

rights movement. Dr. Montgomery influenced communities far and wide, but we are so fortunate that in Harlem he worked to make the community a better place for all of us.

In 2007, Dr. Montgomery's lifetime of service and commitment to civil rights and the principles of equality were honored when he received the Congressional Gold Medal, one of the highest civilian awards in the United States.

Now, in 2018, I am so proud that we will soon unveil the Tuskegee Airman Dabney N. Montgomery Place on the northwest corner of West 136th Street to preserve and commemorate his legacy.

Mr. Speaker, I am grateful to share this with you and this body. I am hopeful that his memory will continue to live with us.

#### REMEMBERING THE HONORABLE LOUISE MCINTOSH SLAUGHTER

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

Mr. POLIS. Mr. Speaker, today I rise in memory of my colleague, Louise McIntosh Slaughter.

For my entire time of service in the House of Representatives, she was my ranking member of the Rules Committee. I sat just a couple of seats down from somebody who truly was inspirational and a fearless advocate for progressive values and a woman who, despite her advancing years, always remained ahead of the curve and future oriented.

Louise had an internal energy, an internal fire that is rare in this body and, frankly, rare across our country. She long stood for an inclusive vision of America. She embraced LGBTQ families before it was popular. She always stood for women's rights despite opposition on both sides of the aisle.

I already miss and continue to miss somebody who, to me, was a friend and a mentor in this institution. I express my sincere condolences to the family of Louise McIntosh Slaughter.

#### TAX DAY

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

Mr. HOYER. Mr. Speaker, when Americans pay their taxes, as millions did yesterday, they expect, rightfully, that their tax dollars will be used to benefit the many, not just the few; however, that has not been this Republican Congress' approach.

The tax law Republicans enacted does little to help the middle class working families and gives 83 percent to approximately 10 million people, of the benefits, and to 300 million people 17 percent.

According to the independent, non-partisan Tax Policy Center, the Republican tax law will give the richest

Americans an average tax cut of \$33,000, while those who are struggling the most will get maybe \$40.

Their tax law is also a breathtaking exercise in its fiscal irresponsibility, handing our children and our grandchildren a \$1.8 trillion bill they will have to pay.

Thanks to the Republican tax law, the CBO now projects a \$1 trillion debt every year for the next 10 years. Somebody is going to have to pay that bill, and it is our children and our grandchildren.

Mr. Speaker, the American taxpayers deserve a system that is fair and promotes fiscal sustainability. The new Republican tax law does the opposite.

#### PROVIDING FOR CONSIDERATION OF H.R. 5444, TAXPAYER FIRST ACT, AND PROVIDING FOR CONSIDERATION OF H.R. 5445, 21ST CENTURY IRS ACT

Mr. NEWHOUSE. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 831 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

#### H. RES. 831

*Resolved*, That upon adoption of this resolution it shall be in order to consider in the House any bill specified in section 2 of this resolution. All points of order against consideration of each such bill are waived. The respective amendments in the nature of a substitute recommended by the Committee on Ways and Means now printed in each such bill shall be considered as adopted. Each such bill, as amended, shall be considered as read. All points of order against provisions in each such bill, as amended, are waived. The previous question shall be considered as ordered on each such 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.

SEC. 2. The bills referred to in the first section of this resolution are as follows:

(a) The bill (H.R. 5444) to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes.

(b) The bill (H.R. 5445) to amend the Internal Revenue Code of 1986 to improve cybersecurity and taxpayer identity protection, and modernize the information technology of the Internal Revenue Service, and for other purposes.

SEC. 3. (a) In the engrossment of H.R. 5444, the Clerk shall—

(1) await the disposition of H.R. 2901, H.R. 5437, H.R. 5438, H.R. 5439, H.R. 5440, H.R. 5443, H.R. 5445, and H.R. 5446;

(2) add the respective texts of all the bills specified in paragraph (1), as passed by the House, as new matter at the end of H.R. 5444;

(3) conform the title of H.R. 5444 to reflect the addition to the engrossment of the text of all the bills specified in paragraph (1) that have passed the House;

(4) assign appropriate designations to provisions within the engrossment; and

(5) conform cross-references and provisions for short titles within the engrossment.

(b) Upon the addition to the engrossment of H.R. 5444 of the text of the bills specified

in subsection (a)(1) that have passed the House, such bills shall be laid on the table.

The SPEAKER pro tempore (Mr. HARPER). The gentleman from Washington is recognized for 1 hour.

Mr. NEWHOUSE. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Colorado (Mr. POLIS), 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. NEWHOUSE. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. NEWHOUSE. Mr. Speaker, on Monday, the Rules Committee met and reported a rule, House Resolution 831, providing for consideration of two important pieces of legislation: H.R. 5444, the Taxpayer First Act; and H.R. 5445, the 21st Century IRS Act.

The rule provides for consideration of these measures under a closed rule. Both of these pieces of legislation were introduced with bipartisan cosponsors, and both were passed out of the Ways and Means Committee with unanimous support on both sides of the aisle.

Mr. Speaker, yesterday was not only tax day, but it was also the last time the American people had to file their taxes under an outdated and antiquated system. Thanks to the Tax Cuts and Jobs Act signed into law by President Trump, Americans have much to look forward to: a simplified tax system, lower rates, a doubled child tax credit to help everyday families, a doubling of the standard deduction, and the freedom to buy the healthcare plan that is right for their families rather than be forced to buy government-mandated health insurance.

As these reforms continue to be implemented, and Americans across the country have begun to see their paychecks grow and small businesses begin to move forward with less regulatory burden, a bipartisan effort in the U.S. House of Representatives to modernize and reform the Internal Revenue Service has arisen. The goal is to redesign the IRS into a modern, 21st century agency focused on the "taxpayers first" service—reining in IRS abuses, protecting American taxpayers from fraud, and fairly and efficiently resolving disputes within the agency.

