Well, Mr. Speaker, that is precisely what the underlying legislation is all about. My friends on the other side of the aisle talked about how oil and gas production has gone up in the United States—increased in the United States—which it has.

But, Mr. Speaker, he left out the important part: it is not because of this administration, it is in spite of this administration's actions, because all of that activity is increasing on State and private lands where they don't have the burdensome regulation from the Federal Government inhibiting that growth.

However, the focus of this legislation is to do exactly the same thing which happened on private and State lands on Federal lands because, if you have a problem with supply, what is the best way to respond to that? You increase the opportunity for supply.

What does that do to the marketplace? In the long run, it tends to lower prices. Who benefits? American people, American jobs.

Mr. Speaker, I just simply want to say these motions to recommit have been procedural motions. They have been political motions over time, not that that isn't something we deal with on the floor, but, once again, it is a motion that, I think, is not worthy of passing.

Mr. Speaker, I urge my colleagues to reject—reject—the motion to recommit and vote for the underlying bill, and 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. SCHNEIDER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to the order of the House of today, further proceedings on this question will be postponed.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 6 p.m. today.

Accordingly (at 5 o'clock and 20 minutes p.m.), the House stood in recess.

□ 1801

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. WOMACK) at 6 o'clock and 1 minute p.m.

JOBS FOR AMERICA ACT

The SPEAKER pro tempore. Pursuant to clause 1(c) of rule XIX, further consideration of the bill (H.R. 4) to make revisions to Federal law to improve the conditions necessary for economic growth and job creation, and for other purposes, will now resume.

The Clerk read the title of the bill.

MOTION TO RECOMMIT

Mr. BISHOP of New York. Mr. Speaker, I have a motion to recommit at the desk.

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

Mr. BISHOP of New York. In its current form, I am.

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

The Clerk read as follows:

Mr. Bishop of New York moves to recommit the bill H.R. 4 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

Add at the end of division I the following new title:

TITLE VIII—STOP CORPORATIONS FROM OUTSOURCING AMERICAN JOBS

SEC. 801. CREDIT FOR INSOURCING EXPENSES.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

''SEC. 45S. CREDIT FOR INSOURCING EXPENSES.

''(a) IN GENERAL.—For purposes of section 38, the insourcing expenses credit for any taxable year is an amount equal to 20 percent of the eligible insourcing expenses of the taxpayer which are taken into account in such taxable year under subsection (d).

''(b) ELIGIBLE INSOURCING EXPENSES.—For purposes of this section—

''(1) IN GENERAL.—The term 'eligible insourcing expenses' means—

''(A) eligible expenses paid or incurred by the taxpayer in connection with the elimination of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located outside the United States, and

''(B) eligible expenses paid or incurred by the taxpayer in connection with the establishment of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located within the United States,

if such establishment constitutes the relocation of business unit so eliminated. For purposes of the preceding sentence, a relocation shall not be treated as failing to occur merely because such elimination occurs in a different taxable year than such establishment.

''(2) ELIGIBLE EXPENSES.—The term 'eligible expenses' means—

''(A) any amount for which a deduction is allowed to the taxpayer under section 162, and

''(B) permit and license fees, lease brokerage fees, equipment installation costs, and, to the extent provided by the Secretary, other similar expenses.

Such term does not include any compensation which is paid or incurred in connection with severance from employment and, to the extent provided by the Secretary, any similar amount.

''(3) BUSINESS UNIT.—The term 'business unit' means—

''(A) any trade or business, and

''(B) any line of business, or functional unit, which is part of any trade or business.

''(4) EXPANDED AFFILIATED GROUP.—The term 'expanded affiliated group' means an affiliated group as defined in section 1504(a), determined without regard to section 1504(b)(3) and by substituting 'more than 50 percent' for 'at least 80 percent' each place it appears in section 1504(a). A partnership or any other entity (other than a corporation) shall be treated as a member of an expanded affiliated group if such entity is controlled (within the meaning of section 954(d)(3)) by members of such group (including any entity treated as a member of such group by reason of this paragraph).

''(5) EXPENSES MUST BE PURSUANT TO INSOURCING PLAN.—Amounts shall be taken into account under paragraph (1) only to the extent that such amounts are paid or incurred pursuant to a written plan to carry out the relocation described in paragraph (1).

