

The SPEAKER pro tempore. The question is on the motion to instruct.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 201, nays 213, not voting 18, as follows:

[Roll No. 430]

YEAS—201

Barber	Gallego	Negrete McLeod
Barrow (GA)	Garamendi	Nolan
Bass	Garcia	O'Rourke
Beatty	Gibson	Owens
Becerra	Grayson	Pallone
Bera (CA)	Green, Al	Pascarell
Bishop (GA)	Green, Gene	Pastor (AZ)
Bishop (NY)	Grijalva	Payne
Blumenauer	Gutiérrez	Pelosi
Bonamici	Hahn	Perlmutter
Brady (PA)	Heck (WA)	Peters (CA)
Braley (IA)	Higgins	Peters (MI)
Brown (FL)	Himes	Pingree (ME)
Brownley (CA)	Hinojosa	Pocan
Burgess	Holt	Polis
Bustos	Honda	Posey
Butterfield	Horsford	Price (NC)
Capito	Hoyer	Quigley
Capps	Huffman	Rahall
Capuano	Israel	Rangel
Cárdenas	Jackson Lee	Richmond
Carson (IN)	Jeffries	Roybal-Allard
Cartwright	Johnson (GA)	Ruiz
Castor (FL)	Johnson, E. B.	Ruppersberger
Castro (TX)	Kaptur	Rush
Chu	Keating	Ryan (OH)
Ciçilline	Kelly (IL)	Sanchez, Loretta
Clark (MA)	Kennedy	Sarbanes
Clarke (NY)	Kildee	Schakowsky
Clay	Kilmer	Schiff
Cleaver	Kind	Schneider
Clyburn	Kirkpatrick	Schrader
Cohen	Kuster	Schwartz
Connolly	Langevin	Scott (VA)
Cooper	Larsen (WA)	Scott, David
Costa	Larson (CT)	Serrano
Courtney	Lee (CA)	Sewell (AL)
Crowley	Levin	Shea-Porter
Cuellar	Lewis	Sherman
Cummings	Lipinski	Sinema
Davis (CA)	LoBiondo	Slaughter
Davis, Danny	Loeb sack	Smith (NJ)
DeFazio	Lofgren	Smith (WA)
DeGette	Lowenthal	Speier
Delaney	Lowe	Swalwell (CA)
DeLauro	Lynch	Takano
DelBene	Maffei	Thompson (CA)
Dent	Maloney,	Thompson (MS)
Deutch	Carolyn	Tierney
Dingell	Maloney, Sean	Titus
Doggett	Matheson	Tonko
Doyle	Matsui	Tsongas
Duckworth	McCarthy (NY)	Upton
Duncan (TN)	McCollum	Van Hollen
Edwards	McDermott	Vargas
Ellison	McGovern	Veasey
Engel	McIntyre	Vela
Enyart	McNerney	Velázquez
Eshoo	Meeks	Visclosky
Esty	Meng	Wasserman
Farr	Michaud	Schultz
Fattah	Miller, George	Waters
Fitzpatrick	Moore	Waxman
Fleischmann	Moran	Welch
Fortenberry	Murphy (FL)	Wilson (FL)
Frankel (FL)	Nadler	Yarmuth
Fudge	Napolitano	Yoder
Gabbard	Neal	

NAYS—213

Aderholt	Brooks (IN)	Cook
Amash	Broun (GA)	Cotton
Amodei	Buchanan	Cramer
Bachmann	Bucshon	Crawford
Bachus	Calvert	Crenshaw
Barletta	Camp	Culberson
Barr	Cantor	Daines
Barton	Carter	Davis, Rodney
Benishek	Cassidy	Denham
Bentivolio	Chabot	DeSantis
Bilirakis	Chaffetz	Diaz-Balart
Bishop (UT)	Clawson (FL)	Duffy
Black	Coble	Duncan (SC)
Blackburn	Coffman	Ellmers
Boustany	Cole	Farenthold
Brady (TX)	Collins (GA)	Fincher
Bridenstine	Collins (NY)	Fleming
Brooks (AL)	Conaway	Flores

Forbes	Latham	Rohrabacher
Fox	Latta	Rokita
Franks (AZ)	Long	Rooney
Frelinghuysen	Lucas	Ros-Lehtinen
Gardner	Luetkemeyer	Roskam
Garrett	Lummis	Ross
Gerlach	Marchant	Rothfus
Gibbs	Marino	Royce
Gingrey (GA)	Massie	Runyan
Gohmert	McAllister	Ryan (WI)
Goodlatte	McCarthy (CA)	Salmon
Gosar	McCaul	Sanford
Gowdy	McClintock	Scalise
Granger	McHenry	Schock
Graves (GA)	McKeon	Schweikert
Graves (MO)	McKinley	Scott, Austin
Griffin (AR)	McMorris	Sensenbrenner
Griffith (VA)	Rodgers	Sessions
Grimm	Meadows	Shimkus
Guthrie	Meehan	Shuster
Hall	Messer	Smith (MO)
Hanna	Mica	Smith (NE)
Harper	Miller (FL)	Smith (TX)
Harris	Miller (MI)	Southerland
Hartzler	Mullin	Stewart
Hastings (WA)	Mulvaney	Stockman
Heck (NV)	Murphy (PA)	Stutzman
Hensarling	Neugebauer	Terry
Herrera Beutler	Noem	Thompson (PA)
Holding	Nugent	Thornberry
Hudson	Nunes	Tiberi
Huelskamp	Olson	Tipton
Huizenga (MI)	Palazzo	Turner
Hultgren	Paulsen	Valadao
Hunter	Pearce	Wagner
Hurt	Perry	Walberg
Issa	Peterson	Walden
Jenkins	Petri	Walorski
Johnson (OH)	Pittenger	Walz
Johnson, Sam	Pitts	Weber (TX)
Jolly	Poe (TX)	Webster (FL)
Jones	Pompeo	Wenstrup
Jordan	Price (GA)	Westmoreland
Joyce	Reed	Williams
Kelly (PA)	Reichert	Wilson (SC)
King (IA)	Renacci	Wittman
King (NY)	Ribble	Wolf
Kinzinger (IL)	Rice (SC)	Womack
Kline	Rigell	Woodall
Labrador	Roby	Yoho
LaMalfa	Roe (TN)	Young (AK)
Lamborn	Rogers (AL)	Young (IN)
Lance	Rogers (KY)	
Lankford	Rogers (MI)	

NOT VOTING—18

Byrne	Hastings (FL)	Nunnelee
Campbell	Kingston	Sánchez, Linda
Carney	Lujan Grisham	T.
Conyers	(NM)	Simpson
DesJarlais	Luján, Ben Ray	Sires
Foster	(NM)	Stivers
Hanabusa	Miller, Gary	Whitfield

□ 1046

So the motion to instruct was rejected.

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 passed without amendment a bill of the House of the following title:

H.R. 1528. An act to amend the Controlled Substances Act to allow a veterinarian to transport and dispense controlled substances in the usual course of veterinary practice outside of the registered location.

The message also announced that the Senate has passed with an amendment in which the concurrence of the House is requested, a bill of the House of the following title:

H.R. 3212. An act to ensure compliance with the 1980 Hague Convention on the Civil Aspects of International Child Abduction by

countries with which the United States enjoys reciprocal obligations, to establish procedures for the prompt return of children abducted to other countries, and for other purposes.

REPORT ON H. RES. 645, REQUESTING PRESIDENT TRANSMIT EMAILS TO OR FROM LOIS LERNER BETWEEN JANUARY 2009 AND APRIL 2011; AND REPORT ON H. RES. 647, DIRECTING SECRETARY OF THE TREASURY TO TRANSMIT EMAILS TO OR FROM LOIS LERNER BETWEEN JANUARY 2009 AND APRIL 2011

Mr. CAMP, from the Committee on Ways and Means, submitted a privileged adverse report (Rept. No. 113-524) requesting that the President of the United States transmit to the House of Representatives copies of any emails in the possession of the executive office of the President that were transmitted to or from the email account(s) of former Internal Revenue Service Exempt Organizations Division Director Lois Lerner between January 2009 and April 2011; and a privileged adverse report (Rept. No. 113-525) directing the Secretary of the Treasury to transmit to the House of Representatives copies of any emails in the possession of the Department that were transmitted to or from the email account(s) of former Internal Revenue Service Exempt Organizations Division Director Lois Lerner between January 2009 and April 2011, which were referred to the House Calendar and ordered to be printed.

#### FIGHTING HUNGER INCENTIVE ACT OF 2014

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 670, I call up the bill (H.R. 4719) to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 670, in lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 113-51 is adopted, and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 4719

*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 "America Gives More Act of 2014".*

#### SEC. 2. EXTENSION AND EXPANSION OF CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY.

(a) PERMANENT EXTENSION.—Section 170(e)(3)(C) of the Internal Revenue Code of 1986 is amended by striking clause (iv).

(b) INCREASE IN LIMITATION.—Section 170(e)(3)(C) of such Code, as amended by subsection (a), is amended by striking clause (ii), by redesignating clause (iii) as clause (iv), and by inserting after clause (i) the following new clauses:

“(ii) LIMITATION.—The aggregate amount of such contributions for any taxable year which may be taken into account under this section shall not exceed—

“(I) in the case of any taxpayer other than a C corporation, 15 percent of the taxpayer’s aggregate net income for such taxable year from all trades or businesses from which such contributions were made for such year, computed without regard to this section, and

“(II) in the case of a C corporation, 15 percent of taxable income (as defined in subsection (b)(2)(D)).

“(iii) RULES RELATED TO LIMITATION.—

“(I) CARRYOVER.—If such aggregate amount exceeds the limitation imposed under clause (ii), such excess shall be treated (in a manner consistent with the rules of subsection (d)) as a charitable contribution described in clause (i) in each of the 5 succeeding years in order of time.

“(II) COORDINATION WITH OVERALL CORPORATE LIMITATION.—In the case of any charitable contribution allowable under clause (ii)(I), subsection (b)(2)(A) shall not apply to such contribution, but the limitation imposed by such subsection shall be reduced (but not below zero) by the aggregate amount of such contributions. For purposes of subsection (b)(2)(B), such contributions shall be treated as allowable under subsection (b)(2)(A).”

(c) DETERMINATION OF BASIS FOR CERTAIN TAXPAYERS.—Section 170(e)(3)(C) of such Code, as amended by subsections (a) and (b), is amended by adding at the end the following new clause:

“(v) DETERMINATION OF BASIS FOR CERTAIN TAXPAYERS.—If a taxpayer—

“(I) does not account for inventories under section 471, and

“(II) is not required to capitalize indirect costs under section 263A,

the taxpayer may elect, solely for purposes of subparagraph (B), to treat the basis of any apparently wholesome food as being equal to 25 percent of the fair market value of such food.”

(d) DETERMINATION OF FAIR MARKET VALUE.—Section 170(e)(3)(C) of such Code, as amended by subsections (a), (b), and (c), is amended by adding at the end the following new clause:

“(vi) DETERMINATION OF FAIR MARKET VALUE.—In the case of any such contribution of apparently wholesome food which cannot or will not be sold solely by reason of internal standards of the taxpayer, lack of market, or similar circumstances, or by reason of being produced by the taxpayer exclusively for the purposes of transferring the food to an organization described in subparagraph (A), the fair market value of such contribution shall be determined—

“(I) without regard to such internal standards, such lack of market, such circumstances, or such exclusive purpose, and

“(II) by taking into account the price at which the same or substantially the same food items (as to both type and quality) are sold by the taxpayer at the time of the contribution (or, if not so sold at such time, in the recent past).”

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to contributions made after December 31, 2013, in taxable years ending after such date.

(2) LIMITATION; APPLICABILITY TO C CORPORATIONS.—The amendments made by subsection (b) shall apply to contributions made in taxable years beginning after December 31, 2013.

### SEC. 3. RULE ALLOWING CERTAIN TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENTS ACCOUNTS FOR CHARITABLE PURPOSES MADE PERMANENT.

(a) IN GENERAL.—Section 408(d)(8) of the Internal Revenue Code of 1986 is amended by striking subparagraph (F).

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to distributions made in taxable years beginning after December 31, 2013.

### SEC. 4. SPECIAL RULE FOR QUALIFIED CONSERVATION CONTRIBUTIONS MODIFIED AND MADE PERMANENT.

(a) MADE PERMANENT.—

(1) INDIVIDUALS.—Subparagraph (E) of section 170(b)(1) of the Internal Revenue Code of 1986 is amended by striking clause (vi).

(2) CORPORATIONS.—Subparagraph (B) of section 170(b)(2) of such Code is amended by striking clause (iii).

(b) CONTRIBUTIONS OF CAPITAL GAIN REAL PROPERTY MADE FOR CONSERVATION PURPOSES BY NATIVE CORPORATIONS.—

(1) IN GENERAL.—Paragraph (2) of section 170(b) of the Internal Revenue Code of 1986 is amended by redesignating subparagraph (C) as subparagraph (D), and by inserting after subparagraph (B) the following new subparagraph:

“(C) QUALIFIED CONSERVATION CONTRIBUTIONS BY CERTAIN NATIVE CORPORATIONS.—

“(i) IN GENERAL.—Any qualified conservation contribution (as defined in subsection (h)(1)) which—

“(I) is made by a Native Corporation, and

“(II) is a contribution of property which was land conveyed under the Alaska Native Claims Settlement Act,

shall be allowed to the extent that the aggregate amount of such contributions does not exceed the excess of the taxpayer’s taxable income over the amount of charitable contributions allowable under subparagraph (A).

“(ii) CARRYOVER.—If the aggregate amount of contributions described in clause (i) exceeds the limitation of clause (i), such excess shall be treated (in a manner consistent with the rules of subsection (d)(2)) as a charitable contribution to which clause (i) applies in each of the 15 succeeding years in order of time.

“(iii) NATIVE CORPORATION.—For purposes of this subparagraph, the term ‘Native Corporation’ has the meaning given such term by section 3(m) of the Alaska Native Claims Settlement Act.”

(2) CONFORMING AMENDMENT.—Section 170(b)(2)(A) of such Code is amended by striking “subparagraph (B) applies” and inserting “subparagraph (B) or (C) applies”.

(3) VALID EXISTING RIGHTS PRESERVED.—Nothing in this subsection (or any amendment made by this subsection) shall be construed to modify the existing property rights validly conveyed to Native Corporations (within the meaning of section 3(m) of the Alaska Native Claims Settlement Act) under such Act.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2013.

