

Fincher	Latham	Reed	Wenstrup	Wilson (SC)	Yoder	Issa	Messer	Schock
Fitzpatrick	Latta	Reichert	Westmoreland	Wittman	Yoho	Johnson (GA)	Mica	Schrader
Fleischmann	Lee (CA)	Renacci	Whitfield	Wolf	Young (AK)	Johnson, Sam	Michaud	Schweikert
Fleming	Levin	Ribble	Williams	Womack	Young (IN)	Jolly	Miller (MI)	Scott (VA)
Flores	Lewis	Rice (SC)	Wilson (FL)	Yarmuth		Joyce	Moore	Scott, Austin
Forbes	Lipinski	Richmond				Kaptur	Moran	Scott, David
Fortenberry	LoBiondo	Rigell		NAYS—3		Kelly (IL)	Mullin	Sensenbrenner
Foster	Loeb sack	Roby	Bonomici	DeFazio	Schrader	Kelly (PA)	Murphy (PA)	Serrano
Fox	Lofgren	Roe (TN)				Kennedy	Nadler	Sessions
Frankel (FL)	Long	Rogers (KY)		NOT VOTING—18		Kildee	Napolitano	Shea-Porter
Franks (AZ)	Lowenthal	Rogers (MI)	Aderholt	Davis, Rodney	Joyce	King (IA)	Neal	Sherman
Frelinghuysen	Lowe	Rohrabacher	Bishop (UT)	Doyle	McCarthy (NY)	King (NY)	Neugebauer	Shimkus
Fudge	Lucas	Rokita	Capps	Duckworth	Miller, Gary	Kingston	Noem	Shuster
Gabbard	Luetkemeyer	Rooney	Capuano	Gingrey (GA)	Negrete McLeod	Kline	Nunes	Simpson
Gallego	Lujan Grisham	Ros-Lehtinen	Cole	Hall	Rogers (AL)	Labrador	Nunnelee	Sinema
Garamendi	(NM)	Roskam	Costa	Issa	Woodall	LaMalfa	O'Rourke	Smith (MO)
Garcia	Lujan, Ben Ray	Rothfus				Lamborn	Olson	Smith (NE)
Gardner	(NM)	Roybal-Allard		□ 1517		Langevin	Palazzo	Smith (NJ)
Garrett	Lummis	Royce				Lankford	Pascarell	Smith (TX)
Gerlach	Lynch	Ruiz				Larsen (WA)	Payne	Smith (WA)
Gibbs	Maffei	Runyan				Larson (CT)	Pearce	Southerland
Gibson	Maloney, Carolyn	Ruppersberger				Latham	Pelosi	Speier
Gohmert	Maloney, Sean	Rush				Latta	Perlmutter	Stewart
Goodlatte	Marchant	Ryan (OH)				Levin	Petri	Stutzman
Gosar	Marino	Ryan (WI)				Lipinski	Pingree (ME)	Takano
Gowdy	Massie	Salmon				Loeb sack	Pitts	Thornberry
Granger	Matheson	Sánchez, Linda T.				Lofgren	Pocan	Tierney
Graves (GA)	Matsui	Sanchez, Loretta				Long	Polis	Titus
Graves (MO)	McAllister	Sanford				Lowenthal	Pompeo	Tonko
Grayson	McCarthy (CA)	Sarbanes				Lowe	Posey	Tsongas
Green, Al	McCaul	Scalise				Lucas	Price (NC)	Van Hollen
Green, Gene	McClintock	Schakowsky				Luetkemeyer	Quigley	Vargas
Griffin (AR)	McCollum	Schiff				Lujan Grisham	Rangel	Vela
Griffith (VA)	McDermott	Schneider				(NM)	Ribble	Wagner
Grijalva	McGovern	Schock				Lujan, Ben Ray	Rice (SC)	Walden
Grimm	McHenry	Schwartz				(NM)	Roby	Walorski
Guthrie	McIntyre	Schweikert				Lummis	Rogers (AL)	Walz
