the ample revenues from Iraq's oil fields. The war in Iraq, the American people were promised, should have ended years ago with Americans troops greeted as liberators by jubilant Iraqis throwing rose petals at their feet.

As I and my colleagues in the Progressive Caucus and the Out of Iraq Caucus forecast at the time, the starry-eyed, rosy scenarios laid out by President Bush, Vice-President Cheney, and Defense Secretary Rumsfeld would come to pass in fantasy land, but not in the cold, hard world of reality which they refused to live in.

The war in Iraq lasted longer than America's involvement in World War II, the greatest conflict in all of human history. But there was a difference. The Second World War ended in complete and total victory for the United States and its allies.

But then again, in that conflict America was led by FDR, a great Commander-in-Chief, who had a plan to win the war and secure the peace, listened to his generals, and sent troops in sufficient numbers and sufficiently trained and equipped to do the job.

As a result of the colossal miscalculation in deciding to invade Iraq, the Armed Forces and the people of the United States suffered incalculable damage.

The war in Iraq claimed the lives of 4,484 brave servicemen and women. More than 24,600 Americans were wounded, many suffering the most horrific injuries. American taxpayers paid more than \$800 billion to sustain this misadventure.

The depth, breadth, and scope of the misguided, mismanaged, and misrepresented war in Iraq is utterly without precedent in American history. It was a tragedy in a league all its own.

And it must never be repeated. That is why I strongly support H. Con. Res. 105 and urge all my colleagues to join me.

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

Pursuant to the order of the House of Wednesday, July 23, 2014, the previous question is ordered on the concurrent resolution, as amended.

The question is on the concurrent resolution.

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

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

The yeas and nays were ordered.

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

CHILD TAX CREDIT IMPROVEMENT ACT OF 2014

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 680, I call up the bill (H.R. 4935) to amend the Internal Revenue Code of 1986 to make improvements to the child tax credit, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. DENHAM). Pursuant to House Resolution 680, 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 113-54 is adopted, and the bill, as amended, is considered read.

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

H.R. 4935

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 "Child Tax Credit Improvement Act of 2014".

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN CHILD TAX CREDIT; INFLATION AD-JUSTMENT OF CREDIT AMOUNT AND PHASEOUT THRESHOLDS IN CHILD TAX CREDIT.

- (a) ELIMINATION OF MARRIAGE PENALTY.— Section 24(b)(2) of the Internal Revenue Code of 1986 is amended by striking "means—" and all that follows and inserting "means \$75,000 (twice such amount in the case of a joint return).".
- (b) INFLATION ADJUSTMENT OF CREDIT AMOUNT AND PHASEOUT THRESHOLDS.—Section 24 of such Code is amended by adding at the end the following new subsection:
 - "(g) Inflation Adjustment.—
- "(1) IN GENERAL.—In the case of any taxable year beginning after 2014, the \$1,000 amount in subsection (a) and the \$75,000 amount in subsection (b)(2) shall each be increased by an amount equal to—
 - "(A) such dollar amount, multiplied by
- "(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2013' for 'calendar year 1992' in subparagraph (B) thereof.
- "(2) ROUNDING.—Any increase determined under paragraph (1) shall be rounded—
- "(A) in the case of the \$1,000 amount in subsection (a), to the nearest multiple of \$50, and
- "(B) in the case of the \$75,000 amount in subsection (b)(2), to the nearest multiple of \$1,000.".
- (c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 3. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.

- (a) IN GENERAL.—Subsection (d) of section 24 of the Internal Revenue Code of 1986 is amended by inserting after paragraph (4) the following new paragraph:
- "(5) IDENTIFICATION REQUIREMENT WITH RE-SPECT TO TAXPAYER.—
- "(A) IN GENERAL.—Paragraph (1) shall not apply to any taxpayer for any taxable year unless the taxpayer includes the taxpayer's social security number on the return of tax for such taxable year.
- "(B) Joint returns.—In the case of a joint return, the requirement of subparagraph (A) shall be treated as met if the social security number of either spouse is included on such return."
- (b) OMISSION TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Subparagraph (I) of section 6213(g)(2) of such Code is amended to read as follows:
- "(I) an omission of a correct social security number required under section 24(d)(5) (relating to refundable portion of child tax credit), or a correct TIN required under section 24(e) (relating to child tax credit), to be included on a return,".
- (c) CONFORMING AMENDMENT.—Subsection (e) of section 24 of such Code is amended by inserting "WITH RESPECT TO QUALIFYING CHILDREN" after "IDENTIFICATION REQUIREMENT" in the heading thereof.
- (d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act

SEC. 4. BUDGETARY EFFECTS.

(a) STATUTORY PAY-AS-YOU-GO SCORE-CARDS.—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 Contract)

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 include extraneous material on H.R. 4935.

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.

Mr. Speaker, if one thing has been consistent about the Obama administration, it is the failure of its economic policies. The President's economic policies make it harder for American families to get by every day. A record number of Americans are unable to work, and those who can find work are unable to secure full-time employment and instead are forced to accept only part-time jobs. This last quarter, the economy actually shrunk, and real wages—what Americans use to pay their mortgages and put their kids through school—are continuing to fall.

Worse yet, the cost of raising a family is only getting more expensive. The cost of clothing, food, child care, and schooling all continue to climb. According to the Department of Agriculture, since 1960, the cost of raising a child has increased by about 4.4 percent per year. But more recently, since 2004, the cost of children's clothing has gone up 89 percent; the cost of food since then 21 percent; and the cost of child care since 2004 107 percent. And since then, the child tax credit has remained unchanged.

Currently, our Tax Code helps ease some of this burden by providing a child tax credit. The credit, which has been around since the 1990s, now provides a \$1,000 tax credit for each child. Unfortunately, that credit is not, and has not, been indexed for inflation. So while the cost of raising children continues to rise, the value of the child tax credit actually decreases.

Today's legislation, H.R. 4935, the Child Tax Credit Improvement Act of 2014, will fix this problem by indexing the child tax credit to inflation. Making a commonsense change like this will ensure that families can make every dollar count. The current child tax credit also disadvantages those who file jointly compared to those who file as single individuals, creating what is known as a marriage penalty. This

bill would eliminate the marriage penalty embedded in the child tax credit, helping millions of families across the country.

The Family Research Council, which supports this bill, notes the importance of the child tax credit. They say:

This tax credit recognizes the important contribution of the family and children to our country and starts to address a problem with our Tax Code today, the marriage penalty. A fair system of taxation does not penalize marriage and family.

In addition, this bill contains strong antifraud provisions to ensure that the child tax credit goes to those who are truly deserving. The bill would require one parent to submit a Social Security number to qualify for the refundable portion of the child tax credit. According to a report by the Treasury Inspector General for Tax Administration, the number of filers for the additional child tax credit without a Social Security number grew from 62,000 filers—claiming \$62 million in benefits—in 2000 to 2.3 million filers—claiming \$4.2 billion in benefits—in 2010.

This is a commonsense provision that will help safeguard taxpayer dollars from fraud and put it in line with other refundable tax credits, like the earned income tax credit, which requires a Social Security number.

I hear too many stories about families struggling to afford basic necessities to care for their children. It is time we make some simple improvements to the child tax credit so it keeps up with the cost of raising children

Improving the child tax credit would give moms and dads nationwide needed relief at a time when their budgets are tight and they are forced to make difficult choices about how to spend their money. This provision has earned bipartisan support for years, so let's vote "yes" on this opportunity to help American families.

