

declares the House in recess subject to the call of the Chair.

Accordingly (at 2 o'clock and 42 minutes p.m.), the House stood in recess.

□ 1600

#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mrs. LOVE) at 4 p.m.

#### MAKING PERMANENT VOLUNTEER INCOME TAX ASSISTANCE MATCHING GRANT PROGRAM

Mr. CURBELO of Florida. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 2901) to amend the Internal Revenue Code of 1986 to make permanent Volunteer Income Tax Assistance matching grant program, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2901

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

#### SECTION 1. RETURN PREPARATION PROGRAMS FOR LOW-INCOME TAXPAYERS.

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after section 7526 the following new section:

##### “SEC. 7526A. RETURN PREPARATION PROGRAMS FOR LOW-INCOME TAXPAYERS.

“(a) ESTABLISHMENT OF VOLUNTEER INCOME TAX ASSISTANCE MATCHING GRANT PROGRAM.—The Secretary shall establish a Community Volunteer Income Tax Assistance Matching Grant Program under which the Secretary may, subject to the availability of appropriated funds, make grants to provide matching funds for the development, expansion, or continuation of qualified return preparation programs assisting low-income taxpayers and members of underserved populations.

“(b) USE OF FUNDS.—

“(1) IN GENERAL.—Qualified return preparation programs may use grants received under this section for—

“(A) ordinary and necessary costs associated with program operation in accordance with cost principles under the applicable Office of Management and Budget circular, including—

“(i) wages or salaries of persons coordinating the activities of the program,

“(ii) developing training materials, conducting training, and performing quality reviews of the returns prepared under the program,

“(iii) equipment purchases, and

“(iv) vehicle-related expenses associated with remote or rural tax preparation services,

“(B) outreach and educational activities described in subsection (c)(2)(B), and

“(C) services related to financial education and capability, asset development, and the establishment of savings accounts in connection with tax return preparation.

“(2) REQUIREMENT OF MATCHING FUNDS.—A qualified return preparation program must provide matching funds on a dollar-for-dollar basis for all grants provided under this section. Matching funds may include—

“(A) the salary (including fringe benefits) of individuals performing services for the program,

“(B) the cost of equipment used in the program, and

“(C) other ordinary and necessary costs associated with the program.

Indirect expenses, including general overhead of any entity administering the program, shall not be counted as matching funds.

“(c) APPLICATION.—

“(1) IN GENERAL.—Each applicant for a grant under this section shall submit an application to the Secretary at such time, in such manner, and containing such information as the Secretary may reasonably require.

“(2) PRIORITY.—In awarding grants under this section, the Secretary shall give priority to applications which demonstrate—

“(A) assistance to low-income taxpayers, with emphasis on outreach to, and services for, such taxpayers,

“(B) taxpayer outreach and educational activities relating to eligibility and availability of income supports available through this title, including the earned income tax credit, and

“(C) specific outreach and focus on one or more underserved populations.

“(3) AMOUNTS TAKEN INTO ACCOUNT.—In determining matching grants under this section, the Secretary shall only take into account amounts provided by the qualified return preparation program for expenses described in subsection (b).

“(d) PROGRAM ADHERENCE.—

“(1) IN GENERAL.—The Secretary shall establish procedures for, and shall conduct not less frequently than once every 5 calendar years during which a qualified return preparation program is operating under a grant under this section, periodic site visits—

“(A) to ensure the program is carrying out the purposes of this section, and

“(B) to determine whether the program meets such program adherence standards as the Secretary shall by regulation or other guidance prescribe.

“(2) ADDITIONAL REQUIREMENTS FOR GRANT RECIPIENTS NOT MEETING PROGRAM ADHERENCE STANDARDS.—In the case of any qualified return preparation program which—

“(A) is awarded a grant under this section, and

“(B) is subsequently determined—

“(i) not to meet the program adherence standards described in paragraph (1)(B), or

“(ii) not to be otherwise carrying out the purposes of this section,

such program shall not be eligible for any additional grants under this section unless such program provides sufficient documentation of corrective measures established to address any such deficiencies determined.

