

(ii) include the assessment described in clause (i) in the report required under section 3553(c) of title 44, United States Code.

(B) SECRETARY OF HOMELAND SECURITY.—During the first 2 years beginning after the date of enactment of this Act, the Secretary of Homeland Security shall include an assessment of the status of agency implementation of data breach notification policies and guidelines in the requirements under section 3553(b)(2)(B) of title 44, United States Code.

(4) EXCEPTION.—Any element of the intelligence community (as such term is defined under section 3(4) of the National Security Act of 1947 (50 U.S.C. 3003(4)) that is required to provide notice under paragraph (1)(A) shall only provide such notice to appropriate committees of Congress.

(5) RULE OF CONSTRUCTION.—Nothing in paragraph (1) shall be construed to alter any authority of a Federal agency or department.

(e) TECHNICAL AND CONFORMING AMENDMENTS.—

(1) TABLE OF SECTIONS.—The table of sections for chapter 35 of title 44, United States Code is amended by striking the matter relating to subchapters II and III and inserting the following:

“SUBCHAPTER II—INFORMATION SECURITY

“3551. Purposes.

“3552. Definitions.

“3553. Authority and functions of the Director and the Secretary.

“3554. Federal agency responsibilities.

“3555. Annual independent evaluation.

“3556. Federal information security incident center.

“3557. National security systems.

“3558. Effect on existing law.”.

(2) CYBERSECURITY RESEARCH AND DEVELOPMENT ACT.—Section 8(d)(1) of the Cybersecurity Research and Development Act (15 U.S.C. 7406) is amended by striking “section 3534” and inserting “section 3554”.

(3) HOMELAND SECURITY ACT OF 2002.—The Homeland Security Act of 2002 (6 U.S.C. 101 et seq.) is amended—

(A) in section 223 (6 U.S.C. 143)

(i) in the section heading, by inserting “FEDERAL AND” before “NON-FEDERAL”;

(ii) in the matter preceding paragraph (1), by striking “the Under Secretary for Intelligence and Analysis, in cooperation with the Assistant Secretary for Infrastructure Protection” and inserting “the Under Secretary appointed under section 103(a)(1)(H)”;

(iii) in paragraph (2), by striking the period at the end and inserting “; and”; and

(iv) by adding at the end the following:

“(3) fulfill the responsibilities of the Secretary to protect Federal information systems under subchapter II of chapter 35 of title 44, United States Code.”;

(B) in section 1001(c)(1)(A) (6 U.S.C. 511(c)(1)(A)), by striking “section 3532(3)” and inserting “section 3552(b)(5)”;

(C) in the table of contents in section 1(b), by striking the item relating to section 223 and inserting the following:

“Sec. 223. Enhancement of Federal and non-Federal cybersecurity.”.

(4) NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY ACT.—Section 20 of the National Institute of Standards and Technology Act (15 U.S.C. 278g-3) is amended—

(A) in subsection (a)(2), by striking “section 3532(b)(2)” and inserting “section 3552(b)(5)”;

(B) in subsection (e)—

(i) in paragraph (2), by striking “section 3532(1)” and inserting “section 3552(b)(2)”;

(ii) in paragraph (5), by striking “section 3532(b)(2)” and inserting “section 3552(b)(5)”.

(5) TITLE 10.—Title 10, United States Code, is amended—

(A) in section 2222(j)(5), by striking “section 3542(b)(2)” and inserting “section 3552(b)(5)”;

(B) in section 2223(c)(3), by striking “section 3542(b)(2)” and inserting “section 3552(b)(5)”;

(C) in section 2315, by striking “section 3542(b)(2)” and inserting “section 3552(b)(5)”.

(F) OTHER PROVISIONS.—

(1) CIRCULAR A-130.—Not later than 1 year after the date of enactment of this Act, the Director of the Office of Management and Budget shall amend or revise Office of Management and Budget Circular A-130 to eliminate inefficient or wasteful reporting. The Director of the Office of Management and Budget shall provide quarterly briefings to Congress on the status of the amendment or revision required under this paragraph.

