workers more and create new jobs. A Tax Code that doesn’t require taxpayers to own a secret decoder ring or hire a legal team is the kind of reform we’re working on in the House of Representatives. A commonsense Tax Code will make the difference in the lives of taxpayers, and that’s what this Congress should strive toward.

### RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 5 p.m. today.

Accordingly (at 2 o’clock and 12 minutes p.m.), the House stood in recess.

□ 1701

### AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. HOLDING) at 5 o’clock and 1 minute p.m.

### 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.

### GOVERNMENT ACCOUNTABILITY OFFICE IMPROVEMENT ACT

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1162) to amend title 31, United States Code, to make improvements in the Government Accountability Office, as amended.

The Clerk read the title of the bill. The text of the bill is as follows:

H.R. 1162

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

#### SECTION 1. SHORT TITLE.

This Act may be cited as the “Government Accountability Office Improvement Act”.

#### SEC. 2. GOVERNMENT ACCOUNTABILITY OFFICE IMPROVEMENT.

##### (a) AUTHORITY TO OBTAIN INFORMATION.—

(1) AUTHORITY TO OBTAIN RECORDS.—Section 716 of title 31, United States Code, is amended in subsection (a)—

(A) by striking “(a)” and inserting “(2)”;

and

(B) by inserting after the section heading the following:

“(a)(1) The Comptroller General is authorized to obtain such agency records as the Comptroller General requires to discharge his duties (including audit, evaluation, and investigative duties), including through the bringing of civil actions under this section. In reviewing a civil action under this section, the court shall recognize the continuing force and effect of the authorization in the preceding sentence until such time as the authorization is repealed pursuant to law.”.

(2) COPIES.—Section 716(a) of title 31, United States Code, as amended by subsection (a), is further amended in the second sentence of paragraph (2) by striking “inspect an agency record” and inserting “inspect, and make and retain copies of, an agency record”.

(b) ADMINISTERING OATHS.—Section 711 of title 31, United States Code, is amended by striking paragraph (4) and inserting the following:

“(4) administer oaths to witnesses when auditing and settling accounts and, with the prior express approval of the Comptroller General, when investigating fraud or attempts to defraud the United States, or irregularity or misconduct of an employee or agent of the United States.”.

##### (c) ACCESS TO CERTAIN INFORMATION.—

(1) ACCESS TO CERTAIN INFORMATION.—Subchapter II of chapter 7 of title 31, United States Code, is amended by adding at the end the following:

##### “§ 721. Access to certain information

“(a) No provision of the Social Security Act, including section 453(1) of that Act (42 U.S.C. 653(1)), shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information or to inspect or copy any record under section 716 of this title.

“(b) No provision of the Federal Food, Drug, and Cosmetic Act, including section 301(j) of that Act (21 U.S.C. 331(j)), shall be construed to limit, amend, or supersede the authority of the Comptroller General to obtain any information or to inspect or copy any record under section 716 of this title.

“(c)(1) The Comptroller General shall prescribe such policies and procedures as are necessary to protect from public disclosure proprietary or trade secret information obtained consistent with this section.

“(2) Nothing in this section shall be construed to—

“(A) alter or amend the prohibitions against the disclosure of trade secret or other sensitive information prohibited by section 1905 of title 18 and other applicable laws; or

“(B) affect the applicability of section 716(e) of this title, including the protections against unauthorized disclosure contained in that section, to information obtained consistent with this section.

“(d) Specific references to statutes in this section shall not be construed to affect access by the Government Accountability Office to information under statutes that are not so referenced.”.

(2) TECHNICAL AND CONFORMING AMENDMENT.—The table of sections for chapter 7 of title 31, United States Code, is amended by inserting after the item relating to section 720 the following:

“721. Access to certain information.”.

(d) AGENCY REPORTS.—Section 720(b) of title 31, United States Code, is amended—

(1) in the matter preceding paragraph (1), by inserting “or planned” after “action taken”; and

(2) by striking paragraph (1) and inserting the following:

“(1) the Committee on Homeland Security and Governmental Affairs of the Senate, the Committee on Oversight and Government Reform of the House of Representatives, the congressional committees with jurisdiction over the agency program or activity that is the subject of the recommendation, and the Government Accountability Office before the 61st day after the date of the report; and”.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. ISSA) and the gentleman from Maryland (Mr. CUMMINGS) each will control 20 minutes.

