Spratt	Udall (NM)	Waxman
Stupak	Van Hollen	Weiner
Sutton	Velázquez	Welch (VT)
Tanner	Visclosky	Wexler
Tauscher	Walz (MN)	Wilson (OH)
Taylor	Wasserman Schultz	Woolsey
Thompson (CA)	Waters	Wu
Thompson (MS)	Watson	Wynn
Tierney	Watt	Yarmuth
Udall (CO)		

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Aderholt	Frelinghuysen	Pearce
Akin	Garrett (NJ)	Peterson (PA)
Alexander	Gerlach	Petri
Bachmann	Gilchrest	Pickering
Bachus	Gillmor	Pitts
Baker	Gingrey	Platts
Barrett (SC)	Gohmert	Poe
Bartlett (MD)	Goode	Porter
Barton (TX)	Goodlatte	Price (GA)
Biggert	Granger	Pryce (OH)
Bilbray	Graves	Putnam
Bilirakis	Hall (TX)	Radanovich
Bishop (UT)	Hastings (WA)	Ramstad
Blackburn	Hayes	Regula
Blunt	Heller	Rehberg
Boehner	Hensarling	Reichert
Bonner	Herger	Renzi
Bono	Hobson	Reynolds
Boozman	Hoekstra	Rogers (AL)
Brady (TX)	Hunter	Rogers (KY)
Brown (SC)	Inglis (SC)	Rogers (MI)
Brown-Waite, Ginny	Issa	Rohrabacher
Buchanan	Jindal	Ros-Lehtinen
Burgess	Johnson (IL)	Roskam
Burton (IN)	Johnson, Sam	Royce
Buyer	Jones (NC)	Ryan (WI)
Camp (MI)	Jordan	Sali
Campbell (CA)	Keller	Saxton
Cannon	King (IA)	Schmidt
Cantor	King (NY)	Sensenbrenner
Capito	Kingston	Sessions
Carter	Kirk	Shadegg
Castle	Kline (MN)	Shays
Chabot	Knollenberg	Shimkus
Coble	Lamborn	Shuster
Cole (OK)	LaTourette	Simpson
Conaway	Lewis (CA)	Smith (NE)
Crenshaw	Lewis (KY)	Smith (NJ)
Cubin	Linder	Souder
Culberson	Lucas	Stearns
Davis (KY)	Lungren, Daniel E.	Sullivan
Davis, David	Mack	Tancredo
Davis, Tom	Manzullo	Terry
Deal (GA)	Marchant	Thornberry
Dent	McCarthy (CA)	Tiahrt
Diaz-Balart, L.	McCaul (TX)	Tiberi
Diaz-Balart, M.	McCotter	Turner
Doolittle	McCrery	Upton
Drake	McHenry	Walberg
Dreier	McHugh	Walden (OR)
Duncan	McKeon	Walsh (NY)
Ehlers	McMorris Rodgers	Wamp
Emerson	Mica	Weldon (FL)
English (PA)	Miller (FL)	Weller
Fallin	Miller (MI)	Westmoreland
Feeney	Moran (KS)	Whitfield
Ferguson	Musgrave	Wilson (NM)
Forbes	Myrick	Wilson (SC)
Fortenberry	Neugebauer	Wolf
Fossella	Nunes	Young (AK)
Foxx	Paul	Young (FL)
Franks (AZ)		

NOT VOTING—29

Baird	Green, Gene	Miller, Gary
Berman	Gutierrez	Murphy, Tim
Boustany	Harman	Nadler
Calvert	Hastert	Pence
Costello	Hulshof	Roybal-Allard
Davis, Jo Ann	Kuhl (NY)	Smith (TX)
DeFazio	LaHood	Stark
Everett	Latham	Towns
Flake	LoBiondo	Wicker
Gallegly	Lowey	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised 2 minutes remain in this vote.

□ 1636

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.

Stated against:

Mr. KUHL of New York. Mr. Speaker, on rollcall No. 101 I was unavoidably detained. Had I been present, I would have voted "no."

SMALL BUSINESS TAX RELIEF ACT OF 2007

Mr. RANGEL. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 976) to amend the Internal Revenue Code of 1986 to provide tax relief for small businesses, and for other purposes, as amended.

The Clerk read as follows:

H.R. 976

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

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the ''Small Business Tax Relief Act of 2007''.

(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; amendment of 1986 Code; table of contents.
Sec. 2. Extension and modification of work opportunity tax credit.
Sec. 3. Extension and increase of expensing for small business.
Sec. 4. Determination of credit for certain taxes paid with respect to employee cash tips.
Sec. 5. Waiver of individual and corporate alternative minimum tax limits on work opportunity credit and credit for taxes paid with respect to employee cash tips.
Sec. 6. Family business tax simplification.
Sec. 7. Denial of lowest capital gains rate for certain dependents.
Sec. 8. Suspension of certain penalties and interest.
Sec. 9. Time for payment of corporate estimated taxes.

SEC. 2. EXTENSION AND MODIFICATION OF WORK OPPORTUNITY TAX CREDIT.

(a) EXTENSION.—Section 51(c)(4)(B) (relating to termination) is amended by striking ''2007'' and inserting ''2008''.

(b) INCREASE IN MAXIMUM AGE FOR DESIGNATED COMMUNITY RESIDENTS.—

(1) IN GENERAL.—Paragraph (5) of section 51(d) is amended to read as follows:

''(5) DESIGNATED COMMUNITY RESIDENTS.—

''(A) IN GENERAL.—The term 'designated community resident' means any individual who is certified by the designated local agency—

''(i) as having attained age 18 but not age 40 on the hiring date, and

''(ii) as having his principal place of abode within an empowerment zone, enterprise community, or renewal community.

''(B) INDIVIDUAL MUST CONTINUE TO RESIDE IN ZONE OR COMMUNITY.—In the case of a designated community resident, the term 'qualified wages' shall not include wages paid or incurred for services performed while the individual's principal place of abode is outside an empowerment zone, enterprise community, or renewal community.''.

(2) CONFORMING AMENDMENT.—Subparagraph (D) of section 51(d)(1) is amended to read as follows:

''(D) a designated community resident,''.

(c) CLARIFICATION OF TREATMENT OF INDIVIDUALS UNDER INDIVIDUAL WORK PLANS.—Subparagraph (B) of section 51(d)(6) (relating to vocational rehabilitation referral) is amended by striking ''or'' at the end of clause (i), by striking the period at the end of clause (ii) and inserting '', or'', and by adding at the end the following new clause:

''(iii) an individual work plan developed and implemented by an employment network pursuant to subsection (g) of section 1148 of the Social Security Act with respect to which the requirements of such subsection are met.''.

(d) TREATMENT OF DISABLED VETERANS UNDER THE WORK OPPORTUNITY TAX CREDIT.—

(1) DISABLED VETERANS TREATED AS MEMBERS OF TARGETED GROUP.—

(A) IN GENERAL.—Subparagraph (A) of section 51(d)(3) (relating to qualified veteran) is amended by striking ''agency as being a member of a family'' and all that follows and inserting ''agency as—

''(i) being a member of a family receiving assistance under a food stamp program under the Food Stamp Act of 1977 for at least a 3-month period ending during the 12-month period ending on the hiring date, or

''(ii) entitled to compensation for a service-connected disability, and—

''(I) having a hiring date which is not more that 1 year after having been discharged or released from active duty in the Armed Forces of the United States, or

''(II) having aggregate periods of unemployment during the 1-year period ending on the hiring date which equal or exceed 6 months.''.