Gutiérrez	McKeon	Scott (VA)				Maloney, Carolyn	Rogers (KY)	Wasserman
Hahn	McKinley	Scott, Austin				Marchant	Rogers (MI)	Schultz
Hanabusa	McMorris	Scott, David				Marino	Rohrabacher	Waters
Hanna	Rodgers	Sensenbrenner				Massie	Rokita	Waxman
Harper	McNerney	Serrano				Matsui	Rooney	Roskam
Harris	Meadows	Sessions				McAllister	Ross	
Hartzler	Meehan	Sewell (AL)				McCarthy (CA)	Rothfus	Welch
Hastings (FL)	Meeks	Shea-Porter				McCaul	Roybal-Allard	Wenstrup
Hastings (WA)	Meng	Sherman				McClintock	Royce	Westmoreland
Heck (NV)	Messer	Shimkus				McCollum	Ruiz	Whitfield
Heck (WA)	Mica	Shuster				McHenry	Runyan	Williams
Hensarling	Michaud	Simpson				McKeon	Ruppersberger	Wilson (FL)
Herrera Beutler	Miller (FL)	Sinema				McMorris	Ryan (WI)	Wilson (SC)
Higgins	Miller (MI)	Sires				Rodgers	Salmon	Wolf
Himes	Miller, George	Slaughter				McNerney	Sanford	Womack
Hinojosa	Moore	Smith (MO)				Meadows	Scalise	Yarmuth
Holding	Moran	Smith (NE)				Meehan	Schiff	Yoho
Holt	Mullin	Smith (NJ)				Meng	Schneider	Young (IN)
Honda	Mulvaney	Smith (TX)						
Horsford	Murphy (FL)	Smith (WA)						
Hoyer	Murphy (PA)	Southerland						
Hudson	Nadler	Speier						
Huelskamp	Huffman	Stewart						
Huffman	Napolitano	Stivers						
Huizenga (MI)	Neal	Stockman						
Hultgren	Neugebauer	Stutzman						
Hunter	Noem	Swalwell (CA)						
Hurt	Nolan	Takano						
Israel	Norcross	Terry						
Jackson Lee	Nugent	Thompson (CA)						
Jeffries	Nunes	Thompson (MS)						
Jenkins	Nunnelee	Thompson (PA)						
Johnson (GA)	O'Rourke	Thornberry						
Johnson (OH)	Olson	Tiberi						
Johnson, E. B.	Owens	Tierney						
Johnson, Sam	Palazzo	Tipton						
Jolly	Pallone	Titus						
Jones	Pascarell	Tonko						
Jordan	Pastor (AZ)	Tsongas						
Kaptur	Paulsen	Turner						
Keating	Payne	Upton						
Kelly (IL)	Pearce	Valadao						
Kelly (PA)	Pelosi	Van Hollen						
Kennedy	Perlmutter	Vargas						
Kildee	Perry	Veasey						
Kilmer	Peters (CA)	Vela						
Kind	Peters (MI)	Velázquez						
King (IA)	Peterson	Visclosky						
King (NY)	Petri	Wagner						
Kingston	Pingree (ME)	Walberg						
Kinzinger (IL)	Pittenger	Walden						
Kirkpatrick	Pitts	Walorski						
Kline	Pocan	Walz						
Kuster	Poe (TX)	Wasserman						
Labrador	Polis	Schultz						
LaMalfa	Pompeo	Stivers						
Lamborn	Posey	Stockman						
Lance	Price (GA)	Terry						
Langevin	Price (NC)	Thompson (CA)						
Lankford	Quigley							
Larsen (WA)	Rahall							
Larson (CT)	Rangel							

