

means is, between the two of us, we pretty much disagreed on everything we talked about on the Budget Committee.

But I have got to say, I have always had great respect for how you engage in the battle of ideas and how you stay true to your principles, and you do it in such an uplifting way.

Passion is not hard to find in our politics today. There are no two ways about that. But passion sustained over a long time, over the long haul, without fail, takes an enormous amount of commitment.

No matter which side of the aisle we are on, we can all take something from your example. You have been a tireless advocate for your principles, your point of view, and you have done it with honor and distinction. And that is a phenomenal example for all of us.

It is truly fitting that this is happening during Women's History Month as well. But this milestone, I would say, is not so much about days served; it is a testament to the endless possibilities that are in front of us.

I think of my own daughter, Liza, who was elected vice president of her class last year, which goes to show that at least somebody in our family can get elected to vice president.

Her generation is just so fortunate to have all these pioneers to look up to, to have stories to hear from and to learn from; whether it is MARCY KAPTUR or NANCY PELOSI, our first woman Speaker of the House; or CATHY MC MORRIS RODGERS, the longest-serving conference chair since my mentor Jack Kemp; or ILEANA ROS-LEHTINEN, the first Hispanic woman ever elected to Congress; or ELISE STEFANIK, the youngest woman ever elected to this Congress. Every day we get to work with leaders who are making history and inspiring generations now and to come.

So, MARCY, thank you for keeping on for all 12,858 of these days. Thank you for your service. Congratulations on this great distinction and honor.

STUDENT, TEACHERS, AND OFFICERS PREVENTING SCHOOL VIOLENCE ACT OF 2018

The SPEAKER pro tempore. Without objection, 5-minute voting will continue.

There was no objection.

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 4909) to reauthorize the grant program for school security in the Omnibus Crime Control and Safe Streets Act of 1968, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Virginia (Mr. GOODLATTE) that the House suspend the rules and pass the bill, as amended. This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 407, nays 10, not voting 13, as follows:

[Roll No. 106]

YEAS—407

Abraham	Demings	Joyce (OH)
Adams	Denham	Kaptur
Aderholt	Dent	Keating
Aguilar	DeSantis	Kelly (IL)
Allen	DeSaulnier	Kelly (MS)
Amodei	DesJarlais	Kelly (PA)
Arrington	Deutch	Kennedy
Babin	Diaz-Balart	Khanna
Bacon	Dingell	Kihuen
Banks (IN)	Doggett	Kildee
Barletta	Donovan	Kilmer
Barr	Doyle, Michael	Kind
Barragán	F.	King (IA)
Barton	Duffy	King (NY)
Beatty	Duncan (SC)	Kinzinger
Bera	Duncan (TN)	Knight
Bergman	Dunn	Krishnamoorthi
Beyer	Ellison	Kuster (NH)
Biggs	Emmer	Kustoff (TN)
Bilirakis	Engel	Labrador
Bishop (GA)	Eshoo	LaHood
Bishop (MI)	Espallat	LaMalfa
Bishop (UT)	Estes (KS)	Lamborn
Black	Esty (CT)	Lance
Blackburn	Evans	Langevin
Blum	Farenthold	Larsen (WA)
Blumenauer	Faso	Larson (CT)
Blunt Rochester	Ferguson	Latta
Bonamici	Fitzpatrick	Lawrence
Bost	Fleischmann	Lawson (FL)
Boyle, Brendan	Flores	Levin
F.	Portenberry	Lewis (GA)
Brady (PA)	Foster	Lewis (MN)
Brady (TX)	Fox	Lipinski
Brat	Frankel (FL)	LoBiondo
Bridenstine	Frelinghuysen	Loeb
Brooks (AL)	Fudge	Loftgren
Brooks (IN)	Gabbard	Long
Brown (MD)	Gaetz	Loudermilk
Brownley (CA)	Gallagher	Love
Buchanan	Gallego	Lowenthal
Buck	Garamendi	Lowey
Bucshon	Garrett	Lucas
Budd	Gianforte	Luetkemeyer
Burgess	Gibbs	Lujan Grisham,
Bustos	Gohmert	M.
Butterfield	Gomez	Luján, Ben Ray
Byrne	Gonzalez (TX)	Lynch
Calvert	Goodlatte	MacArthur
Capuano	Gosar	Maloney,
Carbajal	Gottheimer	Carolyn B.
Carter (GA)	Gowdy	Maloney, Sean
Carter (TX)	Granger	Marchant
Cartwright	Graves (GA)	Marino
Castor (FL)	Graves (LA)	Marshall
Castro (TX)	Graves (MO)	Mast
Chabot	Green, Al	Matsui
Cheney	Green, Gene	McCarthy
Chu, Judy	Griffith	McCaul
Ciulline	Grijalva	McClintock
Clark (MA)	Grothman	McCollum
Clarke (NY)	Guthrie	McEachin
Clay	Gutiérrez	McGovern
Cleaver	Hanabusa	McHenry
Clyburn	Handel	McKinley
Coffman	Harper	McMorris
Cohen	Harris	Rodgers
Cole	Hartzler	McNerney
Collins (GA)	Hastings	McSally
Collins (NY)	Heck	Meadows
Comer	Hensarling	Meehan
Comstock	Herrera Beutler	Meeks
Conaway	Hice, Jody B.	Meng
Connolly	Higgins (LA)	Messer
Cook	Higgins (NY)	Mitchell
Cooper	Hill	Moolenaar
Correa	Himes	Mooney (WV)
Costa	Holding	Moore
Costello (PA)	Hollingsworth	Moulton
Courtney	Hoyer	Mullin
Cramer	Hudson	Murphy (FL)
Crawford	Huffman	Nadler
Crist	Huizenga	Napolitano
Crowley	Hultgren	Neal
Cuellar	Hunter	Newhouse
Culberson	Hurd	Noem
Curbelo (FL)	Issa	Norcross
Curtis	Jackson Lee	Norman
Davidson	Jayapal	Nunes
Davis (CA)	Jeffries	O'Halleran
Davis, Rodney	Jenkins (KS)	O'Rourke
DeFazio	Jenkins (WV)	Olson
DeGette	Johnson (LA)	Palazzo
Delaney	Johnson (OH)	Pallone
DeLauro	Johnson, E. B.	Palmer
DelBene	Johnson, Sam	Panetta