H.R. 5444, the Taxpayer First Act, demonstrates a bipartisan, comprehensive effort to modernize and improve the Internal Revenue Service. This legislation makes numerous changes to reorganize the agency in an attempt to focus its efforts on customer service. It creates an independent appeals process to improve dispute resolutions and requires the IRS to submit to Congress a comprehensive plan to improve its customer service strategy. It requires the

agency to maintain the IRS Free File Program, equipping low- and middle-income Americans with free individual tax preparation and electronic filing services.

This legislation also requires the IRS to improve efficiency, enhance cybersecurity, and better meet the needs of taxpayers. By ensuring the agency sends notice to the actual taxpayer before contacting friends, neighbors, or clients when conducting an audit, we can ensure Americans receive fair notice and treatment.

Mr. Speaker, the mission statement of the IRS is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all. Unfortunately, in far too many cases, the IRS fails to provide the quality customer service they claim to strive for.

The nonpartisan Government Accountability Office reported in 2015 that the IRS had no strategy in place to define what quality and customer service should look like, nor did the agency have any plans to develop one. This is unacceptable, so I am pleased that the Taxpayer First Act requires the IRS to work to fulfill their mission statement.

The 21st Century IRS Act similarly seeks to modernize the IRS by specifically focusing on improving cybersecurity and taxpayer identity protection as well as reforming the information technology systems within the agency. The IRS relies heavily on an aging, antiquated IT infrastructure to administer the tax system. This infrastructure, some of which dates back to the 1960s, is unreliable and is not keeping up.

As we just saw yesterday, Mr. Speaker, the web page for paying tax bills using personal bank accounts crashed, leading to Treasury Secretary Mnuchin having to provide Americans with an extra day to file their returns. We must bring the IRS's infrastructure into the 21st century in order to prevent negative impacts on taxpayers seeking to comply with their tax responsibilities as we witnessed yesterday.

□ 1230

Unfortunately, these potential threats can include much more serious threats as well, including potential cyber attacks and fraud schemes that seek to exploit stolen taxpayer information.

The 21st Century IRS Act requires the Secretary of the Treasury to work collaboratively with the public and private sectors to protect taxpayers from identity theft tax refund fraud. This legislation also requires the Secretary to submit a written report to Congress describing how the IRS can utilize new payment platforms to increase the number of tax refunds paid by electronic funds transfers, thereby streamlining the final leg of the filing process for taxpayers.

It provides for further recommendations regarding methods to prevent

identity theft and refund fraud and requires that State, local, or Federal agencies conduct on-site reviews every 3 years of all contractors or other agents receiving Federal returns and return information.

These reforms are common sense and will prevent frustrating, prolonged interactions with the IRS that could be much more easily and seamlessly resolved online.

Mr. Speaker, this is a straightforward and bipartisan rule, allowing for consideration of two bills that will require the Internal Revenue Service to put customer service needs of the American taxpayer first, and to reform, modernize, and improve the agency's infrastructure.

The IRS must prioritize cybersecurity and taxpayer identity theft protections. The underlying bills in this rule will do just that, and I encourage my colleagues to support the rule and the underlying legislation to continue our historic efforts to reform our Nation's tax system.

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

Mr. POLIS. Mr. Speaker, I thank the gentleman for yielding me the customary 30 minutes, and I yield myself such time as I may consume.

Mr. Speaker, I rise in opposition to the rule for H.R. 5444 and H.R. 5445. I support the underlying bills, but the problem is these rules don't allow any amendments.

We suggest an open process. I offered three amendments myself to these bills. My colleague Mr. SHERMAN offered an amendment to improve the bill. Unfortunately, we have been denied a vote, and instead this body is having a debate on, frankly, issues, just like yesterday, there doesn't even need to be that much debate on. I would think these bills, like the one yesterday, could have been put on something called the suspension calendar, which means they are not too controversial.

Usually the reason we do a rule is we allow amendments. That is why we do that, and yet all the amendments that were offered were rejected. So we are kind of drawing out the time it takes to pass these bipartisan bills instead of spending the time on issues that the American public want us to address.

Members on both sides of the aisle, myself included, are clamoring for debate around what is called an AUMF, an authorized use of military force, bill to address the authority of the President with regard to Syria, with regard to ISIS and other operations.

We are now 4 months into 2018. The House still has not considered a bill to protect our Dreamers, our young aspiring Americans.

So inaction, inaction, inaction. And even where we are moving forward with a bipartisan bill, we are shutting out ideas from Republicans and Democrats that could actually make the bill better.

I, as I mentioned, offered a couple of those to this bill, and the majority

blocked those amendments on a party-line vote. One of my amendments would have provided clarity to consumers and the IRS around providing a window for immunity on filings for use of cryptocurrency, a bipartisan bill with Mr. SCHWEIKERT. Another amendment would have provided tax relief for kombucha manufacturers, a bipartisan bill with Mr. TIPTON. Another would have eased tax burdens on small businesses in States that have legalized marijuana.

All three have bipartisan support. The Rules Committee could have granted the necessary waivers, as they do on many amendments when they choose to, and allowed them.

Mr. SHERMAN's amendment was actually germane to the underlying bill. There wouldn't have needed to be any additional waivers that were granted. We simply could have advanced it to the floor to debate.

So, again, these bills are largely non-controversial. What is controversial is why won't the Republican leadership allow Democrats and Republicans to amend and improve these bills? And two, why we are willing away our time on bills that we could have done Monday on a suspension voice vote instead of really working on a bipartisan Authorization for Use of Military Force or the other prescient issues our country faces?

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

Mr. NEWHOUSE. Mr. Speaker, I, too, sit on the Rules Committee, and what we witnessed Monday was an amazing thing, coming together in a bipartisan fashion on some very important bills to bring reform to the Internal Revenue Service.

And I might respond to the gentleman's comments.

It was a very open process through the Ways and Means Committee. It was, as far as I recall, at least a 3-year process, working bipartisanly, very cooperatively, in a comprehensive fashion in order to get the work done that was brought together and culminated with the work that we see here today.

