

The form of the resolution is as follows:

House Resolution 828—impeaching John Andrew Koskinen, Commissioner of the Internal Revenue Service, for high crimes and misdemeanors.

Resolved, that John Andrew Koskinen, Commissioner of the Internal Revenue Service, is impeached for high crimes and misdemeanors and that the following articles of impeachment be exhibited to the Senate:

Articles of impeachment exhibited by the House of Representatives of the United States of America in the name of itself and of the people of the United States of America, against John Andrew Koskinen, Commissioner of the Internal Revenue Service, in maintenance and support of its impeachment against him for high crimes and misdemeanors.

Article 1.

John Andrew Koskinen, in his conduct while Commissioner of the Internal Revenue Service, engaged in a pattern of conduct that is incompatible with his duties as an Officer of the United States, as follows:

Commissioner Koskinen failed in his duty to respond to lawfully issued congressional subpoenas. On August 2, 2013, the Committee on Oversight and Government Reform of the House of Representatives issued a subpoena to Secretary of the Treasury Jacob Lew, the custodian of Internal Revenue Service documents. That subpoena demanded, among other things, “all communications sent or received by Lois Lerner, from January 1, 2009, to August 2, 2013.” On February 14, 2014, following the Senate’s confirmation of John Andrew Koskinen as Commissioner of the Internal Revenue Service, the Committee on Oversight and Government Reform of the House of Representatives reissued the subpoena to him.

On March 4, 2014, Internal Revenue Service employees in Martinsburg, West Virginia, magnetically erased 422 backup tapes, destroying as many as 24,000 of Lois Lerner’s emails responsive to the subpoena. This action impeded congressional investigations into the Internal Revenue Service targeting of Americans based on their political affiliation. The American people may never know the true culpability or extent of the Internal Revenue Service targeting because of the destruction of evidence that took place.

Wherefore, John Andrew Koskinen, by such conduct, warrants impeachment and trial and removal from office.

Article 2.

John Andrew Koskinen engaged in a pattern of deception that demonstrates his unfitness to serve as Commissioner of the Internal Revenue Service. Commissioner Koskinen made a series of false and misleading statements to Congress in contravention of his oath to tell the truth. Those false statements included the following:

(1) On June 20, 2014, Commissioner Koskinen testified that “since the

start of this investigation, every email has been preserved. Nothing has been lost. Nothing has been destroyed.”

(2) On June 23, 2014, Commissioner Koskinen testified that the Internal Revenue Service had “confirmed that backup tapes from 2011 no longer existed because they have been recycled, pursuant to the Internal Revenue Service normal policy.” He went on to explain that “confirmed means that somebody went back and looked and made sure that in fact any backup tapes that had existed had been recycled.”

(3) On March 26, 2014, Commissioner Koskinen was asked during a hearing before the Committee on Oversight and Government Reform of the House of Representatives, “Sir, are you or are you not going to provide this committee all of Lois Lerner’s emails?” He answered, “Yes, we will do that.”

Each of those statements was materially false. On March 4, 2014, Internal Revenue Service employees magnetically erased 422 backup tapes containing as many as 24,000 of Lois Lerner’s emails. On February 2, 2014, senior Internal Revenue Service officials discovered that Lois Lerner’s computer hard drive had crashed, rendering hundreds or thousands of her emails unrecoverable. Commissioner Koskinen’s false statements impeded and confused congressional investigations into the Internal Revenue Service targeting of Americans based on their political affiliation.

Wherefore, John Andrew Koskinen, by such conduct, warrants impeachment and trial, and removal from office.

Article 3.

John Andrew Koskinen, throughout his tenure as Commissioner of the Internal Revenue Service, has acted in a manner inconsistent with the trust and confidence placed in him as an Officer of the United States, as follows:

During his confirmation hearing before the Senate Committee on Finance, John Andrew Koskinen promised, “We will be transparent about any problems we run into; and the public and certainly this committee will know about those problems as soon as we do.”

Commissioner Koskinen repeatedly violated that promise. As early as February 2014 and no later than April 2014, he was aware that a substantial portion of Lois Lerner’s emails could not be produced to Congress. However, in a March 19, 2014, letter to Senator Wyden of the Senate Committee on Finance, Commissioner Koskinen said, “We are transmitting today additional information that we believe completes our production to your committee and the House Ways and Means Committee. . . . In light of these productions, I hope that the investigations can be concluded in the very near future.” At the time he sent that letter, he knew that the document production was not complete.