So (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. COSTA. Mr. Speaker, on rollcall No. 541, had I been present, I would have voted "aye."

Mr. ROGERS of Alabama. Mr. Speaker, on rollcall No. 541, I was off the floor in a meeting and missed this second vote in the series. Had I been present, I would have voted "yes."

THE JOURNAL

The SPEAKER pro tempore. The unfinished business is the question on agreeing to the Speaker's approval of the Journal, on which the yeas and nays were ordered.

The question is on the Speaker's approval of the Journal.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 275, nays 137, answered "present" 2, not voting 20, as follows:

[Roll No. 542]

YEAS—275

Adams	Clawson (FL)	Fattah	Amash	Garcia	McKinley
Amodei	Clay	Fincher	Barr	Gardner	Meeks
Bachmann	Cleaver	Fleischmann	Bass	Gibson	Miller (FL)
Bachus	Coble	Fortenberry	Benishek	Gosar	Miller, George
Barber	Cohen	Foster	Bentivolio	Graves (MO)	Mulvaney
Barletta	Cole	Frankel (FL)	Bera (CA)	Green, Al	Murphy (FL)
Barrow (GA)	Collins (NY)	Gabbard	Green, Gene	Hanna	Norcross
Barton	Connolly	Gallego	Hanna	Hastings (FL)	Pallone
Beatty	Conyers	Garrett	Hastings (FL)	Heck (NV)	Pastor (AZ)
Becerra	Cook	Gerlach	Herrera Beutler	Holding	Paulsen
Bilirakis	Cooper	Gibbs	Holt	Holding	Perry
Bishop (GA)	Courtney	Goodlatte	Holt	Holt	Peters (CA)
Black	Cramer	Gowdy	Honda	Holt	Peters (MI)
Blackburn	Crawford	Granger	Hoyer	Hoyer	Peterson
Blumenauer	Crenshaw	Graves (GA)	Hudson	Hudson	Pittenger
Bonomici	Cuellar	Grayson	Huizenga (MI)	Huizenga (MI)	Poe (TX)
Boustany	Culberson	Griffin (AR)	Israel	Israel	Price (GA)
Brat	Cummings	Griffith (VA)	Jackson Lee	Jackson Lee	Rahall
Bridenstine	Daines	Grimm	Jeffries	Jeffries	Reed
Brooks (AL)	Davis (CA)	Guthrie	Jenkins	Jenkins	Reichert
Brooks (IN)	Davis, Danny	Gutiérrez	Johnson (OH)	Johnson (OH)	Renacci
Brown (FL)	DeGette	Hahn	Johnson, E. B.	Johnson, E. B.	Richmond
Bustos	DeLauro	Hanabusa	Jones	Jones	Rigell
Butterfield	DeBene	Harper	Jordan	Jordan	Roe (TN)
Byrne	Dent	Harris	Keating	Keating	Ros-Lehtinen
Calvert	DesJarlais	Hartzler	Kilmer	Kilmer	Rush
Camp	Deutch	Hastings (WA)	Kind	Kind	Ryan (OH)
Campbell	Dingell	Heck (WA)	Kinzinger (IL)	Kinzinger (IL)	Sánchez, Linda T.
Capito	Doggett	Hensarling	Kirkpatrick	Kirkpatrick	
Cárdenas	Duncan (SC)	Higgins	Kuster	Kuster	Sanchez, Loretta
Carson (IN)	Duncan (TN)	Himes	Lance	Lance	Sarbanes
Carter	Edwards	Hinojosa	Lee (CA)	Lee (CA)	Schakowsky
Cassidy	Ellmers	Horsford	Lewis	Lewis	Sewell (AL)
Castro (TX)	Engel	Huelskamp	LoBiondo	LoBiondo	Sires
Chabot	Enyart	Huffman	Lynch	Lynch	Slaughter
Chu	Eshoo	Hultgren	Maffei	Maffei	Stivers
Cicilline	Farenthold	Hunter	Maloney, Sean	Maloney, Sean	Stockman
Clark (MA)	Farr	Hurt	Matheson	Matheson	Swalwell (CA)
			McDermott	McDermott	Terry
			McGovern	McGovern	Thompson (CA)

Thompson (MS)	Valadao	Weber (TX)
Thompson (PA)	Veasey	Wittman
Tiberi	Velázquez	Woodall
Tipton	Visclosky	Yoder
Upton	Walberg	Young (AK)

ANSWERED "PRESENT"—2

Gohmert Owens

NOT VOTING—20

Aderholt	Doyle	McIntyre
Bishop (UT)	Duckworth	Miller, Gary
Brady (TX)	Franks (AZ)	Negrete McLeod
Braley (IA)	Gingrey (GA)	Nolan
Capps	Grijalva	Schwartz
Capuano	Hall	Turner
Diaz-Balart	McCarthy (NY)	

□ 1524

So the Journal was approved.

