

That immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 4415) to provide for the extension of certain unemployment benefits, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided among and controlled by the chair and ranking minority member of the Committee on Ways and Means, the chair and ranking minority member of the Committee on Transportation and Infrastructure, and the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 2. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 4415.

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 Democratic minority 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."

The Republican majority may 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. NUGENT. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

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

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

The yeas and nays were ordered.

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

PROVIDING FOR CONSIDERATION OF H.R. 4438, AMERICAN RESEARCH AND COMPETITIVENESS ACT OF 2014

Mr. COLE. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 569 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 569

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4438) to amend the Internal Revenue Code of 1986 to simplify and make permanent the research credit. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any amendment thereto to final passage without intervening motion except: (1) 90 minutes of de-

bate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

POINT OF ORDER

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I raise a point of order against H. Res. 569 because the resolution violates section 426(a) of the Congressional Budget Act. The resolution contains a waiver of all points of order against consideration of the bill, which includes a waiver of section 425 of the Congressional Budget Act, which causes a violation of section 426(a).

The SPEAKER pro tempore. The gentleman from Illinois makes a point of order that the resolution violates section 426(a) of the Congressional Budget Act of 1974.

The gentleman has met the threshold burden under the rule, and the gentleman from Illinois and a Member opposed each will control 10 minutes of debate on the question of consideration. Following debate, the Chair will put the question as the statutory means of disposing of the point of order.

The Chair recognizes the gentleman from Illinois.

□ 1330

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I raise this point of order not only out of concern for unfunded mandates, but to highlight the failure of Republican House leadership to protect the long-term unemployed, low-income citizens, and others who have lost their jobs through no fault of their own.

I raise this point of order because the bill before us would add \$156 billion to the deficit to provide permanent tax breaks for businesses while doing nothing for the 2.6 million Americans living with the constant nightmare of having no job, no food, no money, no lights, no gas, no college tuition money, and no unemployment check.

H.R. 4438 is 15 times the cost of helping the 2.6 million Americans who are looking for jobs that have been shipped overseas, jobs that have been downsized or outsourced, or jobs that simply do not exist. Please tell me, Mr. Speaker: What are they supposed to do?

H.R. 4438 would give \$156 billion in tax breaks for businesses but do nothing for the 72,000 additional Americans who lose benefits each and every week. An estimated 74,000 Illinoisans lost benefits on December 28, 2013, with 38,000 of these citizens living in Cook County alone. Forty-two thousand Illinoisans exhausted their benefits in the first 3 months of 2014. H.R. 4438 completely fails these Americans, many of whom stood on the Capitol steps yesterday pleading with Republican leadership to do the right thing. But the heartless response has been and continues to be refusal to help hard-working Americans struggling to provide food, shelter, clothing, and medical care for their families.

Now is not the time to cut, deny, or delay unemployment benefits. Failure to continue emergency unemployment benefits threatens the continuation of our economic recovery, costing over 200,000 greatly-needed jobs. The expiration has already drained almost \$5 billion from our national economy in the first quarter of this year. In Illinois alone, this loss of Federal aid means the loss in purchasing power of \$23 million each week—money that could be used to support local businesses, buy gasoline, pay utility bills, provide co-payments at doctors' offices, clinics, hospitals; purchase groceries, and pay children's graduation fees. Every \$1 in unemployment insurance generates \$1.63 in economic activity. I say let us practice good economy, let's be reasonable, and let's have a heart. In my State of Illinois, the unemployment rate remains 8.6 percent, and in much of my district it is more than 20 percent. Finding a job is not easy, but people are still trying.

Government leaders have a responsibility to protect our citizens and our country, especially during times of national crisis. Instead of helping Americans who already are hardest hit by the economic crisis—including older Americans, low-income Americans, veterans, and members of minority groups—Republicans prioritize \$156 billion in unpaid-for business tax breaks and tell the American people that it is all about fiscal responsibility and deficit reduction.

Mr. Speaker, extending unemployment assistance is a true demonstration of leadership and our national commitment to all Americans, not just the most secure. Refusal to help these citizens is an unacceptable, abject, and mean-spirited approach to leadership.

I urge that we reject this rule and the underlying bill by voting "no" on this motion until the Republican leadership puts people first and provides unemployment insurance to the 2.6 million Americans struggling to keep their lights on and gas in their automobiles, to pay rent and mortgages, and to feed their families. I urge that we vote "no" on this rule and to the bill.

I yield back the balance of my time.

Mr. COLE. Mr. Speaker, I claim the time in opposition to the point of order in favor of consideration of the resolution.