(2) ISPAB.—Section 21(b) of the National Institute of Standards and Technology Act (15 U.S.C. 278g-4(b)) is amended—

(A) in paragraph (2), by inserting “, the Secretary of Homeland Security,” after “the Institute”;

(B) in paragraph (3), by inserting “the Secretary of Homeland Security,” after “the Secretary of Commerce.”.

The bill was ordered to be read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

DIRECTING THE CLERK OF THE HOUSE OF REPRESENTATIVES TO MAKE A CORRECTION IN THE ENROLLMENT OF THE BILL H.R. 3979

Mr. McKEON. Mr. Speaker, I send to the desk a concurrent resolution and ask unanimous consent for its immediate consideration in the House

The Clerk read the title of the concurrent resolution.

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

There was no objection.

The text of the concurrent resolution is as follows:

H. CON. RES. 123

Resolved by the House of Representatives (the Senate concurring), That, in the enrollment of the bill H.R. 3979, the Clerk of the House of Representatives shall make the following correction: In section 1207(e)(2), strike “categories I, II, III, VII, and X” and insert “categories I, II, III, VII, X, XI, and XIII”.

The concurrent resolution was agreed to.

A motion to reconsider was laid on the table.

PROVIDING FOR A CORRECTION IN THE ENROLLMENT OF H.R. 5771

Mr. CAMP. Mr. Speaker, I send to the desk a concurrent resolution and ask unanimous consent for its immediate consideration in the House.

The Clerk read the title of the concurrent resolution.

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

There was no objection.

The text of the concurrent resolution is as follows:

H. CON. RES. 124

Resolved by the House of Representatives (the Senate concurring), That in the enrollment of

the bill, H.R. 5771, the Clerk of the House shall amend subsection (a) of section 1 of Division B (relating to Achieving a Better Life Experience Act of 2014) to read as follows:

“(a) SHORT TITLE.—This division may be cited as the ‘Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014’ or the ‘Stephen Beck, Jr., ABLE Act of 2014’.”.

The concurrent resolution was agreed to.

A motion to reconsider was laid on the table.

SUPPORTING AMERICA’S CHARITIES ACT

Mr. CAMP. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5806) to amend the Internal Revenue Code of 1986 to modify and make permanent certain expiring provisions related to charitable contributions.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5806

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 “Supporting America’s Charities Act”.

SEC. 2. SPECIAL RULE FOR QUALIFIED CONSERVATION CONTRIBUTIONS MODIFIED AND MADE PERMANENT.

(a) MADE PERMANENT.—

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

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

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

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

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

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

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

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

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

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

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

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

(3) VALID EXISTING RIGHTS PRESERVED.—Nothing in this subsection (or any amendment made by this subsection) shall be construed to modify the existing property rights validly conveyed to Native Corporations

(within the meaning of section 3(m) of the Alaska Native Claims Settlement Act) under such Act.

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

SEC. 3. EXTENSION AND EXPANSION OF CHARITABLE DEDUCTION FOR CONTRIBUTIONS OF FOOD INVENTORY.

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

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

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

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

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

“(iii) RULES RELATED TO LIMITATION.—

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

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

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

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

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

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

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

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

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

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

“(II) by taking into account the price at which the same or substantially the same

food items (as to both type and quality) are sold by the taxpayer at the time of the contribution (or, if not so sold at such time, in the recent past).”.

(e) EFFECTIVE DATE.—

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

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

SEC. 4. RULE ALLOWING CERTAIN TAX-FREE DISTRIBUTIONS FROM INDIVIDUAL RETIREMENTS ACCOUNTS FOR CHARITABLE PURPOSES MADE PERMANENT.

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

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

SEC. 5. BUDGETARY EFFECTS.

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

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Michigan (Mr. CAMP) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

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

GENERAL LEAVE

Mr. CAMP. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

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, we find ourselves here today to once again address a group of tax provisions that need to be made permanent, this time for the sake of those who give to and ultimately benefit from charitable organizations.

Every day, selfless Americans nationwide decide to donate in support of an array of causes, be it finding a cure for cancer, helping underprivileged children succeed in school, or simply providing a meal and shelter that, for some, is hard to come by.

