

Mrvan
Mullin
Nadler
Napolitano
Neal
Neguse
Nehls
Newhouse
Nickel
Norman
Nunn (IA)
Oberholte
Ocasio-Cortez
Ogles
Omar
Owens
Pallone
Palmer
Panetta
Pappas
Pascrell
Payne
Pelosi
Peltola
Pence
Perez
Perry
Peters
Petersen
Pfluger
Pingree
Pocan
Porter
Posey
Pressley
Quigley
Raskin
Reschenthaler
Rodgers (WA)
Rodgers (AL)
Rose
Rosendale
Ross
Rouzer
Roy
Ruiz

Ruppersberger
Rutherford
Ryan
Salazar
Salinas
Sánchez
Sarbanes
Scanlon
Schakowsky
Scholtzen
Schneider
Scholten
Schrier
Trahan
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Self
Sessions
Sewell
Sherman
Sherrill
Simpson
Slotkin
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (WA)
Smucker
Sorensen
Soto
Spanberger
Spartz
Stansbury
Stanton
Staubert
Steel
Stefanik
Rodgers (WA)
Steupe
Stevens
Strickland
Strong
Swalwell
Sykes
Takano

Tenney
Thanedar
Thompson (CA)
Thompson (MS)
Thompson (PA)
Tiffany
Timmons
Titus
Tokuda
Tonko
Torres (CA)
Torres (NY)
Trahan
Trone
Turner
Underwood
Valadao
Van Drew
Van Duyne
Van Orden
Vargas
Vasquez
Veasey
Velázquez
Wagner
Walberg
Waltz
Wasserman
Schultz
Waters
Watson Coleman
Weber (TX)
Webster (FL)
Wenstrup
Westerman
Wild
Williams (GA)
Williams (NY)
Williams (TX)
Wilson (FL)
Wilson (SC)
Wittman
Womack
Yakym
Zinke

NAYS—2

Bush Tlaib

ANSWERED “PRESENT”—1

Ramirez

NOT VOTING—6

Murphy Phillips Scalise
Norcross Rogers (KY) Wexton

□ 1647

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

LANCE CORPORAL DAVID LEE ESPINOZA, LANCE CORPORAL JUAN RODRIGO RODRIGUEZ & SERGEANT ROBERTO ARIZOLA JR. POST OFFICE BUILDING

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the unfinished business is the question on suspending the rules and passing the bill (H.R. 2754) to designate the facility of the United States Postal Service located at 2395 East Del Mar Boulevard in Laredo, Texas, as the “Lance Corporal David Lee Espinoza, Lance Corporal Juan Rodrigo Rodriguez & Sergeant Roberto Arizola Jr. Post Office Building”.

The Clerk read the title of the bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Florida (Mr. DONALDS) that the House suspend the rules and pass the bill.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the yeas have it.

Mr. FRY. Madam Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

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

The vote was taken by electronic device, and there were—yeas 420, nays 0, answered “present” 2, not voting 9, as follows:

[Roll No. 29]

YEAS—420

Adams
Aderholt
Aguilar
Alford
Allen
Allred
Amodei
Armstrong
Arrington
Auchincloss
Babin
Bacon
Baird
Balderson
Balint
Banks
Barr
Barragán
Bean (FL)
Beatty
Bentz
Bergman
Beyer
Dingell
Donalds
Duarte
Duncan
Bishop (GA)
Bishop (NC)
Blumenauer
Blunt Rochester
Boebert
Bonamici
Bost
Bowman
Boyle (PA)
Brecht
Brown
Brownley
Buchanan
Buck
Bucshon
Budzinski
Burchett
Burgess
Burlison
Bush
Calvert
Cammack
Caraveo
Carbajal
Cárdenas
Carey
Carl
Carson
Carter (GA)
Carter (LA)
Carter (TX)
Cartwright
Casar
Case
Casten
Castor (FL)
Castro (TX)
Chavez-DeRemer
Chu
Ciscomani
Clark (MA)
Clarke (NY)
Cleaver
Cline
Cloud
Clyburn
Clyde
Cohen
Cole
Collins
Comer
Connolly
Correa
Costa