The SPEAKER pro tempore. The gentleman from Oklahoma is recognized for 10 minutes.

Mr. COLE. Mr. Speaker, the question before the House is should we now proceed and consider House Resolution 569. While the resolution waives all points of order against consideration of the bill, the Committee on Rules is not aware of any violation. In my view, Mr. Speaker, the point of order is merely a dilatory tactic.

In fact, the Joint Committee on Taxation states that "the bill contains no intergovernmental or private sector mandates as defined in the Unfunded Mandates Reform Act."

This legislation makes permanent a simplified research credit that will help open the door for economic growth and give businesses the certainty they need to thrive. This measure has been routinely extended and supported by both parties for many years. In order to allow the House to continue its scheduled business for the day, I urge members to vote "yes" on the question of consideration of the resolution.

I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate has expired.

The question is, Will the House now consider the resolution?

The question of consideration was decided in the affirmative.

A motion to reconsider was laid on the table.

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

Mr. COLE. Mr. Speaker for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Florida (Mr. HASTINGS), my friend, 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. COLE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. COLE. Mr. Speaker, on Tuesday, the Rules Committee met and reported a rule for consideration of H.R. 4438, a bill that would permanently extend and enhance the research and development tax credit.

The resolution provides a closed rule for consideration of H.R. 4438 and provides for 90 minutes of debate equally divided between the chairman and ranking member of the Committee on Ways and Means. In addition, the rule provides for a motion to recommit.

Mr. Speaker, dozens of so-called temporary tax extensions expired at the end of 2013. Some of them, like the one we will consider under this rule, have long been bipartisan and long been renewed annually.

As a small business owner myself, one of the things that a business craves is certainty, certainty that you can plan around. Providing a certain tax structure is important to businesses.

Take, for example, the R&D tax credit for which this resolution provides consideration. The R&D tax credit has been repeatedly extended since 1981. If it doesn't make you think it is permanent, I don't know what does.

Too often, we here in Washington tell businesses "trust us," that we can promise to extend X, Y, or Z tax provisions indefinitely. But they can't take that to the bank. They can't take our word that we will be able to deliver on promises that we make. The only thing

they can rely on is the law itself. If our tax laws expire every year, it injects an uncertainty into the business environment that inhibits economic growth.

We all know that encouraging research and development makes good economic sense. Ernst & Young did a study that found that the R&D credit increases wages in both the short and long term. Additionally, the legislation we will consider also increases research-oriented employment in both the short and the long term.

Many of my friends on the other side talk about raising the minimum wage and about increasing jobs. Those are certainly worthy matters to discuss. Permanent extension of the R&D tax credit does just that. That is why both sides have routinely extended this tax credit in good times and in bad. It is time to make it part of the permanent Tax Code.

Mr. Speaker, others have criticized this legislation because it only deals with a small portion of the expired tax provisions. However, to them I would say two things:

First, just as we have had to examine and pare back the discretionary side of the budget, we need to examine the tax side of the budget. There are over 200 tax expenditures, or spending on the tax side of the ledger, that, if all extended, will cost us more than \$12 trillion over the next 10 years. We need to take a serious look at which credit should be extended.

And secondly, this provision is the first of many that will be considered by this House. While the Senate has been content to move in a "comprehensive manner" on issues like immigration and even tax extenders, the House has taken a more deliberate approach.

The Ways and Means Committee has marked up seven different extenders affecting a variety of industries that I hope the House will consider in the coming weeks. This will allow us to have a vehicle to take to conference with the Senate to provide individuals and businesses with the certainty that they so desperately crave.

Mr. Speaker, I want to commend Chairman CAMP for beginning this process in earnest and look forward to consideration of additional measures at the appropriate time. Many of my colleagues on both sides of the aisle have supported the extension of the R&D credit because they have seen the value of making this provision permanent.

I urge support of the rule and the underlying legislation, and I reserve the balance of my time.

Mr. HASTINGS of Florida. Mr. Speaker, I yield myself such time as I may consume.

I thank the gentleman from Oklahoma for yielding me the customary 30 minutes.

While I support research and development incentives and consider encouraging American businesses to research, innovate, build, and make it in America some of Congress' most important

duties, I rise today in opposition to this rule and the underlying bill.

Four months ago, my friends on the other side of the aisle allowed emergency unemployment insurance for more than 1.3 million Americans to expire.

During the farm bill negotiations, my friends on the other side of the aisle insisted on cutting \$8.6 billion from nutrition assistance programs.

Last week, Republicans on the Ways and Means Committee insisted on removing a \$12 million provision that would help foster children who are victims of sex trafficking. I find that ironic because this happens to be Foster Care Month.