I reserve the balance of my time.

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

Yesterday on the topic of poverty, Congressman RYAN spoke. Today, he and his House Republican colleagues, will vote. Actions speak louder than words. And at every turn over the last 3 years, the actions House Republicans have taken have cut programs for lowand middle-income families.

Funding for Medicaid and the Children's Health Insurance Program—slashed in the Ryan Republican budget.

Social services block grants—eliminated

nated.

Food assistance, Pell higher education grants, job training, and housing assistance—dramatically scaled back.

And extension of unemployment insurance and a raise in the minimum wage—both blocked by House Republicans.

The new Republican rhetoric on poverty is no match for the deeply troubling actions they have repeatedly taken, and continue to take with this legislation today.

This bill leads to harm for millions of low- and middle-income families and their kids. It completely ignores the need to extend the 2017 expiration of the expanded refundable portion of the child tax credit, which, if allowed to occur, would push 12 million people, including 6 million children, into poverty or deeper into poverty, according to the Center on Budget and Policy Priorities.

Republicans may say that such an extension could be done later, as they claimed in our discussion at the Rules Committee, but that talk about future action is made incredulous when Republicans this week add another \$187 billion to the deficit, bringing the total they have passed in unpaid-for tax cuts to more than \$700 billion. This comes after Republicans have slashed non-defense domestic discretionary spending to its lowest level on record as a percentage of GDP.

In contrast, this bill expands and makes permanent the availability of the child tax credit to many new, upper middle-income families whose incomes are too high to qualify under current law. Under this legislation, a married couple making \$160,000 with two kids would get an additional \$2,200 in their 2018 tax refund, according to the Center on Budget and Policy Priorities, while a single mother of two making \$14,500 would see her refund cut by \$1,750.

But it gets still worse.

Republicans this week inserted a provision into this legislation requiring recipients of the child tax credit to provide their Social Security number, a change that could lead to the loss of this credit for families of 5 million children, 4 million of whom are U.S. citizens. In all, 400,000 veterans and Armed Forces families will lose all or part of their credit. That is the reason that the U.S. Conference of Catholic Bishops opposes this requirement, because it is deeply flawed and would leave millions of families with children behind.

Ben Franklin once said:

Well done is better than well said.

Today it is even truer that well said cannot obscure what is harmfully done. I reserve the balance of my time.

□ 1115

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

I feel compelled to correct the record here. The opponents make a false claim that somehow this bill eliminates benefits for millions of low-income families, and that is just wrong because the provision he is talking about is, frankly, the failure of the Obama administration to make that provision permanent. The provision he refers to does not expire until 2017. So what they are saying is, in a word, "nonsense."

At this time, I yield such time as she may consume to the gentlewoman from Kansas (Ms. Jenkins), a distinguished member of the Ways and Means Committee.

Mr. Speaker, I also ask unanimous consent that Ms. Jenkins control the remainder of the time.

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

There was no objection.

Ms. JENKINS. Mr. Speaker, I thank the gentleman for yielding and thank him for his leadership on this particular issue.

We are a Nation that is struggling to make ends meet. The rising cost of everyday essentials, such as gas, groceries, and electricity, all continue to rise, while household incomes remain stagnant.

There is no need to compound these problems with a Tax Code that punishes working parents by making it hard for them to keep up with the rising costs of raising a family.

The child tax credit was originally enacted in 1997 to ease the financial burden on families. Over time, the original credit amount was eventually increased and made partially refundable to help more families. However, since being expanded to \$1,000 back in 2004, the child tax credit has failed to keep pace with costs.

Kids are expensive: diapers and car seats, haircuts, toothbrushes, books, clothes, and even sporting equipment. A recent study by the U.S. Department of Agriculture estimated that for a middle-income couple, it will cost over \$240,000 to raise a child until 18 years of age.

I did the calculation for a middle-income two-parent household with three kids. According to the USDA calculator, the average household will spend \$3,500 on food, \$4,000 on transportation, \$1,600 on clothing, and nearly \$7,000 on child care and education for a total of over \$30,000 annually.

Contributing the most to these rising costs are items such as spending on education and child care. In fact, since 2000, the cost of child care has increased twice as fast as the median income of families with children.

The Child Tax Credit Improvement Act, which is before us today, indexes the credit and the limitations to inflation to help parents keep more of their hard-earned money to use for the mounting expenses of parenting.

In addition to indexing the credit and limits to inflation, the bill also eliminates the marriage penalty by increasing the joint filing phaseout threshold to exactly double that of single filers. Removing marriage penalties and indexing for inflation have become a recognized part of our tax system.

The lack of indexing of a particular provision to inflation means that a provision is worth less to taxpayers every year. In the case of the child tax credit, this means working low and middle class families.

This legislation essentially removes the annual hidden tax placed on these families and recognizes that \$1 of income in 1998 and in 2004 is not the same as \$1 of income in 2014.

Similar tax credits that Congress has smartly indexed to inflation include the adoption tax credit, the earned income tax credit, and education tax credit. All of these tax credits make it easier on working families to put money aside and save for the future.

Increasing the phaseout level is a family-friendly change that greatly simplifies the code for middle class parents currently forced to perform a complicated computation and increases the fairness across the Code.

It also includes an antifraud provision championed by Congressman SAM JOHNSON, seeking to curtail tax fraud by requiring a Social Security number to be eligible for this tax credit. It is a simple principle also supported by Democrat United States Senator CLAIRE MCCASKILL. Simply put, if you are breaking the law by working illegally in our country, you should not be getting a tax benefit for it.

This is sensible legislation that will help hardworking families keep more of their paychecks and help pay for the rising costs of raising a family. A vote for this bill will give Americans more freedom to save their own money and help struggling families who are just trying to get by.

I urge everyone to support H.R. 4935, the Child Tax Credit Improvement Act of 2014, because when working families succeed, the Nation's economy succeeds.

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from Maryland (Mr. HOYER), our distinguished whip.

Mr. HOYER. Mr. Speaker, it is always interesting to hear the debate. I wonder if the gentlewoman believes the analogy she made in terms of the cost of living applies to the minimum wage as well, and if she does, I would ask her to urge her leadership to bring the minimum wage bill to the floor.

Mr. Speaker, I rise in opposition to this bill, which takes from those who have little in order to give to those who have more.

For many working families, the child tax credit helps parents keep their children and themselves out of poverty. It is a program that Ronald Reagan liked, it is a program that works, and it is a program that we ought to reform and expand.

Sadly, this Republican bill would allow provisions that most directly support low-income working parents to expire, while expanding the credit to families making up to three times what an average household brings home—how perverse, how predictable.

It will do so by adding \$115 billion to our deficit. In a time of economic recovery, Mr. Speaker, we should be doing the opposite, providing a leg up for struggling families while paying for what we buy.

Members on both sides of the aisle agree that the right way to do this is comprehensive tax reform. The chairman of the Ways and Means Committee, Mr. CAMP—again, I commend him for putting on the floor—or putting on the table at least—a comprehensive tax reform bill.

He showed courage and good sense. That was done just a few months ago. It showed the difficult choices that are necessary. This bill makes no choices. It just borrows more and puts us more in debt while hurting families.

