

in taking the next step with the recent changes to their Leadership in Energy Environmental Design, or LEED, green building rating system.

This change will encourage more use of domestic wood in building construction. The change includes lumber companies certified by the American Tree Farm System and landowners certified by the Sustainable Forestry Initiative or the Forest Stewardship Council.

This decision by the U.S. Green Building Council is another step in the right direction and will provide a boost to many across Pennsylvania involved in the industries that rely on our significant timber resources.

RECOGNIZING THE PAMELA SILVA CONDE SCHOLARSHIP FUND

(Ms. ROS-LEHTINEN asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. ROS-LEHTINEN. Mr. Speaker, I rise today to recognize an outstanding south Floridian and her initiative, the Pamela Silva Conde Scholarship.

Having graduated from my alma mater, Florida International University, with a degree in broadcast journalism and a master's degree in business, Pamela understands the importance of higher education.

While Pamela calls Miami home, her work as a six-time Emmy Award-winning journalist has taken her all over the world. With her success, Pamela has made it a point to be civic-minded and engaged in our community, primarily on children and college education issues.

Always wanting to do more, Pamela founded the Pamela Silva Conde Scholarship, which focuses on assisting first-generation, low-income business or journalism majors and help them attend college.

Today I ask my Congressional colleagues to join me in honoring Pamela Silva Conde, and thank her for all that she has done and will continue to do for students in our south Florida community.

RECOGNIZING NORTH CAROLINA'S TEACHER OF THE YEAR

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

Mr. MCHENRY. Mr. Speaker, I rise today to recognize the 2016 North Carolina Teacher of the Year, Bobbie Cavnar, from my district in Gaston County.

Mr. Cavnar has spent the last 13 years teaching British literature at Belmont's South Point High School. He spent the last year receiving awards, tremendous awards, in fact. In May, he was named Gaston County's Teacher of the Year. Then, in December, he was named the best teacher for North Carolina's southwest region.

Mr. Cavnar's students describe him as an engaging teacher who asks your

opinion and values what you say and believe—maybe something we in the House could learn from—and the type of teacher who makes you want to come to school, perhaps the highest compliment you could pay to a high school teacher these days.

Please join me in congratulating Bobbie Cavnar, and thank him for his dedication to the students of Gaston County.

OBAMA CAN'T MAKE IMMIGRATION LAWS

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

Mr. SMITH of Texas. Mr. Speaker, yesterday the State of Texas argued before the Supreme Court that the President's executive amnesty violates Federal immigration laws and the separation of powers enshrined in the Constitution.

The Constitution is clear: Congress has the sole power to write laws, including immigration laws; and the President must faithfully execute the laws, whether he agrees with them or not.

In fact, President Obama has said dozens of times that he doesn't have the power to unilaterally rewrite immigration laws. However, when the House of Representatives refused to approve the President's mass amnesty policies, he violated his own words and acted alone.

The Supreme Court should uphold the rule of law and stop the President's unprecedented executive amnesty policies.

HEALTHIER ACT OF 2016

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

Mr. DUNCAN of Tennessee. Mr. Speaker, Remote Area Medical is a nonprofit organization that sends teams of doctors and nurses to give free medical care to our Nation's poorest people. I am proud that it is headquartered in my district and founded by my constituent, Stan Brock.

RAM, as we call it, is world-renowned for its great work. For over 30 years, many thousands of people in the U.S. and worldwide have benefited from the free medical services provided by RAM's volunteers. RAM has been featured on 60 Minutes and recognized for its excellence by media outlets such as Time Magazine, BBC, and countless others.

I have introduced the HEALTHIER Act of 2016, which would give a financial incentive to any State that does pass, or already has passed, laws that enable groups like RAM to volunteer more easily across State borders to provide free medical services to our Nation's neediest. Unlike many recent

healthcare initiatives, this is not a Federal mandate. It uses funds already available and does not require new funding. It protects State's rights.