### SEC. 5. EXTENSION OF TIME FOR MAKING CHARITABLE CONTRIBUTIONS.

(a) IN GENERAL.—Subsection (a) of section 170 of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (2) and (3) as paragraphs (3) and (4), respectively, and by inserting after paragraph (1) the following new paragraph:

“(2) TREATMENT OF CHARITABLE CONTRIBUTIONS MADE BY INDIVIDUALS BEFORE DUE DATE OF RETURN.—If any charitable contribution is made by an individual after the close of a taxable year but not later than the due date (determined without regard to extensions) for the return of tax for such taxable year, then the taxpayer may elect to treat such charitable contribution as made in such taxable year. Such

election shall be made at such time and in such manner as the Secretary may provide. For purposes of this paragraph, an individual’s distributive share of a partnership’s charitable contribution, and an individual’s pro rata share of an S corporation’s charitable contribution, shall not be treated as charitable contributions made by such individual.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to elections made with respect to taxable years beginning after December 31, 2013.

### SEC. 6. MODIFICATION OF THE TAX RATE FOR THE EXCISE TAX ON INVESTMENT INCOME OF PRIVATE FOUNDATIONS.

(a) IN GENERAL.—Section 4940(a) of the Internal Revenue Code of 1986 is amended by striking “2 percent” and inserting “1 percent”.

(b) ELIMINATION OF REDUCED TAX WHERE FOUNDATION MEETS CERTAIN DISTRIBUTION REQUIREMENTS.—Section 4940 of such Code is amended by striking subsection (e).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

### SEC. 7. BUDGETARY EFFECTS.

(a) STATUTORY PAY-AS-YOU-GO SCORECARDS.—The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(b) SENATE PAYGO SCORECARDS.—The budgetary effects of this Act shall not be entered on any PAYGO scorecard maintained for purposes of section 201 of S. Con. Res. 21 (110th Congress).

The SPEAKER pro tempore. The gentleman from Michigan (Mr. CAMP) and the gentleman from Michigan (Mr. LEVIN) each will control 30 minutes.

The Chair recognizes the gentleman from Michigan (Mr. CAMP).

#### GENERAL LEAVE

Mr. CAMP. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.R. 4719.

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

There was no objection.

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

The American people are the most charitable people in the world, donating money, food, and clothing in times of need. Their donations ensure that charities and foundations can help individuals and communities across the country.

There are numerous provisions in the Tax Code that encourage giving, and the bill we have before us today, H.R. 4719, the America Gives More Act, ensures that some of these provisions are made permanent so individuals, businesses, and farmers can donate and give back more. The first provision will make permanent and expand the charitable deduction for contributions of food inventory by businesses, regardless of how they are organized.

Food banks are a vital part of communities, helping Americans put food on the table and provide for their families when they have come across hard times or suffered through a natural disaster.

The Food Donation Connection has estimated that since this tax deduction was expanded in 2006, donations have increased 127 percent. Unfortunately, a provision in current law that encouraged passthrough businesses to contribute food inventory expired at the end of last year, and charities and foundations across the country are urging that it be restored and made permanent.

According to Feeding America, 3.6 billion pounds of food is distributed by food bank members each year. This legislation would significantly increase food bank access to the 70 billion pounds of nutritious food wasted each year.

Today, we have the opportunity to continue this important credit, allowing all businesses, farmers, and ranchers to take advantage and donate more nutritious food to the millions of Americans who need it most.

This bill also ensures that seniors who donate to charities from their Individual Retirement Accounts can do so without a tax penalty. According to the Independent Sector, this provision has "prompted more than \$140 million in gifts to the work of nonprofits since enactment, assisting social service providers, religious organizations, cultural institutions and schools, and other nonprofits." Making this provision permanent can only serve to increase the generous donations that charities rely on.

In addition, the bill will make permanent the deduction for contributions of conservation easements. This provision will also increase the amount of land or property donated for charitable use. Witnesses before the Ways and Means Committee have testified that in the first 2 years of the enactment of conservation easements, the number of donations doubled compared to the previous 2 years, resulting in a 32 percent increase of acreage conserved.

This is one area, especially, where long-term planning is essential. To allow this to expire makes it much more difficult for the often multigenerational planning necessary to take place. In Michigan, I have seen the benefits of conservation easements firsthand. This is a tremendous legacy for future generations.

The tax reform draft the committee produced earlier in the year would encourage charitable giving in several important ways and, by creating a stronger economy, analysis found that it would increase charitable giving by an estimated \$2.2 billion each year.

Two important charitable provisions from the draft—lowering the excise tax on private foundations and extending the tax deadline for charitable contributions from December 31 to April 15—are included in the America Gives More Act.

At the end of the year, many taxpayers have no idea what their tax liability will be, and it is only after struggling through the daunting process of preparing their tax return that

they know with certainty. If taxpayers were permitted to make and deduct contributions prior to filing their tax return, I believe many Americans will be even more generous in supporting religious and charitable causes. Testimony before the Ways and Means Committee found that allowing donors to deduct gifts until April 15 would result in significantly more charitable giving.

Another provision from the draft would lower and simplify the excise tax on private foundations, making compliance easy, especially for smaller foundations. As a result, foundations will have more of their resources available to support charities and exempt organizations across the country.

All of these provisions are bipartisan and have the support of over 850 charities and foundations across the country, who wrote to Congress stating:

Without an incentive in place and assured, many of the gifts the charitable incentives were intended to promote will simply not take place.

I will insert in the RECORD the letter from Independent Sector, supported by 850 charities and foundations across the United States.

INDEPENDENT SECTOR,  
July 15, 2014.

OPEN LETTER TO THE HOUSE OF REPRESENTATIVES: Millions of individuals and families are served by the essential work of America's public charities, which is made possible in part by incentives for charitable giving in our tax code. The House may soon have an opportunity to address tax legislation that would renew and make permanent three key incentives for donations to America's public charities. We strongly urge you to approve legislation that would renew the IRA charitable rollover and the enhanced incentives for donations of food inventory and land conservation easements, each of which expired as of January 1, 2014.

Originally enacted in the Pension Protection Act of 2006 as a way to encourage increased charitable giving, these three provisions have demonstrated a significant impact on the nonprofit community. The IRA charitable rollover increases the ability of older Americans to make gifts to charities by allowing individuals age 70½ or older to donate up to \$100,000 to a qualifying public charity directly from their IRAs without incurring tax on the withdrawal. The provision has prompted more than \$140 million in gifts to the work of nonprofits since enactment, assisting social service providers, religious organizations, cultural institutions and schools, and other nonprofits.

The enhanced deduction for donations of food allows individuals and organizations to reduce their taxable income by providing qualifying food inventory to certain charitable organizations. According to Feeding America, 3.6 billion pounds of food is distributed by food bank members each year. This legislation would significantly increase food bank access to the 70 billion pounds of nutritious food wasted each year, particularly the 6 billion pounds of produce that does not make it to market.

The enhanced deduction for donations of land conservation easements allows land owners to get a meaningful deduction for permanently retiring development rights to their property to protect and preserve significant natural resources. A survey by the Land Trust Alliance showed that this incentive helped 1,700 land trusts increase the pace of conservation by a third—to over a million acres a year.

Unfortunately, these charitable tax provisions were allowed to expire on January 1 for the fourth time in recent years. On each of the three previous occasions, an entire package of tax extenders was reinstated retroactively at the end of the following year. While this may be an adequate solution for many provisions in the extenders package, these charitable provisions are different. Without an incentive in place and assured, many of the gifts the incentives were intended to promote will simply not take place. The time to plan and execute the gifts will have already passed by.

For all these reasons, we urge you to support legislation to permanently reinstate these critical giving incentives, namely: H.R. 4619 (to make permanent the IRA charitable rollover); HR 4719 (to permanently extend the charitable deduction for donation of food inventory); and H.R. 2807 (the Conservation Easement Incentive Act). We hope to see them combined and passed as a package as soon as possible in order to continue sustaining the vital work of charitable organizations in our communities.

Thank you for your consideration,  
Independent Sector; 92nd Street Y; Achievement Centers for Children; Ackland Art Museum; Acton Conservation Trust; Adults with Developmental Disabilities; Advonance; Agricultural Stewardship Association; Agudath Israel of America; Agudath Israel of the Five Towns; Air Force Museum Foundation; Akron-Canton Regional Foodbank; Alabama Dance Council; Alachua Conservation Trust; Alexander Haas; All Saints Church; All Stars Project (ASP); Alliance for Children and Families; Alliance of Arizona Nonprofits; The ALS Association; Amador Livermore Valley Historical Society & Museum on Main; American Alliance of Museums; American Autoimmune Related Diseases Association; American Behcet's Disease Association; American Cancer Society Cancer Action Network; American Chemical Society.

American Clock & Watch Museum; American Folk Art Museum; American Friends Service Committee; American Heart Association; American Jewish Committee (AJC); American Library Association; American Lung Association; American Red Cross; Americans for the Arts; Americans for the Arts Action Fund; America's Charities; Amon Carter Museum of American Art; The Ananda Center for the Arts; Anderson County Museum; Andy Warhol Museum; AngelCare/Americans Care & Share; Angus Nazarene Food Pantry; Ann Arrundell County Historical Society, Inc.; Annette Strawder Here to Help Pantry; Antique Boat Museum; Apache Creek Deaf and Youth Ranch, Inc.; Appalachia Ohio Alliance; Argus Museum; Arkansas Nonprofit Alliance; Armstrong County Museum; Arthurdale Heritage, Inc.; Association for Healthcare Philanthropy.

Association of Art Museum Directors; Association of Direct Response Fundraising Counsel; Association of Fundraising Professionals; Atlantic Coast Conservancy; Auburn Automotive Heritage, Inc. & Auburn Cord Duesenberg Automobile Museum; Bainbridge Island Land Trust; Baltimore Heritage Area Association; Baltimore Museum of Art; Bass Museum of Art; Bay Area Food Bank; Bayer Center for Nonprofit Management at Robert Morris University; Bayou Land Conservancy; Bayshore Baptist Church Food Pantry; Bedford Historical Society; Believer's Sanctuary; Bellville Christian Food Pantry; BethanyKids; Bishop Hill Heritage Association; Black Swamp Conservancy; Blair County Historical Society; Blue Ridge Conservancy; Blue Ridge Land Conservancy; BoardSource.

Boise Art Museum; Boston Baroque; Boston Children's Museum; Bowers Museum;

Boys & Girls Clubs of Austin County, TX; Boys & Girls Clubs of Southeastern Michigan; Branford Land Trust, Inc.; Brazoria County Alcoholic Recovery Center; Briar Bush Nature Center; The Bridge Ministries; The Bridge Over Troubled Waters; Bridging for Tomorrow; BrightFocus Foundation; Buckner Children & Family Services; Burchfield Penney Art Center; The Burd Group; California Association of Food Banks; California Association of Museums; California Museum of Ancient Art; California Science Center Foundation; California State Parks; Calyx Sustainable Tourism; Capital Area Food Bank of Texas; Carbon County Museum; Care and Share, Inc.; Carolina Mountain Land Conservancy; CASA Program for the Ogeechee Circuit; Casa Rosa Food Pantry.

Catawba Lands Conservancy; Cathedral Arts Project, Inc.; Catholic Foundation of Eastern Montana; Cedar Rapids Museum of Art; Cedarhurst Center for the Arts; Celiac Disease Foundation; Center for History; Center for Nonprofit Excellence; Center for Non-Profits; Center for Success and Independence; Central Co-op; Central Pennsylvania Food Bank; Champlain Area Trails; Cheyenne Center, Inc.; Chicago Humanities Festival; Children's Discovery Museum; Christian Tabernacle; Civil War Trust; Clay Center for the Arts & Sciences of West Virginia; Clear Lake Food Pantry; ClearWater Conservancy; Cleveland Zoological Society; Clinton Symphony Orchestra; Coalition for Pulmonary Fibrosis; Colby College Museum of Art; Cole Art Center at Stephen F. Austin State University.

Collins Group, A Division of Donald A. Campbell & Company; Colorado Nonprofit Association; Colorado-Wyoming Association of Museums; Columbia College (MO); Columbia Land Trust (OR & WA); Columbia Museum of Art (SC); Columbia Pacific Heritage Museum; Columbus Museum of Art; Community Action Committee of the Lehigh Valley; Community Care Center, Inc.; Community Food Bank of Eastern Oklahoma; Community Food Pantry in Tool (TX); Community Food Pantry of Franklin County, Texas; Community Foodbank of New Jersey; The Community Foundation for Crawford County; Community Foundation for Muskegon County; Community Foundation for Southwest Washington; Community Foundation of Eastern Connecticut; Community Foundation of Northern Colorado; The Community Foundation of South Puget Sound; Community Foundation of the Great River Bend; Community Foundation of the Holland/Zee-land Area; Congaree Land Trust; Connecticut Electric Railway Association dba Connecticut Trolley Museum; Connecticut Farmland Trust.

Connecticut Food Bank; Connecticut Land Conservation Council; Connecticut Nonprofit Human Services Cabinet; Connemara Conservancy Foundation; Conservation Foundation of the Gulf Coast; The Conservation Fund; Conservation Tax Credit Transfer, LLC; Conservation Trust for North Carolina; The Contemporary Austin; COPD Foundation; CoreStrategies for Nonprofits, Inc.; Cornerstone Outreach Center of Amarillo, Inc.; Council for Christian Colleges & Universities; Council of Michigan Foundations; Council on Foundations; Cow Marsh Creek Consultants, LLC; Cradle of Texas Conservancy, Inc.; Crawford County Historical Society; Crested Butte Land Trust; Crisis Center of the Plains; Crocker Art Museum; Crossroads at Park Place, Inc.; Cultural Alliance of Fairfield County; Cultural Assets Consulting; Cumberland Land Trust.

Currier Museum of Art; Cystic Fibrosis Foundation; Da Vinci Science Center; Dallas Museum of Art; Dance/USA; Dare to Believe Ministries Outreach Center; Dare to Care

Food Bank; Datil Educators Club; Deke Slayton Memorial Space & Bicycle Museum; Delaware Center for the Contemporary Arts; Delaware Highlands Conservancy; Denver Art Museum; Des Moines Art Center; Desert Foothills Land Trust; Dixon Gallery and Gardens; DMA Nonprofit Federation; Donors Forum; Douglas County Historical Society; The Drawing Center; Duck Hollow; DuPage County Historical Museums; Dutchess Land Conservancy; Earl Scruggs Center; East End Baptist Church; East Hillsborough Historical Society, Inc.; East Texas Food Bank; Eastern Sierra Land Trust; Ecology Project International.