They also fought tooth and nail to derail disaster assistance to the victims of Hurricane Sandy, and almost succeeded.

Furthermore, they have triggered a government shutdown and sequestration cuts that have drastically cut non-defense discretionary spending by \$294 billion.

And the reason offered for all these austerity measures still hamstringing recovery? Why can't the Republicans pass a bill to create jobs by improving our crumbling infrastructure? Well, deficit reduction, I guess, is the answer.

Yet, this bill, a favorite of Big Business without question, will add \$156 billion to the deficit.

Tax policy in general, and then extenders package specifically, is about prioritizing the needs of our country.

Dozens of temporary tax provisions that expired at the end of 2013 and several others scheduled to expire at the end of this year have been skipped over.

They have passed up the chance to renew the work opportunity tax credit, which helps veterans get work, and the new markets tax credit, which helps vitalize communities.

They have chosen to ignore renewable energy tax credits and tax credits to help working parents pay for child care.

They have decided that it is not important to extend deductions for teachers' out-of-pocket expenses, qualified tuition and related expenses, mortgage insurance premiums, and State and local sales tax, a deduction which is critical for our constituents in Florida.

□ 1345

My friends on the other side of the aisle would allow charitable provisions, including the enhanced deduction for contributions of food inventory and provisions allowing for tax-free distributions from retirement accounts for charitable purposes to expire rather than renew them.

This bill today and the other extenders—there were six of them that were marked up by the Ways and Means Committee—are the six extenders favored by Big Business.

That is why these will be the first and will likely be the only of the ex-

tenders—and there are 50-plus of them overall—that the House will vote on. That is why these are the measures my friends want to make permanent.

While I agree particularly that the one that is being discussed should be made permanent, they have no problem increasing the deficit, so long as it is a policy that is a priority for them and for Big Business.

I reserve the balance of my time.

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

I want to begin, actually, by agreeing on a couple of points with my friend from Florida.

Sandy, if you will recall—and I know you do, I actually voted with you. I believe that relief should have been rendered. I am glad we did that, and it was done in a bipartisan fashion; so certainly, where I am concerned, my friend knows that I have been consistent on that point.

I also want to agree that there are a lot of extenders in this package that ought to be considered. As my friend knows, I actually raised one of those last night in an amendment at the Rules Committee—and it was withdrawn—simply to make the very point that he is making, that we shouldn't only focus on a few, but that all of these need to be considered, and each of them ought to have an opportunity to be looked at and discussed.

I think Ways and Means owes us a pathway, if you will. I have no objection to what they are doing here today, but I do think we all need to understand what is going to be considered.

In my view, all of these, since we have routinely extended them in the past, probably ought to be considered in one fashion or another. I suspect, frankly, they will be because, once we arrive in the conference committee, the Senate will probably have passed that in total, and there will be some sort of discussion there. Again, my friend's point is an important one with which I agree, in that we ought to look at these things.

The reason we are beginning with this one—and with a series of five or six others is—number one, these are ones that both parties have generally agreed upon in the past. This is not a controversial measure. When they were in the majority in 2008 and in 2010, my friends extended this particular tax credit, along with many others, so we don't think it is controversial in the partisan sense.

Secondly, we think these are the types of tax cuts that broadly contribute to growth, and that is something I know both sides want. We want a growing economy, we want the jobs that that generates, and frankly, we want the additional tax revenue that a growing economy yields.

We have made some very tough decisions over the last few years, sometimes on a bipartisan basis, about reducing this deficit. When this majority came in, the deficit was running at about \$1.4 trillion a year. This year, it

will come in at something like \$540 billion.

That is actually a very rapid decline. Along the way, some of those decisions have been pretty tough decisions—bipartisan, some of them. We, on our side, like to focus on the cuts we have made, and as my friend has pointed out, we have cut out literally hundreds of billions of dollars of discretionary spending.

None of that has been easy—again, sometimes on a bipartisan basis. Eventually, it had to pass a Democratic Senate and be signed by a Democratic President, so in a sense, those reductions had been bipartisan.

We have also generated revenue. The fiscal cliff bill, which I supported, preserved most of the Bush tax cuts, but it did generate revenue. Those things working together have helped bring the deficit down, but we are never going to get the deficit where I know both sides want it to be, if we don't have an economy that is growing and moving, creating jobs, innovating, is at the cutting edge, and is competitive with our international peers. This legislation is an attempt to do just that.