#### GENERAL LEAVE

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

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

There was no objection.

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

As you know, the Government Accountability Office is a legislative branch agency that investigates how the Federal Government spends taxpayer dollars. Often called the “congressional watchdog,” the GAO investigates instances of waste, fraud, and abuse in the Federal Government. My committee has direct jurisdiction over the GAO.

Congress must have current information on how Federal programs are performing in order to both legislate and effectively conduct meaningful oversight.

H.R. 1162, the GAO Improvement Act, will enhance the GAO’s ability to serve Congress primarily by ensuring the agency has access to key data warehoused in the executive branch.

This bill ensures that the GAO has access to the National Directory of New Hires, which is used to verify eligibility for Federal programs, to detect or prevent fraud, and to identify improper payments.

H.R. 1162 will ensure the GAO has the ability to obtain agency records and to administer oaths to witnesses when auditing accounts and investigating fraud.

It will allow the Comptroller General to seek judicial remedy to enforce GAO’s right to information under the law.

GAO has an exemplary record of protecting sensitive government information, including national security documents. The committee is confident that GAO, a nonpartisan portion of the legislative branch, will continue to vigorously maintain confidentiality regarding information it obtains.

I want to note that the language in this bill was included in previous

versions of the DATA Act that was approved unanimously by the House in the last Congress.

I want to additionally thank the ranking member, Mr. CUMMINGS, for his partnership in this issue. No matter which of us holds the gavel, we together know that the information we base our decisions on, the information critical to the American people, has a balance of time that we must realize must be sooner and not later.

The ranking member and I absolutely support this bill in its current form because we know that fresh information is critically important if we're to make our decisions well timely.

With that, I reserve the balance of my time.

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

Mr. Speaker, I first just want to dedicate a moment or two to our fellow citizens up in Boston who are going through some very traumatic times right now. The fact that bombs have gone off in Boston, that sadly there have been fatalities and sadly many people have been injured, our prayers go out to our fellow citizens, to the first responders, and we pray that this matter will be resolved in a way that brings anybody who brings harm to anyone to justice.

With that, Mr. Speaker, on the subject of the bill, I rise in strong support of this bill.

I want to associate myself with the words of our chairman, Mr. ISSA. This is truly indeed a bipartisan bill. As to the contents of the bill, GAO assists Congress in identifying waste, fraud, and abuse in Federal programs and recommending ways to make government work better.

Because of its vital role, GAO needs unfettered access to Federal agencies. Efforts by executive branch officials to withhold information from GAO unfortunately impede Congress' ability to legislate effectively. And I will say it over and over again, as long as I live, we need to be effective and efficient in everything we do on this Earth. This is an effort to make sure that we can be just that, more effective and efficient.

The Government Accountability Office Improvement Act will increase the effectiveness of GAO by clarifying and strengthening its authority in several critical areas, including access to records.

The GAO Improvement Act addresses a Federal court decision in *Walker v. Cheney* that limited GAO's ability to question agency access determinations in court.

The bill provides the Comptroller General, with express authority from Congress, to pursue litigation if the Comptroller General determines that the performance of her official duties is harmed when an agency improperly withholds information.

The bill also clarifies GAO's access to information in other key areas by confirming GAO's right to make and retain copies of records, authorizing the

GAO to administer oaths in certain circumstances and specifically granting GAO access to certain information.

Finally, Mr. Speaker, the bill creates a reporting mechanism so that Congress will be more fully informed when agencies do not cooperate with GAO.

I introduced similar legislation to this bill in the last Congress which passed the House as a provision of H.R. 2146, the DATA Act, to which it was added at my request.

Again, I want to thank the chairman of the committee for his cooperation in getting the bill to the floor, and I urge Members to pass H.R. 1162.

With that, I reserve the balance of my time.

Mr. ISSA. Mr. Speaker, I now will place in the record a letter from the chairman of the Ways and Means Committee supporting the bill, but recognizing that the primary jurisdiction over this database belongs to the Ways and Means Committee, and we are responding in the affirmative for that.