EcoTrust; Edisto Island Open Land Trust; Eightmile River Wild & Scenic Coordinating Committee; Ellis County Museum, Inc.; Eno River Association; Epilepsy Foundation; Epiphany Lutheran Church; Equestrian Partners in Conservation (EPIC); Erie Art Museum; Essex County Greenbelt Association; Exploration Place; Family Abuse Shelter of Miami; Family League of Baltimore; Family Worship Center Food Pantry; Faye Gehl Conservation Foundation; Fayette CARE Clinic; Federation of Protestant Welfare Agencies; Feeding America; Feeding America San Diego; Feeding America Southwest Virginia; Feeding America Tampa Bay; Feeding Indiana's Hungry; Feeding Pennsylvania; Field Museum; First Baptist Church (Atlanta, TX); First Baptist Church (Bovina, TX); First Christian Church Food Pantry.

First Christian Church Outreach (Conroe, TX); First Resource Center; Fishtown Preservation Society, Inc.; Flathead Land Trust; Florida Holocaust Museum; The Florida Orchestra; Florida Philanthropic Network; Food Bank of Central New York; Food Bank of Delaware; Food Bank of Northeast Arkansas; Food Bank of the Albemarle; Food Bank of the Rockies; Food Bank of the Southern Tier; The Food Bank of Western Massachusetts; FOOD for Lane County; Food Industry Alliance of New York State; Foodbank of Southeastern Virginia; The Foodbank, Inc.; Foodshare; Foothills Conservancy of North Carolina; Forgotten Harvest; Fort Ticonderoga; Foundation Layers; Fox Valley Family YMCA; Frances Lehman Loeb Art Center; Franklin Area Community Services.

Franklin County (KS) Historical Society; Franklin Institute; Franklin Park Conservatory and Botanical Gardens; Freshwater Future; Freshwater Land Trust; Frick Art and Historical Center; Friends Committee on National Legislation; Friends of Balcones Canyonlands National Wildlife Refuge; Friends of Lopez Island Pool; Friends of the Mitchell Gallery of Flight; Friends of Tualatin River National Wildlife Refuge; Frist Center for the Visual Arts; Galveston Bay Foundation; Gates Mills Land Conservancy; Gateway Science Museum; Gathering Waters Conservancy; Geist Fall Creek Watershed Alliance; The General Society of Mayflower Descendants; Genesee Valley Conservancy, Inc.; George Eastman House; Georgia Center for Nonprofits; Georgia Charitable Care Network; Gilroy Historical Society; Girl Scouts of San Geronio; Girl Scouts of the USA; Girls Inc.

Glen Ellyn Historical Society; Glencairn Museum; Global Orphan Assistance Foundation; God's Pantry Food Bank; Gold Coast Railroad Museum; Golden Gate National Parks Conservancy; Golden State Bonsai Federation and Bonsai Garden at Lake Merritt; Goldstein Museum of Design; Good Neighbor Community Builders; Good Samaritan Health & Wellness Center; Goshen Land Trust; Grand Encampment Museum; Grand Haven Area Community Foundation; Grand Rapids Art Museum; Grand Traverse Regional Land Conservancy; Grantmakers Forum of New York; Grassroots International; The Graue Mill & Museum; Great

Peninsula Conservancy; Great Plains Food Bank; Great Plains Welsh Heritage Project; The Greater Boston Food Bank; Greater Chicago Food Depository; Greater Grace Outreach; Greater Hudson Heritage Network; Greenbelt Land Trust of Mid-Missouri.

Greensboro Land Trust; Grosse Ile Nature and Land Conservancy; Grounds For Sculpture; Gulf Coast Community Foundation; Gulf Coast Symphony; Hammer Museum; Harmony House; Harry Chapin Food Bank of Southwest Florida; Harry S. Truman Little White House; The Hartt School; Harvard Art Museums; Harvest Assembly, House of Blessing; Harvest House; Harvest Texarkana Regional Food Bank; Harvesters—The Community Food Network (KS); Harvesters—The Community Food Network (MO); Hawaiian Islands Land Trust; Heart of the Lakes Center for Land Conservation Policy; Heaven's Windows; Hedley Senior Citizens; Heifer Foundation; Heifer International; Helping Hands Outreach Center of Gasconade County; Henderson Food Pantry; The Henry Ford; Herbert F. Johnson Museum of Art.

Heritage Museum (OR); Heritage Museum of Orange County; Hidalgo Medical Services; High Museum of Art; High Plains Food Bank; Higher Heights Church of God Food Pantry; Highlands-Cashiers Land Trust; Hill Country Land Trust; Hillsboro Independent School District Education Foundation; Hillwood Estate, Museum & Gardens; Historic Flat Rock, Inc.; The History Center in Tompkins County; Holy Family Home and Shelter, Inc.; Holy Family St. Vincent de Paul; Holy Ghost St. Vincent de Paul; HomeAid Atlanta; Honolulu Museum of Art; Hope Food Pantry; HOPE Outreach; House of Help Hempstead; The House of the Seven Gables Settlement Association; Houston Food Bank; The Humanity Institute for Children & Families (HICF); Hunger-Free Pennsylvania; Hyde Hall; IBB Local 684 Labor Participation.

Idaho Coalition of Land Trusts; The Idaho Foodbank; Iglesia Trinidad (TX); Illinois Coalition Against Domestic Violence; Illinois Collaboration on Youth; Illinois Network of Charter Schools; Illinois Valley Symphony Orchestra; Immune Deficiency Foundation; Indian Hill Music; Indiana Philanthropy Alliance; Indianapolis Museum of Art; Informal Learning Experiences; Inner Wisdom, Inc.; Interfaith Caring Ministries; International Primate Protection League; Iowa Natural Heritage Foundation; IRIS Orchestra; Iron and Steel Museum of Alabama; Irving S. Gilmore International Keyboard Festival; Isabella Stewart Gardner Museum; The Isamu Noguchi Foundation; Islamic Society of North America; Jack Hadley Black History Museum; Jacksonville Zoo and Gardens; Jacob and Terese Hershey Foundation; Jefferson Land Trust.

Jemez Helping Hands; Jeremiah Call Christ Ministry/Jeremiah's Food Pantry; Jesus Outreach Ministries; Jewish Federations of North America; The Jewish Museum; Jordan Schnitzer Museum of Art; Joseph's House; Julian Pathways; Kansas City Symphony; Kansas Land Trust; Kenton Conservancy; The Kingdom Zone Before & After Community Center; Kings Local Food Pantry; The King's Palace Food Pantry; Kohl Children's Museum of Greater Chicago; The Kreeger Museum; Kress United Methodist Church; Ku'ikahi Mediation Center; K-VA-T Food Stores/Food City (TN); K-VA-T Food Stores/Food City (VA); Ladies In Action; Lafayette Symphony; Lancaster Community Library; Lancaster Farmland Trust; The Land Conservancy for Southern Chester County; Land Conservancy of Adams County; Land Trust Alliance.

The Land Trust for Tennessee; Laredo Crime Stoppers, Inc.; LeadingAge; League of American Orchestras; Leander Independent



School District Educational Excellence Foundation; Lebanon Food Pantry; Leelanau Conservancy; Lehigh Valley Abundant Life Ministries; Leigh Yawkey Woodson Art Museum; The Leighty Foundation; Life Challenge; Light of Christ Food Pantry; Literary Arts; Little Miami Food Service; Littleton Conservation Trust; LIVESTRONG Foundation; Living Faith Food Pantry; Living Water I.A.M.; Livingston County Historical Society; LJC Mercy Ministries; Local Infant Formula for Emergencies, Inc. (LIFE-Houston); Lorraine Street Church of God in Christ; Los Angeles Regional Food Bank; Louisiana Food Bank Association; Louisiana Landmarks Society.

Louisville Zoological Garden; Lowe Art Museum; Lupus and Allied Diseases Association, Inc.; Lutheran Services in America; Magdalena Samaritan Center; Maiden Alley Cinema; Maine Appalachian Trail Land Trust; Maine Association of Nonprofits; Maine Coast Heritage Trust; March of Dimes; Marin Agricultural Land Trust; Martin Luther King Jr. Center; Mary Reynolds Babcock Foundation; Mason Food Pantry; Massachusetts Land Trust Coalition; Massillon Museum; Matthew 25 Ecumenical Food Pantry; Maxwell Museum of Anthropology; McCary's Chapel United Methodist Church; McHenry County Historical Society & Museum; Mead Art Museum; Meadowlark Methodist Food Pantry; Meals On Wheels Association of America; Memorial Baptist Food Pantry; Menil Collection; Mental Health Association of Rhode Island; Mesothelioma Applied Research Foundation.

Miami Springs Historical Museum; Michigan Historic Preservation Network; Michigan Nonprofit Association; Mid-South Food Bank; The Miller Art Museum; Milwaukee Art Museum; Mims Chapel Drydock Food Pantry; The Minneapolis Foundation; Minneapolis Institute of Arts; Minnesota Historical Society; Minnesota Land Trust; Mission Aviation Fellowship; Mission Northeast, Inc.; Mississippi Food Network; Mississippi Valley Conservancy; Missouri Association for Museums and Archives; Missouri Street Church of Christ Pantry Program; Mitchell Prehistoric Indian Village Preservation Society; Mobile Medical Museum; Mojave Desert Land Trust; Molly Brown House Museum; Mon General Foundation; Monadnock Conservancy; Montana Association of Land Trusts; Montana Food Bank Network; Montclair Art Museum.

Montgomery County Emergency Assistance; Montgomery County Food Bank (TX); Montgomery County Lands Trust (PA); Montgomery County Youth Services (TX); Montgomery Museum of Fine Arts; Morton County Historical Society Museum; Mountain-Plains Museums Association; Mt. Canaan Missionary Baptist; Mt. Manna; Murphysboro Food Pantry, Inc.; Muscarelle Museum of Art; Museo de Arte de Ponce; Museum Association of New York; Museum at FIT (Fashion Institute of Technology); Museum of Arts and Design; Museum of Contemporary Art; Museum of Contemporary Art Denver; Museum of Contemporary Art San Diego; Museum of Cultural and Natural History; Museum of Danish America; Museum of Fine Arts Boston; The Museum of Fine Arts Houston; Museum of Fine Arts, St. Petersburg, FL; The Museum of Flight; Museum of Glass; Museum of Latin American Art; Museum of Science, Boston.

Museum of Zavkhan Province; My Brother's Keeper Outreach Center; Mystic Art Association, dba Mystic Arts Center; N.C. Center for Nonprofits; Nacogdoches HOPE; Nantucket Historical Association; Naperville Heritage Society; Naples Historical Society; National Alliance on Mental Illness (NAMI) Omaha; National Association for Interpretation; National Association of Area Agencies

on Aging; National Association of Clock and Watch Collectors; National Atomic Testing Museum; National Audubon Society; National Bottle Museum; National Civil Rights Museum; National Council of Nonprofits; National Czech & Slovak Museum & Library; National Multiple Sclerosis Society; National Museum of American Jewish History; National Museum of Wildlife Art; National Parks Conservation Association; National Soaring Museum; National Veterans Art Museum; National Watch and Clock Museum.

National Wildlife Federation; National Woodland Owners Association; National Youth Leadership Council; Native American Rights Fund; Natural Land Institute; Natural Lands Trust; Natural Resources Defense Council; The Nature Conservancy; Nebraska Land Trust; Needy Basket of Southern Miami County, Inc.; Nelson-Atkins Museum of Art; Nevada Land Trust; New Canaan Historical Society; New Covenant Christian Fellowship; New England Museum Association; New Hampshire Boat Museum; New Hampshire Charitable Foundation; New Hope Seventh Day Adventist Church; New Jersey Conservation Foundation; New Museum; New Path, Inc. aka New Path Outreach; New River Conservancy; New River Land Trust; New York Botanical Garden; New York Live Arts; NGO Foundation; Nisqually Land Trust; Nonprofit Association of Oregon.

Nonprofit Coordinating Committee of New York; Nonprofit Institute at College of Southern Maryland; Norman Rockwell Museum; North Carolina Museum of Art; North Carolina Symphony; North Creek Baptist Church; North Creek Baptist Church Food Pantry; North Group Consultants; North Olympic Land Trust; North Salem Open Land Foundation; North Shore Land Alliance; Northeast Iowa Food Bank; Northwest Montana Historical Society; Northwest Railway Museum; Norwich University; NPO Accounting Solutions; Nunda Historical Society; NY Textile Conservation, LLC; Oblong Land Conservancy; Ohio League of Conservation Voters; Okanogan County Community Action Council; Okanogan Land Trust; Oklahoma City Museum of Art; Old Pine Farm Natural Lands Trust; Old Stone Fort Museum.

One Powerful Movement Community Development Center; Onondaga Historical Association; Open Door Pantry; OPERA America; Orlando Museum of Art; Orlando Science Center; Ouabache Land Conservancy; The Our House Tavern; Ozark Regional Land Trust; Pacific Battleship Center; Pacific Grove Museum of Natural History; Pacific Science Center; Paducah Area Food Pantry; Paducah Symphony Orchestra; Pajarito Environmental Education Center; Palm Springs Art Museum; Parkdale Valley Land Trust; Parks & Trails New York; Passages Alternative Living Programs, Inc.; Pathways Food Pantry; Patsy's Place Transitional Home; Peabody Essex Museum; Pelican Coast Conservancy; Pennsbury Land Trust; Pennsylvania Academy of the Fine Arts; People Attempting To Help "PATH"; People Helping People.

Peoria Riverfront Museum; Peralta Memorial United Methodist Church; Petersen Automotive Museum Foundation; Philabundance; The Phillips Collection; Phoenix Art Museum; PhotoArts Imaging Professionals, LLC; Pines and Prairies Land Trust; Pinnacle Community Church; The Pittsburgh Foundation; Places of New Beginnings; Plant City Photo Archives & History Center; Point Blue Conservation Science; Portland Art Museum (OR); Portland Museum of Art (ME); Pound Ridge Land Conservancy, Inc.; Prairie Public Broadcasting; Primary Care Development Corporation (PCDC); Project Restoration Outreach; Project Sister Family Services; Prospect

House Museum; Puerto Seguro, Inc. (PSI) Safe Harbor; Pulitzer Arts Foundation; Ralphs Grocery Company; Redwood Empire Food Bank.

Reginald F. Lewis Museum of Maryland, African American History and Culture; Regional Food Bank of Northeastern New York; Renaissance Charitable Foundation, Inc.; Renaissance Entrepreneurship Center; Rensselaer County Historical Society; Rescue Rehoming Resource; Restoration Care Ministry; Restore & Enlightenment Ministries; Riverside Baptist Church Crisis Closet; Rochester Area Community Foundation; Roger Williams Park Zoo; Rooted In; Roxbury Land Trust; Sacramento Mountains Senior Services, Inc.; Sagebrush Steppe Land Trust; The Salvation Army; San Angelo Museum of Fine Arts; San Antonio Food Bank; San Antonio Museum of Art; San Diego Natural History Museum; San Diego Youth Symphony and Conservatory; San Diego Zoo Global; San Francisco Heritage/Haas Lillienthal House; San Isabel Land Protection Trust; San Jacinto County Historical Commission; San Jose Museum of Art; San Jose Museum of Quilts & Textiles.