It is also an attempt, in my view, by Ways and Means and by Chairman CAMP to begin the process of looking at these tax extenders one by one. While all of them have some constituency in this body and while many of them have overwhelming bipartisan constituencies, there is no question that not every single one of them would pass muster if it were looked at individually, so I applaud Chairman CAMP and his committee for what they are doing.

I think we are trying to proceed in the right direction here. I don't have any illusions that this will be the final legislation. It will simply get us into conference with the Senate; and, hopefully, there will be more discussion there, but I think we are doing the right thing and are proceeding in the right way.

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

Mr. HASTINGS of Florida. Mr. Speaker, I yield 4 minutes to the distinguished gentleman from Michigan (Mr. LEVIN), my friend, who is the ranking member of the House Ways and Means Committee.

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

Mr. LEVIN. Mr. Speaker, this is really not about the R&D tax credit. I have favored it. I continue to favor it. Democrats, indeed, are in favor of tax incentives. Sometimes, we are criticized for that, but that is not the issue here.

It is whether we make this permanent without paying for it. It is fiscally irresponsible to do so, and it endangers key programs that matter for all Americans, and that is why the veto message from the President.

Why fiscally irresponsible? It is unpaid for, costing, over 10 years, \$156 billion. As you said, the gentleman from

Oklahoma, it is part of a package, the total of which would be \$310 billion; and if you add the others referred to, the package could be \$500 billion, more or less—a huge sum—unpaid for. The \$310 billion that is represented by this package is more than one half of the projected deficit this year.

So it is not only fiscally irresponsible, it is also hypocritical. It violates the Republican budget itself that requires extenders to be paid for, if permanent, with other revenue measures.

Here is what the chairman of the Budget Committee said last month:

Our debt has grown more than twice the size of our economy. You can't have a prosperous society with that kind of debt.

Mr. BRADY, who, I guess, will be speaking on this, said last month:

Americans have had it with Washington's fiscal irresponsibility, and I don't blame them. While families across the Nation continue to tighten their belts due to rising costs and shrinking paychecks, Washington continues to spend more than it takes in.

In 2009, the chairman of the Ways and Means Committee said:

The path to our economic recovery starts with fiscal responsibility in Washington.

Interestingly enough, the tax reform draft presented by the chairman makes R&D and some of the other extenders permanent, but without impacting the deficit. It is revenue neutral—it is paid for—and now, you come here and not pay for it.

This doesn't even include other key extenders, like the new markets; like the work opportunity tax credit as you referred to, Mr. HASTINGS, on veterans; renewable energy.

It leaves in jeopardy some key provisions that expire in 2017—the EITC, 27 million people affected; the child tax credit, 24 million; the American opportunity tax credit—education—12 million. The \$310 billion is three times the amount spent on education, job training, social services in a full year. Non-defense discretionary is now just about 3 percent of GDP, as low as it has been in decades.

Any permanent R&D has to be done comprehensively, not piecemeal and unpaid for. To do it this way is fiscally irresponsible. I think it is hypocritical and is programmatically dangerous.

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

Mr. HASTINGS of Florida. I yield the gentleman an additional 30 seconds.

Mr. LEVIN. So I oppose this rule, and I hope everybody who is thinking of voting "yes," including on the Republican side, will think back on what they have said before about the deficit.

I hope we Democrats will think we are for this incentive R&D. It needs to be done comprehensively, not piecemeal—threatening so many of the programs that benefit so many Americans.

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

I want to agree with my friend about his concern on the deficit. I know it is genuine. Frankly, I appreciate the fact that our friends on the other side of

the aisle are concerned about the deficit.

I will remind them, when we took the majority in this Chamber in January of 2011, the deficit was about \$1.4 trillion. It is about \$540 billion today. So to suggest that this majority has not been serious about lowering the deficit and has not made really tough decisions—sometimes with my friends on the other side of the aisle, sometimes not—I think is to misstate the facts.

We are concerned about the deficit. If renewing this R&D credit is irresponsible without an offset, I will point out to my friends that you did it in 2008 and in 2010 when you were in the majority, so I don't think you are being consistent here in terms of this particular measure.

Finally, I want to make the point that the real key to getting out of this situation in the long term is threefold. First, obviously restraining domestic discretionary spending, we have done that, and it has been hard to do. Second, I think getting entitlement reform, we haven't done that. Hopefully, someday, we will.

Third—and maybe most importantly—is getting the economy growing again, moving in a way that creates jobs first and foremost, that provides a higher standard of living for our people, but that, yes, generates extra revenue to the government. There is nothing like a growing economy to help shrink the deficit.