Courtney
Craig
Crane
Crawford
Crenshaw
Crockett
Crow
Cuellar
Curtis
D'Esposito
Davids (KS)
Davidson
Davis (IL)
Davis (NC)
De La Cruz
Dean (PA)
DeGette
DeLauro
DelBene
Deluzio
DeSaulnier
DesJarlais
Diaz-Balart
Dingell
Donalds
Duarte
Duncan
Dunn (FL)
Edwards
Ellzey
Emmer
Escobar
Eshoo
Español
Estes
Evans
Ezell
Fallon
Feenstra
Ferguson
Finstad
Fischbach
Fitzgerald
Fitzpatrick
Fleischmann
Fletcher
Flood
Foster
Foushee
Foxy
Frankel, Lois
Franklin, Scott
Frost
Fry
Fulcher
Gaetz
Gallagher
Gallego
Garamendi
Garbarino
Garcia (IL)
Garcia (TX)
Garcia, Mike
Garcia, Robert
Gimenez
Golden (ME)
Goldman (NY)
Gomez
Gonzales, Tony
Gonzalez,
Vicente
Good (VA)
Gooden (TX)
Gosar
Gottheimer
Granger
Graves (LA)
Graves (MO)
Green (TN)
Green, Al (TX)
Greene (GA)

Griffith
Grijalva
Grothman
Guest
Guthrie
Hageman
Harder (CA)
Harris
Harshbarger
Hayes
Hern
Higgins (LA)
Higgins (NY)
Hill
Himes
Hinson
Horsford
Houchin
Houlahan
Hoyer
Hoyle (OR)
Hudson
Huffman
Huizenga
Hunt
Issa
Ivey
Jackson (IL)
Jackson (NC)
Jackson (TX)
Jackson Lee
Jacobs
James
Jayapal
Jeffries
Johnson (GA)
Johnson (SD)
Jordan
Joyce (OH)
Joyce (PA)
Kamlager-Dove
Kaptur
Kean (NJ)
Keating
Kelly (IL)
Kelly (MS)
Kelly (PA)
Khanna
Kiggans (VA)
Kildee
Kiley
Kilmer
Kim (CA)
Kim (NJ)
Krishnamoorthi
Kuster
Kustoff
LaHood
LaLota
LaMalfa
Lamborn
Landsman
Langworthy
Larsen (WA)
Larson (CT)
Latta
LaTurner
Lawler
Lee (CA)
Lee (FL)
Lee (NV)
Lee (PA)
Leger Fernandez
Lesko
Letlow
Levin
Lieu
Lofgren
Loudermilk
Lucas
Luetkemeyer

Luna
Luttrell
Lynch
Mace
Magaziner
Malliotakis
Maloy
Mann
Manning
Massie
Mast
Matsui
McBath
McCaul
McClain
McClellan
McClintock
McCollum
McCormick
McGarvey
McGovern
McHenry
Meeks
Menendez
Meng
Meuser
Mfume
Miller (IL)
Miller (OH)
Miller (WV)
Miller-Meeks
Mills
Molinaro
Moolenaar
Mooney
Moore (AL)
Moore (UT)
Moore (WI)
Moran
Morelle
Moulton
Mrvan
Mullin
Murphy
Nadler
Napolitano
Neal
Neguse
Nehls
Newhouse
Nickel
Norman
Nunn (IA)
Oberholte
Ocasio-Cortez
Ogles
Omar
Owens
Pallone
Palmer

Panetta
Pappas
Pascrell
Payne
Pelosi
Peltola
Pence
Perez
Perry
Peters
Petersen
Pfluger
Pingree
Pocan
Porter
Posey
Pressley
Quigley
Ramirez
Raskin
Reschenthaler
Rodgers (WA)
Rogers (AL)
Rose
Ross
Rouzer
Ruiz
Ruppersberger
Rutherford
Ryan
Salazar
Salinas
Sánchez
Sarbanes
Scanlon
Schakowsky
Schiff
Schneider
Scholtzen
Schrier
Schweikert
Scott (VA)
Scott, Austin
Scott, David
Self
Sessions
Sewell
Sherman
Sherrill
Simpson
Slotkin
Smith (MO)
Smith (NE)
Smith (NJ)
Smith (WA)
Smucker
Sorensen
Soto
Spanberger
Spartz