Santa Fe Texas Education Foundation; Save The Prairie Society; Scenic Hudson; Schingoethe Museum, Aurora University; Science Factory Children's Museum & Exploration Dome; Scleroderma Foundation; Sealy Christian Pantry; Seattle Art Museum; Second Harvest Food Bank Mahoning Valley; Second Harvest Food Bank of Central Florida; Second Harvest Food Bank of East Central Indiana; Second Harvest Food Bank of Northeast Tennessee; Second Harvest Food Bank of Northeast Tennessee; Second Harvest Food Bank of Northwest North Carolina; Second Harvest Food Bank of Santa Clara and San Mateo Counties; Second Harvest North Central Food Bank; Sedoan Historical Society; Senior Connections; Sequoia Riverlands Trust; Seventh-Day Adventist Church (Tulsa, TX); Shared Harvest Foodbank; Sharlot Hall Museum; Shepherd Senior Citizens, Inc.; Sheridan Community Land Trust.

Shiloh Museum of Ozark History; Sierra Foothill Conservancy; Silver City Gospel Mission; Six Rivers Land Conservancy; Skagit Land Trust; Society for Experimental Graphic Design (SEGD); Society for Preservation of Long Island Antiquities; Society of St. Stephen Outreach Ministry (SOSS); Society of St. Vincent de Paul in Houston, TX; Solomon R. Guggenheim Museum; South Carolina Conservation Exchange; South Texas Food Bank; South Union Church of Christ Food Pantry; Southbury Land Trust; Southeast Area Ministries; Southeast Missouri Food Bank; Southeast Texas Arts Council; Southern Appalachian Highlands Conservancy; Southside Church of Christ Food Pantry; Spearman Ministerial Alliance; Spinal Cord Injury Network International; Springfield Museum of Art; Squam Lake Natural Science Center; St. Vladimir's Orthodox Theological Seminary; St. Andrews United Methodist Church Food Pantry; St. Anne de Beaupre Food Pantry; St. Anthony's Bread Food Pantry; St. Augustine Light-house and Museum.

St. James Episcopal Church Food Pantry; St. John of the Cross Food Pantry; St. Joseph Museums, Inc.; St. Leo the Great St. Vincent de Paul; St. Louis Area Foodbank; St. Louis Art Museum; St. Mary's Food Bank Affiance; St. Mary's United Methodist Church (TX); St. Monica Food Pantry; St. Monica Knights of Peter Claver, Ladies Auxiliary, Court #151; St. Monica's Altar Society; St. Paul's Lutheran Food Pantry; St. Stephen Presbyterian Food Pantry; St. Stephen's of St. Andrews United Methodist Church (TX); St. Vincent de Paul in Los Lunas, NM; St. Vincent de Paul in Artesia,

NM; St. Vincent de Paul Society (St. Philip Neri Catholic Church); Stax Museum of American Soul Music; Sterling and Francine Clark Art Institute; Stockton Symphony Association; Sts. Joachim and Ann Care Service.

Stuart Pimsler Dance & Theater; Studebaker National Museum; Sullivan Museum and History Center; Summit Land Conservancy; Tacoma Art Museum; Tall Timbers Research Station & Land Conservancy; Tampa Museum of Art; Telfair Museums; Temenos CDC/Bread of Life, Inc.; Temple University Anthropology Laboratory; Tennessee Parks and Greenways Foundation; Texas Land Conservancy; Texas Land Trust Council; Texas Quilt Museum; THE PROGRAM for Offenders, Inc.; Theatre Communications Group; Three Angels Seventh Day Adventist Church; Three Village Community Trust; The Time IN Children's Arts Initiative; Timken Museum of Art; Toledo Museum of Art; Toledo Northwestern Ohio Food Bank; Towne Learning Center; Travis Audubon; Tread of Pioneers Museum; The Treehouse Center, Inc.; Tri County Assembly Choice Food Pantry; Triangle Land Conservancy; Tri-county Meals.

Trinity Garden First Food Pantry; The Trust for Public Land; U.S. Military Combat Camera History & Stories Museum; U.S. Pain Foundation, Inc.; UJA-Federation of New York, Inc.; The Ukrainian Museum; Ukrainian National Women's League of America; Union Symphony Society, Inc.; United Assembly (Plainview, TX); United Food Bank; United Way Fox Cities; United Way of Buffalo and Erie County; United Way of Greater Cincinnati; United Way of Portage County; United Way Worldwide; University Christian Church; University of Michigan—Dearborn; University of Michigan Law School; Upper Savannah Land Trust; Upscale CDC; Upshur County Shares Food Pantry; Urban Gateways; Utah Food Bank.

Utah Museum of Fine Arts; Uvalde Baptist Church Food Pantry; Venice Community Housing Corporation; The Vermont River Conservancy; Vermont Symphony Orchestra; Vero Beach Museum of Art; Vesterheim Museum; Vietnamese American Community Center; Virginia Museum of Fine Arts; The Viscardi Center; Vision Weavers Consulting, LLC; VisionServe Alliance; Voices of Victory; Walker Art Center; Wallowa Land Trust; Wartburg Community Symphony; Washington Association of Land Trusts; Washington Nonprofits; Washington State Historical Society; Washington Street Family Service Center; Way Food Pantry; Wee Care Child Center, Inc.; Wellsprings Village, Inc.; West Central Ohio Land Conservancy; West Side Baptist Early Education Center; West Wisconsin Land Trust; Western New York Land Conservancy; Western Reserve Land Conservancy; Western Rhode Island Civic Historical Society; Westmoreland County Agricultural Land Preservation.

Westmoreland Museum of American Art; Westport Arts Center; Whidbey Camano Land Trust; White Deer-Skellytown Light-house Food Pantry; Whitney Museum of American Art; Wilbarger Creek Conservation Alliance; The Wilderness Society; Wildling Museum; Wildwood United Methodist Church; Williams Temple Church of God In Christ; Wilmette Historical Museum; Wings for L.I.F.E. (Life skills Imparted to Families through Education); Winston-Salem Symphony; Wisconsin Youth Symphony Orchestras; Wood County Senior Citizens Association; Woods and Waters Land Trust; Wyoming Symphony Orchestra; Yellowstone Art Museum; YMCA of the USA; York County Heritage Trust; Zimmerli Art Museum.

Mr. CAMP. The goodwill of the American people is unmatched, and we

should do everything we can to encourage Americans to do more, enabling charities, nonprofits, foundations, and schools across the country to expand their reach and serve those most in need.

A "yes" vote on this bill is a vote for hardworking Americans who selflessly lend a hand every day to their neighbors, communities, and others in need.

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

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

I want to be clear what this debate is about and what it is not about. It is not a debate about the merits of public charities and private foundations.

All of us support the good works of the charitable community and strive to provide charities and foundations with the resources they need to carry out their mission. Indeed, along with Congressman GERLACH, I am the lead sponsor of the food donation deduction.

I think that highlights that this is a debate not about charities, not about foundations. It is about fiscal responsibility and fiscal priorities.

Today, Republicans have selected to make permanent 10 of the approximately 60 expired tax provisions without a single dime of offset—not a single dime. After today, if this bill passes, the House will have approved \$534 billion worth of tax provisions without a single offset, wiping out more than half of the total deficit reduction enacted last year during the bipartisan fiscal deal.

Indeed, this bill is totally inconsistent with the Republican tax reform draft they unveiled in February. And, I might add, if you add up the 14 bills that came out of the Ways and Means Committee, entirely unoffset, it is \$825 billion.

I was reading, this morning, the debate which I heard yesterday on a motion to recommit. I was reading this language from Mr. CRENSHAW in opposition to the motion to recommit.

□ 1100

This is what he said about how Republicans proceed with budget issues:

We do it just like every American business does, like every American family. They sit down. They take the money that they have, and they set priorities. Then they make some tough choices. That is what we have done.

There is not a single tough choice in what the Republicans are doing. It is, essentially, throwing discretion and tough choices to the wind.

Also let me say that their approach is inconsistent with their own tax reform draft of some months ago. The enhanced deduction for food contributions that the chairman has spoken so eloquently about was expressly repealed in the Republican reform draft, and the rollover provision was allowed to expire. So you have irresponsibility, you have inconsistency, and you also have a violation of priorities, because left to an uncertain fate are important

provisions, like the Work Opportunity Tax Credit, the New Markets Tax Credit, and the renewable energy credits, as well as the long-term status of expansions to the EITC and the Child Tax Credit.

This is the Statement of Administration Policy just issued:

The administration supports measures that enhance nonprofits, philanthropic organizations and faith-based and other community organizations in their many roles, including as a safety net for those most in need, an economic engine for job creation, a tool for environmental conservation that encourages land protections for current and future generations, and an incubator of innovation to foster solutions to some of the Nation's toughest challenges.

The President's budget includes a number of these proposals that would enhance and simplify charitable giving incentives for many individuals. However, the administration strongly opposes the House passage of H.R. 4719, which would permanently extend three current provisions that offer enhanced tax breaks for certain donations and add another two similar provisions without offsetting the cost. If this same unprecedented approach of making certain traditional tax extenders permanent without offsets were followed for the other traditional tax extenders, it would add \$500 billion or more to deficits over the next 10 years, wiping out most of the deficit reduction achieved through the American Taxpayer Relief Act of 2013.

Just 2 months ago, House Republicans, themselves, passed a budget resolution that required offsetting any tax extenders that were made permanent with other revenue measures. As with other similar proposals, Republicans are imposing a double standard by adding to the deficit to continue and create tax breaks that primarily benefit higher income individuals while insisting on offsetting the proposed extension of emergency unemployment benefits and the discretionary funding increases for defense and non-defense priorities such as research and development in the bipartisan Budget Act of 2013.

House Republicans are also making clear their priorities by rushing to make these tax cuts permanent without offsets, even as the House Republican budget resolution calls for raising taxes on 26 million working families and students by letting important improvements to the EITC, to the Child Tax Credit, and to education tax credits expire.

The administration wants to work with Congress to make progress on measures that strengthen America's social sector. However, H.R. 4719 represents the wrong approach. If the President were presented with H.R. 4719, his senior advisors would recommend that he veto the bill.

So what in the world are we doing here today? What in the world are we doing? We are passing another bill that deepens the deficit, that is contrary to the rhetoric of the Republicans and is going nowhere in the Senate—zero. It is hard to figure this out, Mr. Speaker. What is motivating Republicans to be so totally inconsistent and irresponsible?

I reserve the balance of my time.

Mr. CAMP. Mr. Speaker, at this time, I yield 3 minutes to the gentleman from New York (Mr. REED), a distinguished member of the Ways and Means Committee.

Mr. REED. Thank you, Mr. Chairman, for yielding.

I want to start my comments today by focusing on the merits of this proposal and then by offering some comments in response to my good friend from Michigan in regards to the budgetary concerns that he articulated in his opening remarks.

Mr. Speaker, this bill is a common-sense bill that is the right thing to do for America. It is the right policy because what we are doing with the America Gives More Act of 2014 is putting in our tax policy provisions on a permanent basis that are going to provide for enhanced charitable giving in America. That is the right thing to do. We care about Americans, especially fellow American citizens. In times when they need it the most, we are going to stand with them. Our tax policy under this provision would be made permanent to encourage fellow Americans to help Americans. To me, it makes sense. It is a fundamental question of fairness, and it is a fundamental question of: Do we care about our fellow citizens in their time of need?

I have one piece of legislation in this underlying bill in particular that I wanted to articulate, and I want to thank my colleagues on the Ways and Means Committee who are going to speak after me in regards to their individual pieces of legislation that make up this America Gives More Act of 2014. That provision that I am going to talk about is the Fighting Hunger Incentive Act.

Essentially, all we are doing under the Tax Code is recognizing that we are going to treat all businesses, all people the same across America when it comes to their excess food inventories—be it in their restaurants, expanded to farms—so that our farmers can be in a position to give that food that otherwise would go into a landfill to the people who need it most: fellow hungry Americans.

To me, that makes sense, and that is where we have supported this legislation. It has come out of the committee, and it has gotten bipartisan support. Groups across the country took out an ad in our local paper here today, and they support this effort to not have food go to a landfill but to go onto the tables, onto the plates of fellow Americans who need it most. That is why this legislation is the right thing to do.

Mr. Speaker, I heard my colleague talk about the concern about the deficit. I share that concern, but the question that has to be answered is: Why have these extenders historically been renewed on a temporary basis without an offset? It is because it is the policy of the Tax Code that we are trying to make permanent here. Prior Members of Congress—and the President, himself, when he was in the Senate—supported the extension of these extenders without an offset because it was good policy. It is the right thing to do, and I urge all of my colleagues to join in support of this legislation.

Mr. LEVIN. Mr. Speaker, I yield myself 30 seconds.

Mr. REED, do I care? It is my bill, with Mr. GERLACH, that you have taken and put your name on—my bill. To make it permanent without any offset, with over \$500 billion already done, is the wrong way to do the right thing. I care.

The SPEAKER pro tempore (Mr. HULTGREN). Members are reminded to direct their remarks to the Chair.

Mr. LEVIN. Mr. Speaker, I yield 3 minutes to the gentleman from California (Mr. THOMPSON), another member of the committee.

Mr. THOMPSON of California. I thank the gentleman for yielding.

Mr. Speaker, the tax provisions that are being considered today include the much-needed Conservation Easement Incentive Act, a bill I introduced with my friend from Pennsylvania (Mr. GERLACH). As a matter of fact, I have worked on this issue ever since I have been here. The last time that we introduced the bill, it was Mr. CAMP and I who carried the bill.

It is important, and since its first passage in '06, farmers, ranchers, hunters, and conservation groups alike have waited a long time for the security provided in this measure. It needs to be extended, and it needs to be made permanent. Conservation easements help protect valuable natural resources and scenic open spaces by allowing private landowners to permanently retire the development rights on their land. This bill keeps farmers and ranchers on the farms and on the ranches.

This provision is more than just about landowners, however. More than 70 percent of our wildlife gets food and shelter from our privately owned working farms, ranches, and forest lands, but we are losing these habitats to development at an alarming rate of about 5,000 acres per day. As an outdoors person—a hunter, a fisher—I am well aware of the importance of having places to hunt and fish and of the importance of that to our communities. I also know that many outdoor recreational activities depend on maintaining viable fish and wildlife habitats.