COMMITTEE ON WAYS AND MEANS,  
HOUSE OF REPRESENTATIVES,  
Washington, DC, April 15, 2013.

Hon. DARRELL ISSA,  
Chairman, Committee on Oversight and Government Reform, Rayburn House Office Building, Washington, DC.

DEAR CHAIRMAN ISSA, On March 20, 2013, the Committee on Oversight and Government Reform reported H.R. 1162, the Government Accountability Office Improvement Act, favorably to the House. Section 2, dealing with authority to access the National Directory of New Hires in Section 453 of the Social Security Act, touches the jurisdiction of the Committee on Ways and Means. As a result of your having consulted with the Committee concerning the provision of the bill that falls within our Rule X jurisdiction, I agree not to seek a sequential referral so that the bill may proceed expeditiously to the House floor.

The Committee on Ways and Means takes this action with the mutual understanding that, by forgoing consideration of H.R. 1162 at this time, we do not waive any jurisdiction over the subject matter contained in this or similar legislation, and the Committee will be appropriately consulted and involved as the bill or similar legislation moves forward so that we may address any remaining issues that fall within our Rule X jurisdiction. The Committee also reserves the right to seek appointment of an appropriate number of conferees to any House-Senate conference involving this or similar legislation, and requests your support for such request.

Finally, I would appreciate your response to this letter confirming this understanding, and would ask that a copy of our exchange of letters on this matter be included in the Congressional Record during floor consideration thereof.

Sincerely,

DAVE CAMP,  
Chairman.

Before I recognize the next speaker, I would ask that the House take a moment to recognize the loss of life in Boston as this tragedy continues to unfold.

□ 1710

Mr. ISSA. Mr. Speaker, we have no further requests for time, and I am prepared to close unless there are further speakers on the other side.

Mr. CUMMINGS. We have no further requests for time, and I yield back the balance of my time.

Mr. ISSA. Then I think we both ask for favorable consideration, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. Issa) that the House suspend the rules and pass the bill, H.R. 1162, as amended.

The question was taken.

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

Mr. ISSA. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

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

#### DISTRICT OF COLUMBIA CHIEF FINANCIAL OFFICER VACANCY ACT

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1246) to amend the District of Columbia Home Rule Act to provide that the District of Columbia Treasurer or one of the Deputy Chief Financial Officers of the Office of the Chief Financial Officer of the District of Columbia may perform the functions and duties of the Office in an acting capacity if there is a vacancy in the Office.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1246

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

#### SECTION 1. SHORT TITLE.

This Act may be cited as the "District of Columbia Chief Financial Officer Vacancy Act".

#### SEC. 2. AUTHORIZING DISTRICT OF COLUMBIA TREASURER OR DEPUTY CHIEF FINANCIAL OFFICER OF OFFICE OF CHIEF FINANCIAL OFFICER OF THE DISTRICT OF COLUMBIA TO SERVE AS ACTING CHIEF FINANCIAL OFFICER IN EVENT OF VACANCY IN OFFICE.

(a) AUTHORIZING SERVICE IN ACTING CAPACITY IN EVENT OF VACANCY IN OFFICE.—Section 424(b) of the District of Columbia Home Rule Act (sec. 1-204.24(b), D.C. Official Code) is amended by adding at the end the following new paragraph:

"(3) AUTHORIZING TREASURER OR DEPUTY CFO TO PERFORM DUTIES IN ACTING CAPACITY IN EVENT OF VACANCY IN OFFICE.—

"(A) SERVICE AS CFO.—

"(i) IN GENERAL.—Except as provided in clause (ii), if there is a vacancy in the Office of Chief Financial Officer because the Chief Financial Officer has died, resigned, or is otherwise unable to perform the functions and duties of the Office—

"(I) the District of Columbia Treasurer shall serve as the Chief Financial Officer in an acting capacity, subject to the time limitation of subparagraph (B); or

"(II) the Mayor may direct one of the Deputy Chief Financial Officers of the Office referred to in subparagraphs (A) through (D) of subsection (a)(3) to serve as the Chief Financial Officer in an acting capacity, subject to the time limitation of subparagraph (B).