Countless Americans dedicate their lives to these causes and serving their friends and neighbors in need. The three charitable policies in this legislation can provide tremendous support for those good works. However, because these policies are only temporary, they are not nearly as effective as they can or should be. It is well past time that Congress takes the necessary action to support America’s charities and those

that benefit from their work and make these policies permanent.

What our charities do in America is beyond the power of government to give.

Now, we were close to reaching a bipartisan deal with the Senate that would have made them permanent, but the President decided to play politics and issue a veto threat. Just 2 days before Thanksgiving, the President announced that he considers a policy that encourages donations to food banks to be a giveaway to big corporations. I would like to see the President travel to see the West Midland Family Center food pantry in my district and tell them that they are a corporate giveaway.

The Supporting America’s Charities Act, H.R. 5806, fixes what the administration and some Senators decided not to. This legislation will ultimately increase charitable giving by making these policies permanent and enabling charities to better serve those in need.

These bipartisan proposals previously passed the House in July of this year as part of the America Gives More Act and continue to experience unrivaled support from organizations nationwide. In fact, more than 1,000 charitable organizations—1,032, to be exact—have written every Member of Congress in support of the permanent tax incentives.

Take, for example, a joint letter authored in July by five of America’s leading charitable organizations. In discussing their unanimous support for the America Gives More Act, they said:

“The charitable giving incentives being considered by the House have encouraged individuals and small businesses to actively support the development and sustainability of our society. They have spurred contributions, for example, to build health centers, develop counseling programs for at-risk youth, provide nutrition assistance to hungry children, conserve land, and offer art therapy for people with developmental disabilities.”

□ 1730

Mr. Speaker, I don’t think I am alone when I say this: policies that prompt donations to health centers, youth counseling programs, and therapy for people with disabilities are not giveaways to corporate America.

Mr. Speaker, just today, I was at Walter Reed Hospital visiting the brain trauma center there that was built for our wounded warriors. It was made possible through private donations and then made as a gift to the United States Government for those men and women who have served so valiantly in our military. That is the kind of giving we need to encourage. That is the kind of giving this legislation would encourage.

As I said last week, the end of the year is fast approaching, and a new tax-filing season is just around the corner. Now is not the time for those who selflessly donate to wonder what tax

surprises are waiting for them, no more than it is the time for charitable organizations to grow uncertain about their futures.

There is no goodwill like that of an American, and as Representatives of this great Nation, we should do everything in our power to encourage individuals to give more and help charitable organizations expand their reach nationwide.

Mr. Speaker, as the giving spirit of the holiday season is around us, I urge my friends on both sides of the aisle and both Houses of Congress to look at the policies—not the politics—look at the policies here and support those who give and support those who are in need by voting “yes” on H.R. 5806.

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

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

Mr. Speaker, let me make clear at the outset that this isn't a debate about the excellent work of charities or foundations or their vital role in our society. This House has already taken action to provide for the three provisions included in this bill for this year's tax returns as part of the broad extender bill that passed last week.

When the chairman talks about no surprises, we have already passed through the House and what will become law is an extender bill that makes it clear for this tax season that these provisions are in effect. There is no doubt about that. Everyone who voted in favor of the package has already ensured that taxpayers can benefit from these provisions this year.

Look, this isn't about politics. Frankly, as the lead sponsor originally of one of these bills, I find objectionable any reference to politics. I sponsored that bill regarding food contributions because of my belief that many people wanted to contribute to help supply nutrition.

When the President issued his Statement of Administration Policy, there was no politics at all, zero. He had made that clear in July. I think it is incredible—let me leave it at that—that anyone would say that politics has anything to do with this issue. As I said, these provisions are already going to be available for taxpayers in this tax season.

What this is about, Mr. Speaker, is fiscal responsibility and fiscal priorities. What this bill does is take three provisions out of the many in the extender bill—three—leaving aside whether it is R&D, leaving aside whether it is the education provision, leaving aside whether it is the child tax credit that would expire in terms of its improvements in a couple of years, what this does is to take just these three, important as they are, and say that we are going to make those permanent without paying one dime for them, not one dime, adding \$11 billion to the debt.