(B) DEFINITIONS.—Paragraph (3) of section 51(d) is amended by adding at the end the following new subparagraph:

''(C) OTHER DEFINITIONS.—For purposes of subparagraph (A), the terms 'compensation' and 'service-connected' have the meanings given such terms under section 101 of title 38, United States Code.''.

(2) INCREASE IN AMOUNT OF WAGES TAKEN INTO ACCOUNT FOR DISABLED VETERANS.—Paragraph (3) of section 51(b) is amended—

(A) by inserting ''($12,000 per year in the case of any individual who is a qualified veteran by reason of subsection (d)(3)(A)(ii))'' before the period at the end, and

(B) by striking ''ONLY FIRST $6,000 OF'' in the heading and inserting ''LIMITATION ON''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to individuals who begin work for the employer after the date of the enactment of this Act.

SEC. 3. EXTENSION AND INCREASE OF EXPENSING FOR SMALL BUSINESS.

(a) EXTENSION.—Subsections (b)(1), (b)(2), (b)(5), (c)(2), and (d)(1)(A)(ii) of section 179 (relating to election to expense certain depreciable business assets) are each amended by striking ''2010'' and inserting ''2011''.

(b) INCREASE IN LIMITATIONS.—Subsection (b) of section 179 is amended—

(1) by striking ''$100,000 in the case of taxable years beginning after 2002'' in paragraph (1) and inserting ''$125,000 in the case of taxable years beginning after 2006'', and

(2) by striking ''$400,000 in the case of taxable years beginning after 2002'' in paragraph (2) and inserting ''$500,000 in the case of taxable years beginning after 2006''.

(c) INFLATION ADJUSTMENT.—Subparagraph (A) of section 179(b)(5) is amended—

(1) by striking ''2003'' and inserting ''2007'',

(2) by striking ''$100,000 and $400,000'' and inserting ''$125,000 and $500,000'', and

(3) by striking ''2002'' in clause (ii) and inserting ''2006''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2006.

SEC. 4. DETERMINATION OF CREDIT FOR CERTAIN TAXES PAID WITH RESPECT TO EMPLOYEE CASH TIPS.

(a) IN GENERAL.—Subparagraph (B) of section 45B(b)(1) is amended by inserting ''as in effect

on January 1, 2007, and'' before ''determined without regard to''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to tips received for services performed after December 31, 2006.

SEC. 5. WAIVER OF INDIVIDUAL AND CORPORATE ALTERNATIVE MINIMUM TAX LIMITS ON WORK OPPORTUNITY CREDIT AND CREDIT FOR TAXES PAID WITH RESPECT TO EMPLOYEE CASH TIPS.

(a) ALLOWANCE AGAINST ALTERNATIVE MINIMUM TAX.—Subparagraph (B) of section 38(c)(4) is amended by striking ''and'' at the end of clause (i), by inserting a comma at the end of clause (ii), and by adding at the end the following new clauses:

''(iii) the credit determined under section 45B, and

''(iv) the credit determined under section 51.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to credits determined under sections 45B and 51 of the Internal Revenue Code of 1986 in taxable years beginning after December 31, 2006, and to carrybacks of such credits.

SEC. 6. FAMILY BUSINESS TAX SIMPLIFICATION.

(a) IN GENERAL.—Section 761 (defining terms for purposes of partnerships) is amended by redesignating subsection (f) as subsection (g) and by inserting after subsection (e) the following new subsection:

''(f) QUALIFIED JOINT VENTURE.—

''(1) IN GENERAL.—In the case of a qualified joint venture conducted by a husband and wife who file a joint return for the taxable year, for purposes of this title—

''(A) such joint venture shall not be treated as a partnership,

''(B) all items of income, gain, loss, deduction, and credit shall be divided between the spouses in accordance with their respective interests in the venture, and

''(C) each spouse shall take into account such spouse's respective share of such items as if they were attributable to a trade or business conducted by such spouse as a sole proprietor.

''(2) QUALIFIED JOINT VENTURE.—For purposes of paragraph (1), the term 'qualified joint venture' means any joint venture involving the conduct of a trade or business if—

''(A) the only members of such joint venture are a husband and wife,

''(B) both spouses materially participate (within the meaning of section 469(h) without regard to paragraph (5) thereof) in such trade or business, and

''(C) both spouses elect the application of this subsection.''.

(b) NET EARNINGS FROM SELF-EMPLOYMENT.—

(1) Subsection (a) of section 1402 (defining net earnings from self-employment) is amended by striking '', and'' at the end of paragraph (15) and inserting a semicolon, by striking the period at the end of paragraph (16) and inserting ''; and'', and by inserting after paragraph (16) the following new paragraph:

''(17) notwithstanding the preceding provisions of this subsection, each spouse's share of income or loss from a qualified joint venture shall be taken into account as provided in section 761(f) in determining net earnings from self-employment of such spouse.''.

(2) Subsection (a) of section 211 of the Social Security Act (defining net earnings from self-employment) is amended by striking ''and'' at the end of paragraph (14), by striking the period at the end of paragraph (15) and inserting ''; and'', and by inserting after paragraph (15) the following new paragraph:

''(16) Notwithstanding the preceding provisions of this subsection, each spouse's share of income or loss from a qualified joint venture shall be taken into account as provided in section 761(f) of the Internal Revenue Code of 1986 in determining net earnings from self-employment of such spouse.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2006.

SEC. 7. DENIAL OF LOWEST CAPITAL GAINS RATE FOR CERTAIN DEPENDENTS.

(a) IN GENERAL.—Subsection (h) of section 1 is amended by adding at the end the following new paragraph:

''(12) CERTAIN INDIVIDUALS NOT ELIGIBLE FOR LOWEST RATE.—

''(A) IN GENERAL.—In the case of an individual described in subparagraph (B)—

''(i) the amount determined under paragraph (1)(A)(ii)(II) shall not be less than the amount of taxable income which would (without regard to this subsection) be taxed at a rate below 15 percent, and

''(ii) the sum of the amounts determined under subparagraphs (B) and (C) of paragraph (1) shall be an amount equal to the rate of tax specified in paragraph (1)(C) multiplied by so much of the adjusted net capital gain (or, if less, taxable income) as exceeds the excess (if any) of—

''(I) the amount of taxable income which would (without regard to this subsection) be taxed at a rate below 15 percent, over

''(II) the taxable income reduced by the adjusted net capital gain.

''(B) INDIVIDUALS TO WHOM PARAGRAPH APPLIES.—

''(i) IN GENERAL.—For purposes of this paragraph, an individual is described in this subparagraph if—

''(I) such individual meets the age requirements of section 152(c)(3) (determined without regard to subparagraph (B) thereof), and

''(II) such individual's earned income (as defined in section 911(d)(2)) for the taxable year does not exceed one-half of such individual's support (within the meaning of section 152) for such taxable year.

