

obstinate of Congress to not vote to enhance people's benefits in more than 50 years.

Ask anyone in your district: Have things changed for them since 1971? Could they use a little help from their Congress?

How many do you think even understand there is a cap on Social Security?

Are we proposing that we lift the cap on people making over \$400,000 and that they actually would have to pay the same thing as someone who is making \$30, \$50, and \$100,000?

They all pay.

Isn't that the fair thing to do in the country so that all of your constituents and mine and all 435 Members of this body can make sure that we are taking care of the people whom we are sworn to serve, especially those who are already retired, those who are there now?

While I respect the intention of the gentleman, 14 million people's benefits get cut under your proposal—14 million. That is not acceptable.

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

The SPEAKER pro tempore. Members are reminded to direct their comments to the Chair.

Mr. ARRINGTON. Mr. Speaker, only in Washington, D.C., and, unfortunately—I respect my Democrat colleague and many of my Democrat colleagues—only from the Democrat side of the aisle could I hear that paying above and beyond what we defined as an earned benefit and has now become a windfall for 2 million people at the expense of 60 million people who don't receive the same benefit so that we can give people equal treatment and not accelerate the insolvency, only in this town could I hear that as a solution. That is not a solution. It is a bad plan. Let's have the broader debate about Social Security, which is what the gentleman is suggesting, but let's fix this.

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

□ 1645

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. ARRINGTON) that the House suspend the rules and pass the bill, H.R. 5342.

The question was taken.

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

Mr. ARRINGTON. 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 motion will be postponed.

SOCIAL SECURITY FAIRNESS ACT OF 2023

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 82) to amend title II of the Social Security Act to repeal the

Government pension offset and windfall elimination provisions.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 82

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Social Security Fairness Act of 2023".

SEC. 2. REPEAL OF GOVERNMENT PENSION OFFSET PROVISION.

(a) IN GENERAL.—Section 202(k) of the Social Security Act (42 U.S.C. 402(k)) is amended by striking paragraph (5).

(b) CONFORMING AMENDMENTS.—

(1) Section 202(b)(2) of the Social Security Act (42 U.S.C. 402(b)(2)) is amended by striking "subsections (k)(5) and (q)" and inserting "subsection (q)".

(2) Section 202(c)(2) of such Act (42 U.S.C. 402(c)(2)) is amended by striking "subsections (k)(5) and (q)" and inserting "subsection (q)".

(3) Section 202(e)(2)(A) of such Act (42 U.S.C. 402(e)(2)(A)) is amended by striking "subsection (k)(5), subsection (q)," and inserting "subsection (q)".

(4) Section 202(f)(2)(A) of such Act (42 U.S.C. 402(f)(2)(A)) is amended by striking "subsection (k)(5), subsection (q)" and inserting "subsection (q)".

SEC. 3. REPEAL OF WINDFALL ELIMINATION PROVISIONS.

(a) IN GENERAL.—Section 215 of the Social Security Act (42 U.S.C. 415) is amended—

(1) in subsection (a), by striking paragraph (7);

(2) in subsection (d), by striking paragraph (3); and

(3) in subsection (f), by striking paragraph (9).

(b) CONFORMING AMENDMENTS.—Subsections (e)(2) and (f)(2) of section 202 of such Act (42 U.S.C. 402) are each amended by striking "section 215(f)(5), 215(f)(6), or 215(f)(9)(B)" in subparagraphs (C) and (D)(i) and inserting "paragraph (5) or (6) of section 215(f)".

SEC. 4. EFFECTIVE DATE.

The amendments made by this Act shall apply with respect to monthly insurance benefits payable under title II of the Social Security Act for months after December 2023. Notwithstanding section 215(f) of the Social Security Act, the Commissioner of Social Security shall adjust primary insurance amounts to the extent necessary to take into account the amendments made by section 3.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from Connecticut (Mr. LARSON) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and include extraneous material on the bill under consideration.

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

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise to speak on H.R. 82, the Social Security Fairness Act of

2023, which fully repeals Social Security's windfall elimination provision and government pension offset.