I must say—and we have had some back and forth on this—whatever one

thought of Chairman CAMP's comprehensive bill—and we had some questions about it, but never questioning the fact that it took some hard work and I think some courage to put these provisions into the context of comprehensive tax reform, and so it is counterintuitive in a way to just pick these three up and to make them permanent unpaid for.

Let me just read the Statement of Administration Policy if I might. I just hope it sets to rest any claim that this is about politics because as an original sponsor of one of these bills, I can just emphasize what propelled me to propose it to all the food pantries I went to and to all of the church groups I went to who were providing food, to the businesspeople I talked with who were essentially donating food, to their credit, that they couldn't sell and to doing so in a way that it was timely and so that the foods were very easily edible and readily so.

With that spirit—and I hope talking about the spirit of the season—this administration policy, I hope with that spirit it will be received. I quote from it:

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

However, the administration strongly opposes passage of H.R. 5806, which would permanently extend three current provisions that offer enhanced tax breaks for certain donations. As the administration stated when strongly opposing similar legislation this past July, if this same, unprecedented approach of making certain traditional tax extenders permanent without offsets were followed for the other traditional tax extenders, it would add \$500 billion or more to deficits over the next 10 years, wiping out most of the deficit reduction achieved through the American Taxpayer Relief Act of 2012. Earlier this year, House Republicans themselves passed a budget resolution that required offsetting any tax extenders that were made permanent with other revenue measures.

As with other similar proposals, Republicans are imposing a double standard by adding to the deficit to continue tax breaks, while insisting on offsetting the proposed extension of emergency unemployment benefits and the discretionary funding increases for defense and nondefense priorities such as research and development in the Bipartisan Budget Act of 2013. House Republicans are also making clear their priorities by rushing to make these tax cuts permanent without offsets even as the House Republican budget resolution calls for raising taxes on 26 million working families and students by letting important improvements to the EITC, the earned income tax credit, the child tax credit, and education tax credits expire.

The administration wants to work with the Congress to make progress on measures that strengthen America's charitable sector.

I want to repeat that.

The administration wants to work with the Congress to make progress on measures that strengthen America's charitable sector. However, H.R. 5806 represents the wrong approach.

If the President were presented with H.R. 5806, his senior advisers would recommend that he veto the bill.

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

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

I would say, Mr. Speaker, I have listened very carefully to what the gentleman from Michigan said. I have listened to the statement that he read. I have actually read the statement of the administration's position myself. I see nothing in that that gives any Member a reason to vote “no.”

Let me just say Feeding America estimates that H.R. 5806, this bill we are debating tonight, would create 100 million new meals a year. Frankly, I would say to my friend from Michigan: if you are hungry, you can't wait. Let's do this now.

Mr. Speaker, I would say in response to reading a statement of administration position that the President has repeatedly said, “Send me bipartisan measures that we can work on together,” there is no more bipartisan issue than helping America's charities help the needy, help those who are hungry, and help those without housing.

In Michigan, our home State, we have a pilot program with a cereal manufacturer that is capturing excess breakfast products. Over 20,000 pounds of food per week are donated. If the tax law was changed, H.R. 5806, seven times that amount would be donated by the company, by the private sector, filling a need that the government is not meeting. A lot of hungry kids don't always get meals outside of school, so they take this cereal home in their backpacks for weekends.

There is no reason to wait. Let's do this now. Look, we passed a 1-year measure on all these other things. That only gives us 2 weeks. For a lot of these charitable provisions, they need a longer window. They need more certainty to put these programs in place and to put the distribution systems in place to get the food and the resources to people in need.

I yield such time as he may consume to the distinguished gentleman from Pennsylvania (Mr. GERLACH), a distinguished member of the Ways and Means Committee.

Mr. GERLACH. Mr. Speaker, I thank the chairman for his leadership in bringing this legislation to the floor.

I had some prepared remarks that I want to give relative to the conservation easement part of this legislation because it is a hugely important issue to the people in southeastern Pennsylvania and many, many other States as well because through conservation easement transactions, tens of thousands of acres are preserved throughout the course of a year in a metropolitan region like Philadelphia and other

places around the country that preserves the habitat, the watersheds, preserves the natural resources of that area, allows farmers to keep farming, allows people to hold on to the great open space that creates the vistas and the quality of life that people want to have in their communities.