It is also important for clean habitats. Our urban areas benefit from this—watersheds, for instance, right outside of New York. If it weren't for this type of measure, we wouldn't have clean watersheds. New York City and the surrounding areas wouldn't have water. This incentive helps maintain healthy wildlife populations, hunter access, and healthy communities. It is not just land trust and government agencies that depend upon this. All types of charitable groups—Ducks Unlimited, Mule Deer Foundation, Pheasants Forever—depend on this type of legislation.

As much as I support this measure—as I said, it is my bill—as much as it is important to the country, the fact remains that it is not paid for. This is an incredibly popular bill. There has never been a time that we have introduced it when it hasn't had over 200 coauthors.

As we know, during these divisive political times, it is hard to get 200 of us on this floor to agree on what time it is. This bill has over 225 coauthors this year, but, again, it is not paid for. The fact of the matter is that this, in combination with the other fiscally irresponsible measures that the committee has marked up, realizes an \$825 billion shortage. It is not paid for.

I support the measure, but I don't support it in the fashion that it has been drafted. We need to pay for it, and we need to pass it. We need to do it right.

Mr. CAMP. Mr. Speaker, at this time, I yield 3 minutes to the gentleman from Pennsylvania (Mr. GERLACH), a distinguished member of the Ways and Means Committee.

Mr. GERLACH. I thank the chairman for his recognition and for his strong leadership on this important legislation.

Mr. Speaker, I rise today to urge my colleagues to support this legislation and specifically to highlight section 4 of the bill, which would make permanent the hugely successful conservation easement tax incentive.

When the time comes for families across our great country to decide the future of land that has been farmed for generations or is blessed with abundant natural resources, the choices should not be limited to simply selling that land or struggling to pay bigger tax bills to hold onto what are likely their most valuable family assets. The extremely difficult decisions families make about their farms and their property ultimately affect not only their lives but also the quality of life for their neighbors and the character of their communities. Conservation easements provide property owners with another choice when looking for an alternative to selling their land.

Before expiring at the end of 2013, modest-income property owners, family farmers, and other landowners utilized this Tax Code incentive to voluntarily protect millions of acres of land across the country. I have been fortunate to meet many of the families in my district who have been able to preserve their property thanks to the conservation easement deduction.

They are folks like Don Hawthorne, who in 2006 donated a conservation easement on 28 acres of his land to the Montgomery County Lands Trust in order to preserve an active Christmas tree farm, a fruit orchard, and a blueberry patch prized by the local community.

□ 1115

He expressed his support for making permanent the Federal Conservation Easement Tax Incentive this way:

Knowing that farming will likely continue on this land long after I am gone gives me peace of mind. It really would be wonderful if the Federal tax incentive would be made permanent so other farmers who choose to preserve their land can benefit.

The Great Marsh area of Chester County has been part of Jim Moore's

family for many generations. It is the most biologically diverse wetland in southeastern Pennsylvania and home to 155 species of birds, 200 species of flowering plants, and perhaps, most significantly, the headwaters for Marsh Creek, which is the primary source of drinking water for Wilmington, Delaware.

Mr. Moore explained why conservation easements are important:

Open space is really about the next generation. We preserved this land because we love it and want to share it . . . and the tax benefits from easement donations make it more feasible to do that.

This legislation before us includes language identical to a bill that I have been working on with my colleague, Mr. THOMPSON of California, to pass for a few sessions now.

Last session, our bill had over 300 cosponsors, and now has over 200 cosponsors here in the House this session, and for anybody to see that kind of consensus here in Washington, D.C., is noteworthy indeed.

I believe the conservation easement incentive enjoys broad bipartisan support in Washington because it works in our communities. Therefore, that is why I am urging our colleagues to support this important legislation today to provide property owners with the freedom, the opportunity, and the certainty they deserve when making critical choices about the future of their land.

I thank the chairman for yielding.

Mr. LEVIN. Mr. Speaker, I yield 5 minutes to the gentleman from Texas (Mr. DOGGETT), another distinguished member of our committee.

Mr. DOGGETT. Mr. Speaker, I rise in opposition to approving this permanent Republican tax break for Twinkies. That is exactly what this bill does. I think we should encourage charity, but also fiscal responsibility and accountability. This bill fails on both the latter two points.

A while back, there was a Texas official who often derided the war on poverty and Social Services in general by declaring: America is the only country in the world where most of the poor people are fat.

Well, in more recent years, we have come to understand that the challenges of obesity and poverty are different faces of the same problem, that diabetes and hunger sometimes go hand in hand. Disadvantaged neighbors, who too often lack enough to eat, too often make up for it with high, sugary, fatty foods that provide temporary relief from hunger, while making them more prone to disease.

According to the American Heart Association, 1 in 3 American children are obese or overweight. That is nearly triple the rate of 50 years ago, and 1 in 3 children will contract what was once called adult-onset type 2 diabetes.

Now, we can address these challenges through direct government expenditures like WIC, the Women, Infant and Children nutrition program, and we

can address the challenges with tax expenditures like the one that is proposed here today.

I happen to believe that we need both of them, that we should be encouraging food banks and the businesses that donate to them—who do some excellent, some valuable work, we ought to encourage them to expand the work that they do. But when we tell a taxpayer that they don't have to pay the same taxes as their competitor if they donate for a good cause, we ought to be sure that that cause is good.

Just as we scrutinize the WIC program and other food security programs to ensure no misuse, no ineligibility—we want to see that every one of those dollars spent is spent efficiently—we need to do some of the same with reference to tax expenditures like that is proposed for permanent extension here.

We need accountability, and you lose that when this and the other provisions are extended forever and never carefully evaluated.

Now, the expenditure that is provided here for food donations is one that the law says is available for any food that is “apparently wholesome food.” The only problem is that apparently wholesome food includes much food that is not actually wholesome.

For example, some potato chips that have long since had their expiration date, they qualify. A can that fell off and was run over by the forklift and is very damaged, it qualifies.

Most particularly, if you have candy at Halloween and you overstocked and you have a significant amount of candy left—or for the Easter Bunny or at Christmas—the shelves at some food pantries overflow with these products.

Why is that? Because the business that donates the Twinkies or the stale potato chips is entitled to deduct not the cost of what they cost that business, but twice the cost of what it cost that business, and this bill makes that permanent.

Why should we at a time of great fiscal concern be paying twice the cost of stale potato chips and Twinkies and sugary nonwholesome and nonnutritious foods—why should we be paying for that?

It is a tax break that goes too far, that requires more careful evaluation. Indeed, one 2011 NPR report that was entitled “Overburdened Food Banks Can't Say No to Junk” because some of the same retailers that they rely on and count on for wholesome food dump the Halloween candy, dump the Easter eggs there, and they are available and treated just the way that wholesome food is treated.

I say, Mr. Speaker, let's encourage donating the good stuff, but let's not pay for the junk. We have the power to correct that problem by, instead of having a flawed permanent bill, having one that is available for evaluation on a more regular basis, just as we do with reference to these other provisions.

The cost of this bill is part of the overall cost and strategy to wreck our

budget and reduce hunger programs in this country.

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

Mr. LEVIN. I yield the gentleman an additional 30 seconds.

Mr. DOGGETT. The same Republicans that are advancing this include a group that have characterized as welfare Pell grants, school breakfast programs, senior nursing care programs. They want to lump all that as welfare, and they say we just can't afford that.

I don't believe that we can't afford to target public resources where they are needed, whether they are tax expenditures or direct expenditures, but we don't need a permanent tax break for Twinkies and stale potato chips.

Let's take the fiscally responsible, accountable approach, not the irresponsible approach that is being advanced today, and reject this bill.

Mr. CAMP. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. SCHOCK), a distinguished member of the Ways and Means Committee.

Mr. SCHOCK. Mr. Speaker, I thank the chairman of our committee for introducing this important piece of legislation that is being supported by the American Red Cross, the American Heart Association, the Salvation Army, United Way Worldwide. All want to see the IRA charitable rollover which is contained in this bill made permanent.

The IRA charitable contribution incentive was established as a temporary provision of the Pension Protection Act of 2006, but the past 8 years, we have extended provision with strong bipartisan support.

Why? Because Republicans and Democrats have known that our Nation's charities comprise the most effective army of mercy and often are on the front lines of meeting the needs of our friends and neighbors when disaster strikes.

The war against poverty, homelessness, illness, and illiteracy is fought by our churches, private foundations, and the public charities in communities throughout the United States and around the world.

I have been working closely with one such organization, the Global Poverty Project, with my good friend, Hugh Evans, who has implemented a vision to eradicate extreme poverty, increase economic opportunity for women and children, and bring the developing world clean water, modern sanitation, and the health care they need.

It is organizations like this and the many public charities in my district—like the Boys and Girls Club of Bloomington-Normal, Peoria's Hult Center for Healthy Living, and the Community Foundation of Central Illinois—all of which stand to benefit from making this provision permanent.

In the first 2 years Congress made the option available, more than \$140 million was donated to public charities in the United States. Since that time, hundreds of millions more have been committed.



In Illinois, one single charity, the Jewish Federation of Chicago, has raised more than \$11 million just from 1,000 IRA contributions since 2006.

Every dollar that is voluntarily contributed on charitable work means one less dollar that U.S. taxpayers are forced to spend to meet the same basic human needs here in our communities.

Last year, charitable giving in the United States grew by 4.9 percent, topping \$316 billion. Globally, the United States gives more to charitable causes than any other countries, according to the World Giving Index of 2013.

This provision helps accomplish that, and that is why it should be made permanent. I urge a "yes" vote.

Mr. LEVIN. Mr. Speaker, I yield 3 minutes to the gentleman from Oregon (Mr. BLUMENAUER), another distinguished member of our committee.

Mr. BLUMENAUER. Mr. Speaker, this is sort of an Alice in Wonderland experience here. We deal on an ongoing basis with provisions in the Tax Code. We have routinely extended some, as has been referenced; but what we have attempted to do historically is work together to be able to weigh, to balance—in many cases, pay for—for a duration that is not going to have the fiscal discipline evaporate.

We need to be able to manage these provisions because they actually cost the Treasury money, and some are more valuable than others. There are tradeoffs.

My friend, the chairman, worked for years producing a deficit-neutral tax reform, which had much to commend it, and I commend him for his hard work. All of these elements were addressed in his tax reform, but they were dealt with differently. Not all were extended permanently. In some cases, they were modified, some were repealed, some were made permanent—as part of a deliberative process to evaluate the impact and to not break the bank.

He did it right. I appreciate it. I am sorry that it has not been introduced, and it was dismissed by the Speaker. I think that was a mistake.

Today, we are continuing an effort to abandon any semblance that this Congress is going to work on major accomplishments before we adjourn.

This week, we passed legislation that, if it were enacted, would kick into the next Congress our transportation bill, handing off that responsibility at least to the next Congress, probably the Congress after that.

We have found that they are giving up on deficit reduction, with budget-busting proposals roaring through here with no semblance of honoring their own budget rules under their budget resolution.

They have given up on tax reform because we are not going to be able to have meaningful tax reform if we are just willy-nilly going to rush all these provisions through, an avalanche of spending.

It takes away the tools that are necessary to make the changes we all

know are necessary with the Tax Code and for what my friend, the chairman, worked on so hard.

Last, but not least, they have given up on the previous tradition of bipartisan cooperation. Republicans have forced responsible Members to oppose what they passionately support. Well, luckily, this bill will not be enacted. We will be able to work with the Senate.

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

Mr. LEVIN. I yield the gentleman an additional minute.

Mr. BLUMENAUER. This bill is not going to be enacted into law, and we will be able to pick up where it left off and, frankly, where Mr. CAMP left off, as we work with our friends in the other body.

My friend and fellow Oregonian, Senator WYDEN, the Chair, has already advanced some proposals we will be able to work with. It is a little more even-handed, and that is how ultimately we are going to go, but I am sorry for what this represents in terms of this Congress giving up.

I think we can do better. I hope people will vote against this, and we will commit to move forward on the things that we are all committed to in a way that is fiscally responsible, is bipartisan and thoughtful, working with the interest groups that deserve us to work together to get the outcomes we all want for them.

□ 1130

Mr. CAMP. Mr. Speaker, at this time, I yield 3 minutes to the gentleman from Minnesota (Mr. PAULSEN), a distinguished member of the Ways and Means Committee.

Mr. PAULSEN. I thank the chairman for yielding.

Mr. Speaker, I want to speak in support of the legislation, H.R. 4719, the America Gives More Act. This is important legislation that is actually going to increase charitable giving for the benefit of individuals in need across the country while also assisting those vital charities and foundations that serve them in all of our Nation's communities.

These are bipartisan proposals, Mr. Speaker, and the bill will make many of these provisions permanent. It will improve a variety of tax rules governing charitable donations and charitable organizations, encouraging America's taxpayers to give even more generously and enabling charities to serve those in need even more effectively.

I would also like to address a provision specifically, Mr. Speaker, that I authored that reduces and simplifies the provision, the excise tax on private foundation investment income.

Now, private foundations make a world of difference in our communities. I look at Minnesota, my home State. We have 1,400 different foundations. In 2011, about \$1 billion is what they annually would donate to those in need. Nationwide, we have got 81,000 founda-

tions that donated almost \$50 billion in 2011.

These are impressive numbers, impressive figures, but as impressive as those figures and statistics are, the reality is they could easily be higher. Unfortunately, the Tax Code is actually discouraging large and increasingly larger donations given by private foundations.

Today these institutions, these foundations face a very complicated two-tiered system of taxation, and there are actually perverse incentives built into the Tax Code for a foundation not to make a donation, not to give a contribution in times when those needs might be greatest, such as after a natural disaster.

This legislation eliminates that disincentive so we can make large donations in times of need and replaces the two-tiered system with a simple, flat 1 percent excise tax on all foundation investment income.

It also simplifies the tax planning process. Especially for smaller foundations, this is important so that they can spend their valuable resources not on expensive accounts, not on expensive or high-priced lawyers but, instead, providing grants to grantees. We need to ensure that charitable decisions are based on the needs of our communities, not based on the Tax Code.

This legislation is strongly supported by the Council on Foundations.

The bottom line here, Mr. Speaker and Members, is that every dollar that these organizations are either paying in taxes or they are giving to accountants or attorneys is one less dollar going to those in need. This bill makes compliance easier and ensures that more resources are available.

Mr. Speaker, I commend the chairman for his leadership. I urge my colleagues to join me in supporting this legislation.

Mr. LEVIN. I yield 3 minutes to the gentleman from Illinois (Mr. DANNY K. DAVIS), a distinguished member of our committee.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I thank the ranking member for yielding.