So, as far as an open process, I don't know what could have been more open. It was one that we can be proud of, one that we should see more of in this institution, frankly, and I am very proud that we are able to be here today, following a long history of using the closed rule process when we are considering these kinds of bills as it pertains to revenue.

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

Mr. POLIS. Mr. Speaker, I yield 3½ minutes to the gentleman from California (Mr. SHERMAN), whose amendment was rejected in a party-line vote by the Rules Committee and not even allowed to be debated for a moment on the floor of the House.

Mr. SHERMAN. Mr. Speaker, vote against this rule for three reasons:

First, it is a closed rule. You should always vote against a closed rule.

But second, it is the embodiment of a pernicious tradition of always having closed rules on tax bills. That is outrageous. Why would we not apply that to everything that Congress deals with?

We are told: Well, if we don't have a closed rule, we have to have an open rule; we don't want an open rule on a tax bill.

You could have a structured rule. You could have germane amendments.

What does a closed rule on every tax bill mean? It means that over 400 of us can never offer an amendment about taxation, and it also means that, if an amendment is hotly debated in the Ways and Means Committee and prevails or is defeated by one vote, then the entire House cannot chime in on that issue. The second reason to vote against this rule is to break this iron-clad tradition of closed rules on tax bills.

There is a third reason, and that is, my amendment to strike section 202 was not allowed. I am an old CPA. I headed the second largest tax agency in this country. I am very interested in easing the burden on taxpayers. This bill generally does that. But section 202 is designed—doesn't actually do this, but it pushes in the direction of locking in the free file system. That is a contract that the IRS has with TurboTax and H&R Block that is supposed to allow everyone with an income of under \$66,000 to file for free. But with TurboTax, you have to have an income under \$33,000; with H&R Block, you have to be under 50.

I, personally, resent that.

The Free File Program isn't free even if you don't have to pay for the software because you have got to gather your 1099, your INT, your 1099-DIV, and your W-2, and you have to correctly interpret that and enter it into the system.

There is a better system. It is called the pre-prepared tax system. It is being used in Denmark, Sweden, Spain, Belgium, Japan, Chile, and the United Kingdom, not to mention Norway and Finland. The IRS would send you the return. It is already filled out. They already have all the information from your 1099s and your W-2s. You could just hit "yes" or you could make changes there on the screen, or you could throw away the IRS' version, go get TurboTax, go to H&R Block, and fill out your own return the way you do it now.

This provision, section 202, pushes the IRS against going to the pre-prepared return system, a better system, a system that was explored in 1998 by a Republican Congress, and the IRS was told to develop that system by 2008. The IRS never did.

So there should be an amendment to strike section 202 and push the IRS toward a pre-prepared return system where you could literally be done with your tax return in 1 minute and not have to keep track of all these pieces of paper and try to interpret them.

There is a solution because this bill will pass. This bill should pass. All the other provisions are pretty good.

You can cosponsor the Tax Filing Simplification Act. By doing that, you would override section 202, tell the IRS that they have to go to a pre-prepared return system.

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

Mr. POLIS. Mr. Speaker, I yield the gentleman from California an additional 30 seconds.

Mr. SHERMAN. We would catch up with Spain and Norway and Denmark and Japan and really have a tax system where you don't have to keep track of all the little pieces of paper that the IRS already has, and you wouldn't have to interpret them and figure out where to put them in the complicated software when the IRS already knows how to do that.

I realize that TurboTax and H&R Block might lose some money, but this is a chance for taxpayers around the country to have an easy system.

If you can't vote against the rule—and I wouldn't vote against the bill—cosponsor the Tax Filing Simplification Act.

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

The Ways and Means Committee put out a discussion draft on March 26 entitled, "The Taxpayer First Act." The committee provided 2 weeks to collect input from Members, stakeholder groups, and the public. I would say to my good friends across the aisle that there were a number of substantive comments received, and my understanding is the committee considered them prior to introducing this bill that we have today.

So I would say let's honor that work. Let's move forward with this important piece of legislation, and I urge support of the rule.

Mr. SHERMAN. Will the gentleman yield?

Mr. NEWHOUSE. I yield to the gentleman from California.

Mr. SHERMAN. Mr. Speaker, I will point out, like every committee, you can always send a letter to any committee I serve on or the Ways and Means Committee. But to take away from Members their right to come to the floor and offer an amendment and get a vote is to relegate us to the same position as all 320 million Americans, all of whom can send a letter to the Ways and Means Committee.

I will also point out that the act I talked about, the Tax Filing Simplification Act, was referred to the Ways and Means Committee, has a number of cosponsors, and has never received a hearing or half a hearing or any discussion.

So to say that the Ways and Means Committee will accept our letters and, therefore, we should have closed rules on tax bills, apply that to every other issue we have—every committee in this House will accept a letter from any other Member, let alone any con-

stituent—means we really want closed rules on everything.

Mr. NEWHOUSE. Reclaiming my time, the bipartisan effort in this bill is reflected in a very, very good way, and I urge respecting that process, respecting the comprehensive, collaborative work that was done on this bill, and I urge support of the rule.

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

Mr. POLIS. Mr. Speaker, yesterday, on tax day, the White House made an announcement about President Trump's taxes, but it wasn't the announcement that Americans were waiting for.

Instead of releasing his returns, President Trump was actually just requesting an extension to file his 2017 income tax return, which still would not be made public if or when he files it. It is a good reminder that President Trump has broken with decades of tradition when, as a Presidential candidate, he did not disclose his tax returns.

Mr. Speaker, if we defeat the previous question, I will offer an amendment to bring up Representative ESHOO's bill, H.R. 305, the Presidential Tax Transparency Act, which would require Presidential nominees to disclose their last 3 years of tax returns.

To discuss our proposal, I yield 4½ minutes to the distinguished gentleman from New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, yesterday was tax day. Today is tax day. I call upon House Republicans to allow review of the President's tax returns. Now it is tax day again, so I want to reiterate and give my colleagues a vote for transparency.