Commissioner Koskinen did not notify Congress of any problem until

June 13, 2014, when he included the information on the fifth page of the third enclosure of a letter to the Senate Committee on Finance.

Wherefore, John Andrew Koskinen, by such conduct, warrants impeachment and trial, and removal from office.

Article 4.

John Andrew Koskinen has failed to act with competence and forthrightness in overseeing the investigation into Internal Revenue Service targeting of Americans because of their political affiliations as follows:

Commissioner Koskinen stated in a hearing on June 20, 2014, that the Internal Revenue Service had “gone to great lengths” to retrieve all of Lois Lerner’s emails. Commissioner Koskinen’s actions contradicted the assurances he gave to Congress.

The Treasury Inspector General for Tax Administration found over 1,000 of Lois Lerner’s emails that the Internal Revenue Service had failed to produce. Those discoveries took only 15 days of investigation to uncover. The Treasury Inspector General for Tax Administration searched a number of available sources, including disaster backup tapes, Lois Lerner’s BlackBerry, the email server, backup tapes for the email server, and Lois Lerner’s temporary replacement laptop. The Internal Revenue Service failed to examine any of those sources in its own investigation.

Wherefore, John Andrew Koskinen, by such conduct, warrants impeachment, trial, and removal from office.

The SPEAKER pro tempore. Under rule IX, a resolution offered from the floor by a Member other than the majority leader or the minority leader as a question of the privileges of the House has immediate precedence only at a time designated by the Chair within 2 legislative days after the resolution is properly noticed.

Pending that designation, the form of the resolution noticed by the gentleman from Louisiana will appear in the RECORD at this point.

The Chair will not at this point determine whether the resolution constitutes a question of privilege. That determination will be made at the time designated for consideration of the resolution.

PROVIDING FOR CONSIDERATION OF H.R. 3590, HALT TAX INCREASES ON THE MIDDLE CLASS AND SENIORS ACT

Mr. BURGESS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 858 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 858

*Resolved*, That upon adoption of this resolution it shall be in order to consider in the House the bill (H.R. 3590) to amend the Internal Revenue Code of 1986 to repeal the increase in the income threshold used in determining the deduction for medical care. All

points of order against consideration of the bill are waived. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The bill, as amended, shall be considered as read. All points of order against provisions in the bill, as amended, are waived. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto, to final passage without intervening motion except: (1) one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

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

Mr. BURGESS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Colorado (Mr. POLIS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. BURGESS. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks.

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

There was no objection.

Mr. BURGESS. Mr. Speaker, House Resolution 858 provides for consideration of H.R. 3590, the Halt Tax Increases on the Middle Class and Seniors Act and the Restoring Access to Medication Act.

The rule provides for 1 hour of debate equally divided among the majority and minority of the Committee on Ways and Means. As is standard with all legislation pertaining to the Tax Code, the Committee on Rules has made no further amendments in order. However, the rule affords the minority the customary motion to recommit.

Under the rule, we will be considering a bill to prevent one of the most significant tax increases imposed on the American people by the Affordable Care Act. The bill advanced through regular order and was favorably reported out of the Committee on Ways and Means.

H.R. 3590, the Halt Tax Increases on the Middle Class and Seniors Act, amends the Internal Revenue Code of 1986 to repeal the increase in the income threshold used in determining the deduction for medical care. This increase was created by the Affordable Care Act and is another example of how the law is hurtful to average Americans. Our Nation's seniors should not bear the burden of paying for the Affordable Care Act.

H.R. 3590 is commonsense policy that will provide relief to American families while promoting consumer-driven health care. Under current law, Americans aged 65 or older can deduct out-of-pocket medical expenses to the extent that such expenses exceed 7.5 percent

of an individual's adjusted gross income. However, as part of the Affordable Care Act, this 7.5 percent threshold will increase to 10 percent January 1, 2017, for those age 65.

H.R. 3590 would restore the pre-Affordable Care Act threshold of 7.5 percent for all Americans and is a meaningful step toward easing the burden of rising medical expenses in communities across the country. This will provide broad-based tax relief to middle- and low-income families as they continue to struggle in difficult economic times.

The administration raised the AGI threshold from 7.5 to 10 percent in order to help pay for the Affordable Care Act's price tag. The result of this policy is an almost \$33 billion tax increase over the next decade that will be shouldered by the middle class and senior citizens.

According to Americans for Tax Reform, over 10 million families used this tax provision in 2012 with an average of \$8,500 in medical expenses claimed, and more than half the families that used that provision made less than \$50,000 a year. This legislation permanently lowers the adjusted gross income threshold from 10 percent to 7.5 percent for all taxpayers, regardless of their age.

