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

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 fiveminute 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 Our Tax Code is overly burdensome and complex and penalizes hardworking Americans. Tax dollars belong in the hands of Americans who have earned them, not in the hands of Washington bureaucrats.

The bills before us today help to rein in the IRS, protect taxpayer money, and hold the IRS accountable.

H.R. 4890, introduced by the gentleman from Pennsylvania (Mr. MEEHAN), prohibits the IRS from paying bonuses to employees until it creates and submits to Congress a comprehensive strategy to improve customer service.

The IRS' mission is to "provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities. . ."

Unfortunately, the IRS has fallen woefully short of this stated goal. The IRS does not have a comprehensive customer service strategy to ensure that it is providing effective and efficient service. In fact, in fiscal year 2015, only 38 percent of the callers wanting to speak to an IRS representative were able to reach one. This is unacceptable.

No one likes to pay their taxes, but the IRS has a responsibility to provide service and assistance to those who are trying to meet the burdensome obligation

H.R. 4890 makes clear that until the IRS meets its obligation to the tax-payers who fund the agency, IRS employees will not get bonuses. To me, this is common sense. We should not be rewarding agency employees when they are not meeting their mission. H.R. 4890 helps hardworking Americans by ensuring that the IRS implements a comprehensive customer service strategy.

H.R. 3724, introduced by the gentlewoman from South Dakota (Mrs. NOEM), prohibits the IRS Commissioner from rehiring any employee who was let go from the agency for misconduct.

Now, just think about that one for a second. We are in a place with the IRS where we have to prohibit by law that agency from rehiring people who they have fired for misconduct. No wonder people shake their heads.

I can tell you this—a businessman or woman in Georgia would think twice about hiring someone they had to fire, but the IRS, which has access to sensitive taxpayer data, is repeatedly doing just that, according to the agency's own inspector general.

In fact, according to Treasury Inspector General for Tax Administration, the IRS rehired 141 former employees who had been removed from service for issues ranging from falsification of official forms to abuse of IRS leave and property policies.

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Americans deserve better. They deserve to know their tax and personal information is protected and that those handling it are held accountable. It is past time we hold the IRS to a higher standard.

I would like to thank Ways and Means Committee Chairman BRADY, Congresswoman NOEM, Congressman MEEHAN, and their staffs for their work in bringing together these important reforms.

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

Mr. McGOVERN. Mr. Speaker, I yield myself such time as I may consume, and I want to thank the gentleman from Georgia (Mr. Collins) for yielding me the customary 30 minutes.

(Mr. McGOVERN asked and was given permission to revise and extend his remarks.)

Mr. McGOVERN. Mr. Speaker, I rise in very strong opposition to this rule, which provides for consideration of H.R. 4890, under a structured process, and H.R. 3724, under a completely closed process. These two pieces of legislation are part of the House majority's effort this week to micromanage the IRS and undermine its ability to enforce our tax laws.

This is not a serious attempt at legislating. These bills are press releases. Let's be honest. They are press releases for my friends in the majority to use on the campaign trail, and they are serving as a distraction from the business the Republican leadership has failed to act upon.

Last Friday, House Republicans missed the legally mandated deadline for Congress to enact a budget, and it appears as though we are not going to see a budget resolution on the floor this week—or anytime soon. It is pretty sad that Speaker RYAN, a former Budget Committee chairman himself, can't get the House to pass a budget.

In 2011, Speaker RYAN said that failing to enact a budget is a "historic failure to fulfill one of the most basic responsibilities of governing." In 2012, the Speaker went on to say that not passing a budget "has serious consequences for American families."

But the extreme budget proposed by the Republican leadership—a budget that would end the Medicare guarantee, gut antipoverty programs, and demand \$6.5 trillion in cuts—was not extreme enough for House Republicans, so they can't get a majority within their ranks. This is a failure of the majority to do its job, plain and simple.

Demands by a vocal group of conservative Members to abandon a bipartisan agreement reached last year on spending caps has put a budget in jeopardy and the promise of regular order for appropriations process out of reach. Don't be surprised if all these spending bills get crammed in during a lame duck session after voters have cast their ballots and we have this big monstrosity that comes before the Congress-nobody knows what is in itand it gets passed. That is the way the business of this House will proceed. I don't think that is what the American people want; and if you want to talk about what makes the American people shake their heads, it is that.

Forgive me if I find it ironic that we are here today telling the IRS how to

do its job while this Republican majority can't even do its job of passing a budget and fulfilling its most basic responsibility of governing.

So if my Republican friends don't want to pass a budget, there are other important things we can do besides these message bills that are going nowhere:

Negotiations have stalled on legislation to help Puerto Rico avoid a default. We could do that.