It was reported yesterday that the President filed for an extension on his returns, but while every President going back to Richard Nixon released his tax returns to the American people in the name of transparency and accountability, this President continues to keep his own finances shrouded in secrecy.

He was told to disinvest at the very beginning of his administration by the Office of Government Ethics, Mr. Shaub. The President has not.

□ 1245

Since February of 2017, I have been calling on the chairman of the Committee on Ways and Means, of which I am a member, to request the President's tax returns, which they have the power to do under section 6103 of the Tax Code. I called up resolutions, but 18 times the committee and the House have voted against seeing the President's tax returns—just seeing them.

Today, I renew my call for this Congress to act to review the President's tax returns and out his conflicts and self-enrichment while in office.

Why did President Trump support giving the wealthy and big corporations a giant tax cut in the tax scam just passed in the Congress in December?

Why is he letting lobbyists for Wall Street and Big Oil write their own rules?

Candidate Trump promoted himself as a successful businessman who would run the government like he ran his businesses. Well, let's take a look at the business.

In Azerbaijan, he did business with the likely money launderer for Iran's Revolutionary Guard. This is a fact. In the Republic of Georgia, his partner was being investigated for bank fraud and money laundering. In Indonesia, his development partner was deeply involved in "dirty politics." In Brazil, there were criminal investigations into his deals. The FBI is reportedly looking into his Vancouver hotel where one of the Trumps worked with a Malaysian family that admitted to financial fraud. And in New York, Donald, Jr., and Ivanka were investigated for financial crimes in their dealings with the Trump hotel in SoHo.

When he became the President, he did not divest himself from his business. Since then, there is no question that Mr. Trump has profited from the taxpayers and from their government positions, as have the members of his Cabinet. The examples of self-dealing and quid pro quos are too myriad to recount. Here are just a few.

January 23, 2017, Saudi Arabia held a party at the Trump hotel after renting rooms for lobbyists for 5 months.

I know this is unpleasant to listen to, but we have a right.

And I return you to April of 2014, when the Speaker of this House presently was the head of the Ways and Means Committee and dictated to us how they had a right, as a legislative branch of government, to go into the backgrounds, if not the tax returns, of Lois Lerner, who was being investigated at that time, and nothing happened to her, of course, but we argued the point on 6103. And he said, very specifically: This is our duty to oversee the executive branch of government.

Well, what is good for the goose is good for the gander. It is, period, and that is what he said.

So Saudi Arabia, on January 23, 2017, held a party at the Trump hotel.

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

Mr. POLIS. Mr. Speaker, I yield an additional 30 seconds to the gentleman from New Jersey.

Mr. PASCRELL. February 28, Trump, who owns 12 golf courses, rolled back a rule limiting water pollution by golf courses.

April 4, the State Department ran an online ad for Mar-a-Lago. Isn't that nice?

September 19, reports reveal that the Pentagon spent more than \$130,000 a month to rent at the Trump Tower, more than twice as much as the other tenants.

I have got a whole list of these, Mr. Speaker. I won't bore you, but I will tell you this: We are going to enter them into the RECORD. This is not the

America I know, and this is not the America you know. We have a right to put sunlight on the disinfection. That is our job. This is a checks-and-balance system, Mr. Speaker, and we need—not to take advantage of it, but we need to follow the rules. There are no personalities here.

The SPEAKER pro tempore. Members are reminded to refrain from engaging in personalities toward the President of the United States.

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

Mr. Speaker, I include in the RECORD the many groups that are supporting H.R. 5444, the Taxpayer First Act, as well as the group supporting H.R. 5445, the 21st Century IRS Act.

For the Taxpayer First Act, the Americans for Tax Reform, the Coalition for Effective and Efficient Tax Administration, the National Foreign Trade Council, and the App Association support the Taxpayer First Act.

As far as the 21st Century Act, H.R. 5445, Citizens Against Government Waste, the Electronic Transactions Association, the MarketPlace Lending Association, the National Taxpayers Union, the Taxpayers Protection Alliance, FreedomWorks, the Institute for Policy Innovation, 60 Plus Association, the Institute for Liberty, the Council for Citizens Against Government Waste, Less Government, and the Small Business & Entrepreneurship Council all join us in supporting not only the underlying rule, but the underlying legislation, as I would urge my colleagues to do.

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

Mr. POLIS. Mr. Speaker, I yield 4 minutes to the gentlewoman from California (Ms. ESHOO), our final speaker.

Ms. ESHOO. Mr. Speaker, I thank the gentleman, my good friend, for yielding.

Mr. Speaker, I rise today in opposition to the rule, and I want to urge my colleagues on both sides of the aisle to defeat the previous question so the House can vote on my bipartisan—I want to emphasize that, bipartisan—legislation entitled, the "Presidential Tax Transparency Act." This bill codifies the longstanding bipartisan tradition of Presidents and Presidential nominees disclosing their tax return information to the American people.

Now, as was said previously, yesterday was tax day, and it is an important reminder that, as millions of Americans fulfill their duty to file their income tax returns, the President of the United States of America still refuses to release his tax returns to the American people.

I think holding the highest office in the land demands transparency, yet the President refuses to honor what promotes trust with the American people.

And as I said, both Republican and Democratic Presidential candidates, going back to Richard Nixon, all voluntarily put their tax returns out to the

American people. Why? To establish trust that they were transparent and that the American people could see whether there were any potential conflicts of interest and many other things, because tax returns are highly instructive. As I said, that has gone on for decades.

I wrote this legislation because, in 2016—and I wrote it in 2016—there were two candidates, one from each party, who refused to put out their tax returns, and I did not think that that was honoring the American people. Now, by refusing to make his tax returns public, the President implies he is hiding important information from the American people.

So what this legislation does—and, again, I want to reiterate, it is bipartisan—it places into law disclosure by requiring the current President and all Presidential nominees of both parties to release their tax returns because, again, in a democracy, truth and transparency should be the gold standard. Presidents and Presidential candidates should be held to the highest standard of transparency to ensure that the interests of the American people are met.