''(ii) SPECIAL RULES FOR JOINT RETURNS.—In the case of a joint return—

''(I) the taxpayer and the taxpayer's spouse shall be treated as a single individual for purposes of applying subclause (II) of clause (i), and

''(II) the taxpayer shall be treated as an individual described in this subparagraph only if the taxpayer and the taxpayer's spouse are described in clause (i) (determined after application of subclause (I)).''.

(b) ALTERNATIVE MINIMUM TAX.—Section 55 is amended by adding at the end the following new subsection:

''(f) CERTAIN INDIVIDUALS NOT ELIGIBLE FOR LOWEST RATE.—In the case of an individual described in section 1(h)(12)(B), no amount shall be determined under subsection (b)(3)(B).''.

(c) COORDINATION WITH SUNSET OF PROVISIONS OF THE JOBS AND GROWTH TAX RELIEF RECONCILIATION ACT OF 2003.—Subparagraph (A) of section 1(h)(12), as added by this section, is amended by striking ''and'' at the end of clause (i), by striking the period at the end of clause (ii) and inserting '', and'', and by adding at the end the following new clause:

''(iii) no amount of qualified 5-year gain shall be taken into account under subparagraph (A) of paragraph (2) (as in effect after the application of section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003).''.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2006.

(2) SUNSET OF JGTRRA.—The amendment made by subsection (c) shall apply to taxable years beginning after the date specified in section 303 of the Jobs and Growth Tax Relief Reconciliation Act of 2003.

SEC. 8. SUSPENSION OF CERTAIN PENALTIES AND INTEREST.

(a) IN GENERAL.—Paragraphs (1)(A) and (3)(A) of section 6404(g) are each amended by striking ''18-month period'' and inserting ''22-month period''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to notices provided by the Secretary of the Treasury, or his delegate, after the date which is 6 months after the date of the enactment of this Act.

SEC. 9. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Subparagraph (B) of section 401(1) of the Tax Increase Prevention and Reconciliation Act of 2005 is amended by striking ''106.25 percent'' and inserting ''112.75 percent''.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from New York (Mr. RANGEL) and the gentleman from Louisiana (Mr. MCCRERY) each will control 20 minutes.

The Chair recognizes the gentleman from New York.

Mr. RANGEL. Mr. Speaker, as our colleagues know, we passed overwhelmingly the minimum wage bill. But it got into trouble in the Senate as they attempted to attach an $8.2 billion tax cut.

I shared the problem that we faced with Mr. MCCRERY, and we thought that small business certainly did deserve some assistance, with or without the minimum wage bill. And we talked, and Mr. MCCRERY said, well, if we are going to have a bill, are we going to pay for it? And let's select what we thought would be the best interests of small businesses in view of this dialogue that we had with the Senate.

Our staffs got together, gave us several options, and we agreed that we would increase and extend the small business expense, increase the work opportunity tax credit to include veterans and disabled veterans, protect the current benefit of the FICA tip credit, allow small businesses to use the work opportunity tax credit, and to enjoy the alternative, to exclude alternative minimum tax, and to simplify the tax filing system for businesses that are owned jointly by husband and wife.

We then tried to figure a way to pay for it. And what we agreed to is to make certain that the capital gains tax cut that was dramatically made lower for people in low income, that we would prevent people from transferring the capital stock to their kids who have little or no income and enjoy a benefit that was designed to assist low-income people.

Letters commending our efforts were received, it was supported by the Chamber of Commerce which says that it is going to have a key vote; but since I don't follow them that closely, I don't know what it means; the National Association of Manufacturers, the National Restaurant Association, Equipment Leasing and Finance Association, American Bankers Association, the American Farm Bureau, Federation to Secure the Industry and Financial Markets Association, the National Federation of Independent Business, and the Work Opportunity Tax Credit Coalition.

I urge you to join with me and the ranking minority member in supporting this legislation, which is supported as well by the Small Business Association.

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

Mr. MCCRERY. Mr. Speaker, I rise in support of this bipartisan bill that has been crafted in the Ways and Means Committee, and I want to commend the chairman and his staff for working with me and our staff on the minority side of the committee to craft a bill that really does effectively target tax relief to those businesses who will be most impacted by an increase in the minimum wage.

This bill I think does a much better job of focusing that relief on those businesses than the other body came up with in their version of this legislation.

It is apparent to me, Mr. Speaker, that the Congress will increase the minimum wage sometime this year. And with that in mind, I did my best to work with Chairman RANGEL and his staff to create a soft landing for those businesses that are going to be impacted by that increase in the minimum wage immediately. Mainly, we are talking about restaurant owners, small businesses, those people who have more minimum wage workers on the premises than other businesses. So the provisions in this bill get right to those particular businesses, these provisions do.

The tip credit, for example. The FICA tip credit, Mr. Speaker, provision in this bill is very important for a couple reasons. Number one, if we don't pass a provision like that and the minimum wage is increased, these employers will automatically be mandated to pay an increase in wages. That will be number one. That will hit them right away. But, number two, they will lose a tip credit for FICA taxes paid on the amount between the current minimum wage and the new minimum wage from $5.15 to $7.25. So it will be a double whammy on these small businesses that have these employees that depend on tips for part of their income.

And that is why, Mr. Speaker, if you look at the joint tax scoring sheet on this, it says no revenue effect; because, taken in isolation, this provision has no impact. But if you join the minimum wage increase with this bill, which we all know is going to be done, then this ''no revenue effect'' becomes approximately a $500 million tax cut. So the effect of this bill would be a net tax reduction for businesses.

Now, when we go to conference, if we get to conference and we get a bill, and we know that this impact is going to be there, then under the rules of the House we will have come up with a way to pay for that tax cut. But as it is right now, the net effect of this bill would be a $500 million tax cut.

The other provisions, the work opportunity tax credit is not only extended but it is also expanded to apply to veterans. We think that is a very good expansion of what is already a good provision in the Tax Code to encourage people to hire people who have been on welfare, who have been disabled, and now veterans.

And the other provisions, Mr. Speaker, extended expensing for small businesses. We increase that to $125,000, we increase the phaseout from $400,000 to $500,000. That is going to help small businesses immediately, because some of those have reached the cap for their expensing. But when this passes, they will get an expansion of that amount. So they will get an immediate tax benefit this year.

In addition, we for the first time allow taxpayers to claim these credits against the AMT, so that the AMT doesn't take back what we are giving them in this legislation.

So all in all, Mr. Speaker, these are very effectively crafted provisions to help small businesses who are going to be negatively impacted by an increase in the minimum wage.

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

Mr. RANGEL. Mr. Speaker, in view of the fact that so many Members have travel engagements, I will reserve the balance of my time.

Mr. MCCRERY. Mr. Speaker, I yield to the gentleman from California for a unanimous consent request.

(Mr. MCKEON asked and was given permission to revise and extend his remarks.)

Mr. MCKEON. Mr. Speaker, I rise in support of the H.R. 976, the Small Business Tax Relief Act.