My bill makes those who can't afford good health care a priority. It unites them with people who are always searching for ways to help others. That is what health care is all about—helping others.

I ask my colleagues to cosponsor my legislation so that our doctors and nurses can volunteer their skills and expertise to help their fellow citizens who desperately need help and health.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
HOUSE OF REPRESENTATIVES,
Washington, DC, April 19, 2016.

Hon. PAUL D. RYAN,
The Speaker, House of Representatives,
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 19, 2016 at 10:56 a.m.:

Appointment:
Evidence-Based Policymaking Commission.

With best wishes, I am
Sincerely,

KAREN L. HAAS.

PROVIDING FOR CONSIDERATION OF H.R. 1206, NO HIRES FOR THE DELINQUENT IRS ACT, AND PROVIDING FOR CONSIDERATION OF H.R. 4885, IRS OVERSIGHT WHILE ELIMINATING SPENDING (OWES) ACT OF 2016

Mr. STIVERS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 687 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 687

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 1206) to prohibit the hiring of additional Internal Revenue Service employees until the Secretary of the Treasury certifies that no employee of the Internal Revenue Service has a seriously delinquent tax debt. All points of order against consideration of the bill are waived. In lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-47 shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; (2) the further amendment printed in the report of the

Committee on Rules accompanying this resolution, if offered by the Member designated in the report, which shall be in order without intervention of any point of order, shall be considered as read, shall be separately debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, and shall not be subject to a demand for a division of the question; and (3) one motion to recommit with or without instructions.

SEC. 2. Upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 4885) to require that user fees collected by the Internal Revenue Service be deposited into the general fund of the Treasury. All points of order against consideration of the bill are waived. In lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-50 shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Ohio is recognized for 1 hour.

Mr. STIVERS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Florida (Mr. HASTINGS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. STIVERS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. STIVERS. Mr. Speaker, on Monday, the Rules Committee met and reported a rule for H.R. 1206, the No Hires for the Delinquent IRS Act, and H.R. 4885, the IRS Oversight While Eliminating Spending (OWES) Act of 2016.

House Resolution 687 provides a structured rule for H.R. 1206 and a closed rule for H.R. 4885.

The resolution makes all germane amendments offered by Members in order.

Additionally, the resolution provides each bill 1 hour of debate equally divided between the chair and the ranking member of the Committee on Ways and Means.

Mr. Speaker, each April, Americans send a large portion of their hard-earned income to the Internal Revenue Service. Often, they don't get a good return on their investment from the agency tasked with collecting their tax dollars.

Since I joined Congress in 2011, I have heard from countless constituents

struggling to understand how to comply with the complex Tax Code or with other directives from the Internal Revenue Service. Often, they turn to my office because they have no help within the agency and nobody willing to give them help.

I know that these problems aren't new and they aren't issues just contained in my district. They impact all Americans who have representatives here in Congress, from both the Republican and the Democrat side.

We owe our constituents improvements in customer service from all Federal agencies. In the end, everybody who works for our government is in the job of customer service to provide a service for our citizens.

And, of course, this week is tax week, so it is a natural week to advance some bills aimed at restoring our American people's confidence in their public institution and improving the taxpayer experience with the Internal Revenue Service.

This rule makes two bills in consideration: No Hires for the Delinquent IRS Act, sponsored by the gentleman from North Carolina (Mr. ROUZER), and IRS Oversight While Eliminating Spending (OWES) Act, sponsored by the gentleman from Missouri (Mr. SMITH).

□ 1230

Under current law, the IRS is required to terminate any employee who willfully fails to file his Federal tax return or intentionally understates his tax liability. A report from last year by the Treasury Inspector General for Tax Administration found that the IRS consistently reduces penalties for current employees who violate tax laws. The Treasury Inspector General reported that, of the 1,580 employees who were found to have willfully violated tax laws between 2004 and 2013, only 39 percent were terminated, resigned, or retired.