This is a measure that both sides in the past have agreed actually stimulates economic growth; creates jobs; and, therefore, generates additional revenue. I think that we ought to approve the rule and that we ought to consider this thoughtful consideration of our Tax Code on a piece by piece, item by item basis and move ahead.

With that, Madam Speaker, I reserve the balance of my time.

Mr. HASTINGS of Florida. Madam Speaker, I yield 4 minutes to the distinguished gentleman from Texas (Mr. DOGGETT), my good friend.

Mr. DOGGETT. Madam Speaker, I support a permanent research and development credit to incentivize research for new products.

For decades, there has never really been any question about whether we should incentivize research. The question has been how—how to pay for that incentive and how to ensure that it actually encourages more jobs and more economic development with desirable research that would not otherwise happen without the credit.

Until today, Republicans who claimed to be for fiscal responsibility before they were against it have not been so brash as to demand that we finance this entire research credit on a permanent basis and similar legislation by borrowing more money.

A Government Accountability Office investigation of this credit concluded that a few corporations snatched most of the credit and that "a substantial portion of credit dollars is a windfall,

earned for spending what they would have spent anyway, instead of being used to support potentially beneficial new research."

This credit is just another type of special treatment that a few giant multinationals can count on to lower their already low tax rates.

Last month, The Wall Street Journal reported the complaints of one giant. It said that, without this credit, its tax rate would climb effectively from 16 percent all the way to 18 percent.

Another corporation complained that its rate would go from 13 percent to 19 percent. Most of the small businesses that I represent in my part of Texas would be delighted to have a rate at that level. They pay substantially more.

□ 1400

Multinationals can use this taxpayer subsidy to finance research that produces patents and copyrights and the like that are then owned by offshore tax haven subsidiaries that pay little or no taxes.

One company investigated by Senator LEVIN in the Senate last year did 95 percent of its research and development right here in America, but then it shifted \$74 billion of its earnings to an Irish subsidiary.

Apparently, the most effective multinational research anywhere in the world has focused on how to avoid paying for their fair share of financing our national security.

These are companies that ship both jobs and profits overseas. They are not about making it in America. They are about taking it from America. And that shifts the burden to small businesses and individuals.

Nor is all of this taxpayer-subsidized research beneficial to the public. For example, some of the research that was done for the electronic cigarettes, the latest fad to addict our children to nicotine, qualified for this tax subsidy.

Meanwhile, the House Republican budget undermines vital private research that is funded through the National Institutes of Health for Alzheimer's, for cancer, for Parkinson's, and for other dread diseases. They say we cannot afford to do what is necessary in research for those.

They also cut research for efforts to ensure that taxpayers get their money's worth from our investment in public services. Without adequate research, you cannot determine whether an initiative that is proposed justifies Federal dollars or is truly evidence-based.

I think we should reject today's proposal in favor of a research credit that actually incentivizes necessary research made in America and which is paid for, in part, by comprehensive reform of the credit itself.

As for comprehensive reform, from day one of this Congress, H.R. 1 was reserved for the much-ballyhooed Republican comprehensive tax reform. And yet we are well through this Congress

and it still says, “Reserved for Speaker.”

That is because the Republicans couldn't agree on which tax loophole to close to maintain a revenue-neutral—a not borrowing more money—and as a result of not being able to do what they said they would do—

The SPEAKER pro tempore (Mrs. BLACK). The time of the gentleman has expired.

Mr. HASTINGS of Florida. I yield the gentleman an additional 1 minute.

Mr. DOGGETT. Because they told us January of last year they would be here with a simpler, fairer, lower tax rate, but they can't agree on how to pay for it because they are dominated by lobby groups that want to protect the very complexities and loopholes that plague this tax system—because they couldn't do that and have not done that, they are now back, as the gentleman says, with the first of not one or two but of many provisions to make them permanent, and pay for it with either borrowed money or mandatory cuts.

I think that is a serious mistake.

Today's bill represents only the first installment of more tax breaks to come that are not paid for or are paid for with mandatory cuts. Surely, we don't need more research today to know that that is the wrong way to go, it is the irresponsible way to go, and it ought to be rejected.

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

I hate to keep repeating myself, but I think I will.

My friends passed this tax credit themselves when they were in the majority in 2008 and 2010. So while I appreciate this newfound concern about deficits on their side of the aisle, I remind them that since we have been in the majority, the deficit has actually declined—and declined pretty dramatically—from \$1.4 trillion, which is what they handed over to us, to about \$540 billion today.

I would be the first to agree that is far too high, but the movement has been in the right direction.

So to suggest that somehow this side of the aisle has been fiscally reckless or irresponsible, I think simply doesn't bear up to scrutiny.