Last month, after the new Majority rushed an unbalanced minimum wage bill to the floor without following regular order and without opportunity for amendment, I spoke from here and explained to my colleagues that I believed it was a colossal missed opportunity. Now, about six weeks later, it's clear that a colossal missed opportunity is exactly what it was.

From the outset, I joined many of my colleagues in insisting on protections for small businesses and their workers as part of a comprehensive minimum wage bill. I thank one of these colleagues, Mr. MCCRERY, for his work on the legislation before us. He joined me prior to our debate last month in introducing comprehensive minimum wage legislation that provides small business protections similar to those found in this bill. As a result of our action here today, when we finally send a final measure to the President, I am confident that it will look a lot more like our bill than it will the Majority's initial, unbalanced proposal.

Small businesses create two-thirds of our Nation's new jobs, and they represent 98 percent of our new businesses. Since they are responsible for so much of our Nation's recent economic growth. they and their workers are counting on Congress to consider how any minimum wage proposal would impact them. And this legislation will help us do just that.

More than ever, Mr. Speaker, momentum remains squarely on the side of those who want to act in a comprehensive way so small businesses and their workers are not left to fend for themselves in the face of a hike in the minimum wage mandate. And today, we're one step closer to sending President Bush a final product that doesn't saddle them with unnecessary burdens at the same time that they are creating most of the new jobs in our in our growing economy. This bill was crafted with that goal in mind, and because of that, I urge my colleagues to join me in support of it.

□ 1645

Mr. MCCRERY. Mr. Speaker, I yield to the gentleman from Wisconsin, a member of the Ways and Means Committee, for as much time as he may consume.

Mr. RYAN of Wisconsin. Mr. Speaker, this was the product of a bipartisan compromise in the Ways and Means Committee. That is a good thing. I am not here to talk about the merits of the bill.

I am here to talk about the fact that this is a suspension of the rules. Among the things that this rules suspends is the Budget Act, and this bill has two budget points of order that lie against it, section 303 and 311. So we are, in the early days of this majority, bringing a bill to the floor that violates the Budget Act. We haven't written the new budget, and we are violating the current one we have.

As to the new PAYGO system, if the PAYGO rule were in place that we had before, or the PAYGO rule that was advocated by the Democrat minority last year would be in place, this would violate their PAYGO rule. It is convenient that this new, more-watered-down PAYGO doesn't apply to this, but I think the facts should be known that this bill does violate the Budget Act in two important ways.

Mr. MCCRERY. Mr. Speaker, I recognize the gentleman from New Jersey (Mr. GARRETT) for as much time as he may consume.

Mr. GARRETT of New Jersey. Thank you, and I shall be brief.

Mr. Speaker, as I sit here and read the bill, I consider it a riddle: When is a tax cut not a tax cut? When it really raises your taxes in the end?

This legislation, as many tax bills, is masquerading as a tax cut, when at the end of the day citizens of this country will see their taxes rise.

The tax cuts in this bill are temporary. The tax increases in this bill are permanent. There are good parts in the bill. Section 179, expensing, is a good part; the tip credit, which was mentioned earlier, a good part.

Portions were left out, as we discussed during the rule, such as deductions for State and local tax deductions should have been in here. But even beyond that, even if they were, it is a bad bill, because it raises your taxes. Business lobby may be out there protecting the tax businesses, who is protecting the individual taxpayer?

Earlier today, we received a flier from NTU, National Taxpayer Union, which said, according to the CBO, H.R. 976 would increase net taxes by providing only temporary tax cuts in exchange for permanent tax hikes.

Furthermore, a memo from RSE indicates similarly. H.R. 976 would permanently increase taxes on some taxpayers, while others would see them go down.

This bill was also scored by the Joint Committee on Taxation. So it is not just my word on it. It is not the word of NTU or RSE. The Joint Committee

on Taxation also concludes this bill would yield a net tax increase over 6 years.

How does this bill hurt the American taxpayer? It hurts the young, and it hurts the small business. It hurts the young who are between the age of 19 and 24, those individuals who are just getting out in the world, starting their own businesses. It hurts the young and the college student, who may not have lobbyists down here in Washington. It hurts them. Small businesses, it hurts them as well because they now have an acceleration in their taxes.

In conclusion, so you can get your flights and what have you to go back to your taxpayers and explain to them why you raised their taxes, since 2003, the gentleman, the ranking member, could probably explain better than I, the tax cuts we have put in place have spurred on the economy, have spurred on the revenue.

Since October of last year to this year, you have seen a 9.7 percent increase in revenue because of true tax cuts. What America's taxpayers need is permanent tax cuts. We do not need permanent tax increases, which this bill will provide.

I encourage a ''no'' vote on the tax increase bill.

Mr. MCCRERY. Mr. Speaker, the FICA tip credit provision in this bill is permanent. It is not temporary. It is extremely important, as I explained before, to restaurant owners and the like. So that is one provision, a very important provision, that is made permanent in this legislation. It is not temporary.

Mr. COSTELLO. Mr. Speaker, I rise today in strong support of H.R. 976, the Small Business Tax Credit Act of 2007. This tax relief will help small businesses continue to grow and hire new workers to improve our economy. I firmly believe small businesses are the backbone of our economy and tax incentives are an important tool in helping maintain a competitive edge in today's business world. By passing this legislation, we are one step closer to implementation of a higher minimum wage.

H.R. 976 would help small businesses invest in new equipment and more easily afford large capital expenses. It extends small business expensing for one year—increasing both the amount small businesses can deduct from their taxes and the number of small businesses that can take these deductions. Qualified property includes farm machinery equipment and attached farm property, such as automatic feeders, barn cleaners, single purpose agricultural structures and livestock, to name just a few. The ability to deduct expenses immediately instead of having to depreciate them over time improves cash flow and allows small businesses and farmers to better match income and expenses.

In addition, the bill would simplify tax filing requirements for businesses owned jointly by husbands and wives, and ensure that small businesses are fully able to claim the Work Opportunity Tax Credit and tip credit against AMT liability.

Again, passing this legislation is critically important to getting the increase in the minimum wage enacted into law. Raising the minimum wage from $5.15 to $7.25 an hour over two years would benefit 13 million Americans including 7.7 million women and 3.4 million parents. Mr. Speaker, for these reasons I support this legislation and urge my colleagues to do the same.

Mr. CROWLEY. Mr. Speaker, I rise in strong support of H.R. 976.

This is a smart bill that is good for workers and their employers.

Representing Queens and the Bronx, I serve a large number of people who work full time jobs for the minimum wage, and they deserve a raise.

But their employers, like the small restaurants that dot 74th Street in Jackson Heights should not be hit with a new tax.

This bill will allow congress to start in motion the process of increasing the minimum wage, while protecting important employer tax benefits like enhancing the tip credit and expanding and increasing expensing deductions.

This bill also extends and expands the Work Opportunity Tax Credit to encourage businesses to hire people who were formerly on welfare.

Today, we are showing the American people that the Congress works.

This bill is good for workers and business and I urge everyone to support it.