The No Hires for the Delinquent IRS Act would prohibit the hiring of additional IRS employees until the Secretary of the Treasury can certify that current IRS employees do not have serious delinquent tax debt. The vast majority of Federal employees pay their taxes in full and on time, but this bill would give the American people and American taxpayers the confidence in knowing that Internal Revenue Service employees are following the same laws that the American people follow and that the agency is tasked with enforcing.

The other bill under consideration under this rule is the IRS Oversight While Eliminating Spending Act, which would repeal a provision of the current law that enables the Internal Revenue Service to spend user fees that are collected by the agency without any congressional approval or without an appropriation. Under this bill, these fees would be directed to the Treasury's general fund, helping to ensure the agency operates in a transparent and accountable manner. It would also

help us as we are trying to close in on our deficit spending and are trying to balance our budget.

The funds from these fees have historically supported taxpayer services, but in fiscal year 2015, the IRS spent only 10 percent of this money for that purpose. It diverted the other 90 percent for other purposes. In fact, the Ways and Means Subcommittee on Oversight found that the IRS is purposely diverting these funds away from taxpayer services and towards other functions, like the implementation of ObamaCare and other items.

Together, these bills would take important steps toward improving the IRS' customer service to taxpayers, and it would give Americans the peace of mind that the Internal Revenue Service and its employees are following the same laws that the American people and taxpayers are required to follow.

I reserve the balance of my time.

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

I thank the gentleman from Ohio for yielding me the customary 30 minutes for debate.

Mr. Speaker, I rise to oppose the closed rule providing for the consideration of both H.R. 1206, the No Hires for the Delinquent IRS Act, and H.R. 4885, the IRS Oversight While Eliminating Spending Act of 2016.

Mr. Speaker, when we began this Congress, we were told that it would be the most open Congress that we have had in our great Nation. The general public does not quite grasp, at least I believe, the significance of rules being closed or rules being open.

When there is an open rule for whatever the subject matter is, then every Member of the House of Representatives has an opportunity, if he or she chooses, to make potential amendments to the subject matter that is before the House. My colleagues on the other side have chosen a different tack. I might add, at other times—in my opinion, wrongly—Democrats have done the same thing, and that is to have closed rules and shut out the rest of the people who may have interesting and necessary proposals with reference to whatever the subject matter is.

In this particular instance, we are now numbering, with these two bills, 55 times that we have come here to the floor with closed rules. I bring that to the attention of the general public with an eye toward hoping that there will be some pressure, as there was when I came here, on the majority body to begin to open up this process so that all Members can participate. These bills are nothing more than partisan messaging bills that the majority hopes to use to score cheap political points during the tax season deadline, which was yesterday.

H.R. 1206 would freeze hiring at the IRS until the Treasury Secretary certifies that there are no IRS employees with seriously delinquent tax debt. I agree—and I believe Democrats agree—

that IRS employees should pay their taxes. In my view, that is common sense. The good news is that the IRS' department, the Treasury, has the lowest tax delinquency rate—at 1.19 percent—throughout the entire executive branch. So, instead of solving the actual important problems that are facing our Nation, my Republican friends—and the presenter of this measure is my friend—have, apparently, decided it is more important to try and invent problems to solve.

There is then H.R. 4885, yet another one of these grab bag proposals that we bring here with more than one rule at a time. This bill would prohibit the IRS from supplementing its annual appropriations funding through user fees, but what it really amounts to is an end-around attempt to cut an additional 4 percent from the IRS' budget. We already cut that budget, rather substantially, previously. Now we seek, under this measure, to cut even more.

In other words, the majority often complains that the IRS is not good at its job, and in their wisdom, the answer to this concern is to cut the agency's budget even more and make it harder to hire the people it needs. The IRS is already drastically underfunded and understaffed, so, naturally, my friends on the other side think the solution is to cut more and hire less. This counter-intuitive logic is not making the IRS a more successful agency. No. Instead, these proposals will simply make the IRS' already difficult task of enforcing the tax law and serving the American people even more difficult.