Second, I remind my friends again this has been a bipartisan tax measure over the years. It has been routinely renewed, whether it was a Democratic Congress or Republican Congress, since 1981. It is as close as you ever get to be permanently in the Tax Code without actually being there.

But we still have that level of uncertainty that is associated every time that we have a discussion over the extension. We are simply removing, I think, that uncertainty, and we are doing what all sides have done regularly, which is recognize this is an important component of our Code and that we think it generates a great deal in terms of valuable research and generates economic growth and jobs.

I would agree with my friend that we are going to have to do different things to actually get the deficit down to where we want to go.

I serve on the Appropriations Committee, not on Ways and Means, and I will tell you we have really made dramatic cuts in the discretionary budget, some of which I think are actually too extensive. We have done that in an effort to try and, again, restore fiscal sanity.

I have cooperated with my friends on things like the fiscal cliff that have generated revenue. So it hasn't just all been cuts.

I do agree with my friends that Ways and Means needs to do two things: it is responsible for taxes and it is responsible for entitlements.

We all know that entitlement spending is the largest single driver of the deficit, by far. I would hope our friends, on a bipartisan basis, would sit down and start looking at entitlements on the Ways and Means Committee.

In terms of taxes, I think that is exactly what they are trying to do in this measure; that is, begin to look at this piece by piece and pick out the things that are worth keeping.

This credit, without question, both sides for over 30 years looked at and said, This is worth keeping. This is valuable. It generates jobs. It generates growth.

If my friends on Ways and Means want to look at this and tinker and change it around the edges, they are the tax experts. I trust them to bring us something here that is good. But remember, this bill is going to conference. There is a United States Senate that probably has a different view than us. It is going to sit down and negotiate with us. Then the bill has to go to the President.

So I look on this as a step in the right direction, not as a final destination point, let alone as some sort of dramatic departure from what we have been doing around here. It is actually pretty consistent with what we have been doing in terms of the policy.

What we are doing is making important correctives, turning what has been temporary into something that is permanent. And we are doing it piece by piece. Because, again, not all of these extenders, quite frankly, should be extended, but we ought to look at them one at a time and make that decision. I really think that is all we are about, Madam Speaker.

With that, I would again hope that we pass the rule and the underlying legislation.

I reserve the balance of my time.

Mr. HASTINGS of Florida. Madam Speaker, the American people will be better served if we addressed our broken immigration system, which has become a huge drag on our country's economic growth.

If we defeat the previous question, I will offer an amendment to the rule to bring up H.R. 15, the Border Security, Economic Opportunity, and Immigra-

tion Modernization Act, so the House can finally vote on something that will move this country forward.

To discuss our proposal, I am pleased to yield 2 minutes to the distinguished gentleman from California (Mr. CARDENAS).

Mr. CARDENAS. I thank my distinguished colleague from Florida.

Today, we are debating research and development in the United States. However, what we are actually doing is creating more funding for research and development while ignoring hundreds of thousands of the best and brightest researchers in our Nation—students who will come out of our research universities and immediately get sent home to another country. They will build economies overseas while we fall behind here in the United States. This is because of our broken immigration system.

Yesterday, I offered a very relevant amendment in the Rules Committee to complete the underlying bill. This amendment would pay for the tax credits and pass comprehensive immigration reform at the same time. By doing this, we would massively improve research and development in this country, unleashing the talents of our students, turning them into job-creating workers right here in the United States, which will support our U.S. economy.

Everyone agrees that we must support innovation through research and development. However, we must make sure that our businesses have the researchers to do that job.

Last month, we saw the annual H-1B visa cap reached in only 5 days.

Again, our outdated immigration laws put American innovation on hold. Imagine how the U.S. economy would grow and how many Americans jobs would be created if we didn't send away more than half of the Ph.D.'s graduating with STEM degrees right here in our U.S. universities simply because they were foreign born.

This amendment is the best way to pay for these tax credits and to expand research and development by creating jobs, raising revenue, and supercharging our local U.S. economy.

We must pass comprehensive immigration reform to continue leading the world in research. Because of a failure to consider this valid—and valuable—offset, I urge a “no” vote on the rule.

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

I want to disagree with my good friend from Florida on one thing, and I think it is probably just a phrase, but I want to put an important corrective in the RECORD.

My friend said we could finally vote on something that would be worthwhile. I would actually suggest that we voted on a number of things that have been worthwhile.

Frankly, this would have been in December, but the Ryan-Murray budget agreement, I think, was very worthwhile. I think that the omnibus spending bill that finally put us back into

some semblance of regular order in the appropriations process was worthwhile.