A bill to provide aid to families in Flint, Michigan, has not reached the floor for a vote. Clearly, I think everybody in this country was horrified when they learned of the fact that the residents of Flint, Michigan, were being poisoned by the water that was coming out of their faucets. We could do something about that, but we are not.

A bipartisan, comprehensive immigration reform bill that passed the U.S. Senate has been blocked by the leadership in this House for the past 3 years. We could actually fix our immigration laws rather than just complain about them, but we are not going to do that, I guess, either.

I might also suggest to my friends that, if they need bills to consider on the floor, we could respond to the thousands and thousands of constituents from all over the country that have been rallying at the Capitol during the past week as part of the Democracy Spring and Democracy Awakening movements and take up legislation to reform our campaign finance system. Let's do something about getting the money out of politics. Let's remove the influence that special interests have on congressional elections-and all elections—because of our broken campaign finance laws. We could do that, but we are not. We are doing messaging bills that are going nowhere.

We could join millions of our constituents and people across the globe in celebrating Earth Day by considering climate change legislation. I know that may be a heavy lift on my Republican friends, because a big chunk of the Republican Conference doesn't even believe that climate change is an issue.

We could do tax reform. Let's simplify the Tax Code. Let's remove all these loopholes that allow big corporations to escape paying taxes while regular, hardworking people have to pay taxes. Let's do tax reform. That would be a good thing to do during this week, but we are not going to do that.

And perhaps we can maybe debate an AUMF, an Authorization for Use of Military Force, something that I have been urging this place to do for a long, long time now. Yesterday, the Pentagon announced hundreds more U.S. forces will be deployed in Iraq. We are getting sucked into this war even more deeply. I think people are tired of endless wars. Our troops are expected to perform their responsibilities when we send them to places like Iraq and Syria, but why aren't we expected to do our job and actually debate these

issues and vote on them? Instead, we are silent; we are indifferent.

So we have a lot that we can do. Unfortunately, we are not doing any of those things. This place is becoming a Chamber where trivial issues are debated passionately and important ones not at all. We need to do better, and we need to start coming together and figuring out how to solve some of these problems.

H.R. 3724, which is unnecessary at best, prohibits the IRS Commissioner from rehiring any former employee that was terminated for misconduct, even though there are already processes in place to ensure employees with significant performance or conduct problems are not rehired. This legislation is not even necessary.

H.R. 4890 prevents the Treasury Department from paying bonuses to IRS employees until the Secretary submits to Congress a customer service strategy that has been approved by the Treasury Inspector General for Tax Administration. Again, an added layer of bureaucracy.

Mr. Speaker, I include in the RECORD a letter sent to all Members of Congress from The National Treasury Employees Union, which is opposed to H.R. 4890 and a number of the other bills that we are debating here today.

THE NATIONAL TREASURY EMPLOYEES UNION,  $April\ 12,\ 2016.$ 

DEAR REPRESENTATIVE: As President of the National Treasury Employees Union (NTEU), representing over 150,000 federal employees in 31 agencies, including the men and women at the IRS, I am writing to express opposition to several bills scheduled to be considered by the House Committee on Ways and Means on April 13. NTEU believes all of these bills would weaken IRS' ability to carry out their taxpayer service and enforcement missions, and undermine efforts to retain dedicated and experienced employees.

H.R. 4885, the "IRS Oversight While Eliminating Spending (OWES) Act of 2016," would require IRS collected user fees to be deposited in the general fund of the U.S. Treasury and would prevent the IRS from spending the user fees "unless provided by an appropria-tions act." NTEU strongly opposes eliminating IRS' ability to use the user fees that it collects, as provided by law. The IRS charges user fees for various services: to assist taxpayers in complying with their tax liabilities; to clarify the application of the tax code to particular circumstances; and to ensure the quality of paid preparers of tax returns, among others. While user fees have historically been used, in large part, to fund traditional taxpayer service activities, recent budget cuts in excess of \$900 million since Fiscal Year (FY) 2010 have forced the IRS to reallocate a greater portion of these user fees to implement a number of significant legislative mandates, nearly all of which came with no additional funding. These include the Affordable Care Act (ACA), the Foreign Account Tax Compliance Act (FACTA), and the Achieving a Better Life Experience (ABLE) Act.

While proponents of this legislation claim the bill is simply an attempt to ensure proper congressional oversight of the IRS, in reality these measures are designed to undermine and weaken the IRS's ability to enforce enacted laws. While NTEU takes no position as to whether any particular tax statutory provisions remain or are repealed, NTEU believes it is important to remember that the IRS, and its personnel, are charged with implementing each and every tax law passed by Congress, including the ACA. Therefore, it is imperative that the IRS be provided with the resources necessary to carry out its responsibilities under the law, and to retain the flexibility to allocate user fee revenues as necessary to do so.