Mr. Speaker, more importantly, last week, I asked my colleagues on the other side of the aisle: Where is the budget? I had the pleasure of working with my friend from Ohio in presenting yet another rule that was going nowhere like this one is. I asked him to have a colloquy with me regarding the budget. I won't bother him with that this week. I am sure that, doubtless, he and I will be back here next week and will be talking about the ongoing negotiations, as he told me last week, on the side of the majority.

This week, now that we have blown past the statutorily mandated deadline to pass a budget resolution, through my colleague on the other side and you, Mr. Speaker, I will just ask my colleagues on the other side of the aisle: Where is the budget? Perhaps the American people would like to ask them the same thing: Where is the budget?

Mr. Speaker, it is not just the fact that we have no budget; it is the fact that we are not addressing, for example, Puerto Rico's debt crisis, that we are not funding a response to combat the risk posed by the Zika virus. Let me footnote that particular situation.

My understanding is that, yesterday, in the Rules Committee, the chairman of the Rules Committee indicated that he thought that there were 20 States that had this problem but that he felt that Texas didn't have the problem. He

did assert, with all of the horrible rain and flooding that occurred in certain areas of Texas yesterday, that the residual from that likely will allow, as summer proceeds, for added mosquitos.

What has transpired that is little understood by the public is that this matter is now affecting as many as 20 States, according to the chairman. My recollection, from just the news alone, indicates that there may be as many as 33 States in which this pronounced virus has shown up. There are now 80 examples of its having occurred in the State of Florida—7 of them in the congressional district that I am privileged to serve. This particular virus that affects pregnant women and their children is likely to mutate, and scientists signified—the NIH department testified here earlier this week—that this may now be something that we are going to have to look at with adults, who may very well wind up with this problem.

If this thing blows up, then we are going to have a crisis in this Nation, and that needs to be addressed right now, not at such time as many people are affected. We can reasonably expect that, with what has occurred, the President has requested nearly \$2 billion to address this problem. The Republican majority sent back to the President: take it out of Ebola, and take it out of other areas. The NIH indicates that they would then have to go into other funds, which they are going into, including the fund for tuberculosis.

Here again, we have a similar example as to what we have going on here. Rather than addressing a real crisis, we are addressing matters that are going nowhere fast. We are not taking steps to ensure that men and women are paid the same for the same work. We are not working to reform our criminal justice system or our broken immigration system. In fact, under the leadership of this Republican majority, we are not doing much of anything here to solve any of the problems that are facing our country—a broken infrastructure that we have been begging about right here in the Nation's Capital. Aside from all of the potholes, the Memorial Bridge may very well be shut down as well as thousands of bridges in this country; yet we cannot do the things that are vitally necessary that we should be doing in a bipartisan fashion.

Mr. Speaker, the Republican Conference's inability to govern means, instead of addressing the many important problems that are facing this great Nation of ours, we are here today, attacking an already underfunded and understaffed agency so that the majority can score political points. Sadly, this has become the status quo with my friends on the other side of the aisle.

I reserve the balance of my time.

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

I want to address a few issues with regard to the rule on the two bills.

The Rules Committee did approve every amendment that was found germane. There were many amendments that were found not germane to these bills. For example, there was an amendment filed that would have declared that water district rebates are not taxable, but because neither of these bills actually amends the Tax Code and defines what is taxable and what is not, that was not germane. Of every amendment the Rules Committee actually found germane, we included it to be voted on. One of these bills has an amendment, and the other one had no germane amendments filed. The rule did include some opportunities for that.

I appreciate the gentleman from Florida's impassioned plea on things like infrastructure and Zika, on which we do have bipartisan agreement—the gentleman is correct—and we need to work to solve those problems.

□ 1245

In this rule, we have two bills from the Ways and Means Committee. It is tax week. Frankly, it is a week for us to increase the transparency and accountability of the Internal Revenue Service, and that is what these two bills do.

Frankly, the IRS has 100,000 employees. So by the gentleman's own math, Mr. Speaker, of 1.5 percent, that is 1,500 employees with serious delinquencies in the IRS, working to process other people's taxes.