We are reminded daily of the shortcomings of the Affordable Care Act: the double-digit health insurance premium increases; less consumer choice as insurers abandon the exchanges; and increasingly narrow networks across the country. Due to the rising burden for families of out-of-pocket costs, the average deductible for an employer-sponsored health plan surged nearly 9 percent in 2015 to now more than \$1,000. Beginning in 2017, the President's health law will increase the tax burden on our seniors, and this is a cost many will struggle to bear. This increase will have a disproportionate impact on seniors who are more likely to take advantage of this deduction.

According to the National Center for Policy Analysis, the average senior spends over \$4,888 a year on medical expenses, twice as much as the average non-elderly adult. Typically, seniors no longer have an increase in income, instead relying on their savings. Congress must take steps to strengthen our citizens' ability to save their hard-earned dollars, not constrain it.

What is most egregious about the timing of the tax increase hidden within the thousands of pages of the Affordable Care Act is the cynical nature of its placement.

□ 1245

When the Affordable Care Act passed in the middle of the night and people famously said they had to pass the bill in order for people to find out what was in it, they used the maneuver to pay for the high cost of the bill by making the so-called benefits of the legislation take place immediately and having the costs of the legislation, the egregious tax increases that everyone knew

would be unpopular, not take effect until 7 years after the passage of the bill. But that day is now upon us. It is calendar year 2017.

Those 7 years allowed for three election cycles to take place. Democrats in the House and Senate, and certainly the Democrat in the White House, knew that they could not withstand an election after the American people discovered all of the new taxes hidden in the Affordable Care Act, so they wrote the bill in a way that ensured that they could get through their reelections—especially the Presidential election in 2012—without having to defend significant tax increases.

For Democrats in the House, it didn't work, and the American people rose up, and after the 2010 election, Republicans resumed the majority of the House less than a year after the Affordable Care Act's passage; but the President and Democratic Senators were able to avoid having to defend the tax increases that they supported since those increases had not gone into effect.

Well, now the full cost, the full cost of these tax increases is about to bear down on American families, and when families across the country see how much more of their income is going to be taken out of their paychecks and given to bureaucrats in Washington, the anger will be as palpable this year as it was in 2010.

As we have learned, a Washington-centered approach to delivering high-quality affordable health care cannot work. While we are committed to large-scale reform of the healthcare system, there are people who cannot wait, and that is why we are taking action now. H.R. 3590 is just one example of the work that our Conference is doing to promote Member-driven solutions in order to improve health care for our citizens and ensure that they have greater access to quality care at a truly affordable price. H.R. 3590 will add on to this progress and make certain that we protect Americans from the mounting costs of the Affordable Care Act and preserve one of the few tools that they have at their disposal to contain high medical expenses.

H.R. 3590 will help the middle class and help seniors by preserving one tool to help soften the blow of rising healthcare costs. At this point in time, our citizens cannot withstand another chunk of their savings going into the Federal coffers in order to pay for a failed experiment that the administration has gone to astronomical lengths to prop up. In today's climate of ever-increasing healthcare costs, we must do whatever we can to provide relief to taxpayers and put in place reforms to promote a return to consumer-driven health care. This important legislation can help reverse the trend of Washington-directed, one-size-fits-all healthcare policy. This bill is concrete proof of the actions that can be taken to return power to individuals.

I encourage our colleagues to stand up for the middle class and senior citizens and support H.R. 3590.

I reserve the balance of my time.

Mr. POLIS. Mr. Speaker, I yield myself such time as I may consume. I thank the gentleman for yielding me the customary 30 minutes.

Mr. Speaker, I rise in opposition to the rule for consideration of H.R. 3590, and to the bill.

They say you can't have your cake and eat it too, but that is exactly what Republicans are trying to do with this bill. They are trying to keep the benefits of ObamaCare and repeal the costs of ObamaCare. They are saying we are going to continue subsidies for middle-income and lower-income people, every expense associated with ObamaCare, and yet we are going to reduce the funding. We are going to increase our deficit by over \$30 billion.

At a time when the deficit continues to add to our national debt, when many of us are calling for going the opposite direction, trying to balance our budget, I am a proud sponsor of a balanced budget amendment. Digging this \$30 billion hole will make it even harder to balance the budget.

