

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, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 5. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 1619.

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the Democratic minority to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's *Precedents of the House of Representatives* (VI, 308-311), describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

The Republican majority may say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: "Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

In Deschler's *Procedure in the U.S. House of Representatives*, the subchapter titled

"Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: "Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. STIVERS. I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

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

Mr. POLIS. 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 question will be postponed.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

TAXPAYER BILL OF RIGHTS ACT OF 2015

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1058) to amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1058

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 "Taxpayer Bill of Rights Act of 2015".

SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FAMILIAR WITH AND ACT IN ACCORD WITH CERTAIN TAXPAYER RIGHTS.

(a) IN GENERAL.—Section 7803(a) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) EXECUTION OF DUTIES IN ACCORD WITH TAXPAYER RIGHTS.—In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

"(A) the right to be informed,

"(B) the right to quality service,

"(C) the right to pay no more than the correct amount of tax,

"(D) the right to challenge the position of the Internal Revenue Service and be heard,

"(E) the right to appeal a decision of the Internal Revenue Service in an independent forum,

"(F) the right to finality,

"(G) the right to privacy,

"(H) the right to confidentiality,

"(I) the right to retain representation, and

"(J) the right to a fair and just tax system.".

(b) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.R. 1058, currently under consideration.

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

There was no objection.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today is tax day. We are bringing to the floor today a number of bills aimed at one thing, recognizing the fact that the IRS works for the taxpayer, not the other way around. It is their job in the Internal Revenue Service to make paying your taxes as easy as possible.

This marks the day that most Americans are sending their taxes in; but just ask any of these Americans who probably went to the mailbox today if it is getting any easier, ask them if the IRS is making it easier for them to fill out their forms to do their civic duty. They will tell you that it is clearly not how the IRS is working today.

We have learned a lot. We have conducted rigorous oversight, led by Mr. ROSKAM here, into the Internal Revenue Service, into how they operate. We have learned all too well that bureaucracies don't always do what is efficient; they do what is convenient—at least what is convenient for them.

What we are doing is telling the IRS that they are going to have to clean up their act. We are saying that we think most of these bills are common sense, and we are saying that it is pretty much simple, like don't target people because of their political beliefs, don't tax donations to tax-exempt groups, don't send taxpayer information to

your private email—simple stuff, things that citizens should automatically expect from the Internal Revenue Service but have not been getting lately.

□ 1345

That is why we are bringing these bills to the floor. It is so that we can put the taxpayer in front, so that we can put the taxpayer first, so that we can realign the balance so that the Internal Revenue Service, like any other government agency, works for the taxpayer and not the other way around.

I want to make one more point.

All of this confusion, all of this unfairness, and all of this frustration that we are sensing and that we see on tax day is because our Tax Code is an absolute mess. It is way too complicated. It punishes people for saving; it punishes people for investing; it punishes people for working—all of the things that we need in order to build a healthy economy. It is going in the wrong direction.

We need to make our Tax Code simpler. We need to make it fairer. We need to make it easier for people to comply with. We need to make it flatter. We need to make it more internationally competitive. We need to make it so that it can help our economy heal and grow more jobs. We think these bills are the right bills to put the taxpayers back in the driver's seat, to reassert their rights.

I just want to say how proud I am of the members of our committee—of Mr. ROSKAM, of Mr. MARCHANT, of Mr. MEEHAN, of Mr. HOLDING, of Mr. RENACCI, of Mr. KELLY—who all were involved in doing vigorous oversight of this government agency, who found problems, and who have acted on behalf of hard-working taxpayers to right these wrongs and to make sure that they don't happen again.

With that, Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. ROSKAM), the author of H.R. 1058, the chairman of the Oversight Committee, the person who is in charge of our investigation and who is a member of the Ways and Means Committee.

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

Mr. Speaker, it is a very sobering thing to get a letter from the Internal Revenue Service and to not know what is inside. It is one thing if you go to the mailbox, and it is one of those ones that is a little bit colorful, and you say, Hey, that is a tax refund in there, and isn't that a delightful piece of mail? Everybody is happy to see that. Yet, when you get one of those other ones that is black and white and has all of that sort of nefarious print—and you know the kind I mean—it sends a chill through you.

Now, why does it send a chill through you? It sends a chill through you based on sort of the past disposition of the Internal Revenue Service. You get this feeling of: Is this an organization—is this an entity?—which has unbeliev-

able authority? Are they being fair? Are they treating me, as a taxpayer, the way I ought to be treated?