There is some work we need to do to, again, to give some belief to the American people that the employees of the Internal Revenue Service play by the same rules that the American people do and that the American taxpayers do. I think that is the purpose of the bill.

As soon as the Treasury Secretary can verify that we have weeded out those with serious delinquencies from the IRS, then they could continue to hire. So there is nothing that gets in the way there.

The other bill from the gentleman from Missouri (Mr. SMITH) makes sure that, when there are user fees that aren't appropriated, they can't be used. They have to go back to the Treasury.

Frankly, Article I of our Constitution says that Congress will appropriate money for government services and government agencies. When we have unaccountable fees that are not used through the appropriations process, it creates a problem. It is a constitutional problem. It is time we stand up for the Constitution, and that is what we are doing today with Mr. SMITH's bill.

I yield 5 minutes to the gentleman from Texas (Mr. SESSIONS), the distinguished chair of the Rules Committee.

Mr. SESSIONS. Mr. Speaker, I appreciate the gentleman from Ohio (Mr. STIVERS), who is a member of the Rules Committee, for not only yielding me the time, but also for the service that he gives to the Rules Committee, the

hours of deliberate work, reading, and thought process.

I also want to address, if I can, as the gentleman from Ohio (Mr. STIVERS) did, with great admiration not only to Judge HASTINGS for always constantly staying with issues and ideas that not only affect his district in Florida, but that really address the entire country.

I was delighted yesterday when the gentleman brought up in a most thoughtful, genuine way: Where is the answer to these important questions?

What we are here today, Mr. Speaker, to do is—as the gentleman from Ohio (Mr. STIVERS) talked about, we are here to have, I think, once again a thoughtful debate about some problems that we think we see.

The role of the United States Congress, on behalf of the American people, is to make sure that we provide proper oversight, that we fund well and faithfully the running of the government.

As we see things that happen from time to time, it is our role to make sure that we are providing the debate, the argument, the facts of the case, and that is what we are doing today about the IRS.

The gentleman from Ohio (Mr. STIVERS) did talk about H.R. 4885, IRS Oversight While Eliminating Spending Act. There is more to the story about fees that are being collected by the IRS.

I am going to read here directly about what they have done. Mr. Speaker, traditionally, the IRS has used this money that they collect in fees, that they collect for work that they do that goes directly back into customer service, sustaining themselves in the eyes of the public, taking calls, answering questions, trying to be of a service nature.

We understand the IRS is an organization that is there to collect taxes and very few people want to pay certainly more than what they have to. But in doing that, in complying with the law, it is not unusual that a taxpayer would want to contact the Service to learn more about paying their taxes, properly reporting their taxes, and properly doing things.

So, historically, the user fee account has primarily supported taxpayer services in the past. However, the Ways and Means Subcommittee on Oversight found that, in fiscal year 2015, the IRS deliberately diverted resources away from taxpayer services toward other agency functions, including implementation of the Affordable Care Act.

So they took their eye off the ball that they had previously done to change that. In fiscal year 2014, the IRS spent \$183 million in these user fees on taxpayer services, which was 44 percent of the user account fees. That is what they used it for: 44 percent.

In fiscal year 2015, however, the agency spent only \$49 million—from \$183 million to \$49 million on taxpayer services and only 10 percent of user fees from those accounts that came in. That decision amounted to a 73 percent reduction in user fee allocation.

Now, Mr. Speaker, what we are trying to say today to the IRS—because this is how we give them oversight. We hold a hearing. We do a markup. We bring the ideas to the Rules Committee.

The Rules Committee notifies all the Members that, if you have an idea about how you would like to talk about this bill, there is an amendment process. For both the rules that we are doing today, we made all of the amendments in order that were germane.

What we are saying here, Mr. Speaker, is that we disagree with the IRS. We are going to force the IRS to begin using these user fees in the way that they have historically done so that the public, which are taxpayers, have a chance to comply with the law, to get their questions answered, and to do business as is necessary.