If the Republicans are serious about cutting \$30 billion in revenue, let's show where they are going to cut \$30 billion in costs. Whether it is from the Affordable Care Act or whether it is other items, it is not intellectually honest to simply say we are going to cut money, but we are not going to tell you where it is coming from.

This bill would add \$33 billion to the deficit. And we all like tax cuts, Mr. Speaker. I mean, who wouldn't want to cut taxes for everybody? It is always a question of: How are you going to pay for it?

The Republicans failed to pay for this \$33 billion in that bill. In fact, by giving tax cuts today, they are making our next generation, our children, even more beholden to today's debt and the legacy of debt that they are leaving for the next generation.

The revenue generated by this provision is an important part of trying to reduce our deficit and balance our budget. Removing that will simply create a hole of over \$30 billion in a deficit that is already over \$400 billion.

H.R. 3590 would increase the deficit by establishing the itemized deduction threshold at 7.5 percent for all taxpayers. If Congress continues to roll back pay-fors on a law that costs money to implement, it is going to continue to increase our deficit. There have been a number of other measures that have been brought before this body that have also increased our deficit.

At a time when numerous significant public health crises need to be addressed—the Zika virus, opioid addiction, the water in Flint—we are actually discussing a bill that increases the deficit by \$33 billion and doesn't even deal with any of these crises, making it even harder to try to find the scarce resources that we have and divert them from existing operational programs or other revenue generators to address

the Zika public health crisis, the opioid addiction, or the Flint water crisis.

While H.R. 3590 sets out nice tax cuts, it doesn't pay for them. The reality of this bill is that the higher a household's income, the more likely it is to get a tax cut. According to the congressional Joint Committee on Taxation, if H.R. 3590 were to become law, taxpayers with over \$100,000 of income would receive two-thirds of this tax cut at the expense of their own children, who would then be forced to inherit a nation even deeper in debt.

When you spend money you don't have, that is a future tax increase. So effectively what this bill does is it trades a tax cut today for a tax increase tomorrow. If you ask me, Mr. Speaker, this country has done too much of that already.

It would be one thing if this tax cut were paid for. We could weigh the pros and the cons. We could weigh the costs and the benefits, a \$32 billion tax cut. I agree with what my colleague said. It would be a wonderful thing to do. It would be a wonderful way to help families afford health care and increase the deductibility level.

But what's the tradeoff, Mr. Speaker? There are tradeoffs in this world. You can't have your cake and eat it too. Where are you going to cut \$33 billion because this tax cut is so justified? Maybe there is a program we can agree to cut. I would probably support it today if we decreased defense spending by \$33 billion over 10 years and that was the pay-for. I wouldn't have a problem with that. I would much rather give the money to middle class families than continue to spend more than the rest of the world combined on our military.

And look how cavalier this body is about adding \$33 billion to the deficit. All in a day's work, Mr. Speaker. Apparently, we are impeaching an IRS Commissioner and we are adding \$33 billion to the deficit. We wonder why, when the American people look at this body, its approval rating is so low. Twelve percent is what I saw last. In 1 day, we are adding \$33 billion to the deficit while not addressing critical issues with Zika and Flint.

In Flint, for example, a year has gone by since a doctor first raised a red flag about the city's water supply, and we have not appropriated or replaced the corroded water pipes. There is still water being trucked in. While Flint families are continuing to rely on bottled water, on trucked in water, Congress is increasing the deficit even more.

Or we can examine the abuse of prescription opioids, an epidemic that is sweeping this country. Now, we passed a lowest common denominator bill, a bill, of course, I supported. It has some good statistics and good coordination, but it doesn't substantively do anything to address the fact that opioids were involved in 28,647 tragic deaths last year alone, the most on record.

In May, we heard Members from both sides of the aisle come to the floor and speak eloquently about how addiction is ravaging families back home, and I share those stories from Colorado. But when the President submitted a proposal that would have provided \$1.1 billion in funding to actually address this epidemic, Congress did nothing. So here we are increasing the deficit by \$33 billion, where, if we simply took \$1 billion of that and addressed the opioid crisis, \$1 billion of it and addressed Zika, then we could simply use the rest to reduce the deficit.

We are happy to spend money we don't have. The Republicans are happy to spend money we don't have when it comes to tax cuts; but when it goes to public health, when it goes to lead in pipes, when it goes to reducing prescription drug abuse, there is no money for that. Instead, this body passed a package of bills with no funding.

And then there is Zika. In the pantheon of public health emergencies, Zika is particularly pressing. Almost 19,000 Americans have already contracted Zika, including 1,800 pregnant women. The numbers are likely higher because we don't know all of the diagnoses in all of the cases, and four or five people only have mild symptoms and might not be diagnosed.

