

This is not right. Our jails are not mental health facilities. We can do better with the way we treat the mentally ill in the justice system, and we can do it while reducing costs and increasing public safety.

At a recent TED Talks, comedian and mental health activist Ruby White asked: How come every other organ in your body can get sick and you get sympathy, except the brain?

My bill will by no means solve the problem, but it is a step we can take to show some compassion, improve lives, and reduce recidivism by more appropriately responding to the mental health needs of those in the criminal justice system.

I encourage each of my colleagues to cosponsor and join me in this effort.

#### ONCOLOGY NURSING SOCIETY 40TH ANNIVERSARY

(Mr. MICHAEL F. DOYLE of Pennsylvania asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MICHAEL F. DOYLE of Pennsylvania. Mr. Speaker, I want to take a moment today to highlight the contributions of the Oncology Nursing Society to cancer care in our Nation. Oncology nurses care for cancer patients during some of the most critical and challenging times of their lives.

As cancer treatments have become more complex, oncology nurses have been called upon to acquire new knowledge and skills while continuing to provide compassionate care and emotional support to their patients.

This is where the Oncology Nursing Society comes in. Since 1975, the Oncology Nursing Society has worked tirelessly to lead the transformation of cancer care and ensure that our Nation's oncology nurses are well equipped to tackle the healthcare challenges of the future. Next week, the Oncology Nursing Society will hold its 40th Annual Congress.

I want to commend the Oncology Nursing Society for its commitment to the highest quality care possible for cancer patients, and I want to offer my congratulations on its 40th anniversary.

#### DEATH TAX AND FARMERS

(Mr. AUSTIN SCOTT of Georgia asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. AUSTIN SCOTT of Georgia. Mr. Speaker, before my time in Congress, I owned and operated a small independent insurance agency for about 20 years. I was also fortunate to spend a number of years working with my grandfather on a small cattle farm that we owned and operated.

Through both of these experiences, I have experienced firsthand how the Tax Code can make or break a small business or family farm and how the death tax, in particular, is very harm-

ful to farms and businesses and the families who own them.

Often, the death tax would force families to pay their tax bill by selling vital equipment, laying off loyal employees, or selling the farm or business entirely.

These are hard-working Americans who work from generation to generation to build these farms and businesses that are the backbone of our communities and our country.

Instead of incentivizing pursuit of the American Dream, this tax shuts down our local tractor dealers, peanut farms, and grocery stores, which is why I applaud my colleagues for joining me in repealing the death tax for family businesses, farmers, and American citizens not just in Georgia, but across this great country.

#### SUPPORTING THE DREAMERS AND L.B. 623

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

Mr. ASHFORD. Mr. Speaker, I rise today to express my unwavering support for the plight and uncertainty that DREAMers face in Nebraska and across the Nation.

Let me start by stating that I unequivocally support the DREAM Act. In Nebraska, the notion of immigration is as bipartisan as the legislative body itself.

As evidence, Republicans and Democrats in the State capitol are backing L.B. 623, introduced by State Senator Jeremy Nordquist. It allows driver's licenses for thousands of Nebraska DREAMers. I wholeheartedly support and endorse this bill. My good friend from across the aisle, State Senator John S. McCollister, is making these licenses his top priority.

By the way, if the name McCollister sounds familiar, it should be. In the early 1970s, John's father, Congressman John Y. McCollister, served the people of Nebraska's Second Congressional District with distinction. His son continues that tradition as he reaches across the aisle in Lincoln, Nebraska, to give our DREAMers a better life than their parents have had.

Again, I pledge today, as I have in the Nebraska legislature, to support the DREAMers. I ask my colleagues in this body and in the Senate to work towards a comprehensive reform package which includes a permanent and certain path for our DREAMer youth.

#### TRIBUTE TO ED WAY

(Mr. CRAWFORD asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. CRAWFORD. Mr. Speaker, I rise today to pay tribute to my friend—in fact, a friend to all of northeast Arkansas—Ed Way.

In February, Ed passed away after a short battle with brain cancer. He is

survived by his wife of 42 years, Dianna; his son-in-law, Phillip; daughters, Lindsey and Mary Catherine; and two granddaughters, Bailey and Weslea. Ed is also survived by his legacy, an incredible footprint of good works that won't soon wear away.