Prohibiting the IRS from accessing the

Prohibiting the IRS from accessing the roughly \$400 million in user fees it collects each year is effectively an immediate cut of \$400 million to its budget, and will simply force the IRS to divert resources from other critical taxpayer service and enforcement programs to carry out its statutory mandates.

NTEU also urges you to oppose H.R. 1206, the "No Hires for the Delinquent IRS Act" which would prohibit the hiring of additional IRS employees until the Secretary of the Treasury certifies that no employee of the IRS has a seriously delinquent tax debt.

While NTEU believes that each and every IRS employee should pay their taxes in full and on time, we have serious concerns about how the bill defines a seriously delinquent tax debt, and believe basing IRS' ability to hire additional personnel on such an uncertain standard is unjustified, and will only further undermine its ability to meet its taxpayer service and enforcement missions.

Under H.R. 1206, a tax debt is considered "seriously delinquent" by the filing of a notice of a federal tax lien (NFTL). Unfortunately, using notice of a lien as an indication a debt is seriously delinquent is inappropriate since it is not a final determination of tax liability. Section 6321 of the Internal Revenue Code establishes that a lien can be filed immediately upon the assessment of tax. In many instances, the IRS may file an NFTL to simply secure the government's future potential interest and establish its priority as a possible creditor in competition with other creditors. Therefore, the filing of the NFTL is not a true indication that a tax debt is "seriously delinquent."

In addition, it is unclear why this legislation is even necessary. The bill specifically singles out the tax status of employees at the IRS who have an overall tax compliance rate of over 99%, the highest in the federal government, and a much higher compliance rate than the general public. Furthermore, for those employees at the IRS that do have tax debts, the existing Federal Payment Levy Program already allows the IRS to levy federal salaries to recover federal tax debts.

We also believe restricting the IRS ability to hire qualified applicants based upon an uncertain tax status standard of its employees is misguided, and will simply further impede its ability to provide quality services to American taxpayers. The IRS workforce has been reduced by more than 15,000 employees over the past five years, including many front-line customer service and enforcement personnel. Therefore, it is critical that the IRS have the ability to hire additional personnel to provide the services taxpayers expect and to implement the laws passed by Congress.

Finally, NTEU urges you to oppose H.R. 4890 which would prohibit the IRS from paying performance awards to its employees until the Secretary of the Treasury develops and implements a comprehensive customer service strategy. NTEU believes this legislation is unnecessary, and will only serve to undermine IRS efforts to retain experienced employees that provide many of the critical taxpayer services. In fact, the IRS has already recently provided a detailed and comprehensive strategy to improve taxpayer services, and in particular, the phone level of service, as part of its FY 2017 budget request.

However, implementation of this strategy will require a commitment by Congress to provide the IRS with the necessary resources and staffing. If members are serious about helping the IRS meet its mission of providing taxpayers with top quality service in a timely manner, Congress will fund the Administration's FY 2017 IRS budget request.

Furthermore, this measure is unfairly punitive to hard-working front-line employees who are not responsible for developing or implementing agency-wide policies and strategies, and who have already experienced significant pay hardships in recent yearsstemming from the three-year pay freeze and furlough days, followed by three years of minuscule pay increases, and performance awards below one percent of their salaries. Like all federal agencies and effective emplovers, the IRS must be able to properly compensate its workforce, particularly at a time of a healthy job market, and to distinguish and reward higher performing employees.

For these reasons, we strongly urge you to oppose these bills during committee consideration on Wednesday, April 13. Please contact Matt Socienat of my staff if you have any questions.

Sincerely,

Anthony M. Reardon, National President.

Mr. McGOVERN. Mr. Speaker, if the majority is concerned with customer service at the IRS, we should be considering appropriations legislation to fully fund the administration's budget request for the agency. IRS funding has been slashed by nearly \$1 billion since 2010, and as a result, the IRS had to cut 12,000 jobs, reduce employee training, and delay technology updates. So while I understand that my friends on the other side of the aisle don't like the IRS, it is their demands for steep funding cuts that have led directly to a degradation of customer service during the past several years.

Furthermore, the IRS has already developed and has begun to implement a strategy to improve taxpayer services, and here is the deal, Mr. Speaker. If this were really an issue, we could have brought this up at any time. We could come together and try to see whether we can work on bipartisan legislation, but instead, we bring up legislation attacking the IRS during the week that people have to pay their taxes. You don't have to be a rocket scientist to figure out that this is all about messaging and not about substance.