I cannot support \$825 billion in unpaid for, permanent, and piecemeal tax cuts while other critical investments that help our most vulnerable citizens, like the long-term unemployed and working poor, go unmet.

I strongly support extending the IRA charitable rollover, tax incentives for property owners who protect natural resources through conservation easements, tax incentives for charitable contributions of food inventory, and improving the private foundation excise tax to allow a better response to communities during economic troubles and natural disasters, a bill which I introduced.

However, I oppose adding almost \$1 trillion to the deficit that will imperil our economic recovery and the well-being of our citizens. I oppose leaving

behind other critical tax provisions that help the working poor, strengthen economically distressed communities, promote affordable housing, help cover transportation costs, incentivize businesses to hire hard-to-employ workers, and assist teachers with classroom expenses.

Many of these bills provide examples of smart Federal investment. For example, in the first 2 years the IRA charitable rollover was available, more than \$140 million was donated to support charities, with the median gift just under \$4,500.

I strongly support giving food to the hungry and helping the needy. However, I cannot vote in favor of this package of bills because of their fiscal impact and the lack of fiscal responsibility to balanced policy.

Mr. CAMP. Mr. Speaker, I yield 3 minutes to the gentleman from Pennsylvania (Mr. KELLY), a distinguished member of the Ways and Means Committee.

Mr. KELLY of Pennsylvania. Mr. Speaker, first, let me thank the gentleman from Michigan, Chairman CAMP, for bringing this important set of charitable bills, the America Gives More Act, H.R. 4719, to the floor for a vote.

H.R. 3134, the Charitable Giving Extension Act, is a bill I introduced that would make a small change in the Tax Code but make a huge change in the lives of every American. This legislation would extend the yearly deadline for making charitable giving deductions from December 31 to April 15 of the following year so that all Americans can have an extra 3½ months to give to charity and include those donations in that year's tax returns. No longer would Americans be forced to complete their charitable giving by New Year's Eve.

Let me tell you, this is something that goes far deeper than that, and the gentleman from Illinois (Mr. SCHOCK) referenced it. According to the World Giving Index, America is the most big-hearted nation in the world—in the world. All this is is an affirmation of who we are as Americans. Believe me, my friends, this charitable virtue that we have is not a Republican issue or a Democratic issue. This is who we basically are as Americans.

We look at what happens. I want to you think about any time there is any kind of a crisis or tragedy in the world. Who is the first responder? America, always America. It is just who we are. It is the very fabric of this Nation and what has been given to us.

We have been so blessed by God. And then the question becomes: Well, I would like to give a little bit more, but I didn't know by the end of the year that I was going to have that little bit extra to work with.

I am talking about guys and gals who get up every morning, the alarm goes off, they throw their feet out over the bed, and they want to do it for one reason: to put a roof over their family,

food on their table, clothes on their backs, and prepare for their future.

Then they say at the end of that day: I have a little bit left over. I want to be able to give that to a charitable organization.

Is there anyplace else in the world where we see that happen, and happen on a regular basis, day in and day out?

Now this is not just thumping, "I am proud of America." This is a humble pride that says, I thank our Lord and God for putting us in the position where we can actually share that which we have.

"From everyone who has been given much, much will be required." I understand that, but please don't turn this into a political argument when it comes to good policy. You know in the depths of your hearts where the American people are. You know what they have done year after year, in good times and in bad times. And we turn this into political theater when we talk about policy that is good, not just for every single American, but for every person they help.

Now, please, on the floor that sometimes seems so divided and wants to pick sides on who is doing the best job, I came here for one reason, and that was to serve the people from Pennsylvania's Third District who sent me here—both Republicans and Democrats, some that vote and some that don't vote—and to serve the needs of the American people.

Have we gone so far from those goals that we decide to make everything political? It is not just enough to agree with every single thing that comes forward, but then we use the hypocrisy, "But wait a minute. This is not paid for," and the idea to pay for it is taxing people more.

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

Mr. CAMP. I yield the gentleman an additional 30 seconds.

Mr. KELLY of Pennsylvania. I would hate to be in the position where I tell every American: You know what? We know how to spend the money better than you. We will make the decisions of how it gets doled out. In your heart of hearts, when you want to give to a charitable organization, forget it. We will make that decision. Send the money to Washington, because we have done such a wonderful job with it.

No, my friends, that is not America. That is not who we are. That is not who we will ever be. That is not the fabric of this great Nation.

So I ask you to look past your political ambitions and beating each other up, and look at what is good policy for every single American. I urge the passage of this bill.

Mr. LEVIN. Mr. Speaker, could you tell us how much time remains on each side, please.

The SPEAKER pro tempore. The gentleman from Michigan (Mr. LEVIN) has 7½ minutes remaining. The gentleman from Michigan (Mr. CAMP) has 9½ minutes remaining.

Mr. LEVIN. I yield 3 minutes to the gentleman from Wisconsin (Mr. KIND), a member of our committee.

Mr. KIND. Mr. Speaker, I thank my friend for yielding me this time.

Mr. Speaker, here we are again. Over the last few weeks, the Ways and Means Committee has been bringing bill after bill to the House floor to make permanent changes to the Tax Code, but in a lot of the policy behind it, there is very little dispute and debate. It is the fact that they are bringing these bills to the floor without any pay-fors, without any offsets, and instead they are leaving this legacy of debt for future generations to have to contend with, or they increase our borrowing costs with China at a time when most of the discussion about this place has been about fiscal responsibility. It certainly must be an election year, because any limit to fiscal responsibility is out the door.

Here again today, we have got five bills that would make five permanent changes to the Tax Code, none of which is offset. One would extend the charitable deduction for firms that donate food from their inventories.

One would permanently extend the charitable deduction for donations of qualified conservation easements, a bill I have been particularly working hard to find a permanent fix in the Tax Code, having seen the good work that our land trusts in the Mississippi Valley Conservancy back home have been doing with those tax incentives in the Code.

Another bill would extend the tax-free exclusion from income of charitable contributions from the individual retirement accounts, the so-called IRA rollover charitable contribution, something that the chairman of the committee himself actually eliminated in his comprehensive tax reform discussion draft that was introduced earlier this year.

The Joint Committee on Taxation says you add all these five bills up, it is at a cost of over \$16 billion. And again, not a nickel in it. There is no offset to pay for any of this.

At a time when long-term unemployment benefits have expired in the early part of this year, the cost of this bill here today alone would cover 35 times the cost of those emergency unemployment benefits for the duration of this year—35 times.

We are doing nothing to permanently change the so-called SGR, or the doc fix. We have sequestration hanging over our heads that is about to do more damage to our military and to the Federal budget, and no work is being done on that front.

Last week, we passed legislation, scratching and clawing, trying to find a little over \$10 billion in offsets for a temporary extension of the infrastructure investment we have to be making in this country to keep the highway trust fund funded, and yet here we are with another five bills that will cost us \$16 billion. Apparently, some in this

place don't even blink about spending that type of money. That is where we have got a problem—philosophically, I am afraid—as far as our approach to this.

There are better ways of doing this. I think one of the ways that could help jump-start this economy is working hard, making tough decisions, and moving forward on comprehensive tax reform to make our Code more competitive globally. And now we have got an emergency situation of more companies here in the United States trying to find some small entity overseas where they are foreign shopping for a low-tax jurisdiction to avoid taxation here in the United States, and this place is doing nothing about that.

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

Mr. LEVIN. I yield the gentleman an additional 1 minute.

Mr. KIND. I would submit that between these five bills, the nine bills that have already come out of committee at a total cost of close to \$900 billion, if we move forward down that track, there is no way, no ability for us to come back and address comprehensive tax reform in a fiscally responsible manner.

I, again, commend the chairman of the Ways and Means Committee, Mr. CAMP, for the courage he has demonstrated by offering that discussion draft, but in doing so, he had to make some tough decisions on what expenditures, what loopholes we would have to go without in order to pay for a lowering of rates.

If we give the store away today and with the previous bills that were passed and what might be coming up tomorrow, there will be no ability for us to be able to seriously work on the comprehensive tax reform that our country desperately needs in order to put us in a more competitive position in this 21st century global economy.

I encourage my colleagues to vote “no.”

Mr. CAMP. At this time, I yield 2 minutes to the distinguished gentleman from Alaska (Mr. YOUNG).

(Mr. YOUNG of Alaska asked and was given permission to revise and extend his remarks.)

Mr. YOUNG of Alaska. Mr. Speaker, I want to thank the gentleman from Michigan, Chairman CAMP, for his work on this important legislation.

H.R. 4719, the America Gives More Act of 2014, is a package of bipartisan bills to improve or make permanent several tax rules governing charitable donations. Especially, I would like to speak to a provision in the bill concerning Alaska Native Corporations.

Alaska Native Corporations generally pay Federal corporate tax at the highest marginal rate but are not able to take advantage of many of the corporate tax credits like the other corporations.

□ 1145

Under the current Tax Code, the Federal Government provides favorable

tax treatment for conservation easements donated by certain corporations owned by farmers and ranchers. Considering that in Alaska, Native corporation lands have high conservation value and lack access to many other corporate tax credits, it makes sense to extend these favorable tax benefits to Alaska Native corporations.

I must make it clear this provision does not mandate the creation of conservation easement, but allows Alaska Native landholders to determine themselves which lands will be best suited. I strongly support this provision and underlying bill.

Mr. Speaker, it is always interesting. We talk about our good chairman's proposal for tax reform. If I remember correctly, that side of the aisle criticized that tax reform badly, and did not do it when they were in the majority. They passed ObamaCare, they passed cap-and-trade, they passed the stimulus package, and they passed Dodd-Frank. They didn't address this issue of being fiscally responsible. That amazes me.

Now I hear from that side “be fiscally responsible.” Well, what we are trying to do here is give an extension for those who want to give instead of going through this Congress. Let's let the private individual be the one that is able to help his neighbor, not through a bureaucracy. I mean, it is amazing to me how this changes, how somebody on that side can say, well, we need reform, we need reform, and it was criticized by that side of the aisle.

I want to compliment the chair again for his hard work, and especially my provision. Thank you, Mr. Chairman.

Mr. LEVIN. Mr. Speaker, I yield myself 45 seconds.

Mr. Speaker, I just wonder where the gentleman from Alaska was. I mean PAYGO existed under Democrats. We tried to pay for things, and we did not dismiss out of hand the tax proposal.

The ones who are throwing it to the winds are Republicans. It is the Republicans. You are throwing fiscal responsibility to the winds. You are throwing any kind of prioritization to the winds. You are coming here and just saying, do anything and pay nothing.

Mr. Speaker, how much time is there now on both sides, please?

The SPEAKER pro tempore. The gentleman from Michigan (Mr. LEVIN) has 2 minutes remaining. The other gentleman from Michigan (Mr. CAMP) has 7½ minutes remaining.

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

The SPEAKER pro tempore. Members are reminded again to direct their remarks to the Chair.

Mr. CAMP. Mr. Speaker, at this time, I yield 2 minutes to the distinguished gentleman from Montana (Mr. DAINES).

Mr. DAINES. Mr. Speaker, I rise in strong support of the America Gives More Act because it encourages charitable giving. This bill includes the Conservation Easement Incentive Act, which is very important to the people of Montana.

Rising property values and estate taxes make passing down working lands to future generations very, very difficult. In fact, in 2010, the Leep family, a family that has farmed in the Gallatin Valley, my home county, since 1926, faced the challenge of transferring a family farm to the next generation. Because of this incentive, the Leeps were able to donate land to the Gallatin Valley Land Trust, an organization that works on conserving working lands and other areas valued for wildlife habitat and for outdoor recreation, and kept the land in production and in the family's ownership.

The America Gives More Act makes this provision permanent and gives landowners the assurances they need to make long-term estate planning decisions. It is a commonsense, smart tax policy that makes a real difference in the lives of Montanans.

Mr. Speaker, I urge support for this measure.

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

Mr. CAMP. At this time, I yield 2 minutes to the distinguished gentleman from Pennsylvania (Mr. FITZPATRICK).

Mr. FITZPATRICK. Mr. Speaker, I thank the chairman, Mr. CAMP, for his leadership on this issue. And I also want to thank and recognize Representative GERLACH of Pennsylvania. Over several terms here during his time in the United States Congress, he has been a constant advocate for so many important issues, including the conservation easement tax program which has helped a lot of people. And while this is another extension, what we really need is that it be made permanent in tax law.

Even with the temporary extension, so much good has been done. I remember coming here in 1999, while serving as a local elected official, a Bucks County commissioner. I was asked to testify before the United States Senate on this topic on the Federal Government helping to preserve land throughout our great Nation. And in those 15 years since, in my community of Bucks County, we have preserved over 10,000 acres of farmland, parkland, and critical natural areas.

It is important for so many different reasons, not just for good land use, planning, and quality of life, but also creating food security for our Nation. It reduces the cost of providing local government services.

So much good has come of the conservation easement program and this incentive act, which is part of the greater America Gives More Act we are debating today. It is not only good tax policy, but it is good environmental policy. These are issues that can bring us together as Democrats and Republicans in this House.

So by permanently removing the uncertainty for those communities who would set aside land for conservation easements, we are going to help ensure that we can pass on open spaces and

wild places to future generations of Americans yet to be born.

So, Mr. Speaker, it is my hope that this legislation will pass the House today, it will proceed swiftly through the United States Senate, and we can come together around an American ethic of preserving and conserving our open spaces and get this bill to the President's desk.

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

Mr. CAMP. Mr. Speaker, at this time, I yield 2 minutes to the distinguished gentlewoman from Wyoming (Mrs. LUMMIS).

Mrs. LUMMIS. Mr. Speaker, I rise to support the Conservation Easement Incentive Act as well. Conservation easements are a cost-effective way of protecting valuable open space and farm and ranch land in the West, including in my home State of Wyoming.

Mr. Speaker, easement conservation is an alternative to government land-ownership and allows our local land stewards to continue the best management practices on private land.

The expiration of enhanced tax incentives for landowners discourages modest-income and working ranchers and farmers from participating in a program to permanently protect their land resources and their way of life. While these enhanced tax deductions have been extended multiple times, their on-again, off-again eligibility makes business and tax planning difficult for donors, especially since they are often delayed by the Federal Government's timeline.

Mr. Speaker, conservation easements leverage ranchers' and farmers' love of their land and allows them to maintain operations that are beneficial not only for agriculture, but for habitat, recreation, and our landscapes.

Mr. Speaker, I urge support of this bill. I thank the gentleman from Michigan, the Ways and Means Committee chairman, for this time.

Mr. CAMP. Mr. Speaker, how much time is remaining?