The WEP and GPO are two Social Security policies that adjust benefits for workers who receive a pension from jobs that were exempt from Social Security payroll taxes, frequently police officers, firefighters, teachers, and other public servants. These two provisions affect around 4 percent of all Social Security beneficiaries, more than 60 percent of whom are concentrated in 10 States.

These two policies were put in place more than four decades ago to prevent workers with earnings that were exempt from Social Security payroll taxes from getting more generous treatment from Social Security than workers who spent their whole careers contributing to Social Security. Unfortunately, these policies still result in overly generous benefits for some while unfairly penalizing others.

This Congress, the Ways and Means Committee has held more hearings on WEP and GPO than any other Congress over the past 20 years.

At our first hearing, held at a fire station in Baton Rouge, Louisiana, we heard directly from American retirees who have been affected by these flawed provisions, which took most of them completely by surprise.

At our second hearing, we identified that there are alternatives to the current WEP and GPO formulas, using data which wasn't available when those two provisions were put in place 40 years ago, which would provide all beneficiaries with a fair benefit based on their actual earnings.

Mr. Speaker, while the Social Security Fairness Act repeals the flawed WEP and GPO, it is far from being a perfect solution and does nothing to replace them with a fair formula.

Unfortunately, without a replacement, this bill is projected to cost Social Security almost \$200 billion over the next 10 years and expedite Social Security's insolvency by about 6 months. When that happens, it is projected that all beneficiaries, not just those affected by the WEP and GPO, will receive a 20 to 25 percent benefit cut.

The WEP and GPO are flawed, but they were put in place for a reason: to try to fairly account for workers holding jobs both outside and inside the Social Security system.

I think everyone agrees they have done an imperfect job in treating all workers fairly, and that is certainly something we need to fix. However, to get rid of them without a replacement potentially trades unfair treatment for preferential treatment.

Like many of the Members who support this legislation, I share the goal of providing real relief to those who are harmed by these unfair Washington rules, which is why it is unfortunate that this legislation had to come to the floor this way. I would have much rather had a bipartisan solution that came

to the floor through regular order that both repealed this formula but also replaced it while holding retirees and current workers harmless. It is why I appreciate that while the gentleman could have filed a Consensus Calendar motion for H.R. 82 more than 460 days ago, Representative GARRET GRAVES instead chose to work in good faith with the committee to find an alternative that is fully paid for.

Unfortunately, Democrats and key stakeholders were ultimately unwilling to come together and identify a real bipartisan solution that would protect both those harmed by the WEP and GPO and the Social Security trust fund, which all beneficiaries rely on.

Mr. Speaker, if Members don't want to be right back here next Congress, I urge my colleagues on both sides of the aisle to work with us to fix this issue moving forward and protect the retirement security of all American seniors.

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

Mr. LARSON of Connecticut. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, first and foremost, I commend Representatives ABIGAIL SPANBERGER and GARRET GRAVES for their extraordinary work. It is not often in this body, Mr. Speaker, that my colleagues are going to find a bipartisan group of more than 300 Members who sign on to a proposal. Why? Well, my colleagues did it because of how dead wrong WEP and GPO are and because of the impact on schoolteachers, firefighters, police officers, and municipal employees. That is why it is so heartening to see colleagues on both sides of the aisle come together and say, yes, there is a path forward, and yes, WEP and GPO need to be reformed and, in fact, eliminated.

Mr. Speaker, I agree with the chair. We need regular order. We need regular order because Social Security needs to be addressed comprehensively. If not for the work of Ms. SPANBERGER and Mr. GRAVES, we wouldn't even be here. There would be no dialogue, no discussion, no debate on the number one antipoverty program for the elderly and the number one antipoverty program for children, a program that protects spouses and their children, which every American agrees with and understands.

Congress hasn't acted to expand a program and, in this case, hasn't acted to help people who actually worked other jobs and paid into a system and are being wrongfully penalized, which is why, in our proposal of Social Security 2100, we repeal it, as well, and pay for it.