I think that people in this country are really sick and tired of the performance of this Congress—or the lack of performance of this Congress. We have a lot of challenges that we need to confront; we have a lot of problems that we need to solve; and rather than doing this, we ought to be doing the people's business. We ought to be legislating in a serious way and leave these press releases and these messaging bills for the Republican congressional campaign committee. It is beneath, I think, the standards that this Congress should uphold.

I reserve the balance of my time. Mr. COLLINS of Georgia. I reserve the balance of my time to close.

Mr. McGOVERN. Mr. Speaker, I yield myself the balance of my time. We have no speakers because everybody is so interested in this legislation that I think they would prefer to stay in their offices.

Let me just say, Mr. Speaker, I am going to urge my colleagues to defeat the previous question. If we do, I will offer an amendment to the rule to bring up Mr. Van Hollen's bill that would restrict American companies' use of so-called tax inversions to shrink their tax obligations by hiding money in foreign countries. The bill would direct the money toward repairing our crumbling infrastructure.

That is exactly the type of legislation we ought to be debating here: something that is meaningful to the American people and to get American corporations that are trying to not pay their fair share to pay their fair share and to invest in repairing our crumbling infrastructure, whether it be water infrastructure that we see in such disrepair in places like Flint, Michigan, or our roads and bridges. Where I come from in Massachusetts, we have bridges that are older than most of your States, and they need repair.

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 Massachusetts?

There was no objection.

Mr. McGOVERN. I urge my colleagues to vote "no" and defeat the previous question and to vote "no" on the rule

I yield back the balance of my time. Mr. COLLINS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

I believe there is probably going to be debate on these bills this week on the House floor. But also, there are certain times when you just understand the bills are, as I say from my part of the world, just common sense, and we just need to get to them.

It is amazing that we actually have to tell the IRS to not rehire people that they fired for misconduct. That is just an amazing idea. There are a lot of things that need to go on over there, the least of which is to give them more money which they have shown, repeatedly over the past few years, that they use to target groups that they don't like.

So that is not the reason that they are problematic. There are other issues there that need to be dealt with.

As I said before, our tax system is out of control. Americans deserve to keep their hard-earned dollars. While I would like to dismantle the IRS—I am more of a fair tax proponent—while it exists, we must rein it in and hold it accountable.

This rule provides for consideration of legislation that will protect taxpayers. It takes important steps toward ensuring that the IRS is not abusing taxpayer dollars. For that reason I urge my colleagues to support this rule and H.R. 4890 and H.R. 3724.

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

AN AMENDMENT TO H. RES. 688 OFFERED BY MR. MCGOVERN

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. 3064) to authorize highway infrastructure and safety, transit, motor carrier, rail, and other surface transportation programs, and for other purposes. 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 Transportation and Infrastructure. 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. 3064.

# 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. COLLINS of Georgia. 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. McGOVERN. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 and clause 9 of rule XX, this 15-minute vote on ordering the previous question on H.R. 688 will be followed by 5-minute votes on adoption of H.R. 688, if ordered; ordering the previous question on H.R. 687; and adoption of H.R. 687, if ordered.

The vote was taken by electronic device, and there were—yeas 240, nays 172, not voting 21, as follows:

# [Roll No. 155] YEAS—240

Abraham Blum Carter (TX) Aderholt Bost Chabot Allen Boustany Chaffetz Amash Brady (TX) Clawson (FL) Amodei Brat Coffman Bridenstine Babin Cole Collins (GA) Barletta Brooks (AL) Brooks (IN) Comstock BarrBarton Buchanan Conaway Benishek Buck Cook Bilirakis Bucshon Costello (PA) Bishop (MI) Burgess Cramer Crawford Bishop (UT) Byrne Black Calvert Crenshaw Carter (GA) Blackburn Culberson

