

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 3056) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO REPEAL THE AUTHORITY OF THE INTERNAL REVENUE SERVICE TO USE PRIVATE DEBT COLLECTION COMPANIES, TO DELAY IMPLEMENTATION OF WITHHOLDING TAXES ON GOVERNMENT CONTRACTORS, TO REVISE THE TAX RULES ON EXPATRIATION, AND FOR OTHER PURPOSES

OCTOBER 9, 2007.—Referred to the House Calendar and ordered to be printed

Mr. CARDOZA, from the Committee on Rules,
submitted the following

R E P O R T

[To accompany H. Res. 719]

The Committee on Rules, having had under consideration House Resolution 719, by a record vote of 9 to 3, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 3056, the “Tax Collection Responsibility Act of 2007,” under a closed rule. The resolution provides for one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The resolution waives all points of order against consideration of the bill except those arising under clause 9 or 10 of rule XXI. The resolution provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means, modified by the amendment printed in this report, shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against the bill, as amended. This waiver does not affect the point of order available under clause 9 of rule XXI (regarding earmark disclosure). The resolution provides one motion to recommit with or without instructions. Finally, the resolution permits the Chair, during consideration of the bill, to postpone further consideration of it to a time designated by the Speaker.

EXPLANATION OF WAIVERS

Although the rule waives all points of order against the bill and its consideration (except those arising under clause 9 or 10 of rule

XXI), the Committee is not aware of any points of order against the bill or its consideration. The waivers of all points of order against the bill and its consideration (except those arising under clause 9 or 10 of rule XXI) are prophylactic in nature.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee record vote No. 332

Date: October 9, 2007.

Measure: H.R. 3056.

Motion by: Mr. Dreier.

Summary of motion: To make in order and provide appropriate waivers for an amendment in the nature of a substitute offered by Rep. McCrery (#1), which would repeal section 511 of the Tax Increase Prevention and Reconciliation Act of 2005. Repealing this section would eliminate the three percent withholding requirement for payments from federal, state, and municipal government entities to certain contractors which is currently scheduled to commence on December 31, 2010.

Results: Defeated 3–9.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 333

Date: October 9, 2007.

Measure: H.R. 3056.

Motion by: Mr. Hastings (WA).

Summary of motion: To make in order and provide appropriate waivers for an amendment in the nature of a substitute offered by Rep. English (#3), which would strike the provision to repeal the private debt collection program and adds a new Section 2. The new Section 2 would provide an estimated tax safe harbor for an increase in 2007 alternative minimum tax liability. Finally, the amendment increases the amount of the change in estimated corporate tax payments from 115.25 to 115.50.

Results: Defeated 3–9.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 334

Date: October 9, 2007.

Measure: H.R. 3056.

Motion by: Mr. Sessions.

Summary of motion: To make in order and provide appropriate waivers for a germane substitute amendment offered by Rep. McCrery or his designee debatable for one hour equally divided and controlled by a proponent and opponent.

Results: Defeated 3–9.

Vote by Members: McGovern—Nay; Hastings (FL)—Nay; Matsui—Nay; Cardoza—Nay; Welch—Nay; Castor—Nay; Arcuri—Nay; Sutton—Nay; Dreier—Yea; Hastings (WA)—Yea; Sessions—Yea; Slaughter—Nay.

Rules Committee record vote No. 335

Date: October 9, 2007.

Measure: H.R. 3056.

Motion by: Mr. Hastings (FL).

Summary of motion: To grant the rule.

Results: Adopted 9–3.

Vote by Members: McGovern—Yea; Hastings (FL)—Yea; Matsui—Yea; Cardoza—Yea; Welch—Yea; Castor—Yea; Arcuri—Yea; Sutton—Yea; Dreier—Nay; Hastings (WA)—Nay; Sessions—Nay; Slaughter—Yea.

SUMMARY OF AMENDMENT TO BE CONSIDERED AS ADOPTED

The amendment alters the percentage of corporate estimated tax because of a previously-enacted amendment to the law.

TEXT OF AMENDMENT TO BE CONSIDERED AS ADOPTED

In section 8, strike “114.50” and insert “115” and strike “114.75” and insert “115.25”.