Now, tax returns contain vital information: whether the candidate has actually paid taxes, what they own, how much they have borrowed, who they have borrowed from, whether they have made charitable donations, and what tax loopholes have they taken advantage of and exactly what they are, if they have. They are also highly instructive as to any conflicts of interest.

The current President has 564 financial positions in companies located in the United States and around the world, according to the Federal Election Commission, making him more susceptible to conflicts of interest than any President in our history. Only a full release of his tax returns will provide the public with clear information as to his potential conflicts of interest and his potential entanglements with foreign governments and foreign businesses.

This legislation, again, is bipartisan because transparency and good governance are not partisan issues.

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

Mr. POLIS. Mr. Speaker, I yield an additional 30 seconds to the gentlewoman from California.

Ms. ESHOO. Mr. Speaker, according to a recent poll, 67 percent of Americans believe the President should release his tax returns just as all of his predecessors since Richard Nixon have done.

During the campaign, the President even promised he would do so before falsely claiming that he couldn't release his tax returns because of an audit. There is no such thing.

Yesterday's editorial board of the Washington Post wrote: "The President is setting a precedent—that Presidents can promise one thing, do another, and end up dismissing essential

standards of disclosure. Congress should not accept this erosion of good-government practice.”

So, Mr. Speaker, I couldn’t agree more. And, again, I urge my colleagues on both sides of the aisle: Your constituents will reward you for this because this is about transparency, about our democracy, about transparency being the gold standard.

Mr. POLIS. Mr. Speaker, I ask is the gentleman prepared to close?

Mr. NEWHOUSE. Yes.

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

Mr. Speaker, we have an opportunity here to defeat the previous question and call up a bill to increase transparency with regard to the President. We also have an opportunity to reject a rule that excludes good ideas, where Members of Congress, in good faith, offered amendments to improve the bill and they were denied.

Of course, the two underlying bills are fine bills. What is broken is the process, a process that doesn’t allow a meaningful floor debate on improvements to a bill and a process that doesn’t allow any floor time for an Authorization for Use of Military Force or addressing the needs of our Dreamers. Unfortunately, these bills are brought to the floor under a closed rule.

I urge my colleagues to defeat the previous question and the rule.

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

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

Mr. Speaker, I am delighted my colleagues on both sides of the aisle have come together to work on the important issues covered in both of these underlying bills. This rule provides for consideration of H.R. 5444, the Taxpayer First Act, as well as H.R. 5445, the 21st Century IRS Act.

The IRS currently lacks a comprehensive customer service strategy, nor does it have any system in place to measure metrics and benchmarks for success within customer service. Additionally, the IRS has not undergone organizational restructuring in the last 20 years.

H.R. 5444 requires the agency to develop a comprehensive strategy for customer service and to submit such plan to Congress no later than 1 year after the enactment of this legislation. It provides for the equitable treatment of every American taxpayer, including ensuring proper notice when the IRS seeks further information from an individual.

Mr. Speaker, the IRS spends \$2.4 billion, annually, on information technology, technology that, in some cases, dates back, I understand, to the 1960s. The agency struggles with undertaking and completing large IT modernization efforts to update its legacy systems, which, therefore, can put American taxpayers in a frustrating or even dangerous position.

With the rise of tax refund fraud, a modern IT system must be enacted to

ensure taxpayers can successfully comply with their tax requirements. H.R. 5445 modernizes and improves the ease and efficiency of the taxpayer experience when filing taxes, retrieving information, resolving issues, and making payments.

This legislation includes a number of provisions to strengthen the IRS’ ability to proactively combat identity theft, tax refund fraud, and ensures IRS accountability for secure online taxpayer processes.

In light of the historic tax reform legislation initiated by this representative body, the people’s House, and signed into law by the President, President Trump, just last year, it is vital the Internal Revenue Service undertake its own important reforms.

□ 1300

No one enjoys receiving an envelope stamped “Internal Revenue Service.” Far too often, taxpayers find the IRS to be inaccessible, intimidating, and unaccountable. American taxpayers deserve a robust and efficient agency with important oversight protections and modernized systems to keep their private information protected.

Mr. Speaker, I am proud to speak in favor of this bipartisan rule, and I urge my colleagues to support House Resolution 831, and both of the underlying bipartisan bills.

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

AN AMENDMENT TO H. RES. 831 OFFERED BY  
MR. POLIS

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

SEC. 4. 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. 305) to amend the Ethics in Government Act of 1978 to require the disclosure of certain tax returns by Presidents and certain candidates for the office of the President, 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 among and controlled by the respective chairs and ranking minority members of the Committees on Ways and Means and Oversight and Government Reform. 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. 5. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 305.

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. NEWHOUSE. 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. POLIS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 9 of rule XX, the Chair will reduce to 5 minutes the minimum time for any electronic vote on the question of adoption of the resolution.

The vote was taken by electronic device, and there were—yeas 226, nays 189, not voting 14, as follows:

[Roll No. 143]