Salmon

Sanford

Scalise

April 19, 20	016
Curbelo (FL)	Kelly (PA)
Davis, Rodney	King (IA)
Denham	King (IA) King (NY)
Dent	Kinzinger (IL)
DeSantis	Kline
DesJarlais	Knight
Diaz-Balart	Labrador
Donovan	LaHood
Duffy	LaMalfa
Duncan (SC)	Lamborn
Duncan (TN)	Lance
Ellmers (NC)	Latta
Emmer (MN)	LoBiondo
Farenthold	Long
Fitzpatrick	Loudermilk
Fleischmann	Love
Fleming	Lucas
Flores	Luetkemeyer
Forbes	Lummis
Fortenberry	MacArthur
Foxx	Marchant
Franks (AZ)	Marino
Frelinghuysen	Massie
Gibbs	McCarthy
Gibson	McCaul
Gohmert	McClintock
Goodlatte	McHenry
Gosar	McKinley
Gowdy	McMorris
Granger	Rodgers
Graves (GA)	McSally
Graves (LA)	Meadows
Graves (MO)	Meehan
Griffith	Messer
Grothman	Mica
Guinta	Miller (FL)
Guthrie	Miller (MI)
Hanna	Moolenaar
Hardy	Mooney (WV)
Harper	Mullin
Harris	Mulvaney
Hartzler	Murphy (PA)
Heck (NV)	Neugebauer
Hensarling Herrera Beutler	Newhouse Noem
Hice, Jody B.	Nugent
Hill	Nunes
Holding	Olson
Hudson	Palazzo
Huelskamp	Palmer
Huizenga (MI)	Paulsen
Hultgren	Pearce
Hunter	Perry
Hurd (TX)	Pittenger
Hurt (VA)	Pitts
Issa	Poe (TX)
Jenkins (KS)	Poliquin
Jenkins (WV)	Pompeo
Johnson (OH)	Posey
Johnson, Sam	Price, Tom
Jolly	Ratcliffe
Jones	Reed
Jordan	Reichert
Joyce	Renacci
Katko	Ribble
Kelly (MS)	Rice (SC)

Rigell Robv Roe (TN) Rogers (AL) Rogers (KY) Rohrabacher Rokita Rooney (FL) Ros-Lehtinen Roskam Ross Rothfus Rouzer Royce Russell Salmon Sanford Scalise Schweikert Scott, Austin Sensenbrenner Sessions Shimkus Shuster Simpson Smith (MO) Smith (NE) Smith (NJ) Smith (TX) Stefanik Stewart Stivers Thompson (PA) Thornberry Tiberi Tipton Trott Turner Upton Valadao Wagner Walberg Walden Walker Walorski Walters, Mimi Weber (TX) Webster (FL) Wenstrup Westerman Westmoreland Whitfield Williams Wilson (SC) Wittman Womack Woodall Yoder Yoho Young (AK) Young (IA) Young (IN) Zeldin

# Levin Lewis Lieu, Ted Lipinski Loebsack Lofgren Lowenthal Lowey Luján, Ben Ray (NM) Lynch Maloney, Sean Matsui McCollum McDermott McGovern McNerney Meeks Moore Moulton Murphy (FL) Nadler Napolitano Nea1 Nolan Norcross O'Rourke Pallone Bass Becerra Beyer Blumenauer Collins (NY) DeSaulnier Dold Edwards Mr.

Sewell (AL) Pascrel1 Payne Sherman Pelosi Sinema Perlmutter Sires Slaughter Peters Peterson Smith (WA) Pingree Speier Swalwell (CA) Pocan Polis Takai Price (NC) Takano Thompson (CA) Quigley Rangel Thompson (MS) Rice (NY) Titus Tonko Richmond Roybal-Allard Torres Ruiz Tsongas Ruppersberger Vargas Rvan (OH) Veasev Sánchez, Linda Vela Velázquez Sanchez Loretta Visclosky Sarbanes Walz Schakowsky Wasserman Schiff Schultz Schrader Watson Coleman Scott (VA) Welch

# NOT VOTING-21

Scott, David

Serrano

Fattah Fincher Garrett Hinojosa. Jackson Lee Johnson, E. B. Lujan Grisham (NM)

Maloney. Carolyn Meng Rush Stutzman Van Hollen Waters, Maxine

Wilson (FL)

Yarmuth

#### $\Box$ 1352

THOMPSON of California changed his vote from "yea" to "nay." So the previous question was ordered. The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the resolution.

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

# RECORDED VOTE

Mr. McGOVERN. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 242, noes 172, not voting 19, as follows:

# [Roll No. 156]

# AYES-242

Chabot Abraham Fleischmann Aderholt Chaffetz Fleming Allen Clawson (FL) Flores Amash Coffman Forbes Amodei Fortenberry Cole Collins (GA) Babin Foxx Franks (AZ) Barletta Comstock Conaway Frelinghuysen Barr Barton Cook Gibbs Benishek Cooper Gibson Bilirakis Gohmert Costa Bishop (MI) Costello (PA) Goodlatte Bishop (UT) Cramer Gosar Crawford Black Gowdy Blackburn Crenshaw Granger Graves (GA) Blum Culberson Curbelo (FL) Graves (LA) Bost Boustany Davis, Rodney Graves (MO) Brady (TX) Denham Griffith Brat Dent Grothman DeSantis Bridenstine Guinta DesJarlais Brooks (AL) Guthrie Diaz-Balart Brooks (IN) Hanna Buchanan DonovanHardy Buck Duffy Harper Bucshon Duncan (SC) Harris Burgess Duncan (TN) Ellmers (NC) Hartzler Heck (NV) Byrne Calvert Emmer (MN) Hensarling Herrera Beutler Carter (GA) Farenthold Carter (TX) Fitzpatrick Hice, Jody B.