I think the farm bill that was passed as both a safety net program for many of our needy families in our country, as well as an important economic tool that my friend Mr. LUCAS got through on a bipartisan basis, was, again, very worthwhile.

I think the flood insurance bill that this Congress has passed on a bipartisan basis was, again, very worthwhile.

I think the fact that we have dealt with the doc fix, as there has actually been in Ways and Means an agreement as to what we should do—not an agreement on how to fund it, but we bought a year's worth of time so our health care providers that do such a great job helping and seniors and our needy people on both Medicare and Medicaid are going to be continued to be reimbursed—I think that is a good job.

I think this Congress doing the Gabriella Miller Kids First Research bill, taking money out of political conventions and putting it toward pediatric research, that is a pretty good job.

I think the fact that a couple of appropriations bills have actually crossed this floor on a bipartisan basis and are ready to go to conference earlier than any time since 1974 is a pretty good job.

So while we disagree—and I wouldn't say this is the most productive Congress in modern American history—to suggest that it is not doing its job and moving along legislation expeditiously is something I do have at least a different view on.

I want to agree with my friend from California on H-1B visas. I actually think he is correct about that. As I understand it, there has been action on that issue in the Judiciary Committee. It actually passed out of committee. When it comes to the floor is sort of not in my lane, but I do hope we do deal with that.

And no question, the whole immigration issue that my friend brings up is an important one. I appreciate him doing that. I thanked him for doing that last night. I thank him for doing it again today.

I don't think this is probably the vehicle for a comprehensive bill. I think it would probably meet more resistance. But talking about it and pointing out the importance of dealing with some of these issues I think is extremely helpful.

It doesn't change the basic fact, though, Madam Speaker. What we are dealing with here is pretty simple, but pretty important, though. Let's do something that in the past we have agreed on on a bipartisan basis. Let's focus on research and development so America is always at the cutting edge of technology and job creation and give our entrepreneurs and our businesses this very important tool and a sense of certainty that it is going to be there.

Again, this is something we have been doing since 1981. It is not new. It

has been bipartisan. I think making it permanent, letting businesses know that we can actually work together, is the right thing to do.

Then we ought to proceed, as the Ways and Means Committee is proceeding, systematically and look at all these other extenders, some of which will make it, some of which won't. We will undoubtedly have a vigorous debate about that.

It won't always be a partisan debate. I suspect on some of these things I will be with my friends on their side of the aisle and vice versa because things like the Indian Lands Tax Credit I don't consider partisan. It gets very good Democratic and Republican support all the time.

So, again, let's work together. I think that is what Ways and Means is trying to do. They are advancing a product systematically and appropriately.

I think we have the right rule for it. I think we have a good piece of legislation. I suspect and certainly hope there will be a strong bipartisan vote on the underlying legislation.

With that, I reserve the balance of my time.

□ 1415

Mr. HASTINGS of Florida. Madam Speaker, I yield myself the balance of my time.

Madam Speaker, I am going to take my good friend's point where I made the statement that we would have an opportunity to finally vote on something worthwhile and take that "finally" out and replace it with "something more worthwhile" than some of the things that he pointed out that I certainly agree with, in many particulars, were certainly measures that were important to us.

I can't resist adding to Mr. CÁRDENAS' appeal with reference to H.R. 15 and point out that 40 percent of the Fortune 500 companies were founded by an immigrant or a child of an immigrant. Twenty-eight percent of all companies founded in the United States, in just the year 2011, had immigrant founders.

Seventy-six percent of the patents at the top 10 U.S. patent-producing universities had at least one foreign-born inventor. Immigrant-owned businesses generated more than \$775 billion in revenue for the economy in 2011.

I could go on and on. I shall not. It is important, I believe, that if not this vehicle, some vehicle become the one that allows us to deal with things like the H-1B visa. For example, when we put the cap on it in the last tranche, we achieved that cap in 5 days.

Availability of H-1B numbers is a growing problem for the U.S. STEM competitiveness again. It is something that we need to deal with, must deal with.

Now, I turn, finally, to the research credit measure that we are dealing with. It is an important provision that should be extended. Since its enact-

ment in mid-1981, as has been pointed out by my colleagues, Congress has extended the provision 15 times and significantly modified it five times.

However, it is not just what we do that matters; it is how we do it that also matters. This will be the 57th closed rule, which means most Members will not even get a chance to make changes to the bill.

This bill violates the revenue floor of the Ryan budget that Republicans passed only 3 weeks ago, meaning the Rules Committee will have to give yet another special waiver.