Mr. CARDOZA. Mr. Speaker, I rise today in strong support of this rule and the underlying bill, H.R. 976, The Small Business Tax Relief Act of 2007.

This bill provides $1.3 billion in tax breaks for small business owners and is one of the final steps toward raising the federal minimum wage from $5.15 per hour to $7.25 per hour.

It has been 9½ years since the last minimum wage increase despite widespread support across the country and within the U.S. Congress. And why? Because of partisan politics, and special interests coming before the people's interests.

The Democratic Congress promised a change in priorities. And as one of our first measures of business, Democrats brought a minimum wage increase to the House floor, which received overwhelming bipartisan support. The other body has followed suit and we must work to resolve our differences, which is why we bring this bill before the House today.

A recent poll showed that 89 percent of Americans favor raising the minimum wage. The American public deserves—and has demanded—that raise. With our immediate consideration of this bill, we will heed that call. Hard-working Americans have waited far too long to receive an honest day's pay for an honest day's work.

The people's time has come. We have pledged to act in the public's best interests and we must do so without further delay. Passage of this rule and H.R. 976 will speed enactment of the long overdue increase in the minimum wage.

The Democratic Congress also pledged to reach across the aisle in a bipartisan manner and address the priorities of all Americans. Our bipartisan effort resulted in the carefully constructed compromise that we have before us today. This bill isn't about partisan politics, it's just good policy.

H.R. 976 will help give hard-working families the pay increase they so richly deserve, and ensure small business owners have every opportunity to succeed and prosper. And it will do so in a fiscally responsible manner that will avoid adding to the legacy of debt being left to our children and grandchildren.

Simply stated, this bill is good for taxpayers, good for business, good for people, and is just good policy.

Ms. SCHWARTZ. Mr. Speaker, I want to thank Chairman RANGEL and Ranking Member MCCRERY for proving that the Ways and Means Committee can work in a bipartisan way to extend needed relief to our nation's small businesses.

I am particularly pleased that this bill—the first to be acted upon by the committee since I became a member—includes a provision that closely mirrors the Veterans Employment and Respect Act, which was the first legislative proposal I introduced upon being elected to Congress in 2005.

Section 2 of the bill before us today extends the Work Opportunity Tax Credit to include veterans who have developed a service-related disability and who have been discharged or released since September 11, 2001.

Our military service men and women deserve our utmost respect during their active service, and our support and assistance during the sometimes difficult transition back into civilian life. One key component of a successful transition is the opportunity to gain meaningful employment in the private sector. Incentives designed to encourage employers to hire some of the newest veterans—many of whom are returning from Iraq and Afghanistan—will better enable these men and women to make a smooth return to civilian life.

I offer my appreciation to the Chairman and Ranking Member for including this important provision and for making additional changes to the Work Opportunity Tax Credit that will ensure more businesses are able to take advantage of it. This will positively impact the lives of our disabled veterans and citizens seeking gainful employment after a period of unemployment, welfare assistance, or disability.

Mr. UDALL of Colorado. Mr. Speaker, I support this legislation, which includes an array of tax cuts and other provisions that will help the small businesses that provide jobs for Americans in all sectors of the economy.

The bill will make it easier for small businesses to invest in new equipment by extending their ability to count such investments as a business expense, increasing from $112,000 to $125,000 the amount that can be deducted from their taxes and expanding the number of small businesses that can take these deductions.

In addition, the bill extends the Work Opportunity Tax Credit, WOTC—which provides incentives for hiring—and expands it to cover disabled veterans.

It also will enhance the current tip credit for small businesses, by maintaining the current tip credit that small businesses take for the Social Security taxes that they pay on their employees' tips, instead of allowing it to drop with the increase in the minimum wage. This is particularly important for many restaurants in Colorado and across the country.

And it will simplify tax-filing requirements for businesses owned jointly by married couples and ensure that small businesses are fully able to claim the WOTC and tip credit against Alternative Minimum Tax liability.

Mr. Speaker, I think this bill is an excellent example of the good results that can be achieved when we work together on a bipartisan basis. It has the support of the Administration and has also been endorsed by the national Chamber of Commerce, the National

Association of Manufacturers, the National Federation of Independent Businesses, the National Restaurant Association.

I have also received a letter of support from the American Farm Bureau Federation—which I will insert in the RECORD—noting that passage of the bill will directly benefit many farm and ranch businesses. This means it is particularly important for our rural communities in Colorado.

This is a good bill, and I think it deserves the approval of the House.

FEBRUARY 15, 2007.

Hon. MARK UDALL,
House of Representatives,
Washington, DC.

DEAR REPRESENTATIVE UDALL: The American Farm Bureau Federation supports passage of H.R. 976, the Small Business Tax Relief Act of 2007.

H.R. 976 extends the enhanced provisions of section 179 small business expensing for one year. Beginning in 2007, it increases the maximum amount that can be expensed from $112,000 to $125,000 and the total dollar limit from $450,000 to $500,000.

Section 179 allows small businesses to expense the cost of qualified property in the year that it is purchased in lieu of depreciation. Qualified property includes farm machinery equipment and attached farm property, such as milk tanks, automatic feeders, barn cleaners, single purpose agricultural structures and livestock.

The ability to deduct expenses immediately instead of having to depreciate them over time improve cash flow and allows farm and ranch businesses to better match income and expenses. Extending and expanding small business expensing will offer additional benefits to farm and ranch businesses.

Farm Bureau urges you to vote for passage of H.R. 976, the Small Business Tax Relief Act of 2007.

Sincerely,

BOB STALLMAN,
President.

Mr. LEVIN. Mr. Speaker, I rise in support of H.R. 976, the Small Business Tax Relief Act.

This tax package provides limited, targeted tax relief for small businesses in a fiscally responsible manner. At a little over $1.3 billion it provides a meaningful level of relief, offset by closing a loophole that would allow some upper income tax payers to take advantage of a reduced capital gains tax that was intended to benefit low income Americans.

In addition to being fiscally responsible, it's fully bipartisan. Both Democratic and Republican Members had a chance to provide their input. It was introduced jointly by Chairman RANGEL and Mr. MCCRERY, and it has been co-sponsored by an overwhelming bipartisan majority of the Ways and Means Committee.

I am particularly supportive of extending the Work Opportunity Tax Credit, and expanding the Credit to include veterans who have been disabled since September 11th, which this bill does.

But mostly, I am supportive of going to conference with the other body to pass a minimum wage increase. This legislation will accomplish that. Thirteen million Americans have not had a raise—not even a cost of living adjustment—in 9 years. In a word, a minimum wage increase is overdue.

The current minimum wage is so low that an individual working full time at the minimum wage would make only $10,712—that's 35% below the federal poverty line for a family of three. I urge all of my colleagues to support this responsible tax package so we can move onto conference and providing millions of Americans with the raise they deserve.

Mr. KIND. Mr. Speaker, I rise today in support of H.R. 976, the Small Business Tax Relief Act of 2007. This bill creates immediate opportunities for small businesses around the country and in western Wisconsin. Small businesses are the engine of America's economy, representing more than 95 percent of all employers, creating half of our gross domestic product, and creating three out of four new jobs nationwide. If the United States is going to continue to have a strong economy, we must give small businesses every opportunity to succeed; H.R. 976 provides the right tax opportunities for positive growth for small businesses.