“(e) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED RETURN PREPARATION PROGRAM.—The term ‘qualified return preparation program’ means any program—

“(A) which provides assistance to individuals, not less than 90 percent of whom are low-income taxpayers, in preparing and filing Federal income tax returns,

“(B) which is administered by a qualified entity,

“(C) in which all volunteers who assist in the preparation of Federal income tax returns meet the training requirements prescribed by the Secretary, and

“(D) which uses a quality review process which reviews 100 percent of all returns.

“(2) QUALIFIED ENTITY.—

“(A) IN GENERAL.—The term ‘qualified entity’ means any entity which—

“(i) is an eligible organization,

“(ii) is in compliance with Federal tax filing and payment requirements,

“(iii) is not debarred or suspended from Federal contracts, grants, or cooperative agreements, and

“(iv) agrees to provide documentation to substantiate any matching funds provided pursuant to the grant program under this section.

“(B) ELIGIBLE ORGANIZATION.—The term ‘eligible organization’ means—

“(i) an institution of higher education which is described in section 102 (other than subsection (a)(1)(C) thereof) of the Higher Education Act of 1965 (20 U.S.C. 1002), as in effect on the date of the enactment of this section, and which has not been disqualified from participating in a program under title IV of such Act,

“(ii) an organization described in section 501(c) and exempt from tax under section 501(a),

“(iii) a local government agency, including—

“(I) a county or municipal government agency, and

“(II) an Indian tribe, as defined in section 4(13) of the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4103(13)), including any tribally designated housing entity (as defined in section 4(22) of such Act (25 U.S.C. 4103(22))), tribal subsidiary, subdivision, or other wholly owned tribal entity,

“(iv) a local, State, regional, or national coalition (with one lead organization which meets the eligibility requirements of clause (i), (ii), or (iii) acting as the applicant organization), or

“(v) in the case of low-income taxpayers and members of underserved populations with respect to which no organizations described in the preceding clauses are available—

“(I) a State government agency, or

“(II) an office providing Cooperative Extension services (as established at the land-grant colleges and universities under the Smith-Lever Act of May 8, 1914).

“(3) LOW-INCOME TAXPAYERS.—The term ‘low-income taxpayer’ means a taxpayer whose income for the taxable year does not exceed an amount equal to the completed phaseout amount under section 32(b) for a married couple filing a joint return with 3 or more qualifying children, as determined in a revenue procedure or other published guidance.

“(4) UNDERSERVED POPULATION.—The term ‘underserved population’ includes populations of persons with disabilities, persons with limited English proficiency, Native Americans, individuals living in rural areas, members of the Armed Forces and their spouses, and the elderly.

“(f) SPECIAL RULES AND LIMITATIONS.—

“(1) DURATION OF GRANTS.—Upon application of a qualified return preparation program, the Secretary is authorized to award a multi-year grant not to exceed 3 years.

“(2) AGGREGATE LIMITATION.—Unless otherwise provided by specific appropriation, the Secretary shall not allocate more than \$30,000,000 per fiscal year (exclusive of costs of administering the program) to grants under this section.

“(g) PROMOTION OF PROGRAMS.—

“(1) IN GENERAL.—The Secretary shall promote tax preparation through qualified return preparation programs through the use of mass communications and other means.

“(2) PROVISION OF INFORMATION REGARDING QUALIFIED RETURN PREPARATION PROGRAMS.—The Secretary may provide taxpayers information regarding qualified return preparation programs receiving grants under this section.

“(3) VITA GRANTEE REFERRAL.—Qualified return preparation programs receiving a grant under this section are encouraged, in appropriate cases, to—

“(A) advise taxpayers of the availability of, and eligibility requirements for receiving,

advice and assistance from qualified low-income taxpayer clinics receiving funding under section 7526, and

“(B) provide information regarding the location of, and contact information for, such clinics.”.

