

legislation to make effective agreements between the two Governments regarding exchange controls, monetary policies, import controls, participation in the International Monetary Fund and the International Bank for Reconstruction and Development and participation in efforts to bring into being an international trade organization for the purpose of eliminating restrictive practices detrimental to world trade. . . .

In view of the fact that Senate Joint Resolution 138 authorizes the expenditure of funds by the Secretary of the Treasury, an examination has also been made of the practice of Congress with respect to appropriation bills. This purpose is stated in Cannon's Procedure in the House of Representatives (4th ed. 1945), as follows: <sup>(9)</sup>

"Under immemorial custom the general appropriation bills (as distinguished from special bills appropriating for single, specific purposes) originate in the House of Representatives and there has been no deviation from that practice since the establishment of the Constitution." . . .

He also states that: <sup>(10)</sup>

[B]ills providing special appropriations for specific purposes are not general appropriation bills. . . ."

It is clear, therefore, that a resolution appropriating funds for the extension of a line of credit to the United Kingdom is not a general appropriation and can originate either in the House or in the Senate. . . .

MR. MCCORMACK: Mr. Speaker, I offer a motion.

9. This passage appears on p. 20 of the 1959 edition of *Cannon's Procedure*.
10. This passage appears on p. 22 of the 1959 edition of *Cannon's Procedure*.

The Clerk read as follows:

Mr. McCormack moves to refer the resolution to the Committee on the Judiciary.

MR. KNUTSON: Mr. Speaker, I move the previous question on the motion.

The previous question was ordered.

THE SPEAKER: The question is on the motion offered by the gentleman from Massachusetts [Mr. McCormack].

The motion was agreed to.

*Parliamentarian's Note:* The unnumbered House resolution was not reported back to the House. Senate Joint Resolution 138, after referral to the Committee on Banking and Currency, eventually was passed by the House and approved by the President.

## **§ 18. Action on House Bill in Lieu of Senate Bill**

### ***Floor Approval***

**§ 18.1 The House amended a Senate bill to insert provisions of a similar House-passed bill which included a tax provision, but subsequently vacated proceedings whereby the House bill had been laid on the table and the Senate bill approved, passed the House bill again, and messaged it to the Senate.**

On May 4, 1959,<sup>(11)</sup> the House by unanimous consent vacated the proceedings whereby the House had tabled H.R. 5610, then amended and passed the bill again, and messaged it to the Senate. The proceedings whereby a Senate bill, S. 226, had been amended by the House to strike out Senate language and insert in lieu thereof the language of H.R. 5610, were vacated by unanimous consent.

MR. [OREN] HARRIS [of Arkansas]: Mr. Speaker, I ask unanimous consent that the proceedings whereby the bill H.R. 5610 was laid on the table, the amendment agreed to, the bill engrossed and read a third time, and passed, be vacated for the purpose of offering an amendment.

The Clerk read the title of the bill.

THE SPEAKER:<sup>(12)</sup> Is there objection to the request of the gentleman from Arkansas?

MR. [JOHN B.] BENNETT of Michigan: Reserving the right to object, Mr. Speaker, will the chairman of our committee explain the purpose of this request?

MR. HARRIS: The purpose of this unanimous consent request is that the bill H.R. 5610 be reconsidered, after the vacating of the proceedings of the House of last week in connection therewith, for the purpose of agreeing to an amendment.

MR. BENNETT of Michigan: I withdraw my reservation of objection, Mr. Speaker. . . .

11. 105 CONG. REC. 7310-13, 86th Cong. 1st Sess.

12. Sam Rayburn (Tex.).

THE SPEAKER: Is there objection to the request of the gentleman from Arkansas [Mr. Harris]?

There was no objection.

MR. HARRIS: Mr. Speaker, I move to strike out all after the enacting clause and insert an amendment, which I send to the Clerk's desk.

THE SPEAKER: The Clerk will report the amendment. . . .

THE SPEAKER: The Clerk will read the amendment.

The Clerk read as follows:

Strike out all after the enacting clause and insert the following: . . .