Republicans have waived their own CutGo rule 15 times since taking over the House. Republicans insist that comprehensive tax reform be deficit neutral, but won't hold these permanent changes to the same standard. In fact, they are using these measures to hide the cost of comprehensive tax reform.

They aren't just moving the goalposts. They are changing the game as it is being played.

Madam Speaker, there is something inconsistent between what my friends say and what they do, and I find that very disturbing. Hiding behind a mantra of austerity only when it is convenient is, in my view, irresponsible and opportunistic, at best.

Madam Speaker, I ask unanimous consent to insert the text of the amendment in the RECORD, along with extraneous material, immediately prior to the vote on the previous question.

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

There was no objection.

Mr. HASTINGS of Florida. Madam Speaker, I urge my colleagues to vote "no" and defeat the previous question. I urge a "no" vote on the rule.

I am very pleased at this time to yield back the balance of my time.

Mr. COLE. Madam Speaker, I yield myself the balance of my time.

Madam Speaker, I want to thank my friend from Florida. It is always a pleasure to appear with him.

I do want to make a point that, with respect to all tax provisions, they almost always do come to this floor under a closed rule because, quite frankly, they have to be scored, i.e., we have to figure out how much the amendments cost and what have you.

So it is very seldom we have an open rule on anything that deals with tax policy, and I think we are following customary procedure here.

I also, again, want to make the basic point that this is legislation that, honestly, I think, over the years, most of the time, both sides of the aisle have agreed upon.

There is no objection to research and tax credits. Both sides have decided it is good policy, that it helps American companies be competitive. It helps us stay at the head of the pack, in terms of innovation and technical development in this country.

This is probably one of the least controversial provisions in the Tax Code, so I think moving it and making it permanent, removing all uncertainty and confusion, is probably, well, in my view, certainly a good thing for our economy. I hope, after the rule vote, that we can come together on that.

Madam Speaker, in closing, I would like to encourage my colleagues to move the process forward. This approach is important because it allows the House to consider individual tax provisions on their own merits and not hidden by a larger deal.

This credit is good for economic growth. It both creates jobs and increases wages. It is important that we not lose sight of that in the midst of this debate, so I would urge my colleagues to support this rule and the underlying legislation.

The material previously referred to by Mr. HASTINGS of Florida is as follows:

AN AMENDMENT TO H. RES. 569 OFFERED BY
MR. HASTINGS OF FLORIDA

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

SEC. 2. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 15) to provide for comprehensive immigration reform and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Judiciary. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 3. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 15.

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 Democratic minority 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."

The Republican majority may 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. COLE. Madam Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

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

Mr. HASTINGS of Florida. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

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

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.

COMMISSION TO STUDY THE POTENTIAL CREATION OF A NATIONAL WOMEN'S HISTORY MUSEUM ACT

Mrs. LUMMIS. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 863) to establish the Commission to Study the Potential Creation of a National Women's History Museum, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 863

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 "Commission to Study the Potential Creation of a National Women's History Museum Act".

SEC. 2. DEFINITIONS.

In this Act:

(1) COMMISSION.—The term "Commission" means the Commission to Study the Potential Creation of a National Women's History Museum established by section 3(a).

(2) MUSEUM.—The term "Museum" means the National Women's History Museum.

SEC. 3. ESTABLISHMENT OF COMMISSION.

(a) IN GENERAL.—There is established the Commission to Study the Potential Creation of a National Women's History Museum.

(b) MEMBERSHIP.—The Commission shall be composed of 8 members, of whom—

(1) 2 members shall be appointed by the majority leader of the Senate;

(2) 2 members shall be appointed by the Speaker of the House of Representatives;

(3) 2 members shall be appointed by the minority leader of the Senate; and

(4) 2 members shall be appointed by the minority leader of the House of Representatives.

(c) QUALIFICATIONS.—Members of the Commission shall be appointed to the Commission from among individuals, or representatives of institutions or entities, who possess—

(1)(A) a demonstrated commitment to the research, study, or promotion of women's history, art, political or economic status, or culture; and

(B)(i) expertise in museum administration;

(ii) expertise in fundraising for nonprofit or cultural institutions;

(iii) experience in the study and teaching of women's history;

(iv) experience in studying the issue of the representation of women in art, life, history, and culture at the Smithsonian Institution; or

(v) extensive experience in public or elected service;

(2) experience in the administration of, or the planning for, the establishment of, museums; or

(3) experience in the planning, design, or construction of museum facilities.

(d) PROHIBITION.—No employee of the Federal Government may serve as a member of the Commission.

(e) DEADLINE FOR INITIAL APPOINTMENT.—The initial members of the Commission shall