Mr. Speaker, I agree with the chairman. We didn't have all the data over 40 years ago. Now, we do, and now, we have that opportunity. We also have the momentum in a body that recognizes that not only is this unfair, but to have 5 million fellow Americans get below-poverty-level checks is unfair. To not have increased or enhanced ben-

efits in over 50 years is unfair. To not have a COLA that actually reflects what seniors spend their money on is also unfair. To tax Social Security with regular income after you have retired is unfair.

It needs to be addressed. I thank the Members who have done this and have brought this, and we need to respond comprehensively. I will add that we need to pay for it as well, but the Members who have strove to bring this to the floor deserve tremendous credit.

Mr. Speaker, I yield 3 minutes to the gentlewoman from Virginia (Ms. SPANBERGER).

Ms. SPANBERGER. Mr. Speaker, I rise today as the Representative for tens of thousands of Virginians whose earned retirement benefits have been slashed by the windfall elimination provision and the government pension offset for far, far too long.

I urge my colleagues, 330 of whom have cosponsored this legislation, to join us in passing the Social Security Fairness Act this evening and put an end to this theft.

For generations, hardworking Americans have been promised that if they work hard, save, and contribute to their Social Security, they will be afforded a secure retirement with their earned benefits.

The WEP and the GPO, two misguided provisions that were added to the Social Security Act in 1983, have denied Americans the retirement security they worked for and expected to receive.

Today, the WEP steals benefits from more than 2 million retired Americans, more than 45,000 Virginians, who both paid into Social Security for long enough to earn these benefits and worked in the public sector during their careers. These are firefighters who worked a second job to make ends meet, police officers who began a second career after leaving the force, and teachers who took a summer job to cover the bills and buy school supplies. They are Federal employees who went on to work in the private sector. They are all receiving a fraction of their earned Social Security benefits.

The GPO denies benefits to more than 750,000 Americans and nearly 8,000 Virginians, people who dedicated their careers to public service who were then robbed of the survivor benefits that they should have received while dealing with the death of a spouse. These Americans have been punished simply because they chose to selflessly serve our communities and our country.

Mr. Speaker, I have heard from thousands of Virginians about this issue. Francis, a retired police officer in Virginia, is seeing his benefits slashed by the WEP. Richard, a veteran who served our Nation first in the military, then in civil service, and then in the private sector, sees nearly half of his Social Security benefits stolen. That has been the case for the past 15 years, even though he started working when he was 16 years old and started paying into Social Security.

For more than 40 years, public servants have tirelessly implored their Representatives in Congress to listen to their stories and to correct this glaring injustice. Today, for the first time, Congress will vote on the Social Security Fairness Act, to repeal the WEP and the GPO, and to finally put an end to this theft.

Let me be very clear. The long-term solvency of Social Security is an issue that Congress must address, and the issue of how much those earned benefits pay to those who are in their retirement is something that must be addressed, but that is a separate issue.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. LARSON of Connecticut. Mr. Speaker, I yield an additional 1 minute to the gentlewoman from Virginia.

□ 1700

Ms. SPANBERGER. Mr. Speaker, that is a separate issue from allowing Americans who did their part, who contributed their earnings, for them to retire with dignity.

In signing their names onto this legislation, more than 330 lawmakers on both sides of the aisle, Democrats and Republicans, have made clear their belief that we must repeal the WEP and GPO. We must pass it tonight.

Mr. Speaker, I urge my colleagues to join us in passing this legislation and in sending it over to the United States Senate, where 61 Senators who are currently serving in that body are cosponsors of our legislation. By passing the Social Security Fairness Act, we can deliver long-overdue relief to the American public, to our public servants, to those who have served our communities.

I thank everyone who will speak on behalf of this bill this evening. I thank my cosponsor, Congressman GARRET GRAVES, for his extraordinary partnership as we have worked with public servants from around the country to get to this point tonight.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Louisiana (Mr. GRAVES), the author of this legislation.

Mr. GRAVES of Louisiana. Mr. Speaker, I thank Chairman SMITH for yielding me time.

Mr. Speaker, I listened to this debate and heard so many things that are simply misunderstandings or maybe just intentionally telling things that aren't true.