Additionally, I would like to thank Chairman RANGEL and Ranking Member MCCRERY for presenting a bipartisan bill to the Committee on Ways and Means and to the House of Representatives. With their combined leadership, I know my first term on the Committee on Ways and Means will be eventful and successful.

Since coming to Congress, I have consistently supported a range of proposals to help small firms, including giving help to small manufacturers through tax relief and the Manufacturing Extension Partnership; creating a new small business health care tax credit; and putting the government on a ''pay as you go'' basis to restrain deficit spending that raises interest rates and restricts small firms' access to capital.

H.R. 976 follows this tradition by providing $1.3 billion in tax cuts targeted to small business over the next 10 years. This cost, however, is entirely offset by provisions that pay for it. The bill's tax cuts include a one-year extension for deductions on small business expenses, and it increases the amount of such expenses these businesses could deduct. It also extends for one year the tax credit for employers who hire certain disadvantaged workers, and ensures that an increase in the minimum wage would not reduce the current ''tip credit'' for restaurant employers. Most importantly, this bill accomplishes these savings for small businesses within the framework of pay-as-you-go rules.

Most significantly, H.R. 976 includes a provision to help simplify taxes for family farmers. Right now, if a farm owned by a married couple files as a sole proprietorship (instead of a partnership), only one spouse receives credit for paying Social Security and Medicare taxes. This bill allows both spouses to receive credit for the Social Security and Medicare taxes they pay while under a sole proprietorship. Filing for a partnership can be a costly and time consuming process, and this bill allows both spouses the security that comes with Social Security and Medicare benefits, without the extra burden.

Specifically, I know this provision will greatly benefit family farmers in western Wisconsin and around the country. This simplification will allow both spouses running a farm to receive credit for the taxes they pay, and ensures that in the event of a tragedy, or simply in old age, both of them are taken care of.

Small business is critical to economic strength, building America's future, and helping the United States compete in today's global marketplace. I urge my colleagues to vote for this common sense bill so we can support our most important economic driver, the small business.

Mr. LEWIS of Georgia. Mr. Speaker, I rise today in support of the Small Business Tax Relief Act of 2007. I commend my colleagues on the Ways and Means Committee for working in a bipartisan way to reach an agreement on provisions that will not only help small businesses grow and thrive, but will provide small businesses with incentives to hire disadvantaged workers. Not only that, it will not pass any costs onto our children.

The most important thing that will come out of passing this piece of legislation today, is that it will ensure that we finally pass a minimum wage increase. As I have said before, we have waited far too long—10 long years—to give our working poor a pay raise. We should be ashamed of that delay, but I am proud that we are taking that important step to restoring dignity and fairness for our minimum wage earners. This minimum wage increase will help millions of our brothers and sisters, mothers and fathers.

My fight in Congress is the fight against poverty. We must do more for working families, for families who are playing by the rules and still cannot get ahead. I just don't understand how people survive under these circumstances. We cannot stand by and watch millions of people continue to fall into poverty. This minimum wage increase is not the end, but the beginning of our fight against poverty in this nation.

Passing this legislation today will smooth the path to the passage of the minimum wage increase. This bill is also a symbol of how much we can accomplish to help hard working families when we work together, across the aisle—Democrats and Republicans. And I look forward to continued progress in the fight against poverty in the 110th Congress.

Mr. BERKLEY. Mr. Speaker, I rise in strong support of the Small Business Tax Relief Act.

Small businesses are the backbone of our nation's economy, and I am pleased that today we are considering a few commonsense provisions that will lessen the tax burden our small businesses face.

I am especially supportive of the language that will have a direct impact on the restaurants in my district. The bill will allow restaurants in Las Vegas and across the country to continue claiming the full tip credit despite any increase in the federal minimum wage.

I strongly support increasing the minimum wage and was proud to vote in favor of legislation this House passed as part of the Democratic majority's first 100 hours. I am hopeful that passing this bill will help move the process along in order to achieve this important goal.

Mr. CARDOZA. Mr. Speaker, I rise today in strong support of this rule and the underlying bill H.R. 976, The Small Business Tax Relief Act of 2007.

This bill provides $1.3 billion in tax breaks for small business owners and is one of the final steps toward raising the federal minimum wage from $5.15 per hour to $7.25 per hour. It has been 9½ years since the last minimum wage increase despite widespread support across the country and within the U.S. Congress. And why? Because of partisan politics and special interests coming before the people's interests.

The Democratic Congress promised a change in priorities. And as one of our first measures of business, Democrats brought a minimum wage increase to the House floor,

which received overwhelming bipartisan support. The other body has followed suit and we must work to resolve our differences, which is why we bring this bill before the House today.

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The people's time has come. We have pledged to act in the public's best interests and we must do so without further delay. Passage of this rule and H.R. 976 will speed enactment of the long overdue increase in the minimum wage.

The Democratic Congress also pledged to reach across the aisle in a bipartisan manner and address the priorities of all Americans. Our bipartisan effort resulted in the carefully constructed compromise that we have before us today. This bill isn't about partisan politics, it's just good policy.

H.R. 976 will help give hard-working families the pay increase they so richly deserve, and ensure small business owners have every opportunity to succeed and prosper. And it will do so in a fiscally responsible manner that will avoid adding to the legacy of debt being left to our children and grandchildren.

Simply stated, this bill is good for taxpayers, good for business, good for people, and is just good policy.

Mr. TANNER. Mr. Speaker, I rise today in strong support of H.R. 976, the Small Business Tax Relief Act of 2007. My family has owned small businesses in Tennessee for generations, and I understand the unique challenges these family-operated businesses face in remaining successful and meeting the needs of their communities. We also understand their importance in helping fuel the local and national economies. I am proud of the work we are doing here to support small businesses as they continue to thrive and give them the assistance they need to help raise their workers' wages.

It is fitting that this is the first major tax package to adhere to the new PAYGO rules this House has re-implemented to curb deficit spending, because ''pay as you go'' is a basic principle that every small business owner we are helping here today already follows every day. I am glad that we are following their lead and operating under responsible business values such as PAYGO.

Finally, Mr. Speaker, I want to thank Chairman RANGEL and Ranking Member MCCRERY for the way they have worked together on this bill. I have been a part of the Ways and Means Committee for 10 years, and this is the first major tax bill I know of during that time that has been reported out of our committee by a unanimous, bipartisan vote. I am encouraged by that and hope the bipartisanship will continue as we look forward to the other legislative priorities facing us on the Committee.

Mr. DOGGETT. Mr. Speaker, surely the smaller and less complex your business structure, the less complex your tax filings should be. But the tax code is so full of complexity that there is barely any room left for simplicity for even the truly Mom- and Pop-owned business or the couple who is trying to hold on to the family farm or ranch.

