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House of Representatives

The House met at 9 a.m. and was called to order by the Speaker.

PRAYER

The Chaplain, the Reverend Patrick J. Conroy, offered the following prayer: God of the Ages, we give You thanks for giving us another day.

We continue to ask You to be with us here in the people's House. Political energy is high, yet we ask that You bless the Members with a surfeit of wisdom and discernment as they continue toward the end of the first session.

May the work to be completed result in blessings for our Nation in the funding of the government for the next year.

Finally, please send a healing spirit upon this assembly, upon our Nation. Much harsh language and accusation have been heard in the Chamber; help us all to be ambassadors of peace and reconciliation, so that all Americans might have hope in a united future.

May all that is done be for Your greater honor and glory.
Amen.

THE JOURNAL

The SPEAKER. Pursuant the section 7(a) of House Resolution 758, the Journal of the last day's proceedings is approved.

PLEDGE OF ALLEGIANCE

The SPEAKER. Will the gentlewoman from California (Mrs. TORRES) come forward and lead the House in the Pledge of Allegiance.

Mrs. TORRES of California led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 5377, RESTORING TAX FAIRNESS FOR STATES AND LOCALITIES ACT

Mrs. TORRES of California, from the Committee on Rules, submitted a privileged report (Rept. No. 116-357) on the resolution (H. Res. 772) providing for consideration of the bill (H.R. 5377) to amend the Internal Revenue Code of 1986 to modify the limitation on deduction of State and local taxes, and for other purposes, which was referred to the House Calendar and ordered to be printed.

ELECTING CERTAIN MEMBERS TO A CERTAIN STANDING COMMITTEE OF THE HOUSE OF REPRESENTATIVES

Mr. JEFFRIES. Mr. Speaker, by direction of the Democratic Caucus, I offer a privileged resolution and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 773

Resolved, That the following named Members be, and are hereby, elected to the following standing committee of the House of Representatives:

COMMITTEE ON OVERSIGHT AND REFORM: Ms. Porter and Ms. Haaland.

Mr. JEFFRIES (during the reading). Mr. Speaker, I ask unanimous consent that the resolution be considered as read and printed in the RECORD.

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

There was no objection.

The resolution was agreed to.

A motion to reconsider was laid on the table.

COMMUNICATION FROM CHAIR OF COMMITTEE ON OVERSIGHT AND REFORM

The SPEAKER pro tempore laid before the House the following communication from the Chair of the Committee on Oversight and Reform:

HOUSE OF REPRESENTATIVES,
COMMITTEE ON OVERSIGHT AND REFORM,
Washington, DC, December 17, 2019.

Hon. NANCY PELOSI,
Speaker, House of Representatives,
Washington, DC.

DEAR SPEAKER PELOSI: I write to notify you and the House of Representatives of the initiation by the Committee on Oversight and Reform of judicial proceedings pursuant to H. Res. 497 and H. Res. 430. The Committee has initiated the following civil action:

Committee on Oversight and Reform, U.S. House of Representatives v. Barr, No. 1:19-cv-03557, filed in the U.S. District Court for the District of Columbia on November 26, 2019.

Sincerely,

CAROLYN B. MALONEY,
Chairwoman.

CONTINUATION OF NATIONAL EMERGENCY WITH RESPECT TO SERIOUS HUMAN RIGHTS ABUSE AND CORRUPTION—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 116-87)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, referred to the Committee on Foreign Affairs and ordered to be printed:

To the Congress of the United States:

Section 202(d) of the National Emergencies Act (50 U.S.C. 1622(d)) provides for the automatic termination of a national emergency unless, within 90 days before the anniversary date of its declaration, the President publishes in the *Federal Register* and transmits to the Congress a notice stating that the

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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emergency is to continue in effect beyond the anniversary date. In accordance with this provision, I have sent to the *Federal Register* for publication the enclosed notice stating that the national emergency declared in Executive Order 13818 of December 20, 2017, is to continue in effect beyond December 20, 2019.

The prevalence and severity of human rights abuse and corruption that have their source, in whole or in substantial part, outside the United States, continue to threaten the stability of international political and economic systems. Human rights abuse and corruption undermine the values that form an essential foundation of stable, secure, and functioning societies; have devastating impacts on individuals; weaken democratic institutions; degrade the rule of law; perpetuate violent conflicts; facilitate the activities of dangerous persons; undermine economic markets; and continue to pose an unusual and extraordinary threat to the national security, foreign policy, and economy of the United States. Therefore, I have determined that it is necessary to continue the national emergency declared in Executive Order 13818 with respect to serious human rights abuse and corruption.

DONALD J. TRUMP.

THE WHITE HOUSE, December 18, 2019.