''(6) OPERATING EXPENSES NOT TAKEN INTO ACCOUNT.—Any amount paid or incurred in connection with the on-going operation of a business unit shall not be treated as an amount paid or incurred in connection with the establishment or elimination of such business unit.

''(c) INCREASED DOMESTIC EMPLOYMENT REQUIREMENT.—No credit shall be allowed under this section unless the number of full-time equivalent employees of the taxpayer for the taxable year for which the credit is claimed exceeds the number of full-time equivalent employees of the taxpayer for the last taxable year ending before the first taxable year in which such eligible insourcing expenses were paid or incurred. For purposes of this subsection, full-time equivalent employees has the meaning given such term under section 45R(d) (and the applicable rules of section 45R(e)), determined by only taking into account wages (as otherwise defined in section 45R(e)) paid with respect to services performed within the United States. All employers treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as a single employer for purposes of this subsection.

''(d) CREDIT ALLOWED UPON COMPLETION OF INSOURCING PLAN.—

''(1) IN GENERAL.—Except as provided in paragraph (2), eligible insourcing expenses shall be taken into account under subsection (a) in the taxable year during which the plan described in subsection (b)(5) has been completed and all eligible insourcing expenses pursuant to such plan have been paid or incurred.

''(2) ELECTION TO APPLY EMPLOYMENT TEST AND CLAIM CREDIT IN FIRST FULL TAXABLE YEAR AFTER COMPLETION OF PLAN.—If the taxpayer elects the application of this paragraph, eligible insourcing expenses shall be taken into account under subsection (a) in the first taxable year after the taxable year described in paragraph (1).

''(e) POSSESSIONS TREATED AS PART OF THE UNITED STATES.—For purposes of this section, the term 'United States' shall be treated as including each possession of the United States (including the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands).

''(f) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section.''.

(b) CREDIT TO BE PART OF GENERAL BUSINESS CREDIT.—Subsection (b) of section 38 of such Code is amended by striking ''plus'' at the end of paragraph (35), by striking the period at the end of paragraph (36) and inserting '', plus'', and by adding at the end the following new paragraph:

''(37) the insourcing expenses credit determined under section 45S(a).''.

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of such Code is amended by adding at the end the following new item:''.

''Sec. 45S. Credit for insourcing expenses.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts

paid or incurred after the date of the enactment of this Act.

(e) APPLICATION TO UNITED STATES POSSESSIONS.—

(1) PAYMENTS TO POSSESSIONS.—

(A) MIRROR CODE POSSESSIONS.—The Secretary of the Treasury shall make periodic payments to each possession of the United States with a mirror code tax system in an amount equal to the loss to that possession by reason of section 45S of the Internal Revenue Code of 1986. Such amount shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

(B) OTHER POSSESSIONS.—The Secretary of the Treasury shall make annual payments to each possession of the United States which does not have a mirror code tax system in an amount estimated by the Secretary of the Treasury as being equal to the aggregate benefits that would have been provided to residents of such possession by reason of section 45S of such Code if a mirror code tax system had been in effect in such possession. The preceding sentence shall not apply with respect to any possession of the United States unless such possession has a plan, which has been approved by the Secretary of the Treasury, under which such possession will promptly distribute such payment to the residents of such possession.

(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes under section 45S of such Code to any person—

(A) to whom a credit is allowed against taxes imposed by the possession by reason of such section, or

(B) who is eligible for a payment under a plan described in paragraph (1)(B).

(3) DEFINITIONS AND SPECIAL RULES.—

(A) POSSESSIONS OF THE UNITED STATES.—For purposes of this section, the term ''possession of the United States'' includes the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands.

(B) MIRROR CODE TAX SYSTEM.—For purposes of this section, the term ''mirror code tax system'' means, with respect to any possession of the United States, the income tax system of such possession if the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

(C) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this section shall be treated in the same manner as a refund due from sections referred to in such section 1324(b)(2).

SEC. 802. DENIAL OF DEDUCTION FOR OUTSOURCING EXPENSES.

(a) IN GENERAL.—Part IX of subchapter B of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

''SEC. 280I. OUTSOURCING EXPENSES.

''(a) IN GENERAL.—No deduction otherwise allowable under this chapter shall be allowed for any specified outsourcing expense.