In pregnancies, Zika, as we know, can be especially devastating and, I might add, costly to taxpayers for the lifetime of the child. A fetus is susceptible to severe cognitive impairments caused by the virus, including microcephaly. So far there are upwards of 20 cases of microcephaly in the U.S., and that number is set to increase with the prevalence of Zika, which only Congress can act to stem.

The administration declares Zika to be a public health emergency in Puerto Rico, where one in four people are estimated to become infected over in the next year. Florida is grappling with an upsurge in cases, prompting the CDC to issue its first ever domestic travel warning within our own country to our own State of Florida.

We need to learn more. The virus has been around for decades, but few comprehensive studies exist as it made the transition from Africa to South America. We know very little about the likelihood a fetus will contract Zika or what the factors are that affect that and the long-term implications of exposure to the virus as an infant.

This knowledge gap isn't for lack of qualified talented researchers. I was fortunate to visit the CDC's Division of Vector-Borne Diseases with Representative BUCK just a few weeks ago to see firsthand the research they are doing into viruses such as Zika, but they need the ability and the resources to focus on this imminent public health crisis.

At a CDC laboratory, the Division of Vector-Borne Diseases relies on Federal funding to produce cutting-edge science that saves lives. If this body were to approve the requested amount

to fight Zika, it is likely we would know already a lot more about this scary virus.

Relevant to my district is another recent and unprecedented outbreak of a mosquito-borne virus: West Nile. At 28 human cases, it is the highest incidence of the virus in the State. Cities such as Los Angeles, Dallas, and Phoenix are also being hit hard. That is also directly affected by the public health for vector-borne viruses.

Funding will also be essential to reduce the building diagnostic backlog or develop a simpler method of testing. The testing process for Zika is cumbersome and costly. In places with local transmission like Florida and Puerto Rico, results have started to take upwards of a month to come back, leaving families in an ongoing chronic state of uncertainty and agony. Appropriating dollars to deal with this emergency is critical to develop a vaccine.

With public health experts pleading for funding to combat Zika, President Obama sent Congress a \$1.9 billion funding request to combat the virus on February 22. Well, now it is September 13, 204 days since the request, and thousands of victims later. While the Senate approved \$1.1 billion to combat the virus, House leadership has not shown any appetite for this measure. In the meantime, agencies like Health and Human Services are desperately trying to transfer money from other accounts just to make ends meet.

I am frustrated, Mr. Speaker, that here we are discussing a bill that adds \$33 billion to our deficit that we don't have when we can least afford to do so, when we are not even talking about these much smaller ticket items that are urgent and that are emergencies. It is frustrating that this body continues to promulgate a double standard around offsetting the cost of legislation.

Expenditures and revenues are two sides of the same coin. If you reduce revenues by \$2 billion, it has the exact same impact on the deficit as increasing expenditures by \$2 billion. They are the same thing. Yet here we are creating massive fiscally irresponsible holes in our deficit, moving further away from ever balancing it, when we are not even looking at these much smaller ticket items that are much more important and are critical emergencies. We are discussing a bill that adds \$33 billion to our deficit.

We continue to avoid dealing with Flint, with opioids, and with Zika, at a small fraction of the cost of this bill, Mr. Speaker. Just give us 10 percent of the cost of this bill—\$3 billion—and think of the progress we can make on Flint and opioids and Zika. Instead, we are spending \$33 billion in tax expenditures to increase our deficit by over \$33 billion. This isn't the way to balance the budget. This isn't the way to run a country.

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Mr. Speaker, if we defeat the previous question, I will offer an amend-

ment to the rule to bring up legislation that would allow those with outstanding student debt to refinance their existing high interest rates to lower interest rates. Mr. Speaker, every one of us has constituents who are struggling with student debt. This legislation gives us an opportunity to provide immediate relief.

Mr. Speaker, I ask unanimous consent to insert the text of the amendment in the RECORD along with extraneous material immediately prior to the vote on the previous question.

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

There was no objection.

Mr. POLIS. Mr. Speaker, I think what is frustrating in consideration of this deficit-busting, irresponsible, Republican tax-and-spend bill is a double standard. We have a bill before us that would increase the deficit by over \$33 billion, yet we are not even allowed to consider these much smaller ticket items that are pressing national emergencies.