MR. HARRIS: Mr. Speaker, for the information of the Members of the House, I have asked unanimous consent that the proceedings whereby the bill H.R. 5610 was laid on the table, the amendment agreed to, the bill engrossed and read a third time and passed, be vacated, for the purpose of offering an amendment.

The unanimous consent request was agreed to, and I have offered an amendment, which has just been read.

The amendment to the bill H.R. 5610 which I have just offered strikes out all after the enacting clause and inserts the provisions of the bill that passed the Senate last week.

You will recall that H.R. 5610, to amend the Railroad Retirement Act of 1937, the Railroad Retirement Tax Act, and the Railroad Unemployment Insurance Act, was considered in the House last Wednesday. A substitute was offered by the distinguished gentleman from West Virginia [Mr. Staggers]. The substitute was practically the same bill that was considered and passed by the other body, with the ex-

ception of one amendment, which had to do with section 4. Under this amendment pensions and annuities under this act or the Railroad Retirement Act of 1935 will not be considered as income for the purposes of section 522 of title 38 of the United States Code. The Senate had considered that amendment, which is not out of line with other provisions of law in other matters of this kind. So that is the matter that is before us now.

The necessity for this action is that last week after the House had taken the action it did, we, as usual, when we have a bill from the other body on the same subject on the Speaker's table, asked that that bill be taken from the Speaker's desk, that all after the enacting clause be stricken out, and that the House-passed bill be inserted. That was the usual procedure we followed, and I made the request after the House had taken its action last week. It later developed that that was not the correct action that should have been taken because there are tax provisions in this legislation. The Constitution provides, as you know, that all legislation relating directly to tax measures, revenues, must originate in the House of Representatives. Therefore, this action to vacate that proceeding is in order to comply with the constitutional provision by passing this legislation in order to accomplish what the House intended last week after it considered this matter rather extensively.

MR. [KENNETH A.] ROBERTS [of Alabama]: Mr. Speaker, the amendment to section 20 of the Railroad Retirement Act of 1937 made by section 4 of the amendment provides that payments under such act shall not be considered

as income for purposes of section 522 of title 38, United States Code. Under that section, pension for non-service-connected permanent and total disability is not paid to a veteran whose annual income exceeds \$1,400 if he has no dependents or \$2,700 if he has one or more dependents. Under existing law, certain items are disregarded in determining whether a veteran has exceeded the income limitations, and the amendment will add to the list of such items payments under the Railroad Retirement Act of 1937.

The cost of this amendment is negligible.

The amendment was sponsored in the other body by Senator Hill, of Alabama. I was happy to sponsor it in the House.

THE SPEAKER: The question is on the amendment.

The amendment was agreed to.

THE SPEAKER: The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

THE SPEAKER: The question is on the passage of the bill.

The bill was passed.

A motion to reconsider was laid on the table.

MR. HARRIS: Mr. Speaker, I ask unanimous consent that the proceedings whereby S. 226, an act to amend the Railroad Retirement Act of 1937, the Railroad Retirement Tax Act, and the Railroad Unemployment Insurance Act, so as to provide increases in benefits, and for other purposes, as amended, was read a third time, and passed, be vacated, and the bill be indefinitely postponed.

THE SPEAKER: Is there objection to the request of the gentleman from Arkansas?

There was no objection.

*Parliamentarian's Note:* On Apr. 29, 1959, while the House had under consideration H.R. 5610, the Senate messaged to the House S. 226, a measure differing in only one respect from the House bill as it had been amended on the floor. After passage of H.R. 5610, a motion was adopted to strike out all after the enacting clause in S. 226 and insert the language of the House bill; the House bill was then laid on the table. The following day, shortly before the Senate bill was to be messaged to the Senate, a question was raised as to the constitutionality of the Senate-passed bill because it included a tax feature, and the delivery of the message to the Senate was stopped. The proceedings of the House on May 4, 1959, were necessitated by the requirement under the Constitution that all bills raising revenue originate in the House. Following the amendment of the House bill and the indefinite postponement of the Senate bill, the House bill, H. R. 5610, was messaged to the Senate on May 5, 1959.