''(b) SPECIFIED OUTSOURCING EXPENSE.—For purposes of this section—

''(1) IN GENERAL.—The term 'specified outsourcing expense' means—

''(A) any eligible expense paid or incurred by the taxpayer in connection with the elimination of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located within the United States, and

''(B) any eligible expense paid or incurred by the taxpayer in connection with the establishment of any business unit of the taxpayer (or of any member of any expanded affiliated group in which the taxpayer is also a member) located outside the United States,

if such establishment constitutes the relocation of business unit so eliminated. For purposes of the preceding sentence, a relocation shall not be treated as failing to occur merely because such elimination occurs in a different taxable year than such establishment.

''(2) APPLICATION OF CERTAIN DEFINITIONS AND RULES.—

''(A) DEFINITIONS.—For purposes of this section, the terms 'eligible expenses', 'business unit', and 'expanded affiliated group' shall have the respective meanings given such terms by section 45S(b).

''(B) OPERATING EXPENSES NOT TAKEN INTO ACCOUNT.—A rule similar to the rule of section 45S(b)(6) shall apply for purposes of this section.

''(c) SPECIAL RULES.—

''(1) APPLICATION TO DEDUCTIONS FOR DEPRECIATION AND AMORTIZATION.—In the case of any portion of a specified outsourcing expense which is not deductible in the taxable year in which paid or incurred, such portion shall neither be chargeable to capital account nor amortizable.

''(2) POSSESSIONS TREATED AS PART OF THE UNITED STATES.—For purposes of this section, the term 'United States' shall be treated as including each possession of the United States (including the Commonwealth of Puerto Rico and the Commonwealth of the Northern Mariana Islands).

''(d) REGULATIONS.—The Secretary shall prescribe such regulations or other guidance as may be necessary or appropriate to carry out the purposes of this section, including regulations which provide (or create a rebuttable presumption) that certain establishments of business units outside the United States will be treated as relocations (based on timing or such other factors as the Secretary may provide) of business units eliminated within the United States.''.

(b) LIMITATION ON SUBPART F INCOME OF CONTROLLED FOREIGN CORPORATIONS DETERMINED WITHOUT REGARD TO SPECIFIED OUTSOURCING EXPENSES.—Subsection (c) of section 952 of such Code is amended by adding at the end the following new paragraph:

''(4) EARNINGS AND PROFITS DETERMINED WITHOUT REGARD TO SPECIFIED OUTSOURCING EXPENSES.—For purposes of this subsection, earnings and profits of any controlled foreign corporation shall be determined without regard to any specified outsourcing expense (as defined in section 280I(b)).''.

(c) CLERICAL AMENDMENT.—The table of sections for part IX of subchapter B of chapter 1 of such Code is amended by adding at the end the following new item:''.

''Sec. 280I. Outsourcing expenses.''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to amounts paid or incurred after the date of the enactment of this Act.

TITLE IX—STOP CORPORATIONS FROM MOVING OVERSEAS TO AVOID PAYING TAXES

SEC. 901. MODIFICATIONS TO RULES RELATING TO INVERTED CORPORATIONS.

(a) IN GENERAL.—Subsection (b) of section 7874 of the Internal Revenue Code of 1986 is amended to read as follows:

''(b) INVERTED CORPORATIONS TREATED AS DOMESTIC CORPORATIONS.—

''(1) IN GENERAL.—Notwithstanding section 7701(a)(4), a foreign corporation shall be treated for purposes of this title as a domestic corporation if—

''(A) such corporation would be a surrogate foreign corporation if subsection (a)(2) were applied by substituting '80 percent' for '60 percent', or

''(B) such corporation is an inverted domestic corporation.

''(2) INVERTED DOMESTIC CORPORATION.—For purposes of this subsection, a foreign corporation shall be treated as an inverted domestic corporation if, pursuant to a plan (or a series of related transactions)—

''(A) the entity 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) after the acquisition, either—

''(i) more than 50 percent of the stock (by vote or value) of the entity 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

''(ii) the management and control of the expanded affiliated group which includes the entity occurs, directly or indirectly, primarily within the United States, and such expanded affiliated group has significant domestic business activities.