PROVIDING FOR CONSIDERATION OF H.R. 5377, RESTORING TAX FAIRNESS FOR STATES AND LOCALITIES ACT

Mrs. TORRES of California. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 772 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 772

Resolved, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 5377) to amend the Internal Revenue Code of 1986 to modify the limitation on deduction of State and local taxes, and for other purposes. All points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to commit with or without instructions.

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

Mrs. TORRES of California. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Oklahoma (Mr. COLE), 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

Mrs. TORRES of California. Mr. Speaker, I ask unanimous consent that all Members be given 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mrs. TORRES of California. Mr. Speaker, on Wednesday, the Rules Committee met and reported a rule, House Resolution 772, providing for consideration of H.R. 5377, the Restoring Tax Fairness for States and Localities Act, under a closed rule.

The rule provides 1 hour of debate, equally divided and controlled by the chair and the ranking minority member of the Committee on Ways and Means.

Mr. Speaker, SALT has been in law since the 16th Amendment was passed in 1913 with few minor adjustments, that is, until 2017, when Republicans passed the tax scam law.

In 2017, the Republicans gave away almost \$2 trillion in tax cuts to corporations and the wealthy. They paid for this tax scam on the backs of hard-working American families. Thirty-six million middle-class families saw their taxes increase.

The average American deducted \$12,500 in State and local taxes, or SALT, from their Federal taxes before 2017. However, the Republican tax bill capped SALT deductions at \$10,000, therefore, not fully covering what the average American deducts in State and local taxes. This cap means that Americans are paying taxes twice on the same dollar earned.

Our tax system is based on the principle of federalism and acknowledges that the Federal Government should not do everything.

State and local taxes provide funds for critical infrastructure and services, such as ensuring quality schools for our kids, fixing our roads, and supporting our local law enforcement.

Local governments know how to meet the unique needs of their communities, and the implementation of a SALT deduction cap threatens the ability of our local governments to provide these critical services.

The SALT deduction is not a Democratic or Republican issue. Taxpayers across the country in both red and blue States benefit from the deduction.

Midwestern States like Iowa, Minnesota, and Wisconsin are known for their State and local tax contributions. In fact, Wisconsin ranks among the top five States in the country, higher than California, for the average proportion of a resident's income tax that goes toward State and local taxes.

Whether from California, Wisconsin, or New Jersey, getting rid of the SALT cap will benefit Americans across the country.

Mr. Speaker, that is why I am supporting H.R. 5377, the Restoring Tax

Fairness for States and Localities Act. This legislation will raise the SALT cap for 2019 to \$20,000 for married couples.

Under the Republican tax bill, the SALT cap is set at \$10,000 for a household regardless if that household consists of an individual or two people filing jointly.

Mr. Speaker, I don't think taxpayers should be punished for being married.

This legislation will completely repeal the SALT cap for 2020 and 2021, ensuring that Americans are not taxed double on their hard-earned money.

Included in H.R. 5377 are investments in our teachers and law enforcement officers. I have heard from southern Californian teachers who are working two or three jobs to make ends meet, but they still buy supplies for their students: notebooks, chalk, pencils, markers, whatever they need.

Across the country, nearly all teachers report buying school supplies for their students with their own money, spending almost \$500 on average.

Currently, the tax credit for out-of-pocket expenses for educators is \$250. This legislation will double the tax credit to \$500, matching what is actually spent, what teachers spend for their students.

It also creates a new tax deduction for law enforcement officers, firefighters, paramedics, and EMTs related to expenses for uniforms and for tuition fees for professional development training. As a former 911 dispatcher, I can testify to the importance of having well-trained first responders.

Mr. Speaker, H.R. 5377 is about restoring fair tax policies for the middle class that have been suffering under the Republican tax bill, and I am proud to stand here in support of this legislation.

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

Mr. COLE. Mr. Speaker, I want to thank my good friend, the gentleman from California (Mrs. TORRES) for yielding me the customary 30 minutes, and I yield myself such time as I may consume.

Mr. Speaker, this is our third rule debate in what has turned out to be a pretty eventful and memorable week. Unfortunately, today's debate is on a deeply partisan and misguided tax bill.

□ 0915

H.R. 5377 would temporarily remove the cap on the deduction for State and local income taxes, property taxes, and sales taxes. The bill also pays for this temporary tax break for a few by permanently increasing the top marginal tax rate.

What is worse, Mr. Speaker, the permanent tax increase isn't limited to individuals but applies to small businesses, as well.

Two years ago, Congress passed and President Trump signed into law the Tax Cuts and Jobs Act. This monumental legislation not only reformed the corporate tax code to make American business more competitive and