When I was growing up, my mom used to ask me: "Is it going to take an act of Congress for you to clean your room?" She would say it all the time. "Is it going to take an act of Congress for you to clean your room?" I didn't know what she meant because I thought my room was pretty clean.

What she meant is: Is it going to take the Earth, wind, stars, and mountains all moving in order for you to act?

Mr. Speaker, this has been 40 years of treating people differently, discriminating against a certain set of workers.

These are police officers, teachers, firefighters, and other public servants. Mr. Speaker, I worked side by side with these folks. They are not people who are overpaid. They are not people who are underworked.

Think about the crime issue, the defend the police issue, the safety of our communities. Police officers are integral to our State. They are integral to our Nation. We need to treat them fairly, respectfully. That means not treating them differently and discriminating against them and their benefits.

Teachers are the ones who train the next generation. Firefighters—who are you going to call when your house is on fire? These are the very people whose benefits we are cutting.

Mr. Speaker, I have heard people sit here and say the solvency of this Social Security trust fund is going to move forward 6 months with this bill. Mr. Speaker, the solvency has been delayed years because you have stolen from these people. Do you not understand math? This number right here—the Congressional Budget Office, \$195 billion—do you know what that number is? That is the number that you are going to be stealing from these same public servants over the next 10 years if you don't fix this.

Mr. Speaker, we can sit here and talk about all of these numbers and math. Here is the reality. Probably somewhere between \$600 billion and \$700 billion in Social Security benefits from police officers, teachers, firefighters, and other public servants has been stolen. If we don't pass this, the Congressional Budget Office says we are going to steal another \$995 billion.

An interesting nugget that was in the Congressional Budget Office's evaluation is they also said if we actually pass this law, we are going to save money on social welfare programs because we are going to lift people out of poverty. They will no longer be dependent upon our social welfare programs.

Mr. Speaker, we can't keep doing this. I heard people talking about penalizing people and taxes and all of that stuff. Let me tell you what is happening. There is a group of people right now that effectively is paying a higher tax than anyone else. That is what is happening. It is the reason why the Social Security trust fund is going to remain solvent for years longer. It is unfair. It is unjust.

Mr. Speaker, I am going to say it again. This is a community of people who cannot afford this. This is a community of people who are some of the hardest working folks in our community, and they have been stolen from for 40 years.

Mr. Speaker, very simply, here is the scenario. Let's say that Chairman SMITH and I were both security guards. We were paid the same amount of money over the same period of time. After 20 years, I say that I am out. I go back and help raise a family. Chairman SMITH goes on to become a sheriff's deputy. He does it for 10 years.

When we retire on the same exact date, my Social Security benefits may be \$1,500 to \$1,800 more. Why? We paid the same amount for same period of time into the Social Security trust fund.

Mr. Speaker, look, there are folks who have tried to throw up other legislation and say that these other alternatives are the right way to go. There is one bill in this Congress that has a majority of Republicans and a majority of Democrats. I don't know the number right now. I know that, recently, it was the most cosponsored bill in all of Congress. With over 12,000 bills introduced, it was the most cosponsored bill.

Mr. Speaker, do you know what? We didn't go through the regular committee process. I do want to thank Chairman SMITH for working with us. Do you know what we did? We had a hearing in Louisiana. We had a hearing in Washington, D.C. We negotiated for months, trying to get there. We couldn't.

Mr. Speaker, there is one package that has the support of the majority of Republicans and the majority of Democrats that will fix this once and for all. How in the world are we trying to beat up on the bill that is the most cosponsored bill in Congress?

My friend, Mr. LARSON, was talking about the divisiveness, the polarization. My gosh, we have finally come together on something.

Mr. Speaker, let's pass this bill. Let's show America that we can do what is right and what is just. Let's make sure this bill gets through the Senate and to the President's desk and that it doesn't take another 40 years to do what is right.

Mr. LARSON of Connecticut. Mr. Speaker, I yield 1 minute to the gentleman from Illinois (Ms. BUDZINSKI).

Ms. BUDZINSKI. Mr. Speaker, I thank my Democratic colleague for yielding me time.

Mr. Speaker, I rise today in very strong support of H.R. 82, the Social Security Fairness Act.