**§ 18.2 The House, after it had amended a Senate bill to insert provisions of a similar**

**House passed bill which included a revenue-raising title, vacated the proceedings whereby the House bill had been laid on the table, passed the bill again, and messaged it to the Senate.**

On Dec. 7, 1970,<sup>(13)</sup> the House by unanimous consent vacated the proceedings whereby the House had tabled H.R. 19504, then passed the bill again, and messaged it to the Senate.

MR. [GEORGE H.] FALLON [of Maryland]: Mr. Speaker, I ask unanimous consent that the proceedings whereby the bill (H.R. 19504) to authorize appropriations for the construction of certain highways in accordance with title 23, United States Code, and for other purposes, was read a third time, passed, and the motion to reconsider laid on the table and the bill then laid on the table, be vacated.

THE SPEAKER:<sup>(14)</sup> Is there objection to the request of the gentleman from Maryland?

MR. [H. R.] GROSS [of Iowa]: Mr. Speaker, reserving the right to object, I am at a loss to understand why this request is being made. What is the reason therefor?

MR. FALLON: Mr. Speaker, I will say to the gentleman from Iowa, we should not have vacated the House number and substituted the Senate bill, since title III of the bill is a revenue measure and must originate in the House.

13. 116 CONG. REC. 40096, 91st Cong. 2d Sess.

14. John W. McCormack (Mass.).

MR. GROSS: Mr. Speaker, I withdraw my reservation of objection.

THE SPEAKER: Is there objection to the request of the gentleman from Maryland?

There was no objection.

The engrossed House bill (H.R. 19504) was ordered to be read a third time, was read the third time, and passed.

A motion to reconsider was laid on the table.

*Parliamentarian's Note:* The House did not ask for the return to the House of the amended Senate bill, S. 4418. That bill never emerged from conference. It was the House measure which was finally enacted as Public Law No. 91-605.

**§ 18.3 The House vacated the proceedings by which it added a revenue-raising amendment to a pending Senate bill, preferring to postpone further consideration of the Senate bill while sending a House bill, containing the revenue provision, to the Senate.**

On May 11, 1970,<sup>(15)</sup> the House agreed to amend S. 2694, amending the District of Columbia Police and Firemen's Salary Act of 1958 and the District of Columbia Teachers' Salary Act of 1955, by

15. 116 CONG. REC. 14951-60, 91st Cong. 2d Sess.

striking out all after the enacting clause and inserting in lieu thereof the language of H.R. 17138, a similar measure which, unlike the Senate bill, included a provision (title V) to impose new taxes. The House bill, H.R. 17138, was tabled.

MR. [DON] FUQUA [of Florida]: Mr. Speaker, I ask unanimous consent that the Committee on the District of Columbia be discharged from further consideration of S. 2694, to amend the District of Columbia Police and Firemen's Salary Act of 1958 and the District of Columbia Teachers' Salary Act of 1955 to increase salaries, and for other purposes, a Senate bill similar to that passed by the House, and ask for its immediate consideration.

The Clerk read the title of the Senate bill.

THE SPEAKER:<sup>(16)</sup> Is there objection to the request of the gentleman from Florida?

There was no objection.

The Clerk read the Senate bill, as follows:

S. 2694

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

TITLE I.—SALARY INCREASES FOR DISTRICT OF COLUMBIA POLICEMEN AND FIREMEN

\* \* \* \* \*

MR. FUQUA: Mr. Speaker, I offer an amendment.

16. John W. McCormack (Mass.).

The Clerk read as follows:

Amendment offered by Mr. Fuqua: Strike out all after the enacting clause of S. 2694 and insert in lieu thereof the language of H.R. 17138, as passed, as follows:

TITLE I.—SALARY INCREASES FOR DISTRICT OF COLUMBIA POLICEMEN AND FIREMEN

\* \* \* \* \*

TITLE V.—AMENDMENTS TO THE DISTRICT OF COLUMBIA REVENUE LAWS

Sec. 501. Section 3 of title VI of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, sec. 47-1567b(a)) is amended to read as follows:

“Sec. 3. Imposition of Tax.—In the case of a taxable year beginning after December 31, 1969, there is hereby imposed on the taxable income of every resident a tax determined in accordance with the following table: . . .”