Meadows Holding Meehan Messer Hudson Huelskamp Mica. Huizenga (MI) Hultgren Hunter Hurd (TX) Hurt (VA) Issa. Jenkins (KS) Jenkins (WV) Johnson (OH) Johnson, Sam Jolly Jones Jordan Joyce Katko Kelly (MS) Kelly (PA) King (IA) King (NY) Kinzinger (IL) Kline Knight Labrador LaHood LaMalfa Lamborn Lance Latta LoBiondo Long Love Lucas Luetkemeyer Lummis MacArthur Marchant Marino Massie McCarthy McCaul McClintock McHenry McKinley McMorris Rodgers McSally

Adams

Aguilar

Ashford

Beatty

Becerra

Bishop (GA)

Boyle, Brendan

Bonamici

Brady (PA)

Brown (FL)

Butterfield

Brownley (CA)

Bass

Bera

F.

Bustos

Capps

Capuano

Cárdenas

Carson (IN)

Cartwright

Castor (FL)

Castro (TX)

Chu. Judy

Clark (MA)

Clarke (NY)

Cicilline

Clay

Cleaver

Cohen

Clyburn

Connolly

Convers

Crowley

Cuellar

Courtney

Cummings

Davis (CA)

DeFazio

DeGette

Delaney

DeLauro

DelBene

Deutch

DeSaulnier

Davis, Danny

Carney

Schweikert Miller (FL) Scott, Austin Miller (MI) Sensenbrenner Moolenaar Sessions Mooney (WV) Shimkus Mullin Shuster Mulvanev Simpson Murphy (PA) Sinema Smith (MO) Neugebauer Smith (NE) Newhouse Smith (NJ) Noem Nugent Smith (TX) Stefanik Nunes Olson Stewart Palazzo Stivers Thompson (PA) Palmer Paulsen Thornberry Pearce Tiberi Tipton Perry Pittenger Trott Pitts Turner Poe (TX) Upton Poliquin Valadao Pompeo Wagner Posey Walberg Price, Tom Ratcliffe Walden Walker Reed Walorski Reichert Walters, Mimi Weber (TX) Renacci Webster (FL) Ribble Rice (SC) Wenstrup Rigell Westerman Roby Roe (TN) Westmoreland Whitfield Rogers (AL) Williams Rogers (KY) Wilson (SC) Rohrabacher Wittman Rokita Womack Rooney (FL) Woodall Ros-Lehtinen Yoder Roskam Yoho Ross Rothfus Young (AK) Young (IA) Young (IN) Rouzer Royce Zeldin Russell Zinke NOES-172Levin Lewis

Dingell Doggett Doyle, Michael Duckworth Ellison Engel Eshoo Esty Farr Foster Frankel (FL) Fudge Gabbard Gallego Garamendi Graham Grayson Green, Al Green, Gene Grijalva Gutiérrez Hahn Hastings Heck (WA) Higgins Himes Honda Hoyer Huffman Israel Jeffries Johnson (GA) Kaptur Keating Kelly (IL) Kennedy Kildee Kilmer Kind Kirkpatrick Kuster Langevin Larsen (WA)

Larson (CT)

Lawrence

Lee

Lieu, Ted Lipinski Loebsack Lofgren Lowenthal Lowey Luján, Ben Rav (NM) Lynch Maloney, Sean Matsui McCollum McDermott McGovern McNerney Meeks Moore Moulton Murphy (FL) Nadler Napolitano Nea1 Nolan Norcross O'Rourke Pallone Pascrell Payne Pelosi Perlmutter Peters Peterson Pingree Pocan Polis Price (NC) Quigley Rangel Rice (NY) Richmond Rovbal-Allard Ruiz Ruppersberger

Ryan (OH)

# NAYS-172

Adams Aguilar Ashford Beatty Bera Bishop (GA) Bonamici Boyle, Brendan Brady (PA) Brown (FL) Brownley (CA) Bustos Butterfield Capps Capuano Cárdenas Carney Carson (IN) Cartwright Castor (FL) Castro (TX) Chu. Judy Cicilline Clark (MA) Clarke (NY) Clay Cleaver Clyburn Gallego Cohen