I had my prepared remarks ready to go to talk about why that is important once again to try to pass legislation to allow for at least some period of time to allow for those transactions to go forward because of the tax deductibility that would be present in the Tax Code.

But in listening to our colleague from Michigan a few minutes ago, to somehow throw out the proposal that we passed this already a few weeks ago in a 1-year extension—that 1 year being 2014, the year we are already in, also the year that is going to expire in 21 days—to say somehow at this point in time of this legislative session, that is okay, that is how we will take care of conservation easements in the future, we will pass the 1-year extension as we did in the House, send it to the Senate, it will go ultimately to the President, look at the great job we did for conservation easements here in the United States, we gave them 21 more days' worth of decisionmaking time to determine whether or not they want to move forward with a transaction that will conserve open space and farmland around our country, that is pitiful in all due respect to all of our colleagues here in the House.

Mr. Speaker, we have legislation that has hundreds of cosponsors, Republican and Democrat here in the House. We have that same kind of bipartisan support in the Senate.

We have charities all around the United States calling in to Congress asking that this legislation be passed. Regardless of whether they are a group involved in conservation easements or in other charitable pursuits like food banks or the IRA issue, they want us to do something that we finally can agree to do and get it done by the end of the year.

□ 1745

I don't think that is too much to ask for Congress to do. Here we have the bill right in front of us that, on a wide bipartisan basis, is supported in the House and the Senate. We can pass it to make it a permanent part of the Tax Code so these groups can plan in the future and these individuals can plan in the future for how they want to help their charities in their communities. It is right before us, and yet we still have opposition to basically coming together to do what we all want to do to begin with. We need to really look ourselves in the mirror here over the next 24 hours and really think about why we are here in Congress.

I would hope, regardless of your party affiliation, you have a wonderful opportunity to help the charities in your community by passing this legis-

lation to make a permanent change in the Tax Code, and that is something we can all reflect on in the 113th Congress as one time, one place, one bill we could come together on and help our communities and help our charities. So I ask all of our colleagues to support this legislation.

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

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, let me thank the gentleman from Michigan for yielding.

Let me be clear, I yield to no one in terms of my support for programs and activities to help those who are in need. I ardently support Federal tax policies that support charities.

I have hundreds of charities and foundations in my congressional district, and even more throughout the State of Illinois. They all provide tremendous support to individuals in great need. But I don't believe that this bill is necessary at this moment in order to provide those services.

I am disappointed and cannot support this irresponsible bill that adds to the deficit. The Republican leadership talks a great deal about fiscal prudence and even requires in their budget resolution that any tax extender made permanent be offset with other revenue measures.

Republican leadership easily could have paid for this bill by closing a tax loophole or two. Republican leadership easily could have brought up this bill under a rule that allowed an offset to be added. Instead, they have chosen to add to the deficit in a political ploy.

So I say again, Mr. Speaker, and I pledge to my constituents and to the charitable organizations to work in a bipartisan way to advance charitable benefits. However, I cannot support this irresponsible bill. The President has issued a veto threat, and I support the President.

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

Ms. JENKINS. Mr. Speaker, I would like to thank the gentleman for yielding, and I would like to thank him for his leadership on this issue and so many others during his esteemed career here in the people's House. He will be greatly missed as he retires at the end of this Congress.

I rise today in support of H.R. 5806, the Supporting America's Charities Act. This bill reflects the good work that has been done in the Ways and Means Committee during the 113th Congress. It makes permanent important provisions that would continue to allow taxpayers to make contributions from their IRAs to charities, contributions to food inventory, and contributions of conservation easements on a tax-preferred basis.

In the case of these three important provisions, greater permanency will as-

sist taxpayers with their tax planning while helping to advance their charitable goals. Charitable deductions are designed to encourage charitable giving by lowering the cost to privately support charitable organizations. It also recognizes the amounts of income voluntarily given to charity should be treated differently from most other income spent or otherwise used for personal benefit.

I urge my colleagues to vote for this bill, and I hope that the Senate does the same.