The amendment was agreed to.

The Senate bill was ordered to be read a third time, was read the third time, and passed.

A motion to reconsider was laid on the table.

A similar House bill (H.R. 17138) was laid on the table.

On May 12, 1970,<sup>(17)</sup> the House vacated the proceedings whereby H.R. 17138 was tabled and subsequently passed the House bill.

MR. FUQUA: Mr. Speaker, I ask unanimous consent that the proceedings whereby the bill (H.R. 17138)

17. 116 CONG. REC. 15145-50, 91st Cong. 2d Sess.

to amend the District of Columbia Police and Firemen's Salary Act of 1968, and the District of Columbia Teachers' Salary Act of 1955 to increase salaries, and for other purposes, was read a third time and passed and laid on the table be vacated.

THE SPEAKER: Is there objection to the request of the gentleman from Florida?

There was no objection.

MR. FUQUA: Mr. Speaker, I ask unanimous consent for the immediate consideration of the engrossed bill.

THE SPEAKER: Is there objection to the request of the gentleman from Florida?

There was no objection.

The Clerk read the engrossed bill.

It then vacated the proceedings of May 11, 1970, whereby S. 2694, as amended by insertion of the language of the House bill, was approved, and indefinitely postponed further action on the Senate bill.

VACATING PROCEEDINGS ON S. 2694, SALARY INCREASES FOR DISTRICT OF COLUMBIA TEACHERS, POLICEMEN, AND FIREMEN

MR. FUQUA: Mr. Speaker, I ask unanimous consent that the proceedings whereby the House considered, amended, and passed the bill of the Senate (S. 2694) to amend the District of Columbia Police and Firemen's Salary Act of 1958 and the District of Columbia Teacher's Salary Act of 1955 to increase salaries, and for other purposes, be vacated and that further proceedings on that bill be indefinitely postponed.

THE SPEAKER: Is there objection to the request of the gentleman from Florida?

There was no objection.

*Parliamentarian's Note:* S. 2694 as passed by the Senate did not contain a revenue provision. Title V of the House passed bill (H.R. 17138) did, however, contain a provision amending the D.C. revenue laws to impose new taxes on D.C. residents. S. 2694 was amended on May 10 to include the provisions of the House-passed bill. On the morning of May 12, before the Senate bill had been messaged back to the Senate, it was discovered that the House amendment to the Senate bill contained the revenue feature, which constituted a violation of article I, section 7 of the Constitution (requiring bills for raising revenue to originate in the House). For this reason, the House vacated the proceedings of May 11 and messaged the House bill to the Senate.

***Committee Decision***

**§ 18.4 The Committee on Ways and Means, having voted not to recommend to the House the return of a Senate bill decreasing the debt limit as infringing on the prerogatives of the House, reported out a House bill on the same**

**subject, which passed the House and Senate and became a public law.**

On June 6, 1946,<sup>(18)</sup> the Committee on Ways and Means, after deciding not to recommend that the House return to the Senate a Senate bill which had been referred to it, and which sought to decrease the debt limit, reported out a bill (H.R. 2404) on the same subject, which passed the House and Senate and became Public Law No. 79-28 (59 Stat. 47).

A bill of the Senate of the following title was taken from the Speaker's table and, under the rule, referred as follows:

S. 1760. An act to decrease the debt limit of the United States from \$300,000,000,000 to \$275,000,000,000; to the Committee on Ways and Means.

**§ 18.5 Where the Senate had passed a bill which possibly infringed upon the House's constitutional prerogative to originate revenue legislation—a bill to authorize the President to extend certain privileges and immunities (including exemptions from customs duties and importation taxes) to the Organization of African Unity—the House passed an identical**

18. 92 CONG. REC. 6436, 79th Cong. 2d Sess.