I don't agree with all of what was in Mr. CAMP's bill, but it was a starting point that, through a bipartisan process of amendment, could provide a path to where we all know we need to go. This bill shirks that responsibility.

The SPEAKER pro tempore. The

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

Mr. LEVIN. Mr. Speaker, I yield an additional 20 seconds to the gentleman from Maryland.

Mr. HOYER. This bill, this bill shirks that responsibility, adds \$115 billion to the deficit, and will make the children of low-income working parents less economically secure—how sad.

Reject this bill. Vote "no."

Ms. JENKINS. Mr. Speaker, at this time, I yield as much time as he may consume to the gentleman from Texas (Mr. Sam Johnson), a distinguished member of the Ways and Means Committee.

Mr. SAM JOHNSON of Texas. Mr. Speaker, I thank my colleague for yielding.

I would also like to thank Chairman CAMP for including in this bill my commonsense measure to require tax filers to provide their Social Security number in order to claim the \$1,000 refundable child tax credit, formerly known as the additional child tax credit.

My measure would save \$24.5 billion. Now, that is real money. Sadly, there has been a lot of misinformation about this commonsense measure. I would like to clear that up.

First, this is basically a benefit check handed out by the IRS. Second, this measure is based on the good work of the Treasury Inspector General for Tax Administration.

Right now, the IRS is providing this refundable child tax credit to those who are here illegally, but don't take my word for it. This is what the IG said about the refundable tax credit:

Although the law prohibits aliens residing without authorization in the United States from receiving most Federal public benefits, an increasing number of these individuals are filing tax returns claiming the additional child tax credit, ACTC.

Notice the IG refers to this as a public benefit. The IG also points to an increase in the number of illegal immigrants claiming this benefit. I would add that some are claiming children who don't even live here.

Third, and even more troubling in light of the border crisis, is that the IG says this credit can encourage individuals to come illegally to the United States.

The last thing we need is to continue to encourage folks from Central America to make the dangerous and lifethreatening trek to Texas.

Accordingly, the IG has recommended the IRS require Social Security numbers. Why is that? Because Social Security numbers are provided to those who can legally be in the United States.

Additionally, this credit is based on earned income, income that should be earned by those who have Social Security numbers, period.

Fourth, it is not just Republicans who have expressed concern and the need to take action, but also Democrats—yes, Democrats—about the IG's work. For instance, following the 2011 IG report, Democrat Senator CLAIRE MCCASKILL from Missouri demanded answers from the IRS and, more importantly, vowed to end payments to individuals without Social Security numbers.

Also, then-Finance chairman and Democrat Senator Max Baucus from Montana, along with other Finance Committee members, fired off a letter expressing serious concern to Treasury and the IRS.

Fifth, requiring tax filers to include their Social Security numbers for the \$1,000 refundable child tax credit is a longstanding commonsense idea. For instance, the IRS requires Social Security numbers for the earned income tax credit, a similar refundable credit for low-income families.

Congress included this antifraud measure in the 1996 welfare reform law signed by Democrat President Bill Clinton. Democrats, such as then-Senator JOE BIDEN, Senator HARRY REID, and Congressman STENY HOYER, voted for that law.

Now, let me ask: Do Democrats now oppose requiring Social Security numbers for the earned income tax credit?

In 2008, 215 House Democrats voted for the Economic Stimulus Act of 2008, which provided tax rebates to individuals and children. Guess what? That bill also required Social Security numbers. Do Democrats now regret supporting that policy back in 2008?

What is going on here is that President Obama and his Democrat allies in Congress are now playing politics with taxpayer dollars. It is wrong and irresponsible. There is no policy reason for this opposition.

Bottom line, my measure is about protecting the hard-earned taxpayer dollars of Americans, especially those who are struggling to make ends meet in this economy.

It is time to stop playing politics with this. It is time to stand up for the American taxpayer.

I thank the chairman again for working with me on this important tax-payer measure.

□ 1130

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

I say to my friend from Texas, this isn't politics. This is 5 million children, and the estimate is that 4 million are citizens of the United States.

I yield 2 minutes to the gentleman from Washington (Mr. McDermott).

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

Mr. McDERMOTT. Mr. Speaker, in H.R. 4935, the Child Tax Credit Improvement Act of 2014, Republicans are offering a bill that claims to help families but actually does great harm to low-income families with children.

It is really quite a surprising piece of legislation, actually, because it is a backdoor pay increase for Congressmen and Congresswomen who have children. We don't give ourselves any kind of cost-of-living increase, but this is a backdoor pay increase put forward by the Republicans.

Under this bill, couples making between \$150,000 and \$205,000 would be newly eligible for the child tax credit. So that is all of us, folks. Thank the Republicans for this.

This bill does not, however, make permanent a key provision made to the law in 2009 that is set to expire in 2017. This improvement expanded the refundable portion of the tax credit for millions of hardworking, low-income Americans. Under H.R. 4935, families making minimum wage would lose a portion of their tax credit in 2018. This means that a single mother in South Lake Union, Seattle, working full-time, making \$14,500 a year, struggling to support two children, will lose \$1,725 in 2018

In addition, this bill requires one of the taxpayers claiming the child tax credit to have a Social Security number. This provision will harm millions of American kids who are United States citizens living in immigrant families. These children and their families will be cut off from crucial tax relief if this becomes law. That is why the United States Conference of Catholic Bishops opposes this bill's Social Security number requirement. They recognize what you are doing. You are going after people at the bottom to give a pay increase to Congressmen. Vote "no."

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

I want to commend the gentleman from Washington for recognizing that this does put more money back in the pockets of hardworking Americans, but I just want to correct the record that this is in no way, shape, or form a tax increase.

There certainly have been a lot of inaccuracies and highly misleading statements from the other side of the aisle about this bill this morning. This bill does not end the credit for low-income working families. It is not a tax increase on them. It certainly does not cast millions of children deeper into poverty.

The tax provision in this bill originated from the stimulus bill. It was extended back in 2013 for 5 additional years. So it is not currently expiring, and it will not expire until 2018.

All H.R. 4935 does is it keeps that in place and does not even address that particular provision. It does not call

for ending that provision. It does not call for reducing or altering that provision. Rather, this bill deals with the immediate concern, and that is the erosion of the value of the child tax credit for every family struggling today.

So following this absurd logic from the other side, every single bill and amendment that comes to the House floor that fails to address or does not extend their provision is a tax increase.

This bill before us today will have and deserves bipartisan support. It is unfortunate that some have resorted to recycled talking points and outright falsehoods to conjure up some reason to oppose the bill.

I reserve the balance of my time.

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

What you say is totally wrong. You make permanent under your provision a child tax credit for a couple making \$160,000, while you do not make permanent the refundable tax credit for families making much, much, much less. That is a fact.

The SPEAKER pro tempore. The gentleman is reminded to direct his remarks to the Chair.

Mr. LEVIN. I now yield 2 minutes to the gentleman from New York (Mr. RANGEL).

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

Mr. RANGEL. To the Chair, I ask that perhaps we can ask someone from the majority as to whether or not the accusation made by the ranking member of the Ways and Means is correct.

To the Chair, I ask that the attention of the majority be given to the speaker at this time.

The SPEAKER pro tempore. The gentleman from New York is recognized.