The IRS has intentionally changed the way they do business to the detriment of the customer. Republicans all the time argue we ought to be more like customer services or a business-type organization.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. STIVERS. I yield an additional 3 minutes to the gentleman from Texas.

Mr. SESSIONS. Mr. Speaker, so what we are trying to say today, which we would like to do on a bipartisan basis, which we would like to do straight up and look right at the IRS, is say: We would like to meet you in a way to where you know what we think. We would like to be very specific. We would like to show you exactly what we are talking about. We would love to have you comply.

In this case, it is taking a piece of legislation that we think is in the best interest of the IRS—because we are helping them protect themselves—and Congress that has oversight and an administration that we would welcome this opportunity. This is not some sneaky attempt to do something wrong. This is the right attempt.

The second part of the rule is H.R. 1206, No Hires for the Delinquent IRS Act. That simply says that we want to make sure that the Commissioner of the IRS understands that they should not hire any new employee if they have a tax problem.

I would think that would be part of the agreement. I would think that an employee of the IRS would understand that, to be faithful to their job, they should not be given an extra status better than any taxpayer who pays their taxes, has done what they are supposed to do, and follows the law.

Mr. Speaker, that is why Republicans are on the floor of the House of Representatives today. I am proud of what Congressman STIVERS is doing. I support this rule that is a fair and logical rule for the best interest of us working with the IRS, with our colleagues that are Democrats and Republicans, and with the administration.

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

I ask the chairman if he would remain just a moment to engage in a colloquy with me.

Mr. Chairman, with great respect, do you agree with me that, between the years 2010 and 2015, Congress cut the IRS budget by 17 percent?

Mr. SESSIONS. Will the gentleman yield?

Mr. HASTINGS. I yield to the gentleman from Texas.

Mr. SESSIONS. Mr. Speaker, I appreciate the gentleman engaging me in a colloquy.

In fact, on a bipartisan basis, that was achieved, and the President of the United States signed the legislation. That was because of the gross examples of the IRS' conduct as it was related to politicalization. That would be correct.

Mr. HASTINGS. So, then, having cut their budget by 17 percent and then not allowing them to undertake the user fees under the measure that is before us in a manner as you assert to undertake a mandate that they had, do you agree with me that the IRS, under the Affordable Care Act, is mandated to implement that act?

Mr. SESSIONS. Yes, sir. In fact, I do. But I also recognize—and the gentleman knows this. You are making a very, very good point. They did not use it for something they were not authorized to do.

My point is that I think what we are trying to say is we would like to get the IRS to answer more questions. Some of the people who might be asking questions, it might be related to the Affordable Care Act because, in fact, it is a new portion of the law. And the IRS, I believe, has a duty to at least balance what they do, sir.

Mr. HASTINGS. I appreciate that very much, Mr. Chairman.

Then, for all of our edification, not needing a response unless you care to give one, I said earlier in my remarks that it was less than 2 percent of the delinquencies that occurred in the executive branch, inclusive of the IRS.

I don't mean to beat up on staff and Congress people, but congressional employees have less than 6 percent, about 5.8 percent, delinquencies.

Now, I am not arguing for delinquencies. But if we are going to go after the IRS, then we might want to take care of our own.

I yield to the gentleman from Texas, if he cares to respond.

Mr. SESSIONS. Mr. Speaker, the gentleman makes a very important point. I would respond back by saying it is probably my fault and Members' fault. We do not ask that question.

I do not have a determination. I generally do not do a full background check. I do not have access to their records. I would not know if they were telling me the truth or not.

If you were a law enforcement organization or if you were a hospital looking for certification, if you were the IRS, you would have pretty much data available to you so that you didn't ask a question that you couldn't verify. So I think the gentleman makes a point.

I will tell you that this Member of Congress is now and has always been faithful and has not done anything with his taxes. I pay mine every year.

Mr. HASTINGS. Mr. Speaker, I am not just talking about Congresspersons, I am talking about throughout the bureaucracy.