Connolly

Kelly (MS)

Convers Graham Cooper Gravson Costa Green, Al Courtney Grijalva Crowley Cuellar Gutiérrez Cummings Hahn Davis (CA) Hastings Davis, Danny DeFazio Higgins DeGette Himes Delaney Honda DeLauro Hover DelBene Huffman Deutch Israel Dingel1 Jeffries Doggett Doyle, Michael Kaptur Keating Duckworth Ellison Kennedy Engel Kildee Eshoo Kilmer Esty Kind Farr Foster Kuster Frankel (FL) Langevin Larsen (WA) Fudge Gabbard Larson (CT)

Garamendi

Green, Gene Heck (WA) Johnson (GA) Kelly (IL) Kirkpatrick

Lawrence

Lee

Sires

Rice (SC)

Roe (TN)

Rokita

Roskam

Rothfus

Rouzer

Russell

Salmon

Sanford

Scalise

Sessions

Shimkus

Shuster

Simpson

Smith (MO)

Smith (NE)

Smith (NJ)

Smith (TX)

Thornberry

Thompson (PA)

Stefanik

Stewart

Stivers

Tiberi

Tipton

Turner

Upton

Valadao

Wagner

Walberg

Walden

Walker Walorski

Walters, Mimi Weber (TX)

Webster (FL)

Westmoreland

Wenstrup

Whitfield

Williams

Wittman

Womack

Wilson (SC)

Westerman

Trott

Schweikert

Scott, Austin

Sensenbrenner

Royce

Ross

Rogers (AL)

Rogers (KY)

Rohrabacher

Rooney (FL)

Ros-Lehtinen

Rigell

Roby

Kelly (PA)

King (IA)

King (NY)

Kline

Knight

Labrador

LaHood

LaMalfa

Lamborn

LoBiondo

Loudermilk

Luetkemeyer

Lance

Latta

Long

Love

Lucas

Lummis

MacArthur

Marchant

McCarthy

McClintock

McCaul

McHenry

McKinley

McMorris

McSallv

Meadows

Meehan

Miller (FL)

Miller (MI)

Mooney (WV)

Murphy (PA)

Neugebauer

Newhouse

Noem

Nugent

Nunes

Olson

Palazzo

Palmer

Paulsen

Pittenger

Pitts Poe (TX)

Poliquin

Pompeo Posey Price, Tom

Ratcliffe

Reichert

Renacci

Ribble

Reed

Pearce

Perry

Moolenaar

Mullin

Mulvanev

Messer

Mica

Rodgers

Marino

Kinzinger (IL)

Sánchez, Linda Slaughter Smith (WA) Speier Sanchez, Loretta Sarbanes Schakowsky Takai Schiff Takano Schrader Scott (VA) Scott, David Titus Serrano Tonko Sewell (AL) Torres Sherman Tsongas

Swalwell (CA) Thompson (CA) Thompson (MS)

Vela Velázquez Visclosky Walz Wasserman Schultz Watson Coleman Welch Wilson (FL) Yarmuth

Veasey

### NOT VOTING-19

Vargas

Beyer Garrett Blumenauer Hinoiosa Collins (NY) Jackson Lee Dold Johnson, E. B. Edwards Loudermilk Lujan Grisham Fincher (NM)

Maloney. Carolyn Meng Rush Stutzman Van Hollen Waters, Maxine

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

#### $\sqcap 1359$

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

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

The SPEAKER pro tempore. The unfinished business is the vote on ordering the previous question on the resolution (H. Res. 687) providing for consideration of 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, and providing for consideration of 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, on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

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

This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 239, nays 173, not voting 21, as follows:

# [Roll No. 157] YEAS-239

Abraham Blum Carter (TX) Aderholt Bost Chabot Chaffetz Allen Boustany Amash Brady (TX) Clawson (FL) Amodei Brat Coffman Bridenstine Babin Cole Collins (GA) Barletta Brooks (AL) Brooks (IN) Comstock Barr Barton Buchanan Conaway Benishek Buck Cook Bilirakis Bucshon Costello (PA) Bishop (MI) Burgess Cramer Crawford Bishop (UT) Byrne Black Calvert Crenshaw Blackburn Carter (GA) Culberson