The result of the vote was announced as above recorded.

ACHIEVING A BETTER LIFE EXPERIENCE ACT OF 2014

Mr. CAMP. Mr. Speaker, pursuant to House Resolution 766, I call up the bill (H.R. 647) to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to H. Res. 766, in lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, the amendment in the nature of a substitute printed in part B of House Report 113-643 is adopted, and the bill, as amended, is considered read.

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

H.R. 647

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

SECTION 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the "Achieving a Better Life Experience Act of 2014" or the "ABLE Act of 2014".

(b) **AMENDMENT OF 1986 CODE.**—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) **TABLE OF CONTENTS.**—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—QUALIFIED ABLE PROGRAMS

Sec. 101. Purposes.

Sec. 102. Qualified ABLE programs.

Sec. 103. Treatment of ABLE accounts under certain Federal programs.

Sec. 104. Treatment of able accounts in bankruptcy.

Sec. 105. Investment direction rule for 529 plans.

TITLE II—OFFSETS

Sec. 201. Correction to workers compensation offset age.

Sec. 202. Accelerated application of relative value targets for misvalued services in the Medicare physician fee schedule.

Sec. 203. Consistent treatment of vacuum erection systems in Medicare Parts B and D.

Sec. 204. One-year delay of implementation of oral-only policy under Medicare ESRD prospective payment system.

Sec. 205. Modification relating to Inland Waterways Trust Fund financing rate.

Sec. 206. Certified professional employer organizations.

Sec. 207. Exclusion of dividends from controlled foreign corporations from the definition of personal holding company income for purposes of the personal holding company rules.

Sec. 208. Inflation adjustment for certain civil penalties under the Internal Revenue Code of 1986.

Sec. 209. Increase in continuous levy.

TITLE I—QUALIFIED ABLE PROGRAMS

SEC. 101. PURPOSES.

The purposes of this title are as follows:

(1) To encourage and assist individuals and families in saving private funds for the purpose of supporting individuals with disabilities to maintain health, independence, and quality of life.

(2) To provide secure funding for disability-related expenses on behalf of designated beneficiaries with disabilities that will supplement, but not supplant, benefits provided through private insurance, the Medicaid program under title XIX of the Social Security Act, the supplemental security income program under title XVI of such Act, the beneficiary's employment, and other sources.

SEC. 102. QUALIFIED ABLE PROGRAMS.

(a) **IN GENERAL.**—Subchapter F of chapter 1 is amended by inserting after section 529 the following new section:

"SEC. 529A. QUALIFIED ABLE PROGRAMS.

"(a) **GENERAL RULE.**—A qualified ABLE program shall be exempt from taxation under this subtitle. Notwithstanding the preceding sentence, such program shall be subject to the taxes imposed by section 511 (relating to imposition of tax on unrelated business income of charitable organizations).

"(b) **QUALIFIED ABLE PROGRAM.**—For purposes of this section—

"(1) **IN GENERAL.**—The term 'qualified ABLE program' means a program established and maintained by a State, or agency or instrumentality thereof—

"(A) under which a person may make contributions for a taxable year, for the benefit of an individual who is an eligible individual for such taxable year, to an ABLE account which is established for the purpose of meeting the qualified disability expenses of the designated beneficiary of the account,

"(B) which limits a designated beneficiary to 1 ABLE account for purposes of this section,

"(C) which allows for the establishment of an ABLE account only for a designated beneficiary who is a resident of such State or a resident of a contracting State, and

"(D) which meets the other requirements of this section.