YEAS—226

Abraham	Goodlatte	Mullin
Aderholt	Gosar	Newhouse
Allen	Gowdy	Noem
Amash	Granger	Norman
Amodei	Graves (GA)	Nunes
Arrington	Graves (LA)	Olson
Babin	Graves (MO)	Palazzo
Bacon	Griffith	Palmer
Banks (IN)	Grothman	Paulsen
Barr	Guthrie	Pearce
Barton	Handel	Perry
Bergman	Harper	Pittenger
Biggs	Harris	Poe (TX)
Bilirakis	Hartzler	Poliquin
Bishop (MI)	Hensarling	Posey
Bishop (UT)	Herrera Beutler	Ratcliffe
Blackburn	Hice, Jody B.	Reed
Blum	Higgins (LA)	Reichert
Bost	Hill	Renacci
Brady (TX)	Holding	Rice (SC)
Brat	Hollingsworth	Roby
Brooks (IN)	Hudson	Roe (TN)
Buchanan	Huizenga	Rogers (AL)
Buck	Hultgren	Rogers (KY)
Bucshon	Hunter	Rohrabacher
Budd	Hurd	Rokita
Burgess	Issa	Rooney, Francis
Byrne	Jenkins (KS)	Rooney, Thomas
Calvert	Jenkins (WV)	J.
Carter (GA)	Johnson (LA)	Ros-Lehtinen
Carter (TX)	Johnson (OH)	Roskam
Chabot	Johnson, Sam	Ross
Cheney	Jordan	Rothfus
Coffman	Joyce (OH)	Rouzer
Cole	Katko	Royce (CA)
Collins (GA)	Kelly (MS)	Russell
Collins (NY)	Kelly (PA)	Rutherford
Comer	King (IA)	Sanford
Conaway	King (NY)	Schweikert
Cook	Kinziger	Scott, Austin
Costello (PA)	Knight	Sensenbrenner
Cramer	Kustoff (TN)	Sessions
Crawford	Labrador	Shimkus
Culberson	LaHood	Shuster
Curbelo (FL)	LaMalfa	Smith (MO)
Curtis	Lamborn	Smith (NE)
Davidson	Lance	Smith (TX)
Davis, Rodney	Latta	Smucker
Denham	Lewis (MN)	Stefanik
Dent	LoBiondo	Stewart
DeSantis	Long	Stivers
DesJarlais	Loudermilk	Taylor
Diaz-Balart	Love	Tenney
Donovan	Lucas	Thompson (PA)
Duffy	Luetkemeyer	Thornberry
Duncan (SC)	MacArthur	Tipton
Duncan (TN)	Marchant	Trott
Dunn	Marino	Turner
Emmer	Marshall	Upton
Estes (KS)	Massie	Valadao
Faso	Mast	Wagner
Ferguson	McCarthy	Walberg
Fitzpatrick	McClintock	Walden
Fleischmann	McHenry	Walker
Flores	McKinley	Walorski
Fortenberry	McMorris	Walters, Mimi
Fox	Rodgers	Weber (TX)
Frelinghuysen	McSally	Webster (FL)
Gaetz	Meadows	Wenstrup
Gallagher	Meehan	Westerman
Garrett	Messer	Williams
Gianforte	Mitchell	Wilson (SC)
Gibbs	Moolenaar	Wittman
Gohmert	Mooney (WV)	Womack

Woodall  
Yoder

Yoho  
Young (AK)

Young (IA)  
Zeldin

NAYS—189

Adams	Gomez	Norcross
Aguilar	Gonzalez (TX)	O'Halleran
Barragán	Gottheimer	O'Rourke
Bass	Green, Al	Pallone
Beatty	Green, Gene	Panetta
Bera	Grijalva	Pascarell
Beyer	Gutiérrez	Payne
Bishop (GA)	Hanabusa	Pelosi
Blunt Rochester	Hastings	Perlmutter
Bonamici	Heck	Peters
Boyle, Brendan	Higgins (NY)	Peterson
F.	Himes	Pingree
Brady (PA)	Hoyer	Pocan
Brown (MD)	Huffman	Polis
Brownley (CA)	Jackson Lee	Price (NC)
Bustos	Jayapal	Quigley
Butterfield	Jeffries	Raskin
Capuano	Johnson (GA)	Rice (NY)
Carbajal	Johnson, E. B.	Richmond
Cárdenas	Jones	Rosen
Carson (IN)	Kaptur	Roybal-Allard
Cartwright	Kelly (IL)	Ruiz
Castor (FL)	Kennedy	Ruppersberger
Castro (TX)	Khanna	Rush
Chu, Judy	Kihuen	Ryan (OH)
Cicilline	Kildee	Sanchez
Clark (MA)	Kilmer	Sarbanes
Clarke (NY)	Kind	Schakowsky
Clay	Krishnamoorthi	Schiff
Cleaver	Kuster (NH)	Schneider
Clyburn	Lamb	Schrader
Cohen	Langevin	Scott (VA)
Connolly	Larsen (WA)	Scott, David
Cooper	Larson (CT)	Serrano
Correa	Lawrence	Sewell (AL)
Costa	Lawson (FL)	Shea-Porter
Courtney	Lee	Sherman
Crist	Levin	Sinema
Crowley	Lewis (GA)	Sires
Cuellar	Lieu, Ted	Smith (WA)
Cummings	Lipinski	Smith (WA)
Davis (CA)	Loebback	Speier
Davis, Danny	Lofgren	Suozy
DeFazio	Lowenthal	Swalwell (CA)
DeGette	Lowe	Takano
DelBene	Lujan Grisham,	Thompson (CA)
Demings	M.	Thompson (MS)
DeSaulnier	Lujan, Ben Ray	Titus
Dingell	Lynch	Tonko
Doggett	Maloney,	Torres
Doyle, Michael	Carolyn B.	Tsongas
F.	Maloney, Sean	Vargas
Ellison	Matsui	Veasey
Engel	McCollum	Vela
Eshoo	McEachin	Velázquez
Espallat	McGovern	Visclosky
Esty (CT)	McNerney	Walz
Evans	Meeks	Wasserman
Foster	Meng	Schultz
Frankel (FL)	Moulton	Waters, Maxine
Fudge	Murphy (FL)	Watson Coleman
Gabard	Nadler	Welch
Gallo	Napolitano	Wilson (FL)
Galleo	Neal	Yarmuth
Garamendi	Nolan	

NOT VOTING—14

Barletta  
Black  
Blumenauer  
Bridenstine  
Brooks (AL)  
Comstock  
Delaney  
DeLauro  
Keating  
McCaul  
Moore  
Scalise  
Simpson  
Smith (NJ)