The reason this becomes so important is that we have got a tax compliance system in the United States 99 percent of which is voluntary. It is a remarkable thing that 99 percent of American taxpayers voluntarily pay their taxes, and yet they are paying taxes into a system in which their confidence is shaken, and it is shaken grievously. It is shaken so much that, on a bipartisan basis, Mr. Speaker, the Ways and Means Committee reported out on a voice vote these things on which Republicans and Democrats have come together. They have said we know one thing: we know what impunity looks like when we see it, and we see impunity has seeped into the culture at the Internal Revenue Service, and on a bipartisan basis, we are going to do something about it. I think this deeply resonates with the American public.

H.R. 1058, the Taxpayer Bill of Rights Act of 2015, has received input and support from Nina Olson of the National Taxpayer Advocate. Mr. Speaker, let me read a couple of sentences that she said about this.

She says: "A Taxpayer Bill of Rights would provide taxpayers with critical information to assist them in their dealings with the IRS, provide the IRS with foundational principles to guide employees in their dealings with taxpayers, and serve as a benchmark to help the IRS leadership and Congress monitor the extent of the agency's compliance with these rights."

In just the height of gracious understatement, she says this: "After a difficult period for the IRS, a Taxpayer Bill of Rights has the potential to restore taxpayers' trust in both the IRS and the tax system."

Mr. Speaker, here is what the Taxpayer Bill of Rights calls for. These would then be enumerated rights the taxpayers would have, and under this legislation, it would be the responsibility of the Commissioner of the Internal Revenue Service to make sure that these would be in place and that employees would be familiar with these and that the Internal Revenue Service would be acting in accordance with them. It is a list. Let me read it. It is brief, and you are going to love it:

The right to be informed; the right to quality service; the right to pay no more tax than the correct amount of tax; the right to challenge the position of the Internal Revenue Service and to be heard; the right to appeal a decision of the Internal Revenue Service in an independent forum; the right to finality; the right to privacy; the right to confidentiality; the right to retain representation; and the right to a fair and just tax system.

Mr. Speaker, we have a responsibility in Congress, and that is to recognize our role in this whole enterprise. Clearly, what has happened is the American public has delegated authority to us,

their elected representatives. We, in turn, and some of our predecessors, have delegated that authority to the Internal Revenue Service. I would argue—and, I think, on a bipartisan basis that argument is echoed—that that authority has been abused.

All right. So then what is the remedy?

The remedy is Congress comes together, as reflecting the American public, and it says, We are going to reclaim this. We are going to make this right. There is a whole series of bills today that, I think, will enjoy very, very strong support out of the House.

In closing, Mr. Speaker, I want to echo the theme that Chairman RYAN articulated. He said that we are reminded today that the Internal Revenue Service works for the public. The public does not work for the Internal Revenue Service.

I think that today's debate and the focus with which we on a bipartisan basis come to this is meant to do a couple of things. It is meant to restore confidence in an agency whose confidence has been undermined. It is meant to assert and assume a responsibility that we in Congress have, and it is meant to restore the confidence of the American people in the democratic process on an overall basis.

I thank the chairman for his leadership in bringing these bills before the committee, and I urge the passage of H.R. 1058.

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

I rise in support of H.R. 1058.

Today, this day, April 15, is the due date for Americans to file their tax returns. On this day, it is important for the House to consider a taxpayer bill of rights.

This legislation would ensure that Internal Revenue Service employees are familiar with the rights guaranteed to taxpayers under the Internal Revenue Code. These include the right to be informed, the right to be heard, the right to privacy, the right to appeal, and the right to a fair and just system.

Mr. Speaker, we must do all we can to protect taxpayers' rights. In addition to passing this act, Congress must ensure that the agency has the resources it needs to properly serve American taxpayers. This year, American taxpayers finally felt the shock of the billion-dollar cuts to the agency's budget. Taxpayers seeking assistance waited in lines for hours. Few could reach a live person when they called the help hotlines, and according to press reports—to written reports, television, newspapers, and magazines—in New York, the Internal Revenue Service office even ran out of paper to print extra tax forms after taxpayers waited in long lines for hours. That is not right. That is not fair. That is not just.

The Taxpayer Bill of Rights Act takes an important step in the right direction. It is timely and it is just. I hope that we can come together to make sure that our constituents are receiving the services and the protections they deserve.

Again, I thank the gentleman from Illinois and my Republican colleague—the chairman—and others for bringing this bill to the floor today.

I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. ROSKAM).

Mr. ROSKAM. Thank you, Mr. Chairman.

Mr. Speaker, I want to associate myself with the remarks of the ranking member, which are that the American public has an expectation that they are going to be treated with respect and with dignity. With that, I urge the passage of H.R. 1058.