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

The way we have acted here, taxpayers will be able to use the IRA rollover for this tax season. That is for sure. People who want to make donations, however they do it, relating to nutrition and food will be able to do that for this tax year.

So the issue is not whether we care much about those provisions. As I said, as someone who has worked so hard in terms of nutrition policy, food donations, who has been to so many pantries, who has been to Forgotten Harvest, worked with them, and Gleaners in southeast Michigan, I know how important it is that these contributions continue. They will under the action of this Congress.

That is not the question. The question is whether this institution will take three provisions out of the extenders bill that we passed and make them permanent, unpaid for—unpaid for—permanent and unpaid for, increasing the deficit by \$11 billion without giving the same consideration to every other single provision in the extender bill, whether it is education or research and development and so many other provisions that also have some urgency to them.

No, I don't think anybody should worry here about voting "no" and having challenge by anybody to their dedication to tax policies that give people incentive to give to charities, to foundations, or to nutrition programs, or their dedication in terms of conservation.

What the majority has decided to do is to take, as I said, out of the extender bill three provisions, knowing that the President would veto them, I guess trying to score points against the President instead of scoring points for those whose programs are in question here.

So that is what this is all about. I want to close by just urging everyone who votes "no" here, you can say with total honesty that you have voted for legislation that makes sure for this tax season, like for all other extenders, that people will be able in this case to give contributions, to deduct them, to roll over their IRAs, whatever. It will be up to the citizen to make that decision. We are providing that opportunity for citizens.

Anyone who tries to undermine the deep dedication of anyone on this side or the President of the United States to the importance of charity I think is

doing a real disservice to the Nation and to themselves—and to themselves. I urge a “no” vote.

I yield back the balance of my time.

Mr. CAMP. I yield myself the balance of my time.

Mr. Speaker, I would just say briefly, actions speak louder than words. While technically, yes, we are going to make sure that for the last couple of weeks, as my colleague from Pennsylvania so eloquently stated, these tax policies will be in place, we need more than that. I mean, whether it is food inventory or conservation easements, these are long-term policies that we are asking people to get involved in.

Let’s talk about southeast Michigan. The gentleman raised it. We know who is doing a lot of the work in Detroit—a lot of foundations are. They are setting up plans and processes to help rebuild that city. They need more than 2 weeks of policy. They need permanent policy. These are simple, bipartisan measures, whether it is food inventory, charitable IRAs, or conservation easements.

Look, we know that the watershed of New York City was protected by conservation easements. They couldn’t do that in 2 weeks. The things that we can do with conservation will last decades into the future. They need the intergenerational long-term policy to put these kinds of plans in place.

Even as I mentioned earlier with regard to food inventories and charitable IRAs, those aren’t decisions you make on a whim. Whether you are going to turn your IRA over to charity is a decision that you may be looking at the next 20 years of your retirement, do you have the ability to do that or not. It is not something you can do based on just a couple of weeks.

Look, we are the only nation in the world that lets these things expire. I mean, what the gentleman hasn’t said is these items were expired for all of 2014. We are going to put them in place for the final 2 weeks, and retroactively we are going to say you are going to be able to make a conservation easement contribution? Well, you can’t, and you are not probably going to do it in the next 2 weeks because immediately when the clock hits 2015, you are not going to have the tax policy.

Look, I would ask people, don’t just vote in lockstep. Really examine your conscience and whether at this time of year, with the great needs this Nation is facing and has faced really for the last decade, what can we do to make a difference now? Why do we need to wait?

As the gentleman has said, look, we have tried to make these things permanent. That hasn’t worked. It hasn’t worked in a comprehensive tax overhaul; it hasn’t worked in trying to make a lot of these extensions permanent in an agreement between the House and Senate. But these are important, and these will make a difference where government doesn’t go.

It is our foundations and our charities that actually innovate in this

area and find out what works. As we know, government isn’t the most innovative in this area. That is why these are important to do now.

I think especially in this season of giving we shouldn’t just vote because our leaders tell us to or because we have gotten some letter from the administration. We should really look carefully at how we can make a difference, how we can make a difference by this vote that we are going to take and what that will mean for people’s lives and the countless families who depend on selfless Americans to make it from day to day. I would urge a “yes” vote on this legislation.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Michigan (Mr. CAMP) that the House suspend the rules and pass the bill, H.R. 5806.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas 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, further proceedings on this motion will be postponed.