Right now, millions of Americans who have paid into Social Security are being cut short in their benefits. Police officers, firefighters, and educators, working people who have devoted their professional lives to public service, are being unfairly punished by the windfall elimination provision and the government pension offset.

Mr. Speaker, the Social Security Fairness Act is a bipartisan bill to fix this, restoring benefits that our public servants have paid into throughout the years and ensuring that every American receives the Social Security benefits that they have earned and deserve.

Mr. Speaker, I urge my colleagues from both sides of the aisle to come together this evening to support this legislation so that we can give these working people the retirement security that they have worked for and earned.

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from Louisiana (Mr. HIGGINS).

Mr. HIGGINS of Louisiana. Mr. Speaker, Congress frequently falls short of the will of the people. We know this as Representatives. We struggle to do our best. Rarely do we have an opportunity to set things right. I have worked for 8 years on the Social Security Fairness Act, and tonight, it comes to the floor for a vote.

Mr. Speaker, tonight, we can repeal the unrighteous law. Tonight, men and women of this Chamber, of this honored body, can recognize the significance of their signature and can honor their own signature and cast a vote in support of H.R. 82.

Mr. Speaker, I have watched Congress after Congress after Congress as this bill has been skillfully and deviously killed in every Congress by one means or another. There is an echo through the Chamber of: "There is a better bill pending. We will get it next Congress. There is a more conservative bill in the Senate. We can't pass this bill. It won't see the light of day in the Senate."

Mr. Speaker, we shall shine the light of the American people upon this body and upon the Senate. We demand a clean vote. This is why we have forced it. By God, we shall get it. It is totally unrighteous to state that we can use seized and stolen money to address our ledger as a nation.

Mr. Speaker, we must stop the unrighteous theft. H.R. 82 has my full and vigorous support. It carries the signatures of over 300 Members of this people's House. I expect its passage tonight.

Mr. LARSON of Connecticut. Mr. Speaker, I yield 1 minute to the gentleman from Ohio (Mr. LANDSMAN).

Mr. LANDSMAN. Mr. Speaker, I thank everyone who has worked so hard on this bill for as long as they have. It has been years, way too long.

Tonight is a bill vote. This is one of the most significant votes as a new Member I have been a part of because of the impact it will have on millions and millions of working people and public retirees. It is a huge win for them.

Mr. Speaker, the bipartisan Social Security Fairness Act will help over 160,000 people in Ohio alone. As has been said, these are people who served us. These are retired teachers, retired police officers, retired firefighters, retired nurses, and our letter carriers.

They have paid into the system like everyone else, but they don't get all of their benefits. As has been said, this is theft.

Mr. Speaker, I am going to tell one quick story about a woman named Melissa from my district. She has been teaching kindergarten at a public school.

The SPEAKER pro tempore (Mr. D'ESPOSITO). The time of the gentleman has expired.

Mr. LARSON of Connecticut. Mr. Speaker, I yield an additional 1 minute to the gentleman from Ohio.

Mr. LANDSMAN. Mr. Speaker, she has taught public school for 20 years.

When she retires next year, she is set to lose \$2,000 a month that she has earned because of this provision.

She is not alone. As I mentioned, there are over 160,000 others in Ohio and millions across the country.

Mr. Speaker, this is the most cosponsored bill in the United States Congress. There are more than 60 Members of the Senate who will pass this bill or at least have said that they will pass this bill.

With our vote tonight, it will get sent to the Senate. It will become law. It will make an enormous difference in the lives of working people, public retirees, so that they can pay all of their bills.

Mr. SMITH of Missouri. Mr. Speaker, I yield 2 minutes to the gentleman from Wisconsin (Mr. GROTHMAN).

Mr. GROTHMAN. Mr. Speaker, it is great to be back on the floor of the U.S. House of Representatives. We wrapped up our election season last Tuesday. I participated in debates. Other people participated in debates.

We are all ready to go after that inflation, that inflation driving up food costs, driving up housing costs, driving up the cost of gasoline. We are ready to get back here and be a little responsible.