''(3) EXCEPTION FOR CORPORATIONS WITH SUBSTANTIAL BUSINESS ACTIVITIES IN FOREIGN COUNTRY OF ORGANIZATION.—A foreign corporation described in paragraph (2) shall not be treated as an inverted domestic corporation 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 subsection (a)(2)(B)(iii) and the preceding sentence, the term 'substantial business activities' shall have the meaning given such term under regulations 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 paragraph.

''(4) MANAGEMENT AND CONTROL.—For purposes of paragraph (2)(B)(ii)—

''(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.

''(5) SIGNIFICANT DOMESTIC BUSINESS ACTIVITIES.—For purposes of paragraph (2)(B)(ii), 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.''

(b) CONFORMING AMENDMENTS.—

(1) Clause (i) of section 7874(a)(2)(B) of such Code is amended by striking ''after March 4, 2003,'' and inserting ''after March 4, 2003, and before May 9, 2014,''.

(2) Subsection (c) of section 7874 of such Code is amended—

(A) in paragraph (2)—

(i) by striking ''subsection (a)(2)(B)(ii)'' and inserting ''subsections (a)(2)(B)(ii) and (b)(2)(B)(i)'', and

(ii) by inserting ''or (b)(2)(A)'' after ''(a)(2)(B)(i)'' in subparagraph (B),

(B) in paragraph (3), by inserting ''or (b)(2)(B)(i), as the case may be,'' after ''(a)(2)(B)(ii)'',

(C) in paragraph (5), by striking ''subsection (a)(2)(B)(ii)'' and inserting ''subsections (a)(2)(B)(ii) and (b)(2)(B)(i)'', and

(D) in paragraph (6), by inserting ''or inverted domestic corporation, as the case may be,'' after ''surrogate foreign corporation''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years ending after May 8, 2014.

SEC. 902. TAX BENEFITS DISALLOWED IN CASE OF INVERTED CORPORATIONS.

In the case of a foreign corporation treated as an inverted domestic corporation under section 7874(b) of the Internal Revenue Code of 1986 (as amended by this Act), such Code shall be applied and administered as if the provisions of, and amendments made by, this division (other than this title) had never been enacted.

Add at the end of the bill the following:

DIVISION VI—PROVIDING FOR CONSIDERATION OF THE MIDDLE CLASS JUMPSTART AGENDA

SEC. 101. The Speaker of the House of Representatives shall, as if pursuant to clause 2(b) of rule XVIII of the Rules of the House, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 377), the Paycheck Fairness Act. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV of the Rules of the House, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 102. Immediately upon disposition of H.R. 377, the Speaker shall, as if pursuant to clause 2(b) of rule XVIII of the Rules of the House, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1010), the Fair Minimum Wage Act. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV of the Rules of the House, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 103. Immediately upon disposition of H.R. 1010, the Speaker shall, as if pursuant to clause 2(b) of rule XVIII of the Rules of the House, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 4582), the Bank on Students Emergency Loan Refinancing Act. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV of the Rules of the House, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 104. Immediately upon disposition of H.R. 4582, the Speaker shall, as if pursuant to clause 2(b) of rule XVIII of the Rules of the House, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1286), the Healthy Families Act. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV of the Rules of the House, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 105. Immediately upon disposition of H.R. 1286, the Speaker shall, as if pursuant to clause 2(b) of rule XVIII of the Rules of the House, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 3461), the Strong Start for America's Children Act. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the House shall, immediately after the third daily order of business under clause 1 of rule XIV of the Rules of the House, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 106. Clause 1(c) of rule XIX of the Rules of the House shall not apply to the consideration of H.R. 377, H.R. 1010, H.R. 4582, H.R. 1286, or H.R. 3461 pursuant to this Division.

SEC. 107. It shall not be in order in the House to consider any measure or motion waiving the requirements of this Division.

Mr. BISHOP of New York (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 New York?

There was no objection.

The SPEAKER pro tempore. The gentleman from New York is recognized for 5 minutes in support of his motion.

Mr. BISHOP of New York. 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.

Mr. Speaker, my straightforward amendment adds three important provisions to the underlying bill that, unfortunately, continue to be ignored by the majority.

First, this amendment declares that any company engaged in the offshoring of American jobs will be ineligible for Federal tax breaks.