Mr. RANGEL. Mr. LEVIN has said that this change in the law and to remove the marriage penalty allows people making between \$150,000 and \$205,000 to become eligible for the tax credit. It also says that a family making \$160,000 a year would receive a new tax cut of \$2.200.

It just seems to me that the majority in this House is not going to allow this to stand unchallenged, and I would hope that either those that are controlling the time or the staff have enough interest to protect the integrity of the Ways and Means Committee to say that these child tax credits are for the working people that need the assistance that they can't get except through the Tax Code.

If we are going to go near a trillion dollars in extending tax credits and extending our national debt, we certainly shouldn't do this for the benefit of the higher-income middle class people. So please don't let this debate close without hearing an answer as to why in the world would we extend the deficit for the benefit of people that are making up to \$200,000 a year to receive benefits for child credits.

The SPEAKER pro tempore. Again, the Chair will remind all Members to direct their remarks to the Chair.

Ms. JENKINS. Mr. Speaker, I yield such time as he may consume to the gentleman from Michigan (Mr. CAMP), the distinguished chairman of the Ways and Means Committee.

Mr. CAMP. Mr. Speaker, the bill before us actually evens the playing field. If two people are single and have children at the income levels the previous speaker just mentioned, they get the credit. Under current law, if they are married, they don't get the credit.

So what this bill does is actually extends the benefit that goes to singles to married people. We do away with what is called the marriage penalty.

I don't know why the other side is opposed to people getting married, but what is really important about this credit is that it helps middle class families who have seen the credit erode over the years as the cost of food, clothing, housing, and schooling have gone up.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. Doggett), another member of our committee.

Mr. DOGGETT. Mr. Speaker, across America, there are many young couples devoting time to determining the name of their newborn—a happy experience—but I can tell you there is no couple in America that devotes more time to selecting names than our Republican colleagues.

Much of this session, that name-making has been about naming post offices, because if they weren't naming post offices and beginning to rename post offices, they would run out of excuses for doing nothing on the great challenges that our country faces. But the essence of Republican name-making creativity is directed toward bills like this. They are so good at applying names to their bills and so sorry at what goes in the bills.

Today's Child Tax Credit Improvement Act only lacks the fact that it represents no improvement for the working poor. It neither improves the child tax credit nor improves the lives of millions of children living at or near poverty.

Under this bill, a single mom with two children who works full-time at the minimum wage loses almost \$2,000 a year. This bill does deserve a name. I think the best one would be the "Pushing More People Into Poverty Act," since its net effect is to push 12 million people, including 6 million children, right into poverty or deeper into it. That includes 400,000 veteran and Armed Forces families who would lose all or part of their child tax credit.

The Republicans may curse Lyndon Johnson's War on Poverty on this big anniversary for it, but they continue to wage a war on those in poverty, especially America's most needy children.

A leading advocacy group, First Focus Campaign for Children, reports that our Federal investment in our children has fallen 60 percent faster than overall Federal spending. This analysis shows that small children are the big losers in the Federal budget battle because their voices aren't heard the loudest.

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

Mr. LEVIN. Mr. Speaker, Î yield the gentleman an additional 30 seconds.

Mr. DOGGETT. We know that every single dollar that these Republicans add to the national debt-and they propose to add about a trillion dollars to the national debt with these unpaid tax breaks—every one of those dollars is another trillion dollars of excuses when it is time to renew the Child Health Insurance Program next year, or CHIP: when it is time to invest in early education and Head Start; and when it is time to invest in preventing child abuse, strengthening our adoption system, and having a family-nurse partnership to work with these young families. Those are the excuses, while one House Republican group calls all of these welfare.

Let's vote for children and against this act.

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

I am just puzzled by this logic that the minority is concerned about a provision that expires in 4 years. They are worried about that today, but yet they are not worried about the loss of buying power for hardworking American families starting next year. They are willing to give up helping families next year, and they want to debate an issue that we aren't going to even address for another 4 years.

As it relates to their charge that this in some way helps the wealthy, I would like to point out that a foundational principle of the Tax Code is that it should be, at worst, neutral toward the decision to get married. It should not be a deterrent. Certainly, it should not make taxpayers worse off merely by making the decision to marry and start a family. Marriage is beneficial to society and something that we have and should continue to encourage.

Removing the marriage penalty is about one thing, and that is fairness. This is especially true for today's two-earner households where both spouses have to work just in order to make ends meet.

Congress has had the wisdom to remove the marriage penalties from many other parts of the Tax Code, including the standard deduction. A deduction for married couples is twice the amount for single filers, and in tax brackets the income range of 10 to 15 percent brackets for couples is twice that of individuals, as it should be.

□ 1145

We are asking for that same parity to be afforded in the child tax credit.

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentlewoman from Pennsylvania (Ms. Schwartz), another distinguished member of our committee.

Ms. SCHWARTZ. Mr. Speaker, this legislation has been described by the

Republican majority as an extension—an improvement—of the child tax credit, important to many American families, but the fact is this bill is deeply flawed. At a cost of nearly \$100 billion, it increases the child tax credit for those with higher incomes while failing to extend needed relief for lower-income families.

Consider the consequences.

A single mother, with two children, working full time at minimum wage. earns just \$14,500 annually. She will see a tax increase of \$1,725. A lance corporal in the Marine Corps, with 2 years of service, married, with two children, earns about \$23,000 a year in base pay. This family will see its taxes go up by \$750. Yet those with higher incomes, including Members of Congress, who earn \$174,000, and who have two children, will receive a tax cut of \$1.600. Then in a hastily added provision, a child who is a legal resident or is a U.S. citizen and whose parent uses an individual tax ID number rather than a Social Security number will be denied the child tax credit no matter what the level of income.

As a result of this legislation, 6 million children will fall into—or deeper into—poverty. In my own home State of Pennsylvania, families making less than \$40,000 a year will see their taxes increase by an average of \$456, while families making more than \$100,000 will see their taxes cut by \$685.

This bill ignores these harmful consequences. It will hurt too many hardworking families and children in our Nation. It is wrong. It is a bill that is fiscally irresponsible, and it is morally reprehensible. I urge my colleagues to vote "no."

Ms. JENKINS. Mr. Speaker, I continue to reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from Illinois (Mr. DANNY K. DAVIS), another member of our committee.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I join with dozens of religious, child, tax, and poverty organizations to strongly oppose H.R. 4935 because it would push an estimated 12 million people, including 6 million children, into deeper poverty.

The child tax credit is one of the most effective tax benefits for families with children and is a shining example of smart Federal investment. The credit encourages work, raises millions of children from poverty, and helps grow economies and support businesses.

Rather than strengthening this antipoverty program, the bill will take away—eviscerate, wipe out—benefits for the most vulnerable Americans, denying financial assistance for basic necessities, like rent and food, and eliminating an average of \$1,800 from lowwage families per year.

The child tax credit was designed to help hardworking, low-income families meet the needs of their children, but this child tax credit bill harms these families and threatens the well-being of millions of American children. In reality, the bill does exactly the opposite of what the child tax credit was designed to do. In essence, you could really call it the "Reverse Robin Hood Child Tax Credit" bill—take from the poor, benefit the more affluent.

I urge that we vote "no."

Ms. JENKINS. Mr. Speaker, I continue to reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield 3 minutes to the gentleman from Maryland (Mr. VAN HOLLEN), the ranking member of the Budget Committee.