The SPEAKER pro tempore. The gentleman from Michigan (Mr. CAMP) has 3 minutes remaining. The other gentleman from Michigan (Mr. LEVIN) has 2 minutes remaining.

Mr. CAMP. At this time, I yield 2 minutes to the gentleman from Illinois (Mr. ROSKAM), the distinguished member of the Ways and Means Committee.

Mr. ROSKAM. Mr. Chairman, thank you for yielding.

Mr. Speaker, I am really pleased to rise today for this whole package but in particular H.R. 2807, which permanently extends conservation easement tax incentives. This worthy provision incentivizes property donations to groups who maintain the property for conservation purposes, encouraging good stewardship of our environment.

Mr. Speaker, the area in Illinois that you and I represent, suburban Chicago and areas outlying, are incredibly significant. There are beautiful places in the five counties that I represent and

the many counties that you represent, Mr. Speaker, and this is an opportunity for the Tax Code to work in favor of land preservation and open space and to do it in a way that is thoughtful, to do it in a way that is inclusive, and to do it in a way that ultimately saves and preserves these precious natural resources and uses them not just for our generation but for the generations to come.

I want to thank the chairman for his leadership on this issue, and I urge its passage.

Mr. LEVIN. Mr. Speaker, this is a severe case of losing the forest for the trees. This is not about the benefits of charity. This is not about the benefits of foundations. It is not about the benefit of conservation easements. This is a dramatic challenge to Republicans in terms of fiscal responsibility and fiscal priorities.

They passed a budget that cuts severely into needed programs, and then they come here and say, let's pass provisions that would add up to close to \$1 trillion and not pay one dime.

I don't think anything can be more fiscally irresponsible and hurt the priorities of this country. Maybe they do this because they know it is a dead end in the Senate. So they think somehow they can use this to their political advantage. But it is reckless, and it is to the harm of the Nation, and I think the process is on a bipartisan basis of this institution.

I urge everybody to vote "no". There is so much a better path than this reckless one.

Mr. Speaker, I yield back the balance of my time.

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

Mr. Speaker, the provisions we are talking about today, the policies, whether it is donations to food inventory or IRA contributions, excess dollars from an IRA, or whether it is a conservation easement, these are all items that have been extended unpaid for, if you will, time and time again.

We have heard a lot about the cost from the other side. But if charities, religious groups, foundations, food banks, if we can make these permanent—because, right now, these three are expired. They can't be used. But if we can make these permanent, we will see an increase in charitable giving—850 organizations have written us and said that would happen, all of them who serve the poor, who serve the needy, who serve Americans in trouble.

Also, it doesn't go through the government. What these charities do, what these religious groups do, and what these foundations do is beyond the power of government to give. Let's make these permanent. Let's extend these provisions. Let's increase charitable giving in the United States, and let's help people help themselves.

I urge a "yes" vote on the legislation, and I yield back the balance of my time.

Mr. HOLT. Mr. Speaker, I rise today in reluctant opposition to H.R. 4719, the Fighting Hunger Incentive Act of 2014.

The legislation before us today is another in a long line of picking and choosing which tax extenders to make permanent. Instead of looking at all of the tax extenders comprehensively we are again picking the extenders that many Members may find easy to approve, and making them permanent. I find it ironic that Representative CAMP has continued to bring permanent extenders to the floor, some of which he chose not to extend at all when he released his plan for comprehensive tax reform earlier this year.

But that aside, what is truly at issue here is again the unwillingness to find a way to pay for these tax expenditures. This package of five bills would increase the deficit by \$16.2 billion over 10 years. With the passage of this package today the House will have approved \$534.4 billion in tax breaks over ten years. This is more than the entire non-defense discretionary budget for all of this year. Republicans say that we do not have enough money to pay for an extension of unemployment insurance or to feed the most vulnerable in our society, yet here we are spending money they have said over and over that we do not have.

I support some of the individual extensions in this bill such as the Conservation Easement Incentive Act which allows for family farmers, ranchers and forest land owners to receive a tax break for setting aside areas of their land for conservation purposes, which is a noble and well intentioned goal.

However, I cannot support this legislation without considering the cost. We cannot continue to blindly pass permanent tax breaks, even if the outcome of such breaks would benefit charitable organizations.

I have seen firsthand what happens when we take that approach. We did that under President Bush and went from budget surpluses to budget deficits. Deficits that have pushed Congress to reduce investment in our country in recent years.

I look forward to Congress addressing the tax extenders that require action by the end of the year in a serious way, not the way in which they have been brought before us thus far.

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

Pursuant to House Resolution 670, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

#### MOTION TO RECOMMIT

Mr. VAN HOLLEN. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. Is the gentleman opposed to the bill?

Mr. VAN HOLLEN. I am opposed in its current form.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. Van Hollen moves to recommit the bill H.R. 4719 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Page 1, strike lines 7 through 9 and insert the following:

(a) TWO-YEAR EXTENSION.—Section 170(e)(3)(C)(iv) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2013” and inserting “December 31, 2015”.

Page 1, starting at line 12, strike “by redesignating clause (iii) as clause (iv)” and insert “by redesignating clauses (iii) and (iv) as clauses (iv) and (v), respectively”.

Page 3, line 16, strike “(v)” and insert “(vi)”.

Page 4, line 7, strike “(vi)” and insert “(vii)”.

Page 5, strike lines 15 through 21 and insert the following:

**SEC. 3. EXTENSION OF RULE ALLOWING CERTAIN TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENT ACCOUNTS FOR CHARITABLE PURPOSES.**

(a) IN GENERAL.—Section 408(d)(8)(F) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2013” and inserting “December 31, 2015”.

Page 6, strike lines 1 through 10 and insert the following:

**SEC. 4. SPECIAL RULE FOR QUALIFIED CONSERVATION CONTRIBUTIONS EXTENDED AND MODIFIED.**

(a) EXTENSION.—

(1) INDIVIDUALS.—Section 170(b)(1)(E)(vi) of the Internal Revenue Code of 1986 is amended by striking “December 31, 2013” and inserting “December 31, 2015”.

(2) CORPORATIONS.—Section 170(b)(2)(B)(iii) of such Code is amended by striking “December 31, 2013” and inserting “December 31, 2015”.

Page 7, after line 23 insert the following:

“(iv) TERMINATION.—This subparagraph shall not apply to any contribution made in taxable years beginning after December 31, 2015.”.

Page 8, line 23, strike “after the close of a taxable year” and insert “after the close of any taxable year beginning in 2014 or 2015”.

Page 9, striking lines 16 through 22 and insert the following:

(a) IN GENERAL.—Section 4940(a) of the Internal Revenue Code of 1986 is amended by inserting “(1 percent in the case of any taxable year beginning in 2014 or 2015)” after “2 percent”.

(b) REDUCED TAX WHERE FOUNDATION MEETS CERTAIN DISTRIBUTION REQUIREMENTS.—Section 4940(e) of such Code is amended by adding at the end the following new paragraph:

“(7) COORDINATION WITH TEMPORARY REDUCTION OF RATE.—Paragraph (1) shall not apply in the case of any taxable year beginning in 2014 or 2015.”.

At the end of the bill, add the following:

**SEC. 8. TAX BENEFITS DISALLOWED IN CASE OF INVERTED CORPORATIONS.**

(a) IN GENERAL.—In the case of an inverted domestic corporation, the Internal Revenue Code of 1986 shall be applied and administered as if the provisions of, and amendment made by, this Act had never been enacted.

(b) INVERTED DOMESTIC CORPORATION.—

(1) IN GENERAL.—For purposes of this section, the term “inverted domestic corporation” means any foreign corporation—

(A) which, pursuant to a plan or a series of related transactions, completes after May 8, 2014, the direct or indirect acquisition of—

(i) substantially all of the properties held directly or indirectly by a domestic corporation, or

(ii) substantially all of the assets of, or substantially all of the properties constituting a trade or business of, a domestic partnership, and

(B) more than 50 percent of the stock (by vote or value) of which, after such acquisition, is held—

(i) in the case of an acquisition with respect to a domestic corporation, by former shareholders of the domestic corporation by

reason of holding stock in the domestic corporation, or

(ii) in the case of an acquisition with respect to a domestic partnership, by former partners of the domestic partnership by reason of holding a capital or profits interest in the domestic partnership, or

(C) the management and control of the expanded affiliated group of which, after such acquisition, occurs (directly or indirectly) primarily within the United States, and such expanded affiliated group has significant domestic business activities.

(2) EXCEPTION FOR CORPORATIONS WITH SUBSTANTIAL BUSINESS ACTIVITIES IN FOREIGN COUNTRY OF ORGANIZATION.—A foreign corporation shall not be treated as an inverted domestic corporation for purposes of this paragraph if after the acquisition the expanded affiliated group which includes the entity has substantial business activities in the foreign country in which or under the law of which the entity is created or organized when compared to the total business activities of such expanded affiliated group. For purposes of the preceding sentence, the term “substantial business activities” shall have the meaning given such term under regulations under 7874 of the Internal Revenue Code of 1986 in effect on May 8, 2014, except that the Secretary may issue regulations increasing the threshold percent in any of the tests under such regulations for determining if business activities constitute substantial business activities for purposes of this subparagraph.

(3) MANAGEMENT AND CONTROL.—For purposes of paragraph (1)(C)—

(A) IN GENERAL.—The Secretary shall prescribe regulations for purposes of determining cases in which the management and control of an expanded affiliated group is to be treated as occurring, directly or indirectly, primarily within the United States. The regulations prescribed under the preceding sentence shall apply to periods after May 8, 2014.

(B) EXECUTIVE OFFICERS AND SENIOR MANAGEMENT.—Such regulations shall provide that the management and control of an expanded affiliated group shall be treated as occurring, directly or indirectly, primarily within the United States if substantially all of the executive officers and senior management of the expanded affiliated group who exercise day-to-day responsibility for making decisions involving strategic, financial, and operational policies of the expanded affiliated group are based or primarily located within the United States. Individuals who in fact exercise such day-to-day responsibilities shall be treated as executive officers and senior management regardless of their title.

(4) SIGNIFICANT DOMESTIC BUSINESS ACTIVITIES.—For purposes of paragraph (1)(C), an expanded affiliated group has significant domestic business activities if at least 25 percent of—

(A) the employees of the group are based in the United States,

(B) the employee compensation incurred by the group is incurred with respect to employees based in the United States,

(C) the assets of the group are located in the United States, or

(D) the income of the group is derived in the United States,

determined in the same manner as such determinations are made for purposes of determining substantial business activities under regulations referred to in paragraph (3) as in effect on May 8, 2014, but applied by treating all references in such regulations to “foreign country” and “relevant foreign country” as references to “the United States”. The Secretary may issue regulations decreasing the threshold percent in any of the tests under

such regulations for determining if business activities constitute significant domestic business activities for purposes of this paragraph.

(5) EXPANDED AFFILIATED GROUP.—For purposes of this paragraph, the term “expanded affiliated group” has the meaning given such term in section 7874(c) of the Internal Revenue Code of 1986.

Mr. VAN HOLLEN (during the reading). I ask unanimous consent to dispense with the reading.

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

Mr. CAMP. I object, Mr. Speaker, and I reserve a point of order against the motion to recommit.

The SPEAKER pro tempore. Objection is heard.

A point of order is reserved.

The Clerk will read.

The Clerk continued to read.

Mr. CAMP (during the reading). Mr. Speaker, I ask unanimous consent to dispense with the reading.

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

There was no objection.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Maryland is recognized for 5 minutes in support of his motion.

□ 1200

Mr. VAN HOLLEN. Mr. Speaker, this is the final amendment to the bill. It will not kill the bill or send it back to committee. If adopted, the bill will immediately proceed to final passage, as amended.

Mr. Speaker, this motion to recommit does two things. First, it ensures that the charities we support, we support in a fiscally responsible manner by extending these incentives for 2 years, rather than permanently in order to, number one, give taxpayers clarity, but also to give this Congress time to work together on tax reform without piling up huge new deficits.

Mr. Speaker, just yesterday in the Budget Committee, we had a hearing on the long-term deficits. Our Republican colleagues said they worry about the long-term deficit picture, and yet, in the last 6 weeks, they have added over \$500 billion to the deficit, in violation of their own budget, including what we are doing today. So let's do this extension for 2 years and in a fiscally responsible manner.

The second thing this motion does is it denies the benefits of this legislation to any corporation that effectively renounces its U.S. citizenship and reincorporates overseas to avoid taxes. These so-called corporate inversions are generating outrage among families and small businesses around the country who can't simply tell the IRS they have moved their residence to some tax haven country because they don't want to pay their taxes.

In recent months, we have seen corporation after corporation jumping on this bandwagon. In fact, the financial press reports that Walgreens, the drug-store chain that has almost all of its



stores right here in the United States, is thinking about moving to Switzerland.

Now here is the catch: Walgreens' management doesn't want to do it, but they are being driven by outside hedge fund stockholders to do this simply for tax purposes, so we have a situation where the management of an American company is being forced to decide between pressure from hedge funds to exploit a tax dodge and loyalty to the United States of America, the country where Walgreens was built into a company and where its customers are.

Just on Tuesday, Secretary Lew wrote to Congress expressing urgency to stop this fled of inversions now as we deal with broader tax reform. He called for a new sense of economic patriotism, and I couldn't agree with him more.

The ranking member of the Ways and Means Committee, Mr. LEVIN, and others have worked together to do this. We have got to get it done. The respected reporter, Alan Sloan, just wrote about this in *Fortune* magazine this month and said he was angry about this.

Mr. Speaker, we should all be angry. We should do something about it. We have already voted to say, on appropriations bills, that you shouldn't benefit from contracts if you are just going to move your residency overseas.

We should say the same thing with respect to tax benefits. You shouldn't get a tax benefit if you are renouncing your U.S. citizenship and deserting U.S. taxpayers and the country for tax-avoidance schemes.

Mr. Speaker, I am very pleased to yield the balance of my time to the gentleman from Massachusetts (Mr. NEAL), a member of the Ways and Means Committee.

Mr. NEAL. Mr. Speaker, I thank Mr. VAN HOLLEN.

To listen to the histrionics from the other side here today, you would think that we could run the Pentagon through charitable giving. You would think that if there was just a deduction for charitable giving, we would have people volunteering to give their money to the Pentagon.

The reality is that, in this institution, we have had time for Benghazi. We have had time for the IRS, and guess what, next week and the week after, we are going to find time to sue the President of the United States, but we don't have time to address the American Tax Code where, as Mr. VAN HOLLEN has just described, 40 companies are lined up to leave.

Yesterday, the acting head of the VA said we are going to need \$18 billion to straighten out the VA, based upon the men and women who have honorably served this Nation.