Stansbury
Stanton
Stauber
Steel
Stefanik
Steil
Steube
Stevens
Strickland
Strong
Swalwell
Sykes
Takano
Tenney
Thanedar
Thompson (CA)
Thompson (MS)
Thompson (PA)
Tiffany
Timmons
Titus
Tlaib
Tokuda
Tonko
Torres (CA)
Torres (NY)
Trahan
Trone
Turner
Underwood
Valadao
Van Drew
Van Duyne
Van Orden
Vargas
Vasquez
Veasey
Velázquez
Wagner
Walberg
Waltz
Wasserman
Schultz
Waters
Watson Coleman
Weber (TX)
Webster (FL)
Wenstrup
Westerman
Wild
Williams (GA)
Williams (NY)
Williams (TX)
Wilson (FL)
Wilson (SC)
Wittman
Womack
Yakym
Zinke

ANSWERED “PRESENT”—2

Rosendale Roy

NOT VOTING—9

Bera Moskowitz Scalise
Cherfilus-Norcross Wexton
McCormick Phillips
Doggett Rogers (KY)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

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

□ 1654

Ms. STRICKLAND changed her vote from “nay” to “yea.”

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

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. BERA. Madam Speaker, I missed one vote today. Had I been present, I would have voted “yea” on rollcall No. 29.

PERSONAL EXPLANATION

Ms. WEXTON. Madam Speaker, I regret that I was not able to be present to vote today. Had I been present, I would have voted “no” on rollcall No. 26, “no” on rollcall No. 27,

“yes” on rollcall No. 28 and “yes” on rollcall No. 29.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. MORAN). Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or votes objected to under clause 6 of rule XX.

The House will resume proceedings on postponed questions at a later time.

TAX RELIEF FOR AMERICAN FAMILIES AND WORKERS ACT OF 2024

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 7024) to make improvements to the child tax credit, to provide tax incentives to promote economic growth, to provide special rules for the taxation of certain residents of Taiwan with income from sources within the United States, to provide tax relief with respect to certain Federal disasters, to make improvements to the low-income housing tax credit, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 7024

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

SECTION 1. SHORT TITLE; TABLE OF CONTENTS; ETC.

(a) **SHORT TITLE.**—This Act may be cited as the “Tax Relief for American Families and Workers Act of 2024”.

(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; table of contents; etc.

TITLE I—TAX RELIEF FOR WORKING FAMILIES

Sec. 101. Per-child calculation of refundable portion of child tax credit.

Sec. 102. Increase in refundable portion.

Sec. 103. Inflation of credit amount.

Sec. 104. Rule for determination of earned income.

Sec. 105. Special rule for certain early-filed 2023 returns.

TITLE II—AMERICAN INNOVATION AND GROWTH

Sec. 201. Deduction for domestic research and experimental expenditures.

Sec. 202. Extension of allowance for depreciation, amortization, or depletion in determining the limitation on business interest.

Sec. 203. Extension of 100 percent bonus depreciation.

Sec. 204. Increase in limitations on expensing of depreciable business assets.

TITLE III—INCREASING GLOBAL COMPETITIVENESS

Subtitle A—United States-Taiwan Expedited Double-Tax Relief Act

Sec. 301. Short title.

Sec. 302. Special rules for taxation of certain residents of Taiwan.

Subtitle B—United States-Taiwan Tax Agreement Authorization Act

Sec. 311. Short title.

Sec. 312. Definitions.

Sec. 313. Authorization to negotiate and enter into agreement.

Sec. 314. Consultations with Congress.

Sec. 315. Approval and implementation of agreement.

Sec. 316. Submission to Congress of agreement and implementation policy.

Sec. 317. Consideration of approval legislation and implementing legislation.

Sec. 318. Relationship of agreement to Internal Revenue Code of 1986.

Sec. 319. Authorization of subsequent tax agreements relative to Taiwan.

Sec. 320. United States treatment of double taxation matters with respect to Taiwan.

TITLE IV—ASSISTANCE FOR DISASTER-IMPACTED COMMUNITIES

Sec. 401. Short title.

Sec. 402. Extension of rules for treatment of certain disaster-related personal casualty losses.

Sec. 403. Exclusion from gross income for compensation for losses or damages resulting from certain wildfires.

Sec. 404. East Palestine disaster relief payments.

TITLE V—MORE AFFORDABLE HOUSING

Sec. 501. State housing credit ceiling increase for low-income housing credit.

Sec. 502. Tax-exempt bond financing requirement.

TITLE VI—TAX ADMINISTRATION AND ELIMINATING FRAUD

Sec. 601. Increase in threshold for requiring information reporting with respect to certain payees.

Sec. 602. Enforcement provisions with respect to COVID-related employee retention credits.