Mr. VAN HOLLEN. Mr. Speaker, I strongly support the child tax credit, and I support expanding and strengthening the child tax credit.

The problem is this bill does just the opposite for the most needy families with kids in the United States. They don't get a tax cut under this bill. In fact, they get deliberately left behind because this bill fails to extend a critical improvement to the tax credit that is only currently temporary in law, and they don't extend that.

I heard the chairman of the Ways and Means Committee earlier blaming that on the President, once again, as if the President made our Republican colleagues not include that provision in their bill. Extending the child tax credit is in the President's budget. Extending the child tax credit is in the House Democratic budget. Extending that child tax credit enhancement is not in the House Republican budget, and that is why it is not here today.

What is the impact of this?

The impact is to hurt our low-income families with kids. As Mr. Levin pointed out earlier, it is really ironic that, just yesterday, the chairman of the Budget Committee gave a big talk in Washington about how he wanted to "start a conversation about poverty" and "help families get ahead." That was yesterday. Those were words. Here we are on the floor of the House today with an actual deed, an actual act—a vote that will put 12 million more Americans into poverty or deeper into poverty, 6 million of them children.

The President in his budget extends those benefits—those tax strengthening, tax-cut provisions—and pays for them by getting rid of some of the big tax breaks for corporations. The Republican approach has been just the opposite. In the last 6 weeks, they have permanently extended tax breaks for big corporations, but today, when it comes to the kids, they leave them behind. They don't extend those enhancements.

Who are these individuals? Let me point out to our colleagues the folks who are being left behind:

A single mother of two, working fulltime at minimum wage, will lose a tax credit of \$1,725. This is an individual who is making about \$15,000 a year. These are the people we are trying to help with the child tax credit. Yes, we would love to expand it, but not at the expense of this single mom. Who else gets left behind? It would be an Army private E-1—married, one child. They are going to lose \$229 in their child tax credit because this Republican bill refuses to extend those enhancements.

Mr. Speaker, yes, let's strengthen it, but not at the expense of those most vulnerable families. I urge a "no" vote.

Ms. JENKINS. Mr. Speaker, I am just amazed by the other side's doing time travel 4 years into the future when a lot of hardworking families are struggling every day—right now—to deal with this economy, and that needs to be the focus of this debate.

I yield such time as he may consume to the gentleman from Texas, Chairman BRADY, a fine member of the House Ways and Means Committee.

Mr. BRADY of Texas. Mr. Speaker, first, I want to thank the leadership of Congresswoman JENKINS' on such an important issue for families.

We have two young boys. It is expensive raising kids—it just is—all across America. I don't care what you make or where you live. This is about making it a little easier to raise your children.

You have heard today that everyone is for the child tax credit except, of course, when they have to vote for the tax credit. Then you hear every excuse in the world.

Let's look at what this bill does:

First, it makes permanent this child tax credit so people can count on it. It is indexed for inflation, so that means, when your dollar buys less and less, you shouldn't be punished by Uncle Sam because inflation is going up. It is so families can more closely keep up with the real costs of raising their kids. It eliminates the marriage penalty so Uncle Sam doesn't punish youso the Federal Government doesn't punish you—simply because you are married and are raising your children. We think it is important that married couples who are struggling to raise families aren't punished by Uncle Sam, and it makes sure more Americans can take advantage of this.

Here is what it doesn't do:

It doesn't include the same failed stimulus programs the White House brought down upon America. As you know, we were promised the economy would be roaring. America normally bounces back from tough economic times, but not this time. This is the worst economic recovery in more than half a century.

To President Obama's unfortunate example, the worst economic recovery in this President's lifetime is his economic recovery. We are missing almost \$1.5 trillion out of our economy. We are missing jobs for 5.8 million people. To put that in perspective, if the President had, like an average President, just led a C-grade type of recovery, everyone looking for work in 44 States could have a job today.

Also, as a result of this very weak recovery, do you know what a family of four in America is missing each month from its wages? \$1,120. That is \$1,120

that should be in a family's pocketbook to pay the rent or utilities or food or all of that. It is missing today because of this poor recovery. Some people say let's stay the course and do more of it. This bill says, no, let's change course and get people back to work, and let's help them raise their children.

The final point I would make is of this provision, including the key antifraud provision by Congressman SAM JOHNSON of Texas. What we know is that billions of dollars each year are being sent to people whose children don't exist. Their children don't exist. Some of the children live outside the country. Others aren't eligible for this at all. Yet Washington sends them a check-your hard-earned tax dollars. They are people who don't deserve this. Congressman Johnson's provision says you will actually give us the Social Security number—an accurate one—of that child you are seeking the help for so that we make sure the money goes to those who are eligible for it.

I don't understand sort of the profraud lawmakers who say we don't need to do this, and we don't need to save those dollars. The truth is, for as hard as you work for your money—for the dollars that are out of your paycheck each week or each month—and for what you pay on April 15, your money should go to help people who deserve the help, not to children who don't exist, not to families who don't exist. This is a critical part. It saves billions of dollars

Let's help families raise their children. Let's help our tax dollars go to the people who actually need them, and let's save some money for Uncle Sam. This bill deserves our support.

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentleman from New York (Mr. CROWLEY), another member of our committee.

Mr. CROWLEY. I thank my friend, Mr. LEVIN, for yielding me this time.

Mr. Speaker, when I go home, I often hear people who are disillusioned with politics in America. Some even say that they don't really see a difference between Democrats and Republicans.

Today, my Republican colleagues are demonstrating just how significant the differences really are between Republicans and Democrats, especially when it comes to who is looking out for corporate America and who is looking out for hardworking, middle class America.

This bill claims to do a lot of things, but what it really does is shifts the tax burden away from large multinational corporations and puts it on the backs of working families with children.

Now, they are going to tell you that they are fighting fraud, but that is not what this bill is about today.

If my Republican colleagues wanted to crack down on fraud, they would have joined with Democrats in closing loopholes that provide tax breaks to large companies that shift American jobs overseas, but they haven't done that. They would also join Democrats

in cracking down on multinational corporations that avoid paying their fair share of taxes by simply changing the address of a headquarters to a post office box on the Cayman Islands.

I will tell you, if middle class Americans could change their post office boxes to the Cayman Islands, my Republican colleagues would have a bill on the floor to stop that, but they don't have that luxury.

□ 1200

Hardworking Americans can't change their address to a Cayman Island address, so they are just flat out of luck.

Where is the outrage from our Republican colleagues, from my friends, on these abuses?

Well, ladies and gentlemen, there simply isn't any outrage. In fact, the House has taken more than a dozen votes to end these abusive practices, and the majority of my Republican colleagues have opposed each and every one of them.

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

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

Mr. CROWLEY. The contrast between Republicans and Democrats could never be more clearer than it is right now. Republicans continue to want to protect corporate America, and Democrats want to protect, average, hardworking middle class Americans. That is the clear distinction, once again being demonstrated by this bill on the floor.

Vote "no" on this bill. It is time to tell our Republican colleagues to put the interests of the middle class before corporate American interests.

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

Mr. LEVIN. Mr. Speaker, I yield 2 minutes to the gentlewoman from Connecticut (Ms. DELAURO).

Ms. DELAURO. Mr. Speaker, I rise in strong opposition against this cruel half-measure by the House Republican majority.