**bill reported from the Committee on Ways and Means.**

On Nov. 6, 1973,<sup>(19)</sup> the House by a vote of yeas 340, nays 39, not voting 54, approved H.R. 8219, a bill identical to a Senate-passed bill which arguably infringed upon the constitutional prerogative of the House to originate revenue legislation.

MR. [ALBERT C.] ULLMAN [of Oregon]: Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 8219) to amend the International Organizations Immunities Act to authorize the President to extend certain privileges and immunities to the Organization of African Unity.

The Clerk read as follows:

H.R. 8219

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the International Organizations Immunities Act (22 U.S.C. 288–288f) is amended by adding at the end thereof the following new section:*

“Sec. 12. The provisions of this title may be extended to the Organization of African Unity in the same manner, to the same extent, and subject to the same conditions, as they may be extended to a public international organization in which the United States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation.”

19. 119 CONG. REC. 36006–08, 93d Cong. 1st Sess.

THE SPEAKER:<sup>(1)</sup> Is a second demanded?

MR. [HERMAN T.] SCHNEEBELI [of Pennsylvania]: Mr. Speaker, I demand a second.

THE SPEAKER: Without objection, a second will be considered as ordered.

There was no objection.

MR. ULLMAN: Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the purpose of the pending bill, as reported to the House by the Committee on Ways and Means, is to provide the President with authority to extend to the Organization of African Unity and its office, officials, and employees in the United States those privileges and immunities specified in the International Organizations Immunities Act.

Under the bill, at the discretion of the President the Organization of African Unity—OAU—may be designated by the President as an international organization for purposes of the International Organizations Immunities Act. Upon such a designation the organization, to the extent so provided by the President, will be exempt from customs duties on property imported for the activities in which it engages, from income taxes, from withholding taxes on wages, and from excise taxes on services and facilities. In addition, the employees of the international organization, to the extent not nationals of the United States, may not be subject to U.S. income tax on the income they receive from OAU. OAU is an organization composed of 41 member states, representing all the independent African nations—except the Republic of

1. Carl Albert (Okla.).

South Africa—and acts to further the goals of political and economic development of Africa. It presently has a mission in New York. . . .

THE SPEAKER: The question is on the motion of the gentleman from Oregon (Mr. Ullman) that the House suspend the rules and pass the bill H.R. 8219.

The question was taken.

MR. [JOHN R.] RARICK [of Louisiana]: Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

THE SPEAKER: Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 340, nays 39, not voting 54, as follows: . . .

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

*Parliamentarian's Note:* Although it did not directly “raise” revenue, the Senate bill clearly “affected” revenue, because it granted an immunity from taxation.

## **§ 19. Senate Action on Revenue Legislation**

In addition to its mandate that the House originate all revenue bills, article I, section 7 of the Constitution<sup>(2)</sup> authorizes the

2. See annotation following article I, section 7, *House Rules and Manual*.

Senate to propose or concur with amendments as on other bills. Senate authority to amend revenue bills is broad, but not unlimited. A principle frequently applied is that the Senate may substitute one kind of tax for a tax that the House has proposed, but may not impose a tax if one had not originally been proposed by the House. Thus, the Supreme Court has held that a Senate amendment which substituted a corporate tax in place of an inheritance tax which had been proposed in the original House version did not contravene the constitutional provision; for the bill had properly originated in the House as a revenue-raising measure and the Senate amendment could constitutionally be added thereto.<sup>(3)</sup>

In a similar case, the House without debate and by voice vote held that a Senate amendment in the nature of a substitute infringed upon the House prerogative and returned the bill, as amended, to the Senate.<sup>(4)</sup> In this case, the substitute, which was offered to a House bill to amend the Railroad Retirement Act, sought to impose a tax.

On the other hand, as a further application of the above principle,

3. *Flint v Stone Tracy Co.*, 220 U.S. 107 (1911). See also *Rainey v United States*, 232 U.S. 310 (1914).

4. See § 15.8, *supra*.