Mr. SCHRADER, Mses. DELBENE, FUDGE, Messrs. BROWN of Maryland, THOMPSON of Mississippi, Ms. MCCOLLUM, Mr. SUOZZI, Mrs. CAROLYN B. MALONEY of New York, and Mr. CRIST changed their 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 (Mr. POE of Texas). 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. POLIS. 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 177, not voting 13, as follows:

[Roll No. 144]

AYES—239

Abraham	Graves (LA)	Palmer
Aderholt	Graves (MO)	Paulsen
Allen	Griffith	Pearce
Amodei	Grothman	Perry
Arrington	Guthrie	Peters
Babin	Handel	Pittenger
Bacon	Harper	Poe (TX)
Banks (IN)	Harris	Poliquin
Barr	Hartzler	Possey
Barton	Hensarling	Ratcliffe
Bergman	Herrera Beutler	Reed
Biggs	Hice, Jody B.	Reichert
Bilirakis	Higgins (LA)	Renacci
Bishop (MI)	Hill	Rice (SC)
Bishop (UT)	Holding	Roby
Blackburn	Hollingsworth	Roe (TN)
Blum	Hudson	Rogers (AL)
Bost	Huizenga	Rogers (KY)
Brady (TX)	Hultgren	Rohrabacher
Brat	Hunter	Rokita
Brooks (IN)	Hurd	Rooney, Francis
Buchanan	Issa	Rooney, Thomas
Buck	Jenkins (KS)	J.
Bucshon	Jenkins (WV)	Ros-Lehtinen
Budd	Johnson (LA)	Rosen
Burgess	Johnson (OH)	Roskam
Byrne	Johnson, Sam	Ross
Calvert	Jones	Rothfus
Carter (GA)	Jordan	Rouzer
Carter (TX)	Joyce (OH)	Royce (CA)
Chabot	Katko	Russell
Cheney	Kelly (MS)	Rutherford
Coffman	Kelly (PA)	Sanford
Cole	King (IA)	Schneider
Collins (GA)	King (NY)	Schweikert
Collins (NY)	Kinziger	Scott, Austin
Comer	Knight	Sensenbrenner
Conaway	Kustoff (TN)	Sessions
Cook	Labrador	Shimkus
Costello (PA)	LaHood	Shuster
Cramer	LaMalfa	Sinema
Crawford	Lamb	Smith (MO)
Culberson	Lamborn	Smith (NE)
Curbelo (FL)	Lance	Smith (NJ)
Curtis	Latta	Smith (TX)
Davidson	Lawson (FL)	Smucker
Davis, Rodney	Lewis (MN)	Stefanik
Denham	LoBiondo	Stewart
Dent	Long	Stivers
DeSantis	Loudermilk	Suozy
DesJarlais	Love	Taylor
Diaz-Balart	Lucas	Tenney
Donovan	Luetkemeyer	Thompson (PA)
Duffy	MacArthur	Thornberry
Duncan (SC)	Marchant	Tipton
Duncan (TN)	Marino	Trott
Dunn	Marshall	Turner
Emmer	Massie	Upton
Estes (KS)	Mast	Valadao
Faso	McCarthy	Wagner
Ferguson	McClintock	Walberg
Fitzpatrick	McHenry	Walden
Fleischmann	McMorris	Walker
Flores	Rodgers	Walorski
Fortenberry	McSally	Walters, Mimi
Fox	Meadows	Weber (TX)
Frelinghuysen	Meehan	Webster (FL)
Gaetz	Messer	Wenstrup
Gallagher	Mitchell	Westerman
Garrett	Moolenaar	Williams
Gianforte	Mooney (WV)	Wilson (SC)
Gibbs	Mullin	Wittman
Gohmert	Murphy (FL)	Womack
Goodlatte	Newhouse	Woodall
Gosar	Noem	Yoder
Gottheimer	Norman	Yoho
Gowdy	Nunes	Young (AK)
Granger	O'Halleran	Young (IA)
Graves (GA)	Olson	Zeldin
	Palazzo	



## NOES—177

Adams	Gabbard	Nadler
Aguilar	Gallego	Napolitano
Amash	Garamendi	Neal
Barragán	Gomez	Norcross
Bass	Gonzalez (TX)	O'Rourke
Beatty	Green, Al	Pallone
Bera	Green, Gene	Panetta
Beyer	Grijalva	Pascarell
Bishop (GA)	Gutiérrez	Payne
Blunt Rochester	Hanabusa	Pelosi
Bonamici	Hastings	Perlmutter
Boyle, Brendan	Heck	Peterson
F.	Higgins (NY)	Pingree
Brady (PA)	Himes	Pocan
Brown (MD)	Hoyer	Polis
Brownley (CA)	Huffman	Price (NC)
Bustos	Jackson Lee	Quigley
Butterfield	Jayapal	Raskin
Capuano	Jeffries	Rice (NY)
Cárdenas	Johnson (GA)	Richmond
Carson (IN)	Johnson, E. B.	Roybal-Allard
Cartwright	Kaptur	Ruiz
Castor (FL)	Kelly (IL)	Ruppersberger
Castro (TX)	Kennedy	Rush
Chu, Judy	Khanna	Ryan (OH)
Cicilline	Kihuen	Sánchez
Clark (MA)	Kildee	Sarbanes
Clarke (NY)	Kilmer	Schakowsky
Clay	Kind	Schiff
Cleaver	Krishnamoorthi	Schrader
Clyburn	Kuster (NH)	Scott (VA)
Cohen	Langevin	Serrano
Connolly	Larsen (WA)	Sewell (AL)
Cooper	Larson (CT)	Shea-Porter
Correa	Lawrence	Sherman
Costa	Lee	Sires
Courtney	Levin	Smith (WA)
Crowley	Lewis (GA)	Soto
Cuellar	Lieu, Ted	Speier
Cummings	Lipinski	Swalwell (CA)
Davis (CA)	Loebsock	Takano
Davis, Danny	Lofgren	Thompson (CA)
DeFazio	Lowenthal	Thompson (MS)
DeGette	Lowe	Titus
DeBene	Lujan Grisham,	Tonko
Demings	M.	Torres
DeSaulnier	Luján, Ben Ray	Tsongas
Deutch	Lynch	Vargas
Dingell	Maloney,	Veasey
Doggett	Carolyn B.	Vela
Doyle, Michael	Maloney, Sean	Velázquez
F.	Massie	Visclosky
Ellison	Matsui	Walz
Engel	McCollum	Wasserman
Eshoo	McEachin	Schultz
Españillat	McGovern	Waters, Maxine
Esty (CT)	McNerney	Watson Coleman
Evans	Meeks	Welch
Foster	Meng	Wilson (FL)
Frankel (FL)	Moore	Yarmuth
Fudge	Moulton	