Children in Flint still can't bathe or drink tap water because of toxic lead; families in New Hampshire are receiving little help for the opioid addictions ravaging their communities; pregnant women in south Florida are living in fear of the serious health consequences and birth defects related to Zika; and yet there is \$33 billion for a tax cut for the wealthy.

What piece am I missing here, Mr. Speaker? How is it that there is \$33 billion for a tax expenditure, but there is not even \$1 billion or \$2 billion or \$3 billion to address these pressing issues like Zika or lead or opioids?

A dollar is a dollar. Whether you expend it as a decrease in revenue or an expenditure, it has the exact same economic impact. It increases our budget deficit, already over \$400 billion; and here we have a bill that would increase it by over \$30 billion.

If we are going to move towards balancing the budget, Mr. Speaker, of course, we need to look at expenditures and we need to look at revenues. That is the only way you are ever going to get there. And it is the exact wrong direction to be decreasing net revenues without even talking about what expenditures you are going to cut.

Again, it would be one thing if we knew what the tradeoffs were, if this bill had an offset for the \$33 billion and we said: You know what? This is a worthy tax cut.

The gentleman made a good case for it. Of course, we want to increase deductibility of healthcare expenses. I don't think there is a single person in this body who wouldn't want to do it.

The question is: What is the tradeoff? Where is that \$33 billion going to come from?

And let's work together to find a way to pay for it. Right? I mean, let's look at spending less on our military rather than spending more than the rest of the world combined.

You know what? If we cut just \$3 billion a year from our bloated military budget, we could fully pay for this tax cut. Sign me up, Mr. Speaker. That would be paid for, and I would support it.

There might be other areas that we could find to work together to pay for this tax cut, but when you are asking us, Mr. Speaker, to say: You know what? I want to pay for this tax cut by mortgaging your children's future, you are not going to get a lot of takers among us fiscally responsible Democrats.

I guess Republicans don't care about the deficit, don't care about mortgaging the future, don't care about leaving our kids further in debt. But you know what? Democrats do. That is why I oppose this bill. Our children are already inheriting an enormous legacy of debt. The last thing we should be doing is adding \$33 billion more to that.

I have nothing against this particular expenditure. If there is a way to pay for it, we could do that. We could work with Republicans on it. I would be happy to work with Republicans on it. There are always tradeoffs in life. Nothing comes free. There is no expenditure that is free. There is no reduction in revenue that is free. A dollar is a dollar. Families across our country know that when they are balancing their checkbooks at the end of the month. They know that if they spend more money or they get a bonus at work, it goes into the same pot. And if they get a cut in their salary, that means they have less money to spend.

That is what it should mean to this Congress. If we are going to be taking in \$33 billion less, we should spend \$33 billion less. We should pay for any tax cut or expenditure on the revenue side and make sure that it doesn't go to mortgaging our children's future by increasing our already bloated budget deficit and contributing to our national debt.

If it wasn't so serious, Mr. Speaker, it would almost be humorous when we hear around raising the debt ceiling time from our Republican friends, Oh, we don't want to increase the debt ceiling, oh, no. The debt ceiling. The debt ceiling. We are not going to increase the debt ceiling.

Well, you know why the debt ceiling reaches its cap, Mr. Speaker?

The reason the debt ceiling needs to be increased is because Congress spends more than it has.

It is too late to complain after the fact, Mr. Speaker. It is too late to complain after the fact. If you, Congress, spend more than you take in, yes, you are going to need to increase the debt ceiling. It is not rocket science. I think even my kindergartener could do the math. It is addition and subtraction. Yet here we are saying: You know what? Let's cut government revenues by \$33 billion.

Well, you know what, Mr. Speaker?

If this bill were to become law, we would reach the debt ceiling even earlier. And, of course, Congress would have to blow the lid on the debt ceiling and increase the national debt. It is math. It is simple math, Mr. Speaker, and families across our country understand simple math. They balance their checkbooks.

My home State of Colorado requires a balanced budget every year, just as many other States across the country do. I support a balanced budget amendment here. I think that Congress, like families across our country, like our States, should balance our budget. But even in the absence of that requirement, Congress should act responsibly to do it. And this bill is the opposite. It increases our deficit by over \$30 billion. It doesn't pay for it. It mortgages our children's future for a tax expenditure today. It is the wrong way to go for our country.

So while, of course, my Democratic colleagues and I share concern about ensuring access to affordable health care and would be happy to talk about tradeoffs that are involved with any reduction in revenues, H.R. 3590 is simply not the way to do it.

I strongly urge my colleagues to vote "no" and defeat the previous question and to vote "no" on this restrictive, misguided rule.