I think that every Member of Congress can agree that if a company wants to ship domestic jobs overseas, U.S. taxpayers should not be expected to pick up the tab; yet H.R. 4, as currently written, does nothing to prevent outsourcers from receiving Federal tax breaks. My amendment addresses this egregious omission.

Second, the amendment prevents hardworking American families from subsidizing so-called inverted domestic corporations. It is important to remember that an inverted domestic corporation is a business that used to be incorporated in the United States but whose leaders have chosen to incorporate overseas.

These businesses typically reincorporate on foreign soil in order to avoid domestic taxes by finding tax shelters on unregulated shores of places like Bermuda and the Cayman Islands.

Since 2012, these corporate bad actors have been banned from contracting with many agencies of the Federal Government, including the Department of Defense, NASA, and the GSA; still, American taxpayers are subsidizing this corporate tax evasion to the tune of billions of dollars per year.

I commend my colleagues, the gentleman from Michigan (Mr. LEVIN) and the gentleman from Maryland (Mr. VAN HOLLEN), for their leadership in introducing legislation responding to the rapidly increasing frequency of inversions by limiting tax breaks to corporations carrying them out by tightening section 7874 of the IRS Code.

This Congress has the opportunity to make clear that it will not tolerate Tax Code manipulators taking advantage of tax breaks and sticking the middle class with the bill.

Finally, my amendment allows the House to move the economy forward by bringing up for consideration components of the Democratic jump-start agenda: pay equity, an increased minimum wage, student loan refinancing, paid family sick leave, and early childhood education.

These policies have the overwhelming support of the American people and are needed if we are to take seriously the goal of strengthening the middle class and making it possible for families to get their slice of the American Dream. Unsurprisingly, the House has taken no action on addressing any of these pressing issues, but we can today, by passing this amendment.

Rather than take up these important issues, the Republican majority instead prepares to adjourn the House for a 54-day recess. This impending recess is in addition to the 38-day recess from August 1 to September 8 from which the House just returned.

In fact, the U.S. House of Representatives will have been in session for a grand total of 8 days in the 101-day span between August 1 and November 12. The American people sent us here to work and find solutions facing their family each and every day. This is simply unacceptable.

Mr. Speaker, more work needs to be done. Let's pass this amendment and actually get to work on addressing the mounting and diverse needs of our constituents. The time for political games is over, and the time for action is now.

I urge a ''yes'' vote on the motion to recommit, and I yield back the balance of my time.

Mr. TIBERI. Mr. Speaker, I oppose the motion to recommit.

The SPEAKER pro tempore. The gentleman from Ohio is recognized for 5 minutes.

Mr. TIBERI. Mr. Speaker, the motion to recommit does not solve the problem that the gentleman talked about. There is one thing that will solve the problem that the gentleman talked about, and it is about lowering corporate rates and going to a territorial system, which all other countries in the world who have been successful in stopping this problem have done.

America has not led. America has fallen behind. The gentleman from Michigan (Mr. CAMP) has led. He has a draft that seeks to solve this problem. There hasn't been any leadership from the House Democrats. There hasn't been any leadership on the issue from Senate Democrats, and there certainly hasn't been any leadership from the White House.

Everything in this bill before us today, Mr. Speaker, is bipartisan, meaning Democrats and Republicans have supported it. Everything in this bill, Mr. Speaker, will help Americans create American jobs. There is no reason not to support this bill, except what is happening in November.

Mr. Speaker, I urge my colleagues to vote ''no'' on the motion to recommit and vote ''yes'' on this American job-creating bill.

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. BISHOP of New York. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX and the order of the House of today, this 15-minute vote on the motion to recommit will be followed by 5-minute votes on passage of H.R. 4, if ordered; the motion to recommit on H.R. 2; and passage of H.R. 2, if ordered.