TITLE I—TAX RELIEF FOR WORKING FAMILIES

SEC. 101. PER-CHILD CALCULATION OF REFUNDABLE PORTION OF CHILD TAX CREDIT.

(a) **IN GENERAL.**—Subparagraph (A) of section 24(h)(5) is amended to read as follows:

“(A) **IN GENERAL.**—In applying subsection (d)—

“(i) the amount determined under paragraph (1)(A) of such subsection with respect to any qualifying child shall not exceed \$1,400, and such paragraph shall be applied without regard to paragraph (4) of this subsection, and

“(ii) paragraph (1)(B) of such subsection shall be applied by multiplying each of—

“(I) the amount determined under clause (i) thereof, and

“(II) the excess determined under clause (ii) thereof, by the number of qualifying children of the taxpayer.”.

(b) **CONFORMING AMENDMENT.**—The heading of paragraph (5) of section 24(h) is amended by striking “MAXIMUM AMOUNT OF” and inserting “SPECIAL RULES FOR”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

SEC. 102. INCREASE IN REFUNDABLE PORTION.

(a) **IN GENERAL.**—Paragraph (5) of section 24(h) is amended by redesignating subparagraph (B) as subparagraph (C) and by inserting after subparagraph (A) the following new subparagraph:

“(B) **AMOUNTS FOR 2023, 2024, AND 2025.**—In the case of a taxable year beginning after 2022, subparagraph (A) shall be applied by substituting for “\$1,400”—

“(i) in the case of taxable year 2023, “\$1,800”,

“(ii) in the case of taxable year 2024, “\$1,900”,

and

“(iii) in the case of taxable year 2025,

“\$2,000”.

(b) **CONFORMING AMENDMENT.**—Subparagraph (C) of section 24(h)(5), as redesignated by subsection (a), is amended by inserting “and before 2023” after “2018”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

SEC. 103. INFLATION OF CREDIT AMOUNT.

(a) **IN GENERAL.**—Paragraph (2) of section 24(h) is amended—

(1) by striking “AMOUNT.—Subsection” and inserting “AMOUNT.—

“(A) **IN GENERAL.**—Subsection”, and

(2) by adding at the end the following new subparagraph:

“(B) **ADJUSTMENT FOR INFLATION.**—In the case of a taxable year beginning after 2023, the \$2,000 amounts in subparagraph (A) and paragraph (5)(B)(iii) shall each be increased by an amount equal to—

“(i) such dollar amount, multiplied by

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting “2022” for “2016” in subparagraph (A)(ii) thereof.

If any increase under this clause is not a multiple of \$100, such increase shall be rounded to the next lowest multiple of \$100.”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2023.

SEC. 104. RULE FOR DETERMINATION OF EARNED INCOME.

(a) **IN GENERAL.**—Paragraph (6) of section 24(h) of the Internal Revenue Code of 1986 is amended—

(1) by striking “CREDIT.—Subsection” and inserting “CREDIT.—

“(A) **IN GENERAL.**—Subsection”, and

(2) by adding at the end the following new subparagraphs

“(B) **RULE FOR DETERMINATION OF EARNED INCOME.**—

“(i) **IN GENERAL.**—In the case of a taxable year beginning after 2023, if the earned income of the taxpayer for such taxable year is less than the earned income of the taxpayer for the preceding taxable year, subsection (d)(1)(B)(i) may, at the election of the taxpayer, be applied by substituting—

“(I) the earned income for such preceding taxable year, for

“(II) the earned income for the current taxable year.

“(ii) **APPLICATION TO JOINT RETURNS.**—For purposes of clause (i), in the case of a joint return, the earned income of the taxpayer for the preceding taxable year shall be the sum of the earned income of each spouse for such preceding taxable year.”.

(b) **ERRORS TREATED AS MATHEMATICAL ERRORS.**—Paragraph (2) of section 6213(g) of the Internal Revenue Code of 1986 is amended by striking “and” at the end of subparagraph (U), by striking the period at the end of subparagraph (V) and inserting “, and”, and by inserting after subparagraph (V) the following new subparagraph:

“(W) in the case of a taxpayer electing the application of section 24(h)(6)(B) for any taxable year, an entry on a return of earned income pursuant to such section which is inconsistent with the amount of such earned income determined by the Secretary for the preceding taxable year.”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2023.

SEC. 105. SPECIAL RULE FOR CERTAIN EARLY-FILED 2023 RETURNS.

In the case of an individual who claims, on the taxpayer’s return of tax for the first taxable