Mr. SESSIONS. Well, I agree with that. Once again, I don't ask the question, but the IRS should.

Mr. HASTINGS. Yes, I follow you. I don't have a problem with that. I thank the chairman for his forthright commentary.

Mr. Speaker, I would advise my colleague from Ohio that I have no further speakers. I think we have made our time deadline of 1:50. So I am ready to close.

Mr. STIVERS. Mr. Speaker, I also have no further speakers and am prepared to close.

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

If we defeat the previous question, I am going to offer an amendment to the rule to bring up a bill that would ensure that American corporations that enjoy the benefits of operating in our country continue to pay their fair share of taxes by closing the tax inversion loophole.

Mr. Speaker, I ask unanimous consent to insert the text of the amendment in the RECORD along with extraneous material immediately prior to the vote on the previous question.

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

There was no objection.

Mr. HASTINGS. Mr. Speaker, I urge my colleagues to vote "no" on the previous question.

These partisan messaging bills are not what the American people want or deserve. These bills are what the extremists in the Republican Party that didn't come here to govern want.

□ 1300

Instead of debating and passing a budget, we are here today ignoring the important work of governing so the majority can try and score political points and appease the insatiable extreme wing of their party that turned down their party's own budget proposal.

By the way, the Republican budget proposal, the one they couldn't get enough votes in their own conference to pass, would have ended the Medicare guarantee for seniors. It would have made \$6.5 trillion in cuts, the sharpest ever proposed by the House Committee on the Budget. It would have repealed the Affordable Care Act and dismantled the affordable health care of 20 million Americans.

And yet, that Republican proposal, as extreme as I view it to be, was still not enough to get the extremist wing to agree to it. When I say "the extremist wing," we are talking about roughly 40 Members of the House of Representatives. Maybe it flows as high up as 47 or

as low as 35. They seem to be the tail that is wagging this elephant.

So here we are. No budget, and we aren't addressing any of the real pressing issues facing our country. Rather, we are debating partisan messaging bills with no hope of becoming law. I don't think that there are companion measures in the United States Senate, and I can pretty much assure everybody that when we finish the discussion here today and the Republicans pass this measure—and a handful of Democrats may vote for it; I doubt that—but when we pass it, that will be the end of it and tax season will go on. We will have made the measure look like it is something that the American people are going to have as law.

The House of Representatives is not just some messaging platform that the majority can use to try and score transparently cheap political points. It is a place where the issues facing our Nation should be addressed and solved in a bipartisan manner.

I want to lift from Roll Call—and for purposes of those in the general public of our great country that do not know, we have two or three little papers here inside the beltway, inside the capital, and Roll Call is one of them. They, today, say the following:

"Governing by crisis has become the norm in Congress in recent years, but so far this year even that hasn't happened.

"Puerto Rico is on the verge of economic collapse, an average of 78 people are dying every day from opioid overdoses," and 90-plus people from gun violence, accidental or otherwise, "and mosquitoes carrying the Zika virus have been found in 30 States. But Congress has shown no urgency about addressing those issues.

"Maybe that's not surprising from a Republican majority that can't even adopt a nonbinding budget resolution after months of 'family' discussions."

Mr. Speaker, the Republican Conference has cowered to the extremists in their party, which is truly shameful and not doing one thing to help the people of this great Nation that we have been elected to serve.

Let me make a prediction. This measure will pass. Both these bills will pass the House of Representatives, and tomorrow we will be back here talking about some more measures that are not going to pass as law. Several reasons why. The Senate, first, is not likely to take it up, and even if they did, the administration policy is widely known that the measures would be vetoed.

So why are we doing this instead of Zika? Why are we doing this instead of equal pay for women? Why are we doing these things instead of dealing with our infrastructure? Why are we doing these things instead of giving us a budget so that the appropriations process can do more than end with a measure that will throw everything together at the end of this session? Why are we doing these things and where is

the budget? That is what I ask my colleagues.