Pascrell	Ruppersberger	Thompson (MS)
Paulsen	Russell	Thompson (PA)
Payne	Rutherford	Thornberry
Pearce	Ryan (OH)	Tipton
Pelosi	Sánchez	Titus
Perlmutter	Sarbanes	Tonko
Perry	Scalise	Torres
Peters	Schakowsky	Trott
Peterson	Schiff	Turner
Pingree	Schneider	Upton
Pittenger	Schrader	Valadao
Pocan	Schweikert	Vargas
Poe (TX)	Scott (VA)	Veasey
Poliquin	Scott, Austin	Vela
Polis	Scott, David	Velázquez
Posey	Sensenbrenner	Visclosky
Price (NC)	Serrano	Wagner
Quigley	Sessions	Walberg
Raskin	Sewell (AL)	Walden
Ratcliffe	Shea-Porter	Walker
Reed	Sherman	Walorski
Reichert	Shimkus	Walters, Mimi
Renacci	Shuster	Walz
Rice (SC)	Simpson	Wasserman
Richmond	Sinema	Schultz
Roby	Sires	Waters, Maxine
Roe (TN)	Smith (NE)	Weber (TX)
Rogers (AL)	Smith (NJ)	Webster (FL)
Rogers (KY)	Smith (TX)	Welch
Rohrabacher	Smith (WA)	Wenstrup
Rokita	Smucker	Westerman
Rooney, Francis	Soto	Williams
Rooney, Thomas	Speier	Wilson (SC)
J.	Stefanik	Wittman
Rosen	Stewart	Womack
Roskam	Stivers	Woodall
Ross	Suozzi	Yarmuth
Rothfus	Swalwell (CA)	Yoder
Rouzer	Takano	Yoho
Roybal-Allard	Taylor	Young (AK)
Royce (CA)	Tenney	Young (IA)
Ruiz	Thompson (CA)	Zeldin

NAYS—10

Amash	Jordan	Sanford
Cárdenas	Lee	Watson Coleman
Johnson (GA)	Massie	
Jones	Nolan	

NOT VOTING—13

Bass	Lieu, Ted	Smith (MO)
Carson (IN)	Rice (NY)	Tsongas
Cummings	Ros-Lehtinen	Wilson (FL)
Davis, Danny	Rush	
Katko	Slaughter	

□ 1510

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

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERMISSION FOR MEMBER TO BE CONSIDERED AS FIRST SPONSOR OF H. CON. RES. 79

Mr. NADLER. Mr. Speaker, I ask unanimous consent that I may hereafter be considered to be the first sponsor of H. Con. Res. 79, a bill originally introduced by Representative Conyers of Michigan, for the purposes of adding cosponsors and requesting reprintings pursuant to clause 7 of rule XII.

The SPEAKER pro tempore (Mr. ROGERS of Kentucky). Is there objection to the request of the gentleman from New York?

There was no objection.

PERMISSION FOR MEMBER TO BE
CONSIDERED AS FIRST SPONSOR
OF H.R. 137

Mr. CICILLINE. Mr. Speaker, I ask unanimous consent that I may hereafter be considered to be the first sponsor of H.R. 137, a bill originally introduced by Representative Conyers of Michigan, for the purposes of adding cosponsors and requesting reprintings pursuant to clause 7 of rule XII.

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

There was no objection.

PROTECTING ACCESS TO THE
COURTS FOR TAXPAYERS ACT

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3996) to amend title 28, United States Code, to permit other courts to transfer certain cases to United States Tax Court.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3996

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Protecting Access to the Courts for Taxpayers Act”.

SEC. 2. TRANSFER OF CERTAIN CASES.