(b) CLERICAL AMENDMENT.—The table of sections for chapter 77 of such Code is amended by inserting after the item relating to section 7526 the following new item:

“Sec. 7526A. Return preparation programs for low-income taxpayers.”.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Florida (Mr. CURBELO) and the gentleman from Illinois (Mr. DANNY K. DAVIS) each will control 20 minutes.

The Chair recognizes the gentleman from Florida.

#### GENERAL LEAVE

Mr. CURBELO of Florida. Madam Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and include extraneous material on H.R. 2901, currently under consideration.

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

There was no objection.

Mr. CURBELO of Florida. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I rise in strong support of H.R. 2901, the Volunteer Income Tax Assistance Permanence Act, that I am grateful to see brought before the House today.

The Volunteer Income Tax Assistance program is a matching grant program administered by the IRS where the Federal Government partners with the local community to provide free professional tax preparation services to individuals with an annual income of less than \$54,000 and for those with a limited proficiency in English.

Today, April 17, is tax day, the deadline for filing returns. As Americans all across the country work to complete their returns, we are reminded of the dangers associated with tax return preparer fraud. Filing your return can be confusing, and unscrupulous preparers seek to take advantage of this confusion for their own profit.

They bring in business by promising larger refunds, refunds they are able to obtain by claiming inflated expenses, false deductions, or unreliable credits on their clients' returns. Some fraudulent preparers even siphon off refunds to their own accounts. However, when the IRS detects the false return, it is the taxpayer, and not the return preparer, who is then liable for any additional taxes and/or penalties.

Unfortunately, it is low-income and underserved populations, such as those with limited English, who are the primary targets of fraudulent preparers. It is a threat that my district in south Florida is all too familiar with.

Thankfully, the VITA program allows taxpayers to fill out and submit their returns accurately without the fear of being scammed—all free of charge. The VITA preparers are IRS certified, and at 94 percent, have

among the highest accuracy rates of all preparers.

This program has enjoyed strong support in the past, regardless of administration or the party in the majority. H.R. 2901 would permanently authorize the VITA grant program while ensuring that VITA preparers continue to maintain their high-accuracy rates.

I want to thank Representative DANNY DAVIS for partnering with me on this legislation. I am appreciative of the work and leadership Chairman BRADY and Subcommittee Chairwoman LYNN JENKINS, as well as the staff of the Oversight Subcommittee and the other House Committees on Ways and Means staff for their efforts on this important legislation.

Madam Speaker, this will help some of the most vulnerable people in our country, people who want to comply with the Tax Code. It will make sure that individuals who are eligible for certain benefits under the Tax Code are able to obtain them.

In short, this will improve quality of life for lower- and middle-income people in our country, especially in my south Florida district.

I encourage all of my colleagues to vote in favor of H.R. 2901, the Volunteer Income Tax Assistance Permanence Act, and support the VITA program, which helps our constituents file their taxes confidently and accurately.

Madam Speaker, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, as we recognize tax day today, I applaud this body for advancing H.R. 2901, the Volunteer Income Tax Assistance Permanence Act.

I want to thank my colleague and commend him for his leadership in bringing this legislation to the floor. It has been good working with the gentleman from Florida (Mr. CURBELO), and I look forward to continuing to do so.

This crucial program provides high-quality tax assistance to hardworking families to help those who can benefit from a program that is designed to help.

The Volunteer Income Tax Assistance program, or VITA, offers free tax services to people who make less than 250 percent of the poverty level, and to underserved taxpayers, including persons with disabilities, the elderly, and limited-English speakers.

It is a prime example of smart Federal investment because each Federal dollar is matched by the private sector. The demand for VITA services is great. The number of tax returns prepared by the VITA program doubled between 2014 and 2016. In 2016, VITA grantees filed more than 3.8 million returns, helping families claim about \$1.1 billion in earned tax benefits. In Illinois, over 23,000 returns were filed for almost \$32 million in refunds.

With the new tax law, these high-caliber, in-person services are needed even

more, especially in States like Illinois, affected by the SALT limitation. VITA services are top-notch. The Internal Revenue Service reported that VITA preparers have a 94 percent accuracy rate nationally on returns claiming the earned income tax credit.