The vote was taken by electronic device, and there were—yeas 191, nays 218, not voting 22, as follows:

[Roll No. 512]

YEAS—191

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

NAYS—218

Aderholt
Amash
Amodei
Bachmann
Barletta
Barr
Benishek
Bentivolio
Bilirakis
Bishop (UT)
Black
Blackburn
Boustany
Brady (TX)
Bridenstine
Brooks (AL)
Brooks (IN)
Broun (GA)
Buchanan
Bucshon
Burgess
Byrne
Calvert
Camp
Campbell
Carter
Cassidy
Chabot
Chaffetz
Clawson (FL)
Coble
Coffman
Cole
Collins (GA)
Collins (NY)
Cook
Cotton
Cramer
Crawford
Crenshaw
Culberson
Daines
Davis, Rodney
Denham
Dent
DeSantis
Diaz-Balart
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gingrey (GA)
Gohmert
Goodlatte
Gosar
Gowdy
Granger
Graves (GA)
Graves (MO)
Griffin (AR)
Griffith (VA)
Grimm
Guthrie
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)
Kingston
Kinzinger (IL)
Kline
Labrador
LaMalfa
Lance
Lankford
Latham
Latta
LoBiondo
Long
Lucas
Luetkemeyer
Lummis
Marchant
Marino
Massie
Matheson
McAllister
McCarthy (CA)
McCaul
McClintock
McHenry
McKinley
McMorris Rodgers
Meadows
Meehan
Messer
Mica
Miller (FL)
Miller (MI)
Mullin
Mulvaney
Murphy (PA)
Neugebauer
Noem
Nugent
Nunes
Olson
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
Simpson
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Stewart
Stivers
Stockman
Stutzman
Terry
Thompson (PA)
Tiberi
Tipton
Turner
Upton
Valadao
Wagner
Walberg
Walden
Walorski
Weber (TX)
Webster (FL)
Westmoreland
Whitfield
Williams
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Yoho
Young (AK)
Young (IN)

NOT VOTING—22

Bachus
Barton
Capito
Conaway
Davis (CA)
DesJarlais
Hall
Hastings (FL)
Johnson (GA)
Lamborn
Lee (CA)
McKeon
Miller, Gary
Nunnelee
Palazzo
Rush
Sánchez, Linda T.
Shuster
Southerland
Thornberry
Wasserman Schultz
Wenstrup

□ 1837

Messrs. HANNA, FARENTHOLD, CULBERSON, TIPTON, TURNER, and Mrs. HARTZLER changed their vote from ''yea'' to ''nay.''

Mrs. MCCARTHY of New York and Ms. MCCOLLUM changed their vote from ''nay'' to ''yea.''

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

Stated for:

Mrs. DAVIS of California. Mr. Speaker, on rollcall No. 512, had I been present, I would have voted "yes."

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. MCDERMOTT. 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 253, nays 163, not voting 15, as follows:

[Roll No. 513]

YEAS—253

Aderholt
Amash
Amodei
Bachmann
Barber
Barletta
Barr
Barrow (GA)
Benishek
Bentivolio
Bera (CA)
Bilirakis
Bishop (GA)
Bishop (UT)
Black
Blackburn
Boustany
Brady (TX)
Braley (IA)
Bridenstine
Brooks (AL)
Brooks (IN)
Broun (GA)
Brownley (CA)
Buchanan
Bucshon
Burgess
Bustos
Byrne
Calvert
Camp
Campbell
Carter
Cassidy
Chabot
Chaffetz
Clawson (FL)
Coble
Coffman
Cole
Collins (GA)
Collins (NY)
Cook
Cotton
Cramer
Crawford
Crenshaw
Cuellar
Culberson
Daines
Davis, Rodney
Delaney
Denham
Dent
DeSantis
Diaz-Balart
Duffy
Duncan (SC)
Duncan (TN)
Ellmers
Enyart
Farenthold
Fincher
Fitzpatrick
Fleischmann
Fleming
Flores
Forbes
Fortenberry
Foxx
Franks (AZ)
Frelinghuysen
Gallego
Garamendi
Garcia
Gardner
Garrett
Gerlach
Gibbs
Gibson
Gingrey (GA)
Gohmert
Goodlatte
Gosar
Gowdy
Granger
Graves (GA)
Graves (MO)
Griffin (AR)
Griffith (VA)
Grimm
Guthrie
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
Jordan
Joyce
Keating
Kelly (PA)
King (IA)
King (NY)
Kingston
Kinzinger (IL)
Kirkpatrick
Kline
Kuster
Labrador
LaMalfa
Lamborn
Lance
Lankford
Latham
Latta
LoBiondo
Loebsack
Long
Lucas
Luetkemeyer
Lummis
Maffei
Maloney, Sean
Marchant
Marino
Massie
Matheson
McAllister
McCarthy (CA)
McCaul
McClintock
McHenry
McIntyre
McKinley
McMorris Rodgers
Meadows
Meehan
Messer
Mica
Miller (FL)
Miller (MI)
Mullin
Mulvaney
Murphy (FL)
Murphy (PA)
Neugebauer
Noem
Nolan
Nugent
Nunes
Olson
Palazzo
Paulsen
Pearce
Perry
Peters (CA)
Peters (MI)
Peterson
Petri
Pittenger
Pitts
Poe (TX)
Pompeo
Posey
Price (GA)
Rahall
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
Ruiz
Runyan
Ryan (WI)
Salmon
Sanford
Scalise
Schneider
Schock
Schweikert
Scott, Austin
Sensenbrenner
Sessions
Shea-Porter
Shimkus
Shuster
Simpson
Sinema
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (TX)
Southerland
Stewart
Stivers
Stockman
Stutzman
Terry
Thompson (PA)
Thornberry
Tiberi
Tipton
Turner
Upton
Valadao
Wagner
Walberg
Walden
Walorski
Walz
Weber (TX)
Webster (FL)
Westmoreland
Whitfield
Williams
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Yoho
Young (AK)
Young (IN)