I am particularly pleased that this bill includes a provision to help husband and wife co-owned businesses that was taken from a bill that I co-introduced with the now Small Business Committee Chairwoman in the last Congress and reintroduced this Congress. My simplification provision has repeatedly been included in the Taxpayer Advocate's annual recommendations to Congress. Now it will hopefully become a reality. An additional benefit of this provision is to ensure equity for wives in these situations by giving both the husband and the wife credit for paying Medicare and Social Security taxes.

I also support the extension and increase of small business expensing, which allows small businesses to make significant capital investments—such as acquiring computer software or farm equipment—and deduct the total cost from income immediately, rather than depreciating them over extended periods of time. By reflecting the increasing costs of doing business, this provision will allow small business owners to build upon their all-American dreams.

As a result of this bill, many of the small Mom- and Pop-owned farms, ranches, and businesses that I represent in Texas will find tax season a little less taxing and a lot fairer. The Committee has shown restraint in drafting this bill. With the purchasing power of the minimum wage at its lowest level in 50 years, neither it nor these modest reforms to help small businesses should be held hostage to the endless appetite of some for another $8 billion plus in additional tax breaks.

Ms. SCHWARTZ. Mr. Speaker, I want to thank Chairman RANGEL and Ranking Member MCCRERY for proving that the Ways and Means Committee can work in a bipartisan way to extend needed relief to our Nation's small businesses.

I am particularly pleased that this bill—the first to be acted upon by the committee since I became a member—includes a provision that closely mirrors the Veterans Employment and Respect Act. which was the first legislative proposal I introduced upon being elected to Congress in 2005.

Section 2 of the bill before us today extends the Work Opportunity Tax Credit to include veterans who have developed a service-related disability and who have been discharged or released since September 11, 2001.

Our military service men and women deserve our utmost respect during their active service, and our support and assistance during the sometimes difficult transition back into civilian life. One key component of a successful transition is the opportunity to gain meaningful employment in the private sector. Incentives designed to encourage employers to hire some of the newest veterans—many of whom are returning from Iraq and Afghanistan—will better enable these men and women to make a smooth return to civilian life.

I offer my appreciation to the Chairman and Ranking Member for including this important provision and for making additional changes to the Work Opportunity Tax Credit that will ensure more businesses are able to take advantage of it and, as a result, positively impact the lives of our disabled veterans and citizens seeking gainful employment after a period of unemployment, welfare assistance, or disability.

Mr. NEAL of Massachusetts. Mr. Speaker, I think we've done a good job of balancing small business tax incentives with an increase in the minimum wage.

Both workers and employers come out winners. And because the bill is revenue neutral, the taxpayer also wins.

The bill provides a few billion dollars of tax relief in the first few years while businesses are absorbing the minimum wage increase.

These tax benefits include a 1-year extension of the WOTC, Work Opportunity Tax Credit, which is a credit for employers who hire the hard-to-employ.

Eligible workers include those from low-income communities, or those on public assistance, or veterans who simply need a boost in getting back into the workforce.

Our bipartisan bill also doubles the WOTC credit for hiring veterans with service-connected disabilities.

The bill also increases and extends the small business expensing allowance so that small business owners can write-off capital expenditures.

A small business owner buying equipment or new computers can immediately recoup the cost, rather than depreciating the asset over several years.

And the bill allows businesses to continue to take a full ''tip credit'' for their tipped workers. Otherwise, with the increase in the minimum wage, these business owners would lose a significant amount of the tip credit right away.

I applaud the work of Chairman RANGEL and Mr. MCCRERY who drafted this bipartisan bill. I urge my colleagues to support the bill.

Mrs. JONES of Ohio. Mr. Speaker, I stand in strong support of H.R. 976, which will provide tax relief to small businesses, the backbone of our economy.

It is my hope that this revenue-neutral tax bill will be coupled with the $7.25 minimum wage increase this House of Representatives passed in its First 100 hours. We owe it to hard-working Americans to give them a living wage, as well as provide tax relief to small businesses that would allow them to continue to grow and play a vital role in our local economies across the country.

In my hometown of Cleveland, OH, over 95 percent of the businesses are considered small businesses, employing about 58,000 Clevelanders. In the State of Ohio, over 490,000 people are employed by small businesses. These workers and businesses will benefit from the tax benefits in this bill, allowing them to thrive and reinvest in our communities.

Let me praise two key provisions in this bill. H.R. 976:

1. Extends and expands the Work Opportunity Tax Credit. The WOTC provides employers with a tax credit for employing ex-offenders, qualified veterans, TANF recipients, high-risk youth, food stamp recipients, and other targeted groups. The credit helps break down many of the barriers preventing these Americans from getting work. H.R. 976 extends the WOTC, and expands the credit for the benefit of disabled veterans and residents living in empowerment zones, enterprise communities, and renewal communities.

2. Extends the Section 179 small business expensing, and increases from $112,000 to $125,000 (indexed for inflation) the total amount of expensing allowed. The bill also expands the number of small businesses that can qualify for the maximum benefit by increasing the phaseout threshold amount from $450,000 to $500,000.

Let me also discuss another important provision in this tax bill, and that is the enhancement of the tip credit. I was recently approached about this issue by a chef and restaurant owner in my Congressional District, Sergio Abramof. Sergio owns two excellent restaurants: Sergio's in University Circle, and Sergio's Sarava at Shaker Square.

Fortunately, H.R. 976 will allow businesses to continue claiming the full tip credit despite an increase in the Federal minimum wage. That provision will assist workers and restaurants like those owned by Sergio, so I am very pleased that we are including it in this legislation.

H.R. 976 is fair, bipartisan legislation that will allow small businesses to continue to be an economic engine. I urge my colleagues to vote "yes."

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

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from New York (Mr. RANGEL) that the House suspend the rules and pass the bill, H.R. 976, as amended.

The question was taken.

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

RECORDED VOTE

Mr. RANGEL. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 360, noes 45, not voting 28, as follows:

[Roll No. 102]