Further, VITA services make a real difference for individuals and families. VITA sites are skilled at ensuring that taxpayers get all of the tax benefits for which they are eligible. These savings, coupled with the savings of hundreds of dollars in tax preparation costs, put more money in my constituents' pockets to cover the essential costs like rent, groceries, and medical care.

H.R. 2901 makes important changes to the VITA program. For example, in addition to permanently authorizing VITA, the bill allows the Secretary to fund the VITA grants up to \$30 million. We have fully exhausted the recent appropriations of \$15 million. The IRS estimates that 70 percent of Americans are eligible to file their taxes for free.

Given the high demand and need, H.R. 2901 recognizes that the IRS should put taxpayers first by giving them access to high-quality free services, doubling our Federal investment via this quality matching grant program.

Madam Speaker, I want to acknowledge and recognize the wonderful VITA sites in Chicago—the Center for Economic Progress, City-Wide Tax Assistance Program via Ladder Up, and I am especially pleased that the United Way of Metropolitan Chicago helps champion this program in my hometown.

As these programs do, many VITA sites provide additional programs to increase financial stability for families, and I am grateful for their presence in Chicago and other places throughout the country.

Madam Speaker, I also want to thank Ranking Members NEAL and LEWIS, Chairmen BRADY and JENKINS, Senators BROWN and HELLER, former Representative Mike Honda, former Representative Xavier Becerra, the United Way, and Prosperity Now for their leadership in providing the permanence of this program.

And as I know people are struggling and running trying to get there fast before the deadline expires to file their returns, I am glad to know that those who needed it were able to get help.

Madam Speaker, I urge support for this program, and I reserve the balance of my time.

Mr. CURBELO of Florida. Madam Speaker, having no other speakers, I am prepared to close, and I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Madam Speaker, I yield myself such time as I may consume.

Again, I want to thank my colleague, the gentleman from Florida (Mr. CURBELO), for his tremendous leadership on this issue. If one talks to someone who has used this service to convey their earnest sense of relief and gratitude for something that is called

“free,” they save not only the cost of paying a tax preparer, but they also know that they have got all of the benefits for which they were entitled.

I represent thousands of low-income taxpayers, and the earned income taxpayer credit that they are able to get oftentimes lights up their life when it is time to file. Some of them are able to get benefits that they didn't think they were going to have, and so they give a real bit of thanks to those who helped them prepare and to know.

There are many adviser volunteers and I want to thank them—individuals who give of their time, their energy, their knowledge, their expertise, and their effort to make sure that low-income taxpayers are provided all of the assistance that they need.

Madam Speaker, I am pleased to have had the opportunity to work on this bill, and I urge all of my colleagues to support it.

I yield back the balance of my time.

Mr. CURBELO of Florida. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, I want to first thank my colleague, the gentleman from Illinois (Mr. DANNY K. DAVIS), for his hard work on this bill. Dr. DAVIS is someone who has committed his career to Americans who are struggling the most, and he is willing to work with anyone in this Congress who wants to help our communities get ahead, especially those who are struggling and who most need our help. It has been a true honor to collaborate with him on this legislation.

Madam Speaker, I want to remind my colleagues once again what the VITA program is all about.

Every tax filing season, unscrupulous preparers try to take advantage of underserved populations by filing fraudulent returns on their behalf.

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The taxpayer and not the preparer is then liable for the fraudulent return. This happens way too often, Madam Speaker, in south Florida and throughout the country.

The VITA program goes a long way to mitigate the threat preparer fraud poses to vulnerable communities by providing free tax preparation services administered by IRS-certified preparers.

Taxpayers who just want to comply with the Tax Code should not have to fear additional taxes or penalties because of a fraudulently repaired return. The VITA program gives these taxpayers a place to go where they can rest assured their tax returns will be filed accurately and at no cost.

I encourage my colleagues to join me in supporting this commonsense program and vote to permanently reauthorize the VITA grant program.