Dent DeSantis DesJarlais Diaz-Balart Donovan Duffy Duncan (SC) Duncan (TN) Emmer (MN) Farenthold Fitzpatrick Fleischmann Fleming Flores Forbes Fortenberry Foxx Franks (AZ) Frelinghuvsen Gibbs Gibson Gohmert Goodlatte Gosar Gowdy Granger Graves (GA) Graves (LA) Graves (MO) Griffith Grothman Guinta Guthrie Hanna Hardy Harper Harris Hartzler Heck (NV) Hensarling Herrera Beutler Hice, Jody B. Holding Hudson Huelskamp Huizenga (MI) Hultgren Hurd (TX) Hurt (VA) Jenkins (KS) Jenkins (WV) Johnson (OH) Johnson, Sam Jolly Jones Jordan Joyce Katko Kelly (MS)

Adams

Aguilar

Ashford

Beatty

Becerra

Bustos

Capps

Capuano

Cárdenas

Cicilline

Clay

Cleaver

Clyburn

Connolly

Convers

Cohen

Bera

Curbelo (FL)

Denham

Davis, Rodney

# NAYS-173

Cooper Costa Courtney Crowley Cuellar Cummings Bishop (GA) Davis (CA) Bonamici Davis, Danny Boyle, Brendan DeFazio DeGette Brady (PA) Delanev Brown (FL) DeLauro Brownley (CA) DelBene DeSaulnier Butterfield Deutch Dingell Doggett Doyle, Michael Carson (IN) Duckworth Cartwright Castor (FL) Ellison Castro (TX) Engel Chu. Judy Eshoo Esty Clark (MA) Farr Clarke (NY) Foster Frankel (FL) Fudge Gabbard Gallego Garamendi Graham

Woodall Yoder Yoho Young (AK) Young (IA) Young (IN) Zeldin Zinke Grayson Green, Al Green, Gene Grijalva Gutiérrez Hahn Hastings Heck (WA) Higgins Himes Honda. Hover Huffman Israel Jeffries Johnson (GA) Kaptur Keating Kelly (IL) Kennedy Kildee Kilmer Kind Kirkpatrick Kuster Langevin Larsen (WA) Larson (CT) Lawrence Lee Levin Lewis

Lieu, Ted Lipinski Loebsack Lofgren Lowenthal Lowey Luián, Ben Ray (NM) Lynch Maloney, Sean Matsui McCollum McDermott McGovern McNernev Meeks Moore Moulton Murphy (FL) Nadler Napolitano Neal Nolan Norcross O'Rourke Pallone Pascrell Payne Bass Beyer Blumenauer Carney Collins (NY) Dold

Pelosi Perlmutter Peters Peterson Pingree Pocan Polis Price (NC) Quigley Rangel Rice (NY) Richmond Roybal-Allard Ruppersberger Ryan (OH) Sánchez, Linda т Sanchez, Loretta Sarbanes Schakowsky Schiff Schrader Scott (VA) Scott, David Serrano Sewell (AL) Sherman NOT VOTING-21 Fattah

Sires Slaughter Smith (WA) Speier Swalwell (CA) Takai Takano Thompson (CA) Thompson (MS) Titus Tonko Torres Tsongas Vargas Veasey Vela Velázquez Visclosky Walz Wasserman Schultz Watson Coleman Welch Wilson (FL) Yarmuth

Maloney. Fincher Carolyn Garrett Meng Hinojosa. Rush Jackson Lee Stutzman Johnson, E. B. Van Hollen Edwards Lujan Grisham Waters, Maxine Ellmers (NC) (NM)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE The SPEAKER pro tempore (Mr. WESTMORELAND) (during the vote). There are 2 minutes remaining.

#### $\Box$ 1405

So the previous question was ordered. The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the resolution.

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

# RECORDED VOTE

Mr. HASTINGS. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 239, noes 173, not voting 21, as follows:

# [Roll No. 158]

# AYES-239

Abraham Calvert Emmer (MN) Carter (GA) Farenthold Aderholt Carter (TX) Allen Fitzpatrick Amash Chabot Fleischmann Chaffetz Amodei Fleming Babin Clawson (FL) Flores Barletta Coffman Forbes Barr Cole Fortenberry Barton Collins (GA) Foxx Benishek Comstock Franks (AZ) Bilirakis Conaway Frelinghuysen Bishop (MI) Cook Gibbs Costello (PA) Bishop (UT) Gibson Black Gohmert Cramer Blackburn Crawford Goodlatte Blum Crenshaw Gosar Bost Culberson Gowdy Boustany Curbelo (FL) Granger Brady (TX) Graves (GA) Davis, Rodney Brat Denham Graves (LA) Dent DeSantis Bridenstine Graves (MO) Brooks (AL) Griffith Brooks (IN) DesJarlais Grothman Buchanan Diaz-Balart Guinta Buck Donovan Guthrie Bucshon Duffy Hanna Burgess Duncan (SC) Hardy Duncan (TN) Byrne Harper