Section 1631 of title 28, United States Code, is amended by inserting “(or, for cases within the jurisdiction of the United States Tax Court, to that court)” after “any other such court”.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from California (Mr. ISSA) and the gentleman from Georgia (Mr. JOHNSON) each will control 20 minutes.

The Chair recognizes the gentleman from California.

GENERAL LEAVE

Mr. ISSA. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous material on H.R. 3996, currently under consideration.

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

There was no objection.

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

Mr. Speaker, American taxpayers fighting the Internal Revenue Service deserve their day in court. Not every taxpayer who thinks the IRS is wrong is right, but not every time the IRS brings a case are they right.

The Tax Court is a unique creation of Congress. It is, in fact, an article 1 court specifically created and dedicated to tax issues.

The Tax Court has the expertise necessary to hear complex or, in some cases, simple tax cases. Any situation in which a taxpayer is unable to contest an IRS action, therefore, would be simply unacceptable.

□ 1515

Unfortunately, the problem today is that, due to an oversight in the Federal

law, you can find yourself in a situation, by filing in good faith, not to be able to use a Tax Court. Unlike the IRS, not all taxpayers know about the requirement to file tax disputes in the Tax Court. Some taxpayers, in good faith, file in their local district court, which is wrong, and by the time it is discovered, their opportunity to file in Tax Court has expired.

Today, when a Federal Tax Court judge recognizes the improper venue, under current law he is prevented from simply transferring the case to Tax Court, where it rightfully belongs. By the time this happens, the taxpayer usually has lost their day in court since they only have a short time in which to ask for the Tax Court.

Because of this oversight in the Federal law, I, along with the ranking member of the full Judiciary Committee, introduced the Protecting Access to the Courts for Taxpayers Act. The legislation, quite simply, fixes this error that impacts dozens and dozens of Americans repeatedly every year. It is supported by advocates in the Judicial Conference and the Tax Courts.

It just makes sense, Mr. Speaker, that, in fact, getting your day in court should not be nullified by an actual petition to a court erroneously not recognized in time. In any other case in which you file in Federal court, if the court determines it is not an appropriate venue, the case is transferred. This is a lone exception.

I want to thank my colleague from Georgia for his support in this legislation and for his help in making sure it was drafted accurately.

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

Mr. JOHNSON of Georgia. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in strong support of H.R. 3996, the Protecting Access to the Courts for Taxpayers Act. This bipartisan legislation would ensure that taxpayers who mistakenly file certain claims in the wrong venue will still have their day in court.

Under current law, when a Federal court does not have jurisdiction over a case, it typically may transfer that case to the appropriate Federal court that does have proper jurisdiction. However, due to a quirk in the law, the United States Tax Court is not authorized to have misfiled cases transferred to it, even when the Tax Court is the proper—and, in many cases, the only—court with jurisdiction to hear the case.

This legislation will remedy that flaw in the law and enable Federal courts to transfer cases directly to the Tax Court when appropriate. The need for this bill is not simply a matter of judicial efficiency; it is fundamentally one of access to justice.

The Tax Court was established to resolve disputes between taxpayers and the Internal Revenue Service, and many taxpayers choose to represent themselves in Tax Court proceedings.

Unfortunately, these litigants—lacking legal representation—make procedural errors, including filing in the wrong court.

In most instances, by the time a taxpayer's claim is dismissed for lack of jurisdiction, the strict guidelines and deadlines for filing in the Tax Court—generally 90 days or fewer—have long passed, and the taxpayer is then barred from filing a claim altogether.

By allowing these cases to be transferred directly to the Tax Court, H.R. 3996 ensures that the case will retain its original filing date and the taxpayer will be able to preserve his or her claim. As a result of this modest but significant amendment to current law, this bill will protect the right of taxpayers to be heard in court.

I appreciate the efforts of the various Tax Court representatives who are bringing this issue to our attention and for their guidance in helping us to develop the legislation.

Mr. Speaker, in closing, I would like to acknowledge H.R. 3996's author, my friend, Representative DARRELL ISSA, whose leadership on this issue is to be commended. Accordingly, I urge my colleagues to support this bill.

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

Mr. ISSA. Mr. Speaker, I am with my friend, and would like to associate all of my further comments with his. So, again, I urge support for this bipartisan legislation.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California (Mr. ISSA) that the House suspend the rules and pass the bill, H.R. 3996.

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

A motion to reconsider was laid on the table.

PREVENTING CRIMES AGAINST
VETERANS ACT OF 2017

Mr. ISSA. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 506) to amend title 18, United States Code, to provide an additional tool to prevent certain frauds against veterans, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 506

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Preventing Crimes Against Veterans Act of 2017”.

SEC. 2. ADDITIONAL TOOL TO PREVENT CERTAIN FRAUDS AGAINST VETERANS.

(a) *IN GENERAL.*—Chapter 63 of title 18, United States Code, is amended by adding at the end the following:

“§ 1352. Fraud regarding veterans' benefits

“(a) Whoever knowingly executes, or attempts to execute, any scheme or artifice to defraud an