Ed was a banker by education and practice, but he was also an ambassador for northeast Arkansas. Whether it was the annual D.C. fly-in by the Chamber of Commerce in Jonesboro or road games supporting the Arkansas State Red Wolves, Ed was a willing and eager promoter of all that northeast Arkansas has to offer.

Ed's influence extends far beyond my own experiences. Countless others working with Ed recognized his leadership and good humor, but even beyond his job, his service with various Jonesboro civic clubs reflected Ed's desire to give back. He also served as a deacon at his church and was active with the Arkansas State Red Wolves athletic foundation.

We often search for the best way to remember and celebrate the lives of our most inspiring leaders and our truest friends. Because Ed's life was a long road of community service, the best way for us to honor his memory is through the continuation of that work.

His joyful devotion to our region set the gold standard for others to follow. By consistently striving towards that standard, we not only preserve Ed's legacy, but we honor the community he loved so much.

#### EARTH DAY 2015 RAPIDLY APPROACHING

(Mr. GARAMENDI asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GARAMENDI. Mr. Speaker, Earth Day 2015 is rapidly approaching.

I would like to draw the attention of the House and the American citizens to the reality of climate change. Global warming is real.

Take a look at California. We are in the midst of the fourth year of a very severe drought. You can debate whether the drought is or is not the result of climate change; but you cannot debate the fact that CO<sub>2</sub> in our atmosphere is approaching 400 parts per million, the highest it has ever been in over 800,000 years.

You cannot debate the fact that it is a heck of a lot warmer in California in the last decade than it has ever been in recorded time, and you cannot debate the fact that the snow level in California is rapidly rising up the Sierra Nevada and the Siskiyou Mountains, leaving us with an ever smaller snow reservoir.

This is a real problem. We need to address it with very strong, powerful legislation here in Congress, most of which has not been done. We have a challenge out ahead of us. I hope and pray that we meet that challenge.

# HONORING FLORIDA SOUTHERN COLLEGE

(Mr. ROSS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROSS. Mr. Speaker, Florida Southern College is a liberal arts college nestled in my hometown of Lakeland, Florida. It is known not only as a great academic institution, but also contains the largest collection of Frank Lloyd Wright architecture in the world and was recently selected by the Princeton Review as the most beautiful campus in the country.

However, today, I rise to recognize another important distinction for Florida Southern College. The Moccasins Men's Basketball Team recently captured the 2015 NCAA Division II National Championship.

On Saturday, March 28, 2015, the Mocs defeated Indiana University of Pennsylvania, capping off a remarkable season with a 36-1 record. Led by senior guard and two-time Sunshine State Conference Player of the Year Kevin Capers of Winter Haven, Florida, the Mocs closed out the year by winning a school record 25 consecutive games.

Growing up in Lakeland, I have watched Florida Southern College flourish before my eyes. President Anne Kerr has done a wonderful job with this college. It is a tremendous educational institution, and this win is a terrific achievement not only for the school, but also the community.

Go Mocs.

□ 0915

# PUT INLAND EMPIRE RESIDENTS BACK TO WORK

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

Mr. AGUILAR. Mr. Speaker, yesterday, we marked 100 days in the 114th Congress. Since taking office in January, I have traveled across my home district in southern California, in San Bernardino County, on a jobs tour to meet with small businesses, community leaders, labor representatives, and job seekers about what we can do in Congress to put the Inland Empire back to work.

After having many conversations with residents and businessowners, today, I am releasing a jobs plan—a strategy—for how we can get the Inland Empire economy back on the road to recovery.

My plan calls for giving small businesses the tools they need to grow and thrive to create 21st century jobs in emerging sectors like renewable energy and biotechnology, connecting employers with job seekers and supporting job training programs and investing in our infrastructure to spur economic development.

We have a lot of work to do, but if we focus on these areas, we can strengthen

the Inland Empire and the California economy and put our residents back to work.

# PERMISSION TO POSTPONE ADOPTION OF MOTION TO RECOMMIT ON H.R. 1105, DEATH TAX REPEAL ACT OF 2015

Mr. SMITH of Nebraska. Mr. Speaker, I ask unanimous consent that the question of adopting a motion to recommit on H.R. 1105 may be subject to postponement as though under clause 8 of rule XX.

The SPEAKER pro tempore (Mr. HILL). Is there objection to the request of the gentleman from Nebraska?

There was no objection.