## NOT VOTING—13

Barletta	Comstock	Scalise
Black	Delaney	Scott, David
Blumenauer	DeLauro	Simpson
Bridenstine	Keating	
Brooks (AL)	Nolan	

## ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1332

Mr. CUMMINGS changed his vote from “aye” to “no.”

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.

## PERSONAL EXPLANATION

Mr. SCALISE. Mr. Speaker, I was unavoidably detained. Had I been present, I would have voted “yea” on rollcall No. 143 and “yea” on rollcall No. 144.

## COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following commu-

nication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,  
HOUSE OF REPRESENTATIVES,  
Washington, DC, April 18, 2018.

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

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on April 18, 2018, at 10:55 a.m.:

That the Senate passed S. 1281.  
Appointments:  
Migratory Bird Conservation Commission.  
With best wishes, I am,  
Sincerely,

KAREN L. HAAS.

## TAXPAYER FIRST ACT

Mr. BRADY of Texas. Mr. Speaker, pursuant to House Resolution 831, I call up the bill (H.R. 5444) to amend the Internal Revenue Code of 1986 to modernize and improve the Internal Revenue Service, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 831, the amendment in the nature of a substitute recommended by the Committee on Ways and Means, printed in the bill, is adopted, and the bill, as amended, is considered read.

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

## H.R. 5444

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

## SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the “Taxpayer First Act”.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; etc.

## TITLE I—INDEPENDENT APPEALS PROCESS

Sec. 101. Establishment of Internal Revenue Service Independent Office of Appeals.

## TITLE II—IMPROVED SERVICE

Sec. 201. Comprehensive customer service strategy.

Sec. 202. IRS Free File Program.

Sec. 203. Low-income exception for payments otherwise required in connection with a submission of an offer-in-compromise.

## TITLE III—SENSIBLE ENFORCEMENT

Sec. 301. Internal Revenue Service seizure requirements with respect to structuring transactions.

Sec. 302. Exclusion of interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction.

Sec. 303. Clarification of equitable relief from joint liability.

Sec. 304. Modification of procedures for issuance of third-party summons.

Sec. 305. Establishment of income threshold for referral to private debt collection.

Sec. 306. Reform of notice of contact of third parties.

Sec. 307. Modification of authority to issue designated summons.

Sec. 308. Limitation on access of non-Internal Revenue Service employees to returns and return information.

## TITLE IV—ORGANIZATIONAL MODERNIZATION

Sec. 401. Modification of title of Commissioner of Internal Revenue and related officials.

Sec. 402. Office of the National Taxpayer Advocate.

Sec. 403. Elimination of IRS Oversight Board.

Sec. 404. Modernization of Internal Revenue Service organizational structure.

## TITLE V—TAX COURT

Sec. 501. Disqualification of judge or magistrate judge of the Tax Court.

Sec. 502. Opinions and judgments.

Sec. 503. Title of special trial judge changed to magistrate judge of the Tax Court.

Sec. 504. Repeal of deadwood related to Board of Tax Appeals.

## TITLE I—INDEPENDENT APPEALS PROCESS

SEC. 101. ESTABLISHMENT OF INTERNAL REVENUE SERVICE INDEPENDENT OFFICE OF APPEALS.

(a) IN GENERAL.—Section 7803 is amended by adding at the end the following new subsection: “(e) INDEPENDENT OFFICE OF APPEALS.—

“(1) ESTABLISHMENT.—There is established in the Internal Revenue Service an office to be known as the ‘Internal Revenue Service Independent Office of Appeals’.

“(2) CHIEF OF APPEALS.—

“(A) IN GENERAL.—The Internal Revenue Service Independent Office of Appeals shall be under the supervision and direction of an official to be known as the ‘Chief of Appeals’. The Chief of Appeals shall report directly to the Administrator of the Internal Revenue Service and shall be entitled to compensation at the same rate as the highest rate of basic pay established for the Senior Executive Service under section 5382 of title 5, United States Code.

“(B) APPOINTMENT.—The Chief of Appeals shall be appointed by the Administrator of the Internal Revenue Service without regard to the provisions of title 5, United States Code, relating to appointments in the competitive service or the Senior Executive Service.

“(C) QUALIFICATIONS.—An individual appointed under subparagraph (B) shall have experience and expertise in—

“(i) administration of, and compliance with, Federal tax laws,

“(ii) a broad range of compliance cases, and

“(iii) management of large service organizations.

“(3) PURPOSES AND DUTIES OF OFFICE.—It shall be the function of the Internal Revenue Service Independent Office of Appeals to resolve Federal tax controversies without litigation on a basis which—

“(A) is fair and impartial to both the Government and the taxpayer,

“(B) promotes a consistent application and interpretation of, and voluntary compliance with, the Federal tax laws, and

“(C) enhances public confidence in the integrity and efficiency of the Internal Revenue Service.

“(4) RIGHT OF APPEAL.—The resolution process described in paragraph (3) shall be generally available to all taxpayers.

“(5) LIMITATION ON DESIGNATION OF CASES AS NOT ELIGIBLE FOR REFERRAL TO INDEPENDENT OFFICE OF APPEALS.—

“(A) IN GENERAL.—If any taxpayer which is in receipt of notice of deficiency authorized