The bill is a boon for upper middle class families, but failing to extend the child tax credit expansion for lower-income families means 12 million Americans will be plunged deeper in poverty. That includes six million children, infants, and toddlers. It also includes 400,000 veterans and members of the armed services, men and women who are giving their lives and sacrificing their families for this Nation.

Yesterday, in an article, Bob Woodson, the president of the Center For Neighborhood Enterprise and, I might add, a mentor for Chairman PAUL RYAN, my Republican colleague, he told The Wall Street Journal that we cannot and should not—and this is a quote—"should not generalize about poor people. There are the deserving poor, and there are the undeserving poor."

I ask my colleagues on the other side of the aisle in this Republican majority, you tell me which are the infants and the toddlers who are the deserving poor and those infants and toddlers who are the undeserving poor?

This is not right. I have always been a strong supporter of the child tax credit. Research has shown that this sort of income support for parents, it boosts employment, increases earnings and income, reduces poverty, and improves kids' school performance.

I have worked hard to pass the expansion of the child tax credit in the recovery act.

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

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

Ms. DELAURO. I have long called for the lowering of the eligibility threshold to zero, so that more families in need could benefit. But, like so much else from this majority, this bill unnecessarily leaves working families who are struggling behind. I cannot, in good conscience support it, nor should any of my colleagues support it.

Oppose this cruel, cruel elimination of a child tax credit for deserving families.

Ms. JENKINS. Mr. Speaker, I have no further speakers, and will be prepared to close

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Ms. LEE).

Ms. LEE of California. Mr. Speaker, let me thank our ranking member for yielding and for your tremendous support on so many issues that affect working men and women, the middle class, the working poor, and the poor. Thank you.

Mr. Speaker, I rise today in strong opposition to H.R. 4935, which is the so-called Child Tax Credit Improvement Act of 2014.

Mr. Speaker, this is not an improvement at all. This bill fails to make permanent a key child tax credit improvement for working families earning as little as \$3,000 a year. Instead, this bill permanently extends it to higher income families.

A permanent child tax credit must address the needs of all families, but especially the ones who earn the least. Extending a permanent child tax credit that helps wealthy families while failing to make permanent the credit for those living in poverty is just not fair. It is un-American.

This failure would have a devastating impact on more than 5 million families that are already struggling to make ends meet and who need the credits the most.

The President clearly understands this.

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

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

Ms. LEE of California. In the Statement of Administration Policy, it is clear that the President understands this. Actually, he understands that this also not only affects the 5 million fam-

ilies, it cuts it for an additional 6 million families. And so I am very pleased that the White House has advised that they do not support this and, hopefully, a veto threat would come if it ever got that far.

Now, yesterday, I might say, Chairman RYAN—and I have to remind us that he rolled out his plan to reduce poverty. Yet, today we see this bill, which would increase poverty.

I am not sure what is going on, Mr. Speaker. We are here to protect all families, particularly those living in poverty. Why in the world would we try, or the Republicans, at least, try to put a compassionate voice and face on such draconian policies?

The rhetoric of yesterday, as it relates to the Ryan rollout of the antipoverty program, is totally inconsistent with the reality of what we are dealing with and seeing today.

I urge a "no" vote.

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

So under the Republican approach here, they make permanent a child tax credit for families making \$150- to \$205,000, while refusing to do the same, a refundable tax credit for 12 million people, including 6 million kids, and 400,000 veterans and their families, and they make permanent cutting off another 5 million kids. The estimate is 4 million of them are American citizens.

This is why the Statement of Administration Policy says this: "If the President were presented with H.R. 4935, his senior advisers would recommend that he veto the bill."

What the Republicans are doing, making permanent a tax cut for families making \$150- to \$205,000 while refusing to do that for families making much less, this takes the mask off of their rhetoric about poverty. It takes off that mask.

Vote "no."

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

Ms. JENKINS. Mr. Speaker, I yield myself such time as I may consume. One goal of tax policy is to strengthen the economy so that there are more jobs and bigger paychecks for American families. Today, we have an opportunity to put more money in the pockets of hardworking families.

This commonsense bill reforms the child tax credit so that it can keep up with the rising cost of living, and eliminates the current marriage tax penalty.

I have a letter of support that says it best, and I quote:

Representative Jenkins' bill indexes the credit and income limits for inflation. Inflation erodes the value and purchasing power of the U.S. dollar and, as a result, a dollar is worth less today than it was years ago. This important piece of legislation adjusts the credit for inflation to ensure that the value of the credit continues to maintain its value.

We know that family and marriage is beneficial to society, and the Federal Government ought to promote economic policies that allow families to thrive. This tax credit recognizes the important contribution of the

family and children to our country and starts to address a problem with our Tax Code today, the marriage penalty. A fair system of taxation does not penalize marriage and family.

With that, I would ask the body to vote "yes" on H.R. 4935, the Child Tax Credit Improvement Act of 2014, to honor families with children.

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

Ms. LINDA T. SÁNCHEZ of California. Mr. Speaker, as we all know, this Republican-led House has recently been in the habit of passing extraordinarily expensive corporate and business tax provisions, making each permanent.

However, we are here today to follow a completely different track. Today, we will leave countless single mothers and fathers, struggling to support a family, without the certainty we rushed to provide corporations.

Honestly, I'm dumbfounded by this. I'm dumbfounded and frustrated by a Majority that can find it in their hearts to make corporate provisions like R&D—which I support—permanent, but can't find that same heart for hardworking Americans.

It is truly disgraceful.

While there are a few good provisions in the bill before us, we are leaving the most vulnerable taxpayers out in the cold. Literally. Parents will have to choose between heating their home in the dead of winter and putting food on the table for their kids when we take roughly \$1,700 out of their pockets.

Kids are not cheap and this bill doesn't come close to addressing the price of raising healthy, successful children. As a working mom, I understand the struggle to raise a family. And I'm one of the lucky ones.

Many of my constituents—and constituents of each one of us here today—aren't so lucky. These aren't lazy people, expecting a government handout, but hardworking parents.

I cannot support a bill to increase poverty across the country.

On top of all this, at the eleventh hour, the Majority tossed in a devastating amendment to this bill. An amendment that denies millions of children a tax benefit their parents deserve and have paid for. Parents who have worked long hours and paid their fair share of federal taxes will no longer be able to claim the refundable child tax credit. Seriously? You are going to pull the rug out from under struggling families? You have got to be kidding me.

If we can pass permanent tax law for corporations, we can certainly tackle permanent policy for people straining to make ends meet.

Ms. JACKSON LEE. Mr. Speaker, I rise to speak about H.R. 4935, The Child Tax Credit Improvement Act of 2014.

The Child Tax Credit Improvement Act indexes the credit and the limitations to inflation to help parents keep more of their hard earned money to use for the mounting expenses of parenting. Under the bill, the amount of the child tax credit would be indexed for inflation and the marriage penalty would be eliminated by increasing the joint filing phase-out threshold to exactly double that of single filers.

A product of the 1997 Tax Act, the Child Tax Credit complements the Earned Income Tax Credit and helps to further buttress the case that the road to prosperity winds through the tax code by reducing poverty, encouraging work, and strengthening families with children.

The changes proposed earlier this year by both President Obama and Chairman CAMP highlight some of the challenges that these programs face including the complexity surrounding combining work and child tax incentives, definitions of qualifying children, and some of the deficiencies these tax benefits have with respect to childless workers.