I want to thank, Madam Speaker, so many volunteers at the United Way, at branches in South Dade, who every tax season help hundreds and hundreds of lower and middle-income Americans get through this difficult process.

Madam Speaker, I encourage all my colleagues to support this legislation, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Florida (Mr. CURBELO) that the House suspend the rules and pass the bill, H.R. 2901, as amended.

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

A motion to reconsider was laid on the table.

#### SOCIAL SECURITY CHILD PROTECTION ACT OF 2018

Mr. MARCHANT. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 1512) to amend title II of the Social Security Act to provide for the reissuance of Social Security account numbers to young children in cases where confidentiality has been compromised, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1512

*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 “Social Security Child Protection Act of 2018”.*

#### SEC. 2. REISSUANCE OF SOCIAL SECURITY ACCOUNT NUMBERS TO YOUNG CHILDREN IN CASES WHERE CONFIDENTIALITY HAS BEEN COMPROMISED.

(a) *IN GENERAL.*—Section 205(c)(2)(B) of the Social Security Act (42 U.S.C. 405(c)(2)(B)) is amended—

(1) by redesignating clause (iii) as clause (iv); and

(2) by inserting after clause (ii) the following new clause:

“(iii) *In any case in which a Social Security account number has been issued to a child who has not attained the age of 14 pursuant to subclause (IV) or (V) of clause (i) and it is demonstrated by evidence, as determined by the Commissioner of Social Security, and submitted under penalty of perjury to the Commissioner by a parent or guardian of the child that in the course of transmission of the social security card to the child, the confidentiality of such number has been compromised by reason of theft of such social security card, the Commissioner shall issue a new Social Security account number to such child and make note in the records maintained with respect to such child of the pertinent information received by the Commissioner regarding the theft of the social security card.*”.

(b) *EFFECTIVE DATE.*—The amendments made by subsection (a) shall take effect on the date that is 180 days after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. MARCHANT) and the gentleman from Illinois (Mr. DANNY K. DAVIS) each will control 20 minutes.

The Chair recognizes the gentleman from Texas.

#### GENERAL LEAVE

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

marks and include extraneous material on H.R. 1512, which is currently under consideration.

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

There was no objection.

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

Madam Speaker, the history of this legislation begins in my district in Southlake, Texas. A constituent of mine called my office very distraught that her mail had been stolen, and with it, her newborn baby's Social Security card and number. A week later, a felon with an extensive history of forgery, credit card abuse, and identity theft was apprehended, and in his possession was the Social Security card of my newborn constituent.

The child's mother, rightfully so, was very concerned that her 6-month-old child's identity had been compromised, and I requested on her behalf that the Social Security Administration issue the child a new Social Security card. We thought that would be an easy thing to do. The request was denied.

My staff and my district office took it on themselves to get the law changed and asked me would I consider introducing a bill to do that. So today, we are here to try to protect a group of the most vulnerable of our Social Security cardholders.

Members of this Chamber know Social Security numbers have become an increasingly valuable target for identity theft due to their widespread use throughout the financial sector.

Madam Speaker, children like my constituent are particularly vulnerable to Social Security number theft because usually, before the age of 13, they do not work, they do not drive, they do not try to get credit cards, and they don't try to establish credit, which would extend the time a thief can use that child's identity before the theft is even noticed.

Current policy does little to protect children whose Social Security cards and numbers have been stolen. I believe H.R. 1512 is the answer to this problem. This bill requires that the Social Security Administration issue a new Social Security number for a child age 13 and under when a child's Social Security card has been stolen and the child's parent or guardian demonstrates to the Commissioner of the Social Security Administration under penalty of perjury that it was stolen while being transmitted by Social Security to the child's address, that is, by U.S. mail.

This bill is a commonsense solution. We need to combat identity theft. I encourage all Members to vote today to protect our constituents, especially our most vulnerable.

I thank my fellow Texan, LLOYD DOGETT, for cosponsoring the bill and helping me introduce the bill. I urge my colleagues to join us in supporting this bipartisan bill.

I would also like to thank, Madam Speaker, my district staff who worked