Mr. CAMP said yesterday, in an email to *The Wall Street Journal*:

Our Tax Code is dysfunctional.

Let me refer to what the gentleman from Alaska said just a few moments ago. He blamed Democrats in this

Chamber for thwarting tax reform. I guess he didn't vote for the Speaker of the House because the Speaker of the House looked at the issue and said "blah, blah, blah" about tax reform—even as \$20 billion, in terms of base erosion, is about to abandon the United States.

If you want to do something about charitable giving—and everybody in this institution honors Tocqueville's description of what is known as habits of the heart, we do it naturally. It is the third largest expenditure in the American Tax Code.

Nobody is talking about disarming charitable giving. What we are saying is that Mr. CAMP is correct in his email to *The Wall Street Journal* yesterday. The Tax Code is, in fact, dysfunctional, and we should be addressing it.

Mr. VAN HOLLEN. Mr. Speaker, I yield back the balance of my time.

Mr. CAMP. Mr. Speaker, I withdraw my point of order and seek time in opposition to the motion.

The SPEAKER pro tempore. The point of order is withdrawn.

The gentleman from Michigan is recognized for 5 minutes.

Mr. CAMP. Mr. Speaker, this motion would create chaos for the charitable community. Americans are more generous than any other nation in the world. What we need is certainty in our Tax Code—certainty for those who want to donate food to food banks, certainty for those who want to make excess contributions to IRAs, and certainty for those who want to preserve fragile land for future generations.

This motion makes it much harder to help those in need, and God knows, we have a lot of Americans in need with a contracting economy and the worst recovery since the Great Depression.

We are the only nation in the world with temporary tax policies. Some of these provisions have expired and have been renewed time and time again, and we need to admit it and make them permanent.

Let me just say, when it comes to inversions, the administration agrees with me that the best way to address this issue is through lower rates and through comprehensive tax reform, and we should be doing that, but this motion actually creates a perverse incentive for American companies to pack up and move overseas. That is the worst thing we can do for American workers.

I urge a "no" vote on this motion to recommit and a "yes" vote on the underlying legislation.

I yield back the balance of my time.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

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

Mr. VAN HOLLEN. Mr. 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 for any electronic vote on the question of passage of the bill.

The vote was taken by electronic device, and there were—yeas 185, nays 227, not voting 20, as follows:

[Roll No. 431]

YEAS—185

Bass	Green, Gene	O'Rourke
Beatty	Grijalva	Owens
Becerra	Gutiérrez	Pallone
Bera (CA)	Hahn	Pascarell
Bishop (GA)	Hastings (FL)	Pastor (AZ)
Bishop (NY)	Heck (WA)	Payne
Blumenauer	Higgins	Pelosi
Bonamici	Himes	Perlmutter
Brady (PA)	Hinojosa	Peters (CA)
Braley (IA)	Holt	Peters (MI)
Brown (FL)	Honda	Peterson
Brownley (CA)	Horsford	Pingree (ME)
Bustos	Huffman	Pocan
Butterfield	Israel	Polis
Capps	Jackson Lee	Price (NC)
Capuano	Jeffries	Quigley
Carson (IN)	Johnson (GA)	Rahall
Cartwright	Johnson, E. B.	Rangel
Castor (FL)	Kaptur	Richmond
Castro (TX)	Keating	Roybal-Allard
Chu	Kelly (IL)	Ruiz
Cicilline	Kennedy	Ruppersberger
Clark (MA)	Kildee	Rush
Clarke (NY)	Kilmer	Ryan (OH)
Clay	Kind	Sanchez, Loretta
Cleaver	Kirkpatrick	Sarbanes
Clyburn	Kuster	Schakowsky
Cohen	Langevin	Schiff
Connolly	Larsen (WA)	Schneider
Cooper	Larson (CT)	Schrader
Costa	Lee (CA)	Schwartz
Courtney	Levin	Scott (VA)
Crowley	Lewis	Scott, David
Cummings	Lipinski	Serrano
Davis (CA)	Loebuck	Sewell (AL)
Davis, Danny	Loftgren	Shea-Porter
DeFazio	Lowenthal	Sherman
DeGette	Lowe	Slaughter
Delaney	Lynch	Smith (WA)
DeLauro	Maffei	Speier
DelBene	Maloney,	Swalwell (CA)
Deutch	Carolyn	Takano
Dingell	Maloney, Sean	Thompson (CA)
Doggett	Matheson	Tierney
Doyle	Matsui	Titus
Duckworth	McCarthy (NY)	Tonko
Edwards	McCollum	Tsongas
Ellison	McDermott	Van Hollen
Engel	McGovern	Vargas
Enyart	McIntyre	Veasey
Eshoo	McNerney	Vela
Esty	Meeks	Velázquez
Farr	Meng	Visclosky
Fattah	Michaud	Walz
Foster	Miller, George	Wasserman
Frankel (FL)	Moore	Schultz
Fudge	Moran	Waters
Gabbard	Murphy (FL)	Waxman
Gallego	Nadler	Welch
Garamendi	Napolitano	Wilson (FL)
Garcia	Neal	Yarmuth
Grayson	Negrete McLeod	
Green, Al	Nolan	

NAYS—227

Aderholt	Brooks (AL)	Collins (NY)
Amash	Brooks (IN)	Conaway
Amodei	Broun (GA)	Cook
Bachmann	Buchanan	Cotton
Bachus	Bucshon	Cramer
Barber	Burgess	Crawford
Barletta	Calvert	Crenshaw
Barr	Camp	Culberson
Barrow (GA)	Cantor	Daines
Barton	Capito	Davis, Rodney
Benishek	Cárdenas	Denham
Bentivolio	Carter	Dent
Billirakis	Cassidy	DeSantis
Bishop (UT)	Chabot	Diaz-Balart
Black	Chaffetz	Duffy
Blackburn	Clawson (FL)	Duncan (SC)
Boustany	Coffman	Duncan (TN)
Brady (TX)	Cole	Ellmers
Bridenstine	Collins (GA)	Farenthold

Fincher  
Fitzpatrick  
Fleischmann  
Fleming  
Flores  
Forbes  
Fortenberry  
Foxy  
Franks (AZ)  
Frelinghuysen  
Gardner  
Garrett  
Gerlach  
Gibbs  
Gingrey (GA)  
Gohmert  
Goodlatte  
Gosar  
Gowdy  
Granger  
Graves (GA)  
Graves (MO)  
Griffin (AR)  
Griffith (VA)  
Grimm  
Guthrie  
Hall  
Hanna  
Harper  
Harris  
Hartzler  
Hastings (WA)  
Heck (NV)  
Hensarling  
Herrera Beutler  
Holding  
Hudson  
Huelskamp  
Huizenga (MI)  
Hultgren  
Hunter  
Hurt  
Issa  
Jenkins  
Johnson (OH)  
Johnson, Sam  
Jolly  
Jones  
Jordan  
Joyce  
Kelly (PA)  
King (IA)  
King (NY)  
Kinzinger (IL)  
Kline  
Labrador  
LaMalfa

Lamborn  
Lance  
Lankford  
Latham  
Latta  
LoBiondo  
Long  
Lucas  
Luetkemeyer  
Lummis  
Marchant  
Marino  
Massie  
McAllister  
McCarthy (CA)  
McCauley  
McClintock  
McHenry  
McKeon  
McKinley  
McMorris  
Rodgers  
Meadows  
Meehan  
Messer  
Mica  
Miller (FL)  
Miller (MI)  
Mullin  
Mulvaney  
Murphy (PA)  
Neugebauer  
Noem  
Nugent  
Nunes  
Olson  
Palazzo  
Paulsen  
Pearce  
Perry  
Petri  
Pittenger  
Pitts  
Poe (TX)  
Pompeo  
Posey  
Price (GA)  
Reed  
Reichert  
Renacci  
Ribble  
Rice (SC)  
Rigell  
Roby  
Roe (TN)  
Rogers (AL)  
Rogers (KY)

Rogers (MI)  
Rohrabacher  
Rokita  
Rooney  
Ros-Lehtinen  
Roskam  
Ross  
Rothfus  
Royce  
Runyan  
Ryan (WI)  
Salmon  
Sanford  
Scalise  
Schock  
Schweikert  
Scott, Austin  
Sensenbrenner  
Sessions  
Shimkus  
Shuster  
Simpson  
Sinema  
Smith (MO)  
Smith (NE)  
Smith (TX)  
Southernland  
Stewart  
Stockman  
Stutzman  
Terry  
Thompson (PA)  
Thornberry  
Tiberi  
Tipton  
Turner  
Upton  
Valadao  
Wagner  
Walberg  
Walden  
Walorski  
Weber (TX)  
Webster (FL)  
Wenstrup  
Westmoreland  
Williams  
Wilson (SC)  
Wittman  
Wolf  
Womack  
Woodall  
Yoder  
Yoho  
Young (AK)  
Young (IN)

## NOT VOTING—20

Byrne  
Campbell  
Carney  
Coble  
Conyers  
Cuellar  
DesJarlais  
Gibson

Hanabusa  
Hoyer  
Kingston  
Lujan Grisham  
(NM)  
Luján, Ben Ray  
(NM)  
Miller, Gary

Nunnelee  
Sánchez, Linda  
T.  
Sires  
Stivers  
Thompson (MS)  
Whitfield

□ 1234

Messrs. LUETKEMEYER, SENSENBRENNER, POSEY, and Mrs. BLACK changed their vote from “yea” to “nay.”

Ms. MCCOLLUM and Mr. DOGGETT changed their vote from “nay” to “yea.”

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the passage of the bill.

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

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

The yeas and nays were ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 277, nays 130, not voting 25, as follows:

[Roll No. 432]

## YEAS—277

Graves (GA)  
Graves (MO)  
Grayson  
Griffin (AR)  
Griffith (VA)  
Grimm  
Guthrie  
Hall  
Hanna  
Harper  
Harris  
Hartzler  
Hastings (WA)  
Heck (NV)  
Heck (WA)  
Hensarling  
Herrera Beutler  
Holding  
Honda  
Horsford  
Hudson  
Huelskamp  
Huizenga (MI)  
Hultgren  
Hunter  
Hurt  
Issa  
Jackson Lee  
Jenkins  
Johnson (OH)  
Johnson, Sam  
Jolly  
Jordan  
Joyce  
Kelly (PA)  
Kilmer  
King (IA)  
King (NY)  
Kinzinger (IL)  
Kline  
Kuster  
Labrador  
LaMalfa  
Lamborn  
Lance  
Langevin  
Lankford  
Latham  
Latta  
Lipinski  
LoBiondo  
Loeb sack  
Long  
Lucas  
Luetkemeyer  
Lummis  
Maffei  
Maloney, Sean  
Marchant  
Marino  
Massie  
Matheson  
McAllister  
McCarthy (CA)  
McCarthy (NY)  
McCauley  
McClintock  
McHenry  
McIntyre  
McKeon  
McKinley  
McMorris  
Rodgers  
McNerney  
Meadows  
Meehan  
Messer  
Mica  
Michaud  
Miller (FL)  
Miller (MI)  
Mullin  
Mulvaney  
Murphy (FL)  
Murphy (PA)  
Neugebauer  
Noem  
Nolan  
Nugent  
Nunes  
Olson  
Palazzo  
Paulsen

NAYS—130

Bass  
Beatty  
Becerra  
Blumenauer  
Bonamici  
Brady (PA)  
Brown (FL)  
Butterfield  
Capuano  
Carson (IN)  
Cartwright  
Castor (FL)  
Chu  
Ciilline  
Clark (MA)  
Clarke (NY)  
Clay  
Cleaver  
Clyburn  
Cohen  
Connolly  
Cooper  
Costa  
Courtney  
Crowley  
Cummings  
Davis (CA)  
Davis, Danny  
DeGette  
DeLauro  
Deutch  
Dingell  
Doggett  
Doyle  
Duckworth  
Edwards  
Ellison  
Engel  
Eshoo  
Farr  
Fattah  
Fudge  
Gabbard  
Green, Al

Green, Gene  
Grijalva  
Gutiérrez  
Hahn  
Hastings (FL)  
Higgins  
Himes  
Hinojosa  
Holt  
Hoyer  
Huffman  
Israel  
Jeffries  
Johnson (GA)  
Johnson, E. B.  
Jones  
Kaptur  
Keating  
Kelly (IL)  
Kennedy  
Kildee  
Kind  
Kirkpatrick  
Larsen (WA)  
Larson (CT)  
Lee (CA)  
Levin  
Lewis  
Lofgren  
Lowenthal  
Lowe  
Lynch  
Matsui  
McCollum  
McDermott  
McGovern  
Meeks  
Meng  
Miller, George  
Moore  
Moran  
Napolitano  
Neal  
Negrete McLeod

O'Rourke  
Owens  
Pallone  
Pascarelli  
Pastor (AZ)  
Payne  
Pelosi  
Perlmutter  
Pocan  
Polis  
Price (NC)  
Rangel  
Richmond  
Roybal-Allard  
Rush  
Ryan (OH)  
Sanchez, Loretta  
Sarbanes  
Schakowsky  
Schiff  
Schradler  
Schwartz  
Scott (VA)  
Scott, David  
Serrano  
Sewell (AL)  
Sherman  
Slaughter  
Smith (WA)  
Speier  
Takano  
Thompson (CA)  
Tonko  
Tsongas  
Van Hollen  
Velázquez  
Visclosky  
Wasserman  
Schultz  
Waxman  
Welch  
Wilson (FL)  
Yarmuth

## NOT VOTING—25

Byrne  
Campbell  
Cárdenas  
Carney  
Carter  
Coble  
Conyers  
Cuellar  
DesJarlais  
Gohmert

Hanabusa  
Kingston  
Lujan Grisham  
(NM)  
Luján, Ben Ray  
(NM)  
Maloney,  
Carolyn  
Miller, Gary  
Nadler

Nunnelee  
Quigley  
Sánchez, Linda  
T.  
Sires  
Stivers  
Thompson (MS)  
Waters  
Whitfield

□ 1241

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

□ 1245

## LEGISLATIVE PROGRAM

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

Mr. HOYER. Mr. Speaker, I yield to the gentleman from California (Mr. MCCARTHY) for the purposes of inquiring of the majority leader-elect the schedule for the week to come.

Mr. MCCARTHY of California. I thank the gentleman for yielding.

Mr. Speaker, on Monday, no votes are expected in the House. On Tuesday, the House will meet at noon for morning hour and 2 p.m. for legislative business. Votes will be postponed until 6:30 p.m. On Wednesday and Thursday, the House will meet at 10 a.m. for morning hour and noon for legislative business. On Friday, the House will meet at 9 a.m. for legislative business. Last votes of the week are expected no later than 3 p.m.