But the version of the bill reported by the Ways & Means increases the deficit by \$114.9 billion. In addition, a provision was added in the Rules Committee requiring taxpayers to have a Social Security Number to claim the refundable portion of the child tax credit, reducing the value of the underlying bill by \$24.5 billion.

As a result, the final version of the bill increases the deficit by \$90.4 billion.

I want to continue to work on tax legislation which benefits the 18th District and enhances the Child Tax Credit, so that the working families across this great nation you have advocated for may lift themselves out of poverty, and seek the American Dream but this version is not an improvement but instead is a step back

In fact Mr. Speaker, while I proudly serve on the Judiciary and Homeland Security Committees, in April, I hosted a briefing on the Child Tax Credit and the Earned Income Tax Credit, which demonstrates the importance of this provision in helping to fight poverty and allowing many Americans in Texas and elsewhere to have a better shot at the American Dream.

This briefing was led by two experts, Elaine Maag from the Urban Institute and Margot Crandall-Hollick of the Congressional Research Service which was organized, along with two other briefings on International Taxation and Retirement Tax provisions, by my Economic Policy Counsel, Darrell Rico Doss. And in spite of the fact that it took place during recess and we did not serve food—my staff assures me that we had an excellent turnout and an even better briefing because of Elaine and Margot who addressed a spell-bound audience of Hill staff and others on the intricacies of the two tax credits.

Why? Because the Child Tax Credit was significantly expanded by the Bush tax cuts, and further expanded, especially for low-income taxpayers, by the American Recovery and Reinvestment Act. Many, though not all of these expansions were subsequently made permanent by the American Taxpayer Relief Act. That expansion of the credit occurred under two presidents—illustrating its bipartisan nature.

But only in this Congress—led by an intransigent GOP Majority would this critical poverty-busting tax provision be politicized to the point that I suspect the vote will largely be along party lines.

Today, as the House considers this GOP child tax credit bill which does the opposite of what is needed: it would provide permanent tax cuts to many affluent families, while letting the Child Tax Credit disappear for many low-income working families after 2017.

After 2017, H.R. 4935 would effectively eliminate the Child Tax Credit for 5 million families, while cutting it for 6 million more. A single parent with two children working full-time at minimum wage would lose her entire tax credit of \$1,725.

Meanwhile, a couple with two children with income of \$150,000 would receive a Child Tax Credit \$2,200 larger than today. In addition,

H.R. 4935 would immediately eliminate the Child Tax Credit for millions of American children whose parents immigrated to this country, including U.S. citizen children and "Dreamers," and would push many of these children into or deeper into poverty.

Here are the three key features of this GOP child tax credit bill (more information about each of these features is below):

It fails to make permanent a key improvement in the Child Tax Credit enacted in 2009 that makes more low-income working families eligible for the credit and that will expire in 2017 unless Congress acts.

It indexes the current maximum credit of \$1,000 per child to inflation, which benefits only those with incomes high enough to receive the maximum benefit.

It extends the Child Tax Credit up the income scale—on a permanent basis—so more families with six-figure incomes will benefit.

So, today after Rep. PAUL RYAN unveiled his so-called "antipoverty" plan, my Republican colleagues bring up this bill that is estimated to result in pushing 12 million people—including 6 million children—into or deeper into poverty, by failing to extend the key 2009 Child Tax Credit improvement which will expire in 2017.

First, this bill hurts low-income working families by failing to make permanent the key provision enacted in 2009 that made more low-and moderate-income working families eligible for the CTC and enlarged the CTC for others who had been receiving only a partial credit. This provision expires in 2017. If this provision expires on schedule, as this GOP bill allows:

A single mother with two children in Houston who works full time throughout the year at the minimum wage and earns \$14,500 would lose \$1,725 in 2018, as her Child Tax Credit would be eliminated.

Mr. Speaker, about 12 million people including 6 million children in 2018 will be pushed into, or deeper into, poverty.

Again, it is hypocritical of House Republicans—who have let emergency unemployment insurance expire for more than 3 million Americans, refused to provide a permanent fix to the sustainable growth rate (SGR) for Medicare payments to doctors, and failed to replace the irrational, across-the-board spending cuts imposed by the sequester all on arguments over offsets—to bring this bill to the Floor without paying for it.

As I cast my vote this morning the fact is not lost on me—and I am sure many other Members in this body—that four months ago the Republican Leadership let emergency unemployment insurance expire for more than 1.3 million Americans—many at the end of their proverbial economic rope.

Many of these unemployed live in the 18th Congressional District of Texas, comprising Houston and outlying areas.

Mr. Speaker, this is more than irresponsible but recklessness in the guise of looking out for families

I have to ask a burning question—what happened to deficit reduction?

However, the choice made by House Republicans to address these provisions one by one, while adding their cost to the deficit, represents an irresponsible approach that will only make fixing our broken tax system harder and put further fiscal strain on federal, state, and local programs.

Mr. Speaker, I am prepared to vote for children and families—but this bill must be paid

for—because if they are not—future generations will suffer because of the unsustainable debt

Let us get back to being fiscally responsible and helping America's families by enacting smart, pragmatic tax policy.

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

Pursuant to House Resolution 680, 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.

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. Pursuant to clause 8 of rule XX, this 15-minute vote on passage of H.R. 4935 will be followed by 5-minute votes on adoption of H. Con. Res. 105, adoption of the motion to instruct on H.R. 3230, and the motion to suspend the rules and pass H.R. 5081.

The vote was taken by electronic device, and there were—yeas 237, nays 173, not voting 22, as follows:

[Roll No. 451] YEAS—237

Aderholt Dent. Jenkins DeSantis Johnson (OH) Amash Amodei Duffy Johnson, Sam Duncan (SC) Bachmann Jolly Bachus Duncan (TN) Jordan Ellmers Joyce Kelly (PA) Barber Barletta Envart Farenthold Barr King (IA) Barrow (GA) Fincher King (NY) Fitzpatrick Kinzinger (IL) Barton Benishek Fleming Kline Bentivolio Flores Kuster Bera (CA) Forbes Labrador Fortenberry Bilirakis LaMalfa Bishop (GA) Foxx Lamborn Franks (AZ) Black Lance Blackburn Frelinghuysen Lankford Boustany Gallego Latham Brady (TX) Garamendi Latta Braley (IA) Garcia LoBiondo Bridenstine Gardner Loebsack Brooks (AL) Long Garrett Brooks (IN) Gerlach Lucas Broun (GA) Gibbs Luetkemever Brownley (CA) Gibson Lummis Buchanan Gohmert Maffei Maloney, Sean Bucshon Goodlatte Burgess Gosar Marino Bustos Massie Gowdy Matheson Byrne Granger Calvert Graves (GA) McAllister Griffin (AR) McCarthy (CA) Camp Cantor Grimm McCaul McClintock Carter Guthrie McHenry Cassidy Hall Hanna Chabot McIntyre Chaffetz Harper McKeon Clawson (FL) Harris McKinley Hartzler Coffman McMorris Hastings (WA) Rodgers Cole Collins (GA) Heck (NV) Meadows Collins (NY) Hensarling Meehan Herrera Beutler Conaway Messer Cook Holding Mica Miller (FL) Cotton Hudson Huelskamp Miller (MI) Cramer Huizenga (MI) Crawford Miller, Gary Crenshaw Hultgren Mullin Hunter Culberson Mulvaney Daines Hurt Murphy (FL) Davis, Rodney Murphy (PA)