NAYS—163

Bass
Beatty
Becerra
Bishop (NY)
Blumenauer
Bonamici
Brady (PA)
Brown (FL)
Butterfield
Capps
Capuano
Cárdenas
Carney
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu
Cicilline
Clark (MA)
Clarke (NY)
Clay
Cleaver
Clyburn
Cohen
Connolly
Conyers
Cooper
Costa
Courtney
Crowley
Cummings
Davis (CA)
Davis, Danny
DeFazio
DeGette
DeLauro
DelBene
Deutch
Dingell
Doggett
Doyle
Duckworth
Edwards
Ellison
Engel
Eshoo
Esty
Farr
Fattah
Foster
Frankel (FL)
Fudge
Gabbard
Grayson
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hahn
Hanabusa
Heck (WA)
Higgins
Himes
Hinojosa
Holt
Honda
Horsford
Hoyer
Huffman
Israel
Jackson Lee
Jeffries
Johnson (GA)
Johnson, E. B.
Jones
Kaptur
Kelly (IL)
Kennedy
Kildee
Kilmer
Kind
Langevin
Larsen (WA)
Larson (CT)
Levin
Lewis
Lipinski
Lofgren
Lowenthal
Lowey
Lujan Grisham (NM)
Luján, Ben Ray (NM)
Lynch
Maloney, Carolyn
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McNerney
Meeks
Meng
Michaud
Miller, George
Moore
Moran
Nadler
Napolitano
Neal
Negrete McLeod
O'Rourke
Owens
Pallone
Pascrell
Pastor (AZ)
Payne
Pelosi
Perlmutter
Pingree (ME)
Pocan
Polis
Price (NC)
Quigley
Rangel
Richmond
Roybal-Allard
Ruppersberger
Ryan (OH)
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Schwartz
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Sherman
Sires
Slaughter
Smith (WA)
Speier
Swalwell (CA)
Takano
Thompson (CA)
Thompson (MS)
Tierney
Titus
Tonko
Tsongas
Van Hollen
Vargas
Veasey
Vela
Velázquez
Visclosky
Waters
Waxman
Welch
Wilson (FL)
Yarmuth

NOT VOTING—15

Bachus
Barton
Capito
Conaway
DesJarlais
Hall
Hastings (FL)
Lee (CA)
McKeon
Miller, Gary
Nunnelee
Rush
Sánchez, Linda T.
Wasserman Schultz
Wenstrup

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

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

□ 1844

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

CONGRATULATING BRIGADIER GENERAL HECK

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

Mr. MCCARTHY of California. Mr. Speaker, yesterday our friend and colleague from Nevada, Congressman JOE HECK, was promoted to the rank of brigadier general in the U.S. Army Reserve.

As you all know, while the gentleman from Nevada has been serving in Congress, he has also been working as a physician and member of the U.S. Army Reserve. Since 1991, he has been called to duty three times, most recently in Iraq in 2008. His accomplishments and service to our country in a variety of fields are truly remarkable.

On behalf of this House, I would like to offer Doctor, Congressman, General HECK our warmest and most sincere congratulations.