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

Mr. STIVERS. Mr. Speaker, I appreciate the gentleman's points on things we should be doing, and I agree and hope we can get a budget agreement in the next coming days or weeks, hopefully as soon as we can get it done. There are other pressing issues that face this country: issues of infrastructure, the Zika virus and how we are ready for it.

But today we are here on two bills that can increase the transparency and accountability of the Internal Revenue Service. I believe both of those bills are well intentioned. I think they would both bring more accountability and more taxpayer confidence to that agency, and I would urge my colleagues to support both the rule and the underlying legislation.

The material previously referred to by Mr. HASTINGS is as follows:

AN AMENDMENT TO H. RES. 687 OFFERED BY
MR. HASTINGS

At the end of the resolution, add the following new sections:

SEC. 3. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 415) to amend the Internal Revenue Code of 1986 to modify the rules relating to inverted corporations. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. 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. 4. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 415.

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. Mr. Speaker, 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. HASTINGS. 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.

PROVIDING FOR CONSIDERATION OF H.R. 4890, BAN ON IRS BONUSES UNTIL SECRETARY OF THE TREASURY DEVELOPS COMPREHENSIVE CUSTOMER SERVICE STRATEGY, AND PROVIDING FOR CONSIDERATION OF H.R. 3724, ENSURING INTEGRITY IN THE IRS WORKFORCE ACT OF 2015

Mr. COLLINS of Georgia. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 688 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 688

Resolved, That at any time after adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 4890) to impose a ban on the payment of bonuses to employees of the Internal Revenue Service until the Secretary of the Treasury develops and implements a comprehensive customer service strategy. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. After general debate the bill shall be considered for amendment under the five-minute rule. In lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, it shall be in order to consider as an original bill for the purpose of amendment under the five-minute rule an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-49. That amendment in the nature of a substitute shall be considered as read. All points of order against that amendment in the nature of a substitute are waived. No amendment to that amendment in the nature of a substitute shall be in order except those printed in the report of the Committee on Rules accompanying this resolution. Each such amendment may be offered only in the order printed in the report, may be offered only by a Member designated in the report, shall be considered as read, shall be debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question in the House or in the Committee of the Whole. All points of order against such amendments 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. Any Member may demand a separate vote in the House on any amendment adopted in the Committee of the Whole to the bill or to the amendment in the nature of a substitute made in order as original text. 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.

SEC. 2. Upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 3724) to amend the Internal Revenue Code of 1986 to prohibit the Commissioner of the Internal Revenue Service from rehiring any employee of the Internal Revenue Service who was involuntarily sepa-

rated from service for misconduct. All points of order against consideration of the bill are waived. In lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-48 shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore. The gentleman from Georgia is recognized for 1 hour.

Mr. COLLINS of Georgia. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Massachusetts (Mr. MCGOVERN), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. COLLINS of Georgia. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks on House Resolution 688, currently under consideration.

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

There was no objection.

Mr. COLLINS of Georgia. Mr. Speaker, I am pleased to bring forward this rule on behalf of the Committee on Rules. The rule provides for consideration of H.R. 4890, Ban on IRS Bonuses Until Secretary of the Treasury Develops Comprehensive Customer Service Strategy, and H.R. 3724, Ensuring Integrity in the IRS Workforce Act of 2015.

For each of these two bills, the rule provides for 1 hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means and also provides a motion to recommit. H.R. 4890 will be considered under a structured rule, while H.R. 3724 will be considered under a closed rule, as none of the amendments submitted were germane.

Yesterday the Committee on Rules received testimony from members of the Committee on Ways and Means. Both pieces of legislation covered by this rule were considered and marked up by the Committee on Ways and Means and enjoyed discussion before that committee. H.R. 3724 passed the committee by a voice vote, and H.R. 4890 was also passed and reported by the Committee on Ways and Means.

It is fitting that the House consider these bills to rein in and reform the IRS this week, as Americans across the country have had to face tax day yesterday.