Mr. Speaker, what is the first bill up, the first bill on the first day? It is a bill that is going to cost just short of \$200 billion, not cut \$200 billion, as we try to strengthen the dollar. It is going to cost \$200 billion.

It is illuminating that the most cosponsored bill is a bill that will add another \$200 billion to the country's debt, but that is the situation that we are in.

Mr. Speaker, let's forget about the flowery language here. Now is the first opportunity to say no to spending. I was anticipating this biennium. We fight over bills worth \$500 million or \$1 billion. Now, we have a bill before us for \$190 billion, and everyone says it is time to, in a bipartisan way, spend more. The average American is already \$100,000 in debt.

□ 1715

Mr. Speaker, I ask my colleagues to please remember the promises about excessive spending that we were all saying just 2 weeks ago and please vote against this bill.

I don't know what is going to happen to me if the first thing the Republicans do after coming back after this election season is pass a bill that is going to cost \$200 billion. Remember, the current system is built to provide a benefit for the low earner. These folks already have a pension and knew what the situation was going to be. Please don't spend \$200 billion.

Mr. LARSON of Connecticut. Mr. Speaker, I will point out as well that the Social Security trust fund is not part of the national debt. This proposal does not run up the national debt. It impacts the trust fund.

Mr. Speaker, I yield 1 minute to the gentlewoman from Oregon (Ms. HOYLE).

Ms. HOYLE of Oregon. Mr. Speaker, my father was in the fire service when this was passed in 1983. He retired in 1991, and because of this wrong, he will get less than people who have private pensions simply because he chose to protect and serve our community.

I agree with what has been said earlier. We need to fix what is broken and do it the right way. It is why I believe we should pass the Social Security Expansion Act, so that we can extend the solvency of Social Security. That is not what is on the floor today.

I could say a lot of things, but I think my cousin said it best. He called me when I was on the way here. He is suffering permanent health effects from the time he spent at the World Trade Center after 9/11 and for the time he spent in the fire service running into fires when everybody else was running away. He said, public employees, police officers, teachers, firefighters, and their spouses are punished for our commitment to serve our community. While trust fund babies and day traders get their full benefits, we do not. This is only part of the solution.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. LARSON of Connecticut. Mr. Speaker, I yield an additional 1 minute to the gentlewoman from Oregon.

Ms. HOYLE of Oregon. He said, VAL, tell them they need to pass this bill. It is time to right this wrong. We have earned our benefits.

Mr. Speaker, I encourage my colleagues to vote "yes."

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

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

Mr. Speaker, it is rare when you see in this body the number of people who have come together to support a bill. I think it demonstrates overwhelmingly how badly we need to come together and pass legislation that impacts the American people. We see so many of them as was so eloquently stated by so many speakers today, especially Mr. GRAVES and Mr. HIGGINS, saying how these individuals have had money taken out of their paychecks and receive nothing. It is wrong. We all know that it is wrong. It needs to be corrected, and it needs to be paid for.

I respect the idea and notion that we have to be fiscally responsible, but Social Security, the trust fund, is so solid but for one thing: the inaction of the United States Congress for more than 53 years failing the American people, failing to do the right thing for teachers, for firefighters, and for police officers.

I will bet everybody here has heard from the firefighters' union and from the teachers' union and from others who are standing up and saying, this is flat-out wrong. They are absolutely right, but there are other people that are hurt as well when items aren't paid for.

Who is here to speak for the 5 million Americans who get below-poverty-level

checks from the wealthiest Nation in the world? Who speaks for them? Who speaks for the more than 33 million Americans who the only benefit that they have is Social Security?

As proud as I am of the speakers on our side who have talked about the need to address this issue for people that have been hurt and disadvantaged, if we don't pay for it we hurt and disadvantage people who are in the fund currently by not comprehensively addressing this issue and paying for it.

What that takes is for the discussion to move forward in a manner in which it goes through regular order, it is debated in committee and on the floor, and then voted on.

The great news is that there will actually be a vote and there will actually be a discussion, and people will have to say, well, why was that so and what was the outcome?