AYES—360

Abercrombie
Ackerman
Aderholt
Alexander
Allen
Altmire
Andrews
Arcuri
Baca
Bachus
Baker
Baldwin
Barrow
Barton (TX)
Bean
Becerra
Berkley
Berry
Biggert
Bilbray
Bilirakis
Bishop (GA)
Bishop (NY)
Blumenauer
Blunt
Boehner
Bonner
Bono
Boozman
Boren
Boswell
Boucher
Boyd (FL)
Boyda (KS)
Brady (PA)
Brady (TX)
Braley (IA)
Brown (SC)
Brown, Corrine
Brown-Waite, Ginny
Buchanan
Burton (IN)
Butterfield
Camp (MI)
Cantor
Capito
Capps
Capuano
Cardoza
Carnahan
Carney
Carson
Carter
Castle
Castor
Chabot
Chandler
Clarke
Clay
Cleaver
Clyburn
Coble
Cohen
Cole (OK)
Conyers
Cooper
Costa
Courtney
Cramer
Crenshaw
Crowley
Cubin
Cuellar
Cummings
Davis (AL)
Davis (CA)
Davis (IL)
Davis (KY)
Davis, David
Davis, Lincoln
Davis, Tom
DeGette
Delahunt
DeLauro
Dent
Diaz-Balart, L.
Diaz-Balart, M.
Dicks
Dingell
Doggett
Donnelly
Doolittle
Doyle
Drake
Dreier
Duncan
Edwards
Ehlers
Ellison
Ellsworth
Emanuel
Emerson
Engel
English (PA)
Eshoo
Etheridge
Fallin
Farr
Fattah
Ferguson
Filner
Forbes
Fortenberry
Frank (MA)
Frelinghuysen
Gerlach
Giffords
Gilchrest
Gillibrand
Gillmor
Gohmert
Gonzalez
Goode
Goodlatte
Gordon
Granger
Graves
Green, Al
Grijalva
Hall (NY)
Hall (TX)
Hare
Hastings (FL)
Hastings (WA)
Hayes
Heller
Herger
Herseth
Higgins
Hill
Hinchey
Hinojosa
Hirono
Hobson
Hodes
Holden
Holt
Honda
Hooley
Hoyer
Hunter
Inglis (SC)
Inslee
Israel
Issa
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Jindal
Johnson (GA)
Johnson (IL)
Johnson, E. B.
Johnson, Sam
Jones (NC)
Jones (OH)
Kagen
Kanjorski
Kaptur
Keller
Kennedy
Kildee
Kilpatrick
Kind
King (NY)
Kirk
Klein (FL)
Kline (MN)
Knollenberg
Kucinich
Kuhl (NY)
Lampson
Langevin
Lantos
Larsen (WA)
Larson (CT)
LaTourette
Lee
Levin
Lewis (CA)
Lewis (GA)
Lewis (KY)
Linder
Lipinski
Loebsack
Lofgren, Zoe
Lucas
Lungren, Daniel E.
Lynch
Mahoney (FL)
Maloney (NY)
Manzullo
Marchant
Markey
Marshall
Matheson
Matsui
McCarthy (CA)
McCarthy (NY)
McCaul (TX)
McCollum (MN)
McCrery
McDermott
McGovern
McHugh
McIntyre
McKeon
McMorris Rodgers
McNerney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Melancon
Mica
Michaud
Millender-McDonald
Miller (MI)
Miller, George
Mitchell
Mollohan
Moore (KS)
Moore (WI)
Moran (KS)
Moran (VA)
Murphy (CT)
Murphy, Patrick
Murphy, Tim
Murtha
Myrick
Napolitano
Neal (MA)
Nunes
Oberstar
Obey
Olver
Ortiz
Pallone
Pascrell
Pastor
Paul
Payne
Perlmutter
Peterson (MN)
Peterson (PA)
Petri
Pickering
Pitts
Platts
Pomeroy
Porter
Price (NC)
Pryce (OH)
Putnam
Rahall
Ramstad
Rangel
Regula
Rehberg
Reichert
Renzi
Reyes
Reynolds
Rodriguez
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Roskam
Ross
Rothman
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Ryan (WI)
Salazar
Sánchez, Linda T.
Sanchez, Loretta
Sarbanes
Saxton
Schakowsky
Schiff
Schmidt
Schwartz
Scott (GA)
Scott (VA)
Sensenbrenner
Serrano
Sessions
Sestak
Shays
Shea-Porter
Sherman
Shimkus
Shuler
Shuster
Simpson
Sires
Skelton
Slaughter
Smith (NE)
Smith (NJ)
Smith (WA)
Snyder
Solis
Souder
Space
Spratt
Stearns
Stupak
Sutton
Tanner
Tauscher
Taylor
Terry
Thompson (CA)
Thompson (MS)
Tiahrt
Tiberi
Tierney
Towns
Turner
Udall (CO)
Upton
Van Hollen
Velázquez
Visclosky
Walberg
Walden (OR)
Walsh (NY)
Walz (MN)
Wasserman Schultz
Watson
Watt
Waxman
Weiner
Welch (VT)
Weller
Wexler
Whitfield
Wilson (NM)
Wilson (OH)
Wolf
Woolsey
Wu
Wynn
Yarmuth
Young (AK)
Young (FL)

NOES—45

Akin
Bachmann
Barrett (SC)
Bartlett (MD)
Bishop (UT)
Blackburn
Burgess
Buyer
Campbell (CA)
Cannon
Conaway
Culberson
Deal (GA)
Feeney
Fossella
Foxx
Franks (AZ)
Garrett (NJ)
Gingrey
Hensarling
Hoekstra
Jordan
King (IA)
Kingston
Lamborn
Mack
McCotter
McHenry
Miller (FL)
Musgrave
Neugebauer
Pearce
Poe
Price (GA)
Radanovich
Royce
Sali
Shadegg
Sullivan
Tancredo
Thornberry
Wamp
Weldon (FL)
Westmoreland
Wilson (SC)

NOT VOTING—28

Baird
Berman
Boustany
Calvert
Costello
Davis, Jo Ann
DeFazio
Everett
Flake
Gallegly
Green, Gene
Gutierrez
Harman
Hastert
Hulshof
LaHood
Latham
LoBiondo
Lowey
Miller (NC)
Miller, Gary
Nadler
Pence
Smith (TX)
Stark
Udall (NM)
Waters
Wicker

□ 1710

Mr. CRENSHAW and Mr. SHUSTER changed their vote from "no" to "aye."

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

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. DEFAZIO. Mr. Speaker, due to a personal leave of absence, I was unable to vote on passage of the Small Business Tax Relief Act, H.R. 976, rollcall vote No. 102. Had I been present, I would have voted "aye" on the bill.

PERSONAL EXPLANATION

Mr. LOBIONDO. Mr. Speaker, I was not present in the House Chamber for votes on February 16, 2007, as I was attending the funeral services of my wife's father, who succumbed to his long battle with cancer. If I were present for votes on this day, I would have voted "nay" on rollcall No. 99, "nay" on rollcall No. 100, "nay" on rollcall No. 101, and "yea" on rollcall No. 102.

PERSONAL EXPLANATION

Mrs. LOWEY. Mr. Speaker, due to a family medical emergency, I regrettably missed rollcall votes. Had I been present I would have voted in the following manner:

Rollcall No. 100: "yea."
Rollcall No. 101: "aye."
Rollcall No. 102: "aye."

PERSONAL EXPLANATION

Mr. BAIRD. Mr. Speaker, unfortunately, due to the funeral of a family member, I was unable to be present today for votes. I take my voting responsibility very seriously. Had I been present, I would have voted "yea" on final passage of H. Con. Res. 63, disapproving of the decision of the President announced on January 10, 2007, to deploy more than 20,000 additional United States combat troops to Iraq (Rollcall vote 99). Had I been present, I also would have voted "aye" on H.R. 976, to amend the Internal Revenue Code of 1986 to provide tax relief for small businesses, and for other purposes (Rollcall vote 102).

PERSONAL EXPLANATION

Mr. GENE GREEN of Texas. Mr. Speaker, on rollcalls No. 100, Previous Question the Rule on H.R. 976, No. 101, the Rule on H.R. 976, and No. 102, Final passage of H.R. 976, had I been present, I would have voted "yea."

GENERAL LEAVE

Mr. RANGEL. Mr. Speaker, I ask unanimous consent that all Members