"(2) **CASH CONTRIBUTIONS.**—A program shall not be treated as a qualified ABLE program unless it provides that no contribution will be accepted—

"(A) unless it is in cash, or

"(B) except in the case of contributions under subsection (c)(1)(C), if such contribution to an ABLE account would result in aggregate contributions from all contributors to the ABLE account for the taxable year exceeding the amount in effect under section 2503(b) for the calendar year in which the taxable year begins.

For purposes of this paragraph, rules similar to the rules of section 408(d)(4) (determined without regard to subparagraph (B) thereof) shall apply.

"(3) **SEPARATE ACCOUNTING.**—A program shall not be treated as a qualified ABLE program unless it provides separate accounting for each designated beneficiary.

"(4) **LIMITED INVESTMENT DIRECTION.**—A program shall not be treated as a qualified ABLE program unless it provides that any designated beneficiary under such program may, directly or indirectly, direct the investment of any contributions to the program (or any earnings thereon) no more than 2 times in any calendar year.

"(5) **NO PLEDGING OF INTEREST AS SECURITY.**—A program shall not be treated as a qualified ABLE program if it allows any interest in the program or any portion thereof to be used as security for a loan.

"(6) **PROHIBITION ON EXCESS CONTRIBUTIONS.**—A program shall not be treated as a qualified ABLE program unless it provides adequate safeguards to prevent aggregate contributions on behalf of a designated beneficiary in excess of the limit established by the State under section 529(b)(6). For purposes of the preceding sentence, aggregate contributions include contributions under any prior qualified ABLE program of any State or agency or instrumentality thereof.

"(c) **TAX TREATMENT.**—

"(1) **DISTRIBUTIONS.**—

"(A) **IN GENERAL.**—Any distribution under a qualified ABLE program shall be includible in the gross income of the distributee in the manner as provided under section 72 to the extent not excluded from gross income under any other provision of this chapter.

"(B) **DISTRIBUTIONS FOR QUALIFIED DISABILITY EXPENSES.**—For purposes of this paragraph, if distributions from a qualified ABLE program—

"(i) do not exceed the qualified disability expenses of the designated beneficiary, no amount shall be includible in gross income, and

"(ii) in any other case, the amount otherwise includible in gross income shall be reduced by an amount which bears the same ratio to such amount as such expenses bear to such distributions.

"(C) **CHANGE IN DESIGNATED BENEFICIARIES OR PROGRAMS.**—

"(i) **ROLLOVERS FROM ABLE ACCOUNTS.**—Subparagraph (A) shall not apply to any amount paid or distributed from an ABLE account to the extent that the amount received is paid, not later than the 60th day after the date of such payment or distribution, into another ABLE account for the benefit of the same designated beneficiary or an eligible individual who is a family member of the designated beneficiary.

"(ii) **CHANGE IN DESIGNATED BENEFICIARIES.**—Any change in the designated beneficiary of an interest in a qualified ABLE program during a taxable year shall not be treated as a distribution for purposes of subparagraph (A) if the new beneficiary is an eligible individual for such taxable year and a member of the family of the former beneficiary.

"(iii) **LIMITATION ON CERTAIN ROLLOVERS.**—Clause (i) shall not apply to any transfer if such transfer occurs within 12 months from the date of a previous transfer to any qualified ABLE program for the benefit of the designated beneficiary.

"(D) **OPERATING RULES.**—For purposes of applying section 72—

"(i) except to the extent provided by the Secretary, all distributions during a taxable year shall be treated as one distribution, and

"(ii) except to the extent provided by the Secretary, the value of the contract, income on the contract, and investment in the contract shall be computed as of the close of the calendar year in which the taxable year begins.

"(2) **GIFT TAX RULES.**—For purposes of chapters 12 and 13—

"(A) **CONTRIBUTIONS.**—Any contribution to a qualified ABLE program on behalf of any designated beneficiary—

"(i) shall be treated as a completed gift to such designated beneficiary which is not a future interest in property, and

"(ii) shall not be treated as a qualified transfer under section 2503(e).