In doing so, hopefully, we will have an understanding about the absolute neglect by the United States Congress, both Chambers, to address the Nation's number one antipoverty program for our elderly and for our children. It is the safety net of capitalism and entrepreneurialism. It should be something we are embracing where both sides have good points to make, but one of them clearly isn't cutting benefits intentionally or unintentionally that end up hurting the very people we are sworn to serve, the very people that Social Security was meant to protect. The genius of Roosevelt and the Congress back in 1935 is that they got it. It took a major event like the Great Depression, but if you think it can't happen again, think back to 2008 and 2009 when people's 401(k)'s became 101(k)'s.

Mr. Speaker, the American people are begging us to do something, to have a vote. They are right. These benefits have been taken from them that they earned and paid for. They deserve them, but in the process we can't hurt those people who we have also neglected. There are 5 million fellow Americans in all of our districts getting below-poverty-level checks. That is wrong.

My heart is heavy because I oppose this bill because of who it impacts and hurts, but I totally respect the effort in what was done and the fact, thanks to the efforts of 300 Members of this body, there will at least be a vote, not the vote I would have preferred, but a vote.

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

Mr. SMITH of Missouri. Mr. Speaker, America's public servants deserve to be treated fairly by Social Security, and all of America's seniors deserve access to the benefits that they have earned and to live out their retirement with dignity. These truths are not mutually exclusive.

We owe it to those Americans who dedicated their careers to serving the public that they are not treated unfairly because of a mistake Congress made decades ago. We also have a duty

to the millions of seniors on Social Security not impacted by GPO or WEP to put in place a legislative fix that protects their benefits.

I will commend my colleague and good friend, Congressman GRAVES, for his tireless work on behalf of these seniors and encourage all of my colleagues to consider how this legislation will affect their constituents one way or another as they vote.

Mr. Speaker, I yield the balance of my time to the gentleman from Louisiana (Mr. GRAVES).

Mr. GRAVES of Louisiana. Mr. Speaker, this bill has been amazing. I will say it again. At one point it has been the most cosponsored bill in Congress, 330 cosponsors. This bill has a majority of the majority.

There is one Social Security fix bill that has a majority of the majority as cosponsors. There is one bill that has the Speaker of the House as a cosponsor that fixes this. There is one bill that has the majority leader of the House as a cosponsor that fixes this. There is one bill that will truly solve this problem after 40 years of stealing from police officers, from teachers, from firefighters, and others, and it is H.R. 82.

Now, Mr. Speaker, at home a lot of people are probably confused, and, quite frankly, a lot of Members of Congress are probably confused.

Why are there two different bills that we are voting on today?

I will be very clear: One bill, H.R. 82, actually fixes the problem. I appreciate the efforts of my friend from Texas working to try to solve this. The bill doesn't do it.

Let me just give you one little story, one little anecdote, to make it clear.

Today, Mr. Speaker, if you have a police officer killed in the line of duty, that widow, that spouse, gets zero in spousal benefits in Social Security. If we pass the other bill that was introduced that was suddenly thrown up and put on the agenda, if we pass that legislation, that spouse will continue to get nothing. The widow of a police officer killed in the line of duty, the spousal benefits will still be zero.

According to all of the groups that are out there supporting this legislation that are identified on this poster here, the other bill, H.R. 5342, would actually benefit 1 million and result in cuts to 14 million retirees.

Let me say it another way. You vote "yes" on H.R. 5342, you are voting to cut Social Security benefits. If you want to go home and explain that, have at it. There is one bill that solves the problem.

Mr. Speaker, I thank my good friend, Congresswoman SPANBERGER, for being a great partner. I thank Logan De La Barre-Hays, Shaun, Ben, Mark, and Maggie Ayrea, and the staff folks for being so helpful. While the chairman and I were unable to get to an agreement, a consensus on this, I thank Chairman SMITH for his tireless efforts to fix this.

□ 1730

Lastly, Mr. Speaker, I want to say it one more time. There is one bill—one bill—that has the support of police officers, teachers, firefighters, and all the other retirees. I urge support for H.R. 82.

Mr. Speaker, I include in the RECORD letters of support from the Federal-Postal Coalition, the Fraternal Order of Police, the American Federation of State, County and Municipal Employees, the National Association of