# DEATH TAX REPEAL ACT OF 2015

Mr. SMITH of Nebraska. Mr. Speaker, pursuant to House Resolution 200, I call up the bill (H.R. 1105) to amend the Internal Revenue Code of 1986 to repeal the estate and generation-skipping transfer taxes, 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. Pursuant to House Resolution 200, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, modified by the amendment printed in part B of House Report 114-74, is adopted, and the bill, as amended, is considered read.

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

# H.R. 1105

*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 “Death Tax Repeal Act of 2015”.

# SEC. 2. REPEAL OF ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.

(a) ESTATE TAX REPEAL.—Subchapter C of chapter 11 of subtitle B of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

# “SEC. 2210. TERMINATION.

“(a) IN GENERAL.—Except as provided in subsection (b), this chapter shall not apply to the estates of decedents dying on or after the date of the enactment of the Death Tax Repeal Act of 2015.

“(b) CERTAIN DISTRIBUTIONS FROM QUALIFIED DOMESTIC TRUSTS.—In applying section 2056A with respect to the surviving spouse of a decedent dying before the date of the enactment of the Death Tax Repeal Act of 2015—

“(1) section 2056A(b)(1)(A) shall not apply to distributions made after the 10-year period beginning on such date, and

“(2) section 2056A(b)(1)(B) shall not apply on or after such date.”.

(b) GENERATION-SKIPPING TRANSFER TAX REPEAL.—Subchapter G of chapter 13 of subtitle B of such Code is amended by adding at the end the following new section:

# “SEC. 2664. TERMINATION.

“This chapter shall not apply to generation-skipping transfers on or after the date of the enactment of the Death Tax Repeal Act of 2015.”.

# (c) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter C of chapter 11 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 2210. Termination.”.

(2) The table of sections for subchapter G of chapter 13 of such Code is amended by adding at the end the following new item:

“Sec. 2664. Termination.”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to the estates of decedents dying, and generation-skipping transfers, on or after the date of the enactment of this Act.

# SEC. 3. MODIFICATIONS OF GIFT TAX.

(a) COMPUTATION OF GIFT TAX.—Subsection (a) of section 2502 of the Internal Revenue Code of 1986 is amended to read as follows:

“(a) COMPUTATION OF TAX.—

“(1) IN GENERAL.—The tax imposed by section 2501 for each calendar year shall be an amount equal to the excess of—

“(A) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for such calendar year and for each of the preceding calendar periods, over

“(B) a tentative tax, computed under paragraph (2), on the aggregate sum of the taxable gifts for each of the preceding calendar periods.

“(2) RATE SCHEDULE.—

“If the amount with respect to which the tentative tax to be computed is:

Not over \$10,000 .....	18% of such amount.
Over \$10,000 but not over \$20,000 .....	\$1,800, plus 20% of the excess over \$10,000.
Over \$20,000 but not over \$40,000 .....	\$3,800, plus 22% of the excess over \$20,000.
Over \$40,000 but not over \$60,000 .....	\$8,200, plus 24% of the excess over \$40,000.
Over \$60,000 but not over \$80,000 .....	\$13,000, plus 26% of the excess over \$60,000.
Over \$80,000 but not over \$100,000 .....	\$18,200, plus 28% of the excess over \$80,000.
Over \$100,000 but not over \$150,000 .....	\$23,800, plus 30% of the excess over \$100,000.
Over \$150,000 but not over \$250,000 .....	\$38,800, plus 32% of the excess of \$150,000.
Over \$250,000 but not over \$500,000 .....	\$70,800, plus 34% of the excess over \$250,000.
Over \$500,000 .....	\$155,800, plus 35% of the excess of \$500,000.”.

(b) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Section 2511 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(c) TREATMENT OF CERTAIN TRANSFERS IN TRUST.—Notwithstanding any other provision of this section and except as provided in regulations, a transfer in trust shall be treated as a taxable gift under section 2503, unless the trust is treated as wholly owned by the donor or the donor's spouse under subpart E of part I of subchapter J of chapter 1.”.

(c) LIFETIME GIFT EXEMPTION.—

(1) IN GENERAL.—Paragraph (1) of section 2505(a) of the Internal Revenue Code of 1986 is amended to read as follows:

“(1) the amount of the tentative tax which would be determined under the rate schedule set forth in section 2502(a)(2) if the amount with respect to which such tentative tax is to be computed were \$5,000,000, reduced by”.