□ 1800

HOWARD COBLE COAST GUARD AND MARITIME TRANSPORTATION ACT OF 2014

Mr. HUNTER. Mr. Speaker, I ask unanimous consent to take from the Speaker’s table the bill (S. 2444) to authorize appropriations for the Coast Guard for fiscal year 2015, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

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

There was no objection.

The text of the bill is as follows:

S. 2444

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 “Howard Coble Coast Guard and Maritime Transportation Act of 2014”.

SEC. 2. TABLE OF CONTENTS.

The table of contents for this Act is the following:

Sec. 1. Short title.

Sec. 2. Table of contents.

TITLE I—AUTHORIZATION

Sec. 101. Authorization of appropriations.

Sec. 102. Authorized levels of military strength and training.

TITLE II—COAST GUARD

Sec. 201. Commissioned officers.

Sec. 202. Commandant; appointment.

Sec. 203. Prevention and response workforces.

Sec. 204. Centers of expertise.

Sec. 205. Penalties.

Sec. 206. Agreements.

Sec. 207. Tuition assistance program coverage of textbooks and other educational materials.

Sec. 208. Coast Guard housing.

Sec. 209. Lease authority.

Sec. 210. Notification of certain determinations.

Sec. 211. Annual Board of Visitors.

Sec. 212. Flag officers.

Sec. 213. Repeal of limitation on medals of honor.

Sec. 214. Coast Guard family support and child care.

Sec. 215. Mission need statement.

Sec. 216. Transmission of annual Coast Guard authorization request.

Sec. 217. Inventory of real property.

Sec. 218. Retired service members and dependents serving on advisory committees.

Sec. 219. Active duty for emergency augmentation of regular forces.

Sec. 220. Acquisition workforce expedited hiring authority.

Sec. 221. Coast Guard administrative savings.

Sec. 222. Technical corrections to title 14.

Sec. 223. Multiyear procurement authority for Offshore Patrol Cutters.

Sec. 224. Maintaining Medium Endurance Cutter mission capability.

Sec. 225. Aviation capability.

Sec. 226. Gaps in writings on Coast Guard history.

Sec. 227. Officer evaluation reports.

Sec. 228. Improved safety information for vessels.

Sec. 229. E-LORAN.

Sec. 230. Analysis of resource deficiencies with respect to maritime border security.

Sec. 231. Modernization of National Distress and Response System.

Sec. 232. Report reconciling maintenance and operational priorities on the Missouri River.

Sec. 233. Maritime Search and Rescue Assistance Policy assessment.

TITLE III—SHIPPING AND NAVIGATION

Sec. 301. Repeal.

Sec. 302. Donation of historical property.

Sec. 303. Small shipyards.

Sec. 304. Drug testing reporting.

Sec. 305. Opportunities for sea service veterans.

Sec. 306. Clarification of high-risk waters.

Sec. 307. Technical corrections.

Sec. 308. Report.

Sec. 309. Fishing safety grant programs.

Sec. 310. Establishment of Merchant Marine Personnel Advisory Committee.

Sec. 311. Travel and subsistence.

Sec. 312. Prompt intergovernmental notice of marine casualties.

Sec. 313. Area Contingency Plans.

Sec. 314. International ice patrol reform.

Sec. 315. Offshore supply vessel third-party inspection.

Sec. 316. Watches.

Sec. 317. Coast Guard response plan requirements.

Sec. 318. Regional Citizens’ Advisory Council.

Sec. 319. Uninspected passenger vessels in the United States Virgin Islands.

Sec. 320. Treatment of abandoned seafarers.

Sec. 321. Website.

Sec. 322. Coast Guard regulations.

TITLE IV—FEDERAL MARITIME COMMISSION

Sec. 401. Authorization of appropriations.

Sec. 402. Award of reparations.

Sec. 403. Terms of Commissioners.

TITLE V—ARCTIC MARITIME TRANSPORTATION

Sec. 501. Arctic maritime transportation.