Mr. LEWIS. Mr. Speaker, in closing, I support H.R. 1058, the Taxpayer Bill of Rights Act of 2015. On this tax day, we must do more for our taxpayers. I urge all of my colleagues on both sides of the aisle to vote “yes” for H.R. 1058.

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

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1058, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

IRS EMAIL TRANSPARENCY ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1152) to prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1152

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 “IRS Email Transparency Act”.

SEC. 2. IRS EMPLOYEES PROHIBITED FROM USING PERSONAL EMAIL ACCOUNTS FOR OFFICIAL BUSINESS.

No officer or employee of the Internal Revenue Service may use a personal email account to conduct any official business of the Government.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their re-

marks and to include extraneous material on H.R. 1152, currently under consideration.

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

There was no objection.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

I want to congratulate and thank Mr. MARCHANT of Texas, a member of the Ways and Means Committee, for bringing this issue to the floor. I want to thank the gentleman from Georgia, who is the ranking member of the subcommittee, for partnering, along with other members of the minority on the Ways and Means Committee, on this.

This is a perfect example of Congress’ seeing an abuse that was made and rectifying it, and that is why these laws are here.

For the purpose of explaining what this particular bill does, I yield such time as he may consume to the gentleman from Texas (Mr. MARCHANT).

Mr. MARCHANT. Thank you, Mr. Chairman, and thank you for your leadership in helping advance the IRS Email Transparency Act.

Mr. Speaker, we have an important responsibility in Congress to protect American taxpayers. That is what our constituents sent us here to do. I believe we have the opportunity to do that today. By moving forward this bill, we put safeguards in place for taxpayers, and we bring greater transparency and accountability to the IRS.

H.R. 1152 is a clear, straightforward bill that will prohibit the IRS’ officers and employees from using personal email accounts for official IRS business—a very commonsense thing.

This bill came as a result of the Ways and Means Committee’s investigation into the IRS’ targeting of taxpayers based on their political beliefs. Many of those wrongly targeted were in my district in Texas. The underlying issue of H.R. 1152 is about finding ways to fix the problem and ensuring that such abuses never happen again. This is something that will impact all Americans.

One of the abuses the committee discovered in our investigation was that some IRS employees used their personal, nonsecure email accounts to conduct official IRS business. In doing so, they also disclosed confidential taxpayer information.

□ 1400

Lois Lerner, a former IRS official at the center of the agency’s targeting scandal, routinely conducted official business involving taxpayer information on her personal email account. If that is not bad enough, nothing on her personal email is subject to official recordkeeping, which conveniently keeps taxpayer information outside the orbit of proper security.

Such reckless behavior by the IRS breaches the trust between the American people and their government. This

is wrong in principle and has failed in practice.

Currently, the IRS employee manual only says that sensitive but unclassified data can’t be emailed outside the IRS network, but it says nothing about an outright prohibition. In other words, it is bad practice, but it is not prohibited. It clearly didn’t stop Lois Lerner from betraying the confidence of the American taxpayer.

This bill makes it against the law for IRS employees to share confidential tax information on their personal email account. As I said at the outset, Congress has a responsibility to protect taxpayers. Just avoiding a repeat of past failures cannot be our ambition.

So let’s put commonsense safeguards in place, shine the light of transparency on the IRS, and provide greater accountability to the American people. The IRS Email Transparency Act does just that.

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

Mr. Speaker, I rise in support of H.R. 1152, the IRS Email Transparency Act.

In 2012, the Internal Revenue Service prohibited employees from using personal email accounts for governmental or official purposes. This bill simply makes this commonsense rule a Federal law.

H.R. 1152 responds to the investigation into the processing of tax-exempt applications. This investigation started nearly 2 years ago, in May 2013. To date, the agency has spent more than \$20 million to produce more than 1.3 million pages of documents, including 78,000 emails from Ms. Lois Lerner.

Mr. Speaker, to date, there has not been one shred of evidence produced to support the Republican claim that the processing of applications was politically motivated or intended to target the President’s political enemies. The inspector general even stated that no one outside of the agency was involved in setting the standards for processing tax-exempt applications. The delays experienced by groups were the result of incompetence at the agency in the Exempt Organizations Division.

I want to thank the gentleman from Texas (Mr. MARCHANT) and my Republican colleagues for bringing this bill to the floor today.

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

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. Mr. Speaker, I thank the chairman for yielding.

One of the questions I get at home a lot is: How did the Lois Lerner scandal happen? How did it come to pass that that happened, and how do you make sure that it doesn’t happen again?

Mr. MARCHANT’s bill doesn’t deal necessarily with Lois Lerner 1.0, but it deals with Lois Lerner 2.0. So it is a prohibition against this very cavalier attitude that we have seen coming from the Internal Revenue Service, and