I yield back the balance of my time.

Mr. BURGESS. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, there is perhaps a fundamental, philosophic difference between the gentleman and myself. Taxes that are taken from people are just that: it is money that is taken from people under penalty of law. These are not expenditures of the government that we are talking about. We are talking about taking people's money from them, sometimes forcibly. And in this case, in order to fund what?

Well, I don't know how many people here remember when the Affordable Care Act passed late that night in March of 2010. I don't know how many people were paying attention to section 9013 of the law, for which they either voted "yea" or "nay." But let me just remind people what section 9013 said.

Mr. Speaker, this is one of the underlying problems that the Affordable Care Act has had since the git-go. You ask yourself: Why is a law that is giving people stuff so marginally unpopular? And why has that unpopularity persisted over all of this time?

Well, one of the reasons for that is the coercive nature of the Affordable Care Act. I mean, the fact that there is an individual mandate: You have to buy it, or we are going to penalize you through the Tax Code.

But one of the other reasons was the very duplicitous way in which this bill was passed: We are going to give you stuff today, and then we are going to figure out kind of how to pay for it later.

But just listen to the language of section 9013 that was voted on in this

House late in the night in March of 2010:

"(a) In General.—Subsection (a) of section 213 of the Internal Revenue Code of 1986 is amended by striking '7.5 percent' and inserting '10 percent'."

Okay. Well and good. We follow that. That is what we have been discussing.

The next section:

"(b) Temporary Waiver of Increase for Certain Seniors.—Section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection"—okay. And now here comes the new subsection:

"(f) Special Rule for 2013, 2014, 2015, and 2016.—In the case of any taxable year beginning after December 31, 2012, and ending before January 1, 2017, subsection (a) shall be applied with respect to a taxpayer by substituting '7.5 percent' for '10 percent' if such taxpayer or such taxpayer's spouse has attained age 65 before the close of such taxable year.'"

Mr. Speaker, if there was ever a case of hide the ball, if there was ever a case of let's not be honest with people about what we are actually passing, this bill was it.

So today we are going to consider a bill from the gentlewoman from Arizona (Ms. MCSALLY) to protect seniors from this tax increase that is on automatic pilot. The skids are greased, and it is going to hit people January 1, 2017, if the Congress doesn't do something.

Mr. Speaker, today's rule provides for the consideration of an important bill to undo one of the most harmful tax increases on the middle class created by the Affordable Care Act.

I want to thank Ms. MCSALLY for this legislation.

The material previously referred to by Mr. POLIS is as follows:

AN AMENDMENT TO H. RES. 858 OFFERED BY  
MR. POLIS

At the end of the resolution, add the following new sections:

SEC. 2. Immediately upon adoption of this resolution the Speaker shall, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 1434) to amend the Higher Education Act of 1965 to provide for the refinancing of certain Federal student loans, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Education and the Workforce. After general debate the bill shall be considered for amendment under the five-minute rule. All points of order against provisions in the bill are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions. If the Committee of the Whole rises and reports that it has come to no resolution on the bill, then on the next legislative day the

House shall, immediately after the third daily order of business under clause 1 of rule XIV, resolve into the Committee of the Whole for further consideration of the bill.

SEC. 3. Clause 1(c) of rule XIX shall not apply to the consideration of H.R. 1434.

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the Democratic minority to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives (VI, 308-311), describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

The Republican majority may say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: "Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule. . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

In Deschler's Procedure in the U.S. House of Representatives, the subchapter titled "Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: "Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. BURGESS. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore (Mr. JODY B. HICE of Georgia). The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

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

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

PROVIDING FOR CONSIDERATION OF H.R. 5620, VA ACCOUNTABILITY FIRST AND APPEALS MODERNIZATION ACT OF 2016

Mr. COLLINS of Georgia. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 859 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 859

*Resolved*, That at any time after adoption of this resolution the Speaker may, pursuant to clause 2(b) of rule XVIII, declare the House resolved into the Committee of the Whole House on the state of the Union for consideration of the bill (H.R. 5620) to amend title 38, United States Code, to provide for the removal or demotion of employees of the Department of Veterans Affairs based on performance or misconduct, and for other purposes. The first reading of the bill shall be dispensed with. All points of order against consideration of the bill are waived. General debate shall be confined to the bill and shall not exceed one hour equally divided and controlled by the chair and ranking minority member of the Committee on Veterans' Affairs. After general debate the bill shall be considered for amendment under the five-minute rule. The bill shall be considered as read. All points of order against provisions in the bill are waived. No amendment to the bill shall be in order except those printed in the report of the Committee on Rules accompanying this resolution. Each such amendment may be offered only in the order printed in the report, may be offered only by a Member designated in the report, shall be considered as read, shall be debatable for the time specified in the report equally divided and controlled by the proponent and an opponent, shall not be subject to amendment, and shall not be subject to a demand for division of the question in the House or in the Committee of the Whole. All points of order against such amendments are waived. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to recommit with or without instructions.