Yoder

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Carolyn

McCollum

McGovern

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Michaud

Miller, George

McDermott

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Matsui

Lowenthal

Jackson Lee

Johnson (GA)

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Israel

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Nolan O'Rourke Owens Pascrell Pastor (AZ) Pavne Pelosi Perlmutter Pingree (ME) Pocan Polis Price (NC) Quigley Rangel Richmond Johnson, E. B. Ros-Lehtinen Roybal-Allard Ruppersberger Rvan (OH) Sánchez, Linda Sanchez, Loretta Sarbanes Schakowsky Schiff Schrader Schwartz Scott (VA) Scott, David Serrano Sewell (AL) Shea-Porter Sherman Sires Lujan Grisham Slaughter Smith (WA) Luján, Ben Ray Speier Swalwell (CA) Takano Thompson (CA) Thompson (MS) Tiernev McCarthy (NY) Titus Tonko Valadao Van Hollen Vargas Veasev Vela

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Velázquez

Visclosky

Walz

Waters

Welch

Waxman

Yarmuth

Wilson (FL)

Pompeo Rigell Rogers (MI) Tsongas Wasserman Schultz

\Box 1237

Ms. WILSON of Florida and Ms. ROS-LEHTINEN changed their vote from "yea" to "nay."

Messrs. PEARCE and GIBSON changed their vote from "nay" "yea.

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

REMOVING UNITED STATES ARMED FORCES FROM IRAQ

The SPEAKER pro tempore. The unfinished business is the vote on adoption of the concurrent resolution (H. Con. Res. 105) directing the President, pursuant to section 5(c) of the War Powers Resolution, to remove United States Armed Forces, other than required to protect Armed Forces United States diplomatic facilities and personnel, from Iraq, on which the yeas and navs were ordered.

The Clerk read the title of the concurrent resolution.

The SPEAKER pro tempore. The question is on the concurrent resolution.

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 370, nays 40, not voting 22, as follows:

[Roll No. 452]

YEAS-370

Cassidy Duncan (SC) Amash Amodei Castor (FL) Duncan (TN) Bachmann Castro (TX) Edwards Bachus Chabot Ellison Barber Chaffetz Ellmers Barletta Chu Engel Clark (MA) Barr Envart Barrow (GA) Clarke (NY) Eshoo Barton Clawson (FL) Esty Farenthold Bass Clav Beatty Cleaver Farr Becerra Cohen Fattah Benishek Cole Fincher Collins (GA) Fitzpatrick Bentivolio Conaway Bera (CA) Fleming Connolly Bilirakis Forbes Fortenberry Bishop (GA) Conyers Bishop (NY) Cook Foster Black Cooper Foxx Frankel (FL) Blackburn Costa Blumenauer Courtney Franks (AZ) Frelinghuysen Bonamici Cramer Crenshaw Boustany Fudge Gabbard Brady (PA) Crowley Brady (TX) Cuellar Gallego Braley (IA) Culberson Garamendi Bridenstine Cummings Garcia. Gardner Brooks (AL) Daines Davis (CA) Garrett Broun (GA) Brown (FL) Davis, Danny Gerlach Davis, Rodney Brownley (CA) Gibbs Buchanan DeFazio Gibson Bucshon DeGette Gohmert Burgess Delaney Goodlatte Bustos DeLauro Gowdy Butterfield DelBene Granger Graves (GA) Byrne Denham Grayson Calvert Dent DeSantis Camp Green, Al Capps Deutch Green, Gene Capuano Cárdenas Diaz-Balart Grijalya. Dingell Guthrie Doggett Carney Gutiérrez Carson (IN) Doyle Hahn

Duckworth

Hall

Harper Harris Hartzler Hastings (FL) Hastings (WA) Heck (NV) Hensarling Herrera Beutler Higgins Himes Hinoiosa Holding Holt Horsford Hover Hudson Huelskamp Huffman Huizenga (MI) Hultgren Hurt Israel Issa Jackson Lee Jeffries Jenkins Johnson (GA) Johnson, E. B. Jolly Jones Jordan Joyce Kaptur Keating Kelly (IL) Kennedy Kildee Kilmer Kind Kirkpatrick Kline Kuster Labrador LaMalfa Lamborn Lance Langevin Lankford Larsen (WA) Larson (CT) Latham Latta Lee (CA) Levin Lewis Lipinski LoBiondo Loebsack Lofgren Long Lowenthal Lowey Lucas Luetkemever Lujan Grisham (NM) Luján, Ben Ray (NM) Lummis Lynch Maffei Maloney, Carolyn Maloney, Sean

Marino

Massie

Matsui

Matheson

Aderholt

Cantor

Brooks (IN)

Cartwright

Collins (NY)

Griffin (AR)

Coffman

Cotton

Duffy

Flores

Gosar

Grimm

Hunter

Crawford

Hanabusa

Hanna

McAllister

McClintock

McCollum

McDermott

McGovern

McHenry

McIntvre

McKeon

McKinley

McMorris

Rodgers

McNerney

Meadows

McCaul

McCarthy (CA)

McCarthy (NY)

Meehan Meeks Meng Mica Michaud Miller (FL) Miller (MI) Miller, Garv Miller, George Moore Moran Mullin Mulvaney Murphy (FL) Murphy (PA) Nadler Napolitano Nea1 Negrete McLeod Neugebauer Noem Nolan Nugent Nunes O'Rourke Olson Owens Pallone Pascrell Pastor (AZ) Paulsen Pavne Pearce Pelosi Perlmutter Perry Peters (CA) Peters (MI) Peterson Petri Pingree (ME) Pittenger Pitts Pocan Poe (TX) Polis Posey Price (GA) Price (NC) Quiglev Rahall Rangel Reed Reichert Ribble Rice (SC) Roe (TN) Rogers (AL) Rogers (KY) Rohrabacher Rokita Ros-Lehtinen Ross Rothfus NAYS-40

Roybal-Allard Rovce Ruiz Runyan Ruppersberger Rush Ryan (OH) Salmon Sánchez, Linda Т. Sanchez, Loretta Sanford Sarbanes Scalise Schakowsky Schiff Schneider Schrader Schwartz Schweikert Scott (VA) Scott, Austin Scott, David Sensenbrenner Serrano Sewell (AL) Shea-Porter Sherman Shuster Simpson Sinema Sires Slaughter Smith (MO) Smith (NE) Smith (NJ) Smith (TX) Smith (WA) Southerland Speier Stewart Stockman Stutzman Swalwell (CA) Takano Terry Thompson (CA) Thompson (PA) Thornberry Tiberi Tiernev Tipton Titus Tonko Turner Upton Valadao Van Hollen Vargas Veasev Vela Velázquez Visclosky Wagner Walden Walz Waters Waxman Webster (FL) Welch Wenstrun Whitfield Williams Wilson (FL) Wittman Wolf Woodall Yarmuth

Johnson (OH) Johnson, Sam Kelly (PA) King (IA) King (NY) Kinzinger (IL) Messer Palazzo Renacci Richmond Roby Rooney Roskam Ryan (WI)

Schock Sessions Shimkus Stivers Thompson (MS) Walberg Walorski Weber (TX) Westmoreland Wilson (SC) Womack Young (IN)

Yoho

Young (AK)