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

Mr. COLLINS of Georgia. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the

gentleman from Colorado (Mr. POLIS), pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. COLLINS of Georgia. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days to revise and extend their remarks and include extraneous materials on House Resolution 859, currently under consideration.

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

There was no objection.

Mr. COLLINS of Georgia. Mr. Speaker, I am pleased to bring forward, on behalf of the Rules Committee today, this rule that provides for consideration of H.R. 5620, the VA Accountability First and Appeals Modernization Act of 2016.

The rule provides for 1 hour of debate equally divided and controlled by the chair and ranking member of the Veterans' Affairs Committee and also provides a motion to recommit.

Additionally, the rule makes in order several amendments, representing ideas from both sides of the aisle. Yesterday the Rules Committee received testimony from the chairman and ranking member of the Veterans' Affairs Committee and heard from numerous Members on behalf of amendments offered.

H.R. 5620 includes provisions of the House-passed versions of H.R. 1994, the VA Accountability Act; H.R. 280, the legislation related to bonuses paid to VA employees; language from H.R. 5083, the VA Appeals Modernization Act; and H.R. 4138, legislation related to relocation payments for VA employees.

The VA Accountability First and Appeals Modernization Act continues efforts by this Congress to reform the VA and address the bureaucratic mess that has plagued its operations for far too long.

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The bill builds on meaningful steps to restore accountability to the Department of Veterans Affairs and ensure it is appropriately providing veterans with the resources and care they deserve.

We have heard time and time again that the Department of Veterans Affairs has failed to hold individuals accountable for their actions. In the circumstances when the VA has tried to take appropriate disciplinary action against an employee, the process is rarely efficient or meaningful. That is just simply unacceptable, Mr. Speaker.

In fact, a recent study done by the GAO found that on average it takes 6 months to a year—or even longer—to remove a permanent civil servant in the Federal Government. This is ridiculous on its own. Imagine a private business having underperforming employees but not being able to remove

them from their positions and, in some circumstances, even being forced to give them raises or bonuses.

Examples range from the typical poor-performing employee to the absurd. Projects continue to be mismanaged and cost overruns abound. Then there are the cases bordering on the absurd.

In one case, the VA helped a veteran, who was an inpatient of the substance abuse clinic, purchase illegal drugs. This employee continued to work at the VA for over a year before removal proceedings even started. Mr. Speaker, did you catch that? It was a year before the proceedings even started. This is amazing.

Another VA employee, a nurse in this case, showed up to work intoxicated and participated in a veteran's surgery while under the influence. Yet another VA employee participated in an armed robbery.

This behavior would not slide in the private sector, and we certainly shouldn't stand for it when it comes to our Nation's heroes who have put their lives on the line to serve our country.

VA officials have even stated in testimony that the process for removing employees is too difficult and lengthy. This means that problem employees continue to work for the VA and interact with veterans. These employees aren't providing services to the agency, and they aren't providing services to our Nation's veterans.

Employees like this need to be removed in a timely way. At the very least, employees need to receive discipline appropriate to the misconduct in a way that discourages poor performance or behavior in the future, but that is just not happening right now.

Let me be clear—and I want to again emphasize because it may even come up here in just a moment—this is not a broadside attack on all VA employees. This is not something that says that all VA employees are bad. In fact, it is far from it.

My office, Mr. Speaker—yours as well, and many others—deal with the VA in a very constructive way, helping many of our veterans get what they need. There are hardworking and wonderful individuals at the VA who are doing all they can to help our Nation's veterans. In northeast Georgia, my office has a good working relationship with our local VA and especially in Augusta and Atlanta in the places we need.

This is not an issue of all of the employees. In fact, we have actually heard from employees of the VA. They say we need these changes because they are tired of being dragged down by the anchors of the bad employees.

Those employees who are doing work well, they are just hindered by this bureaucracy—and it has got to stop—by a system that fails to remove or discipline those poorly performing counterparts. That is not fair to these hardworking individuals who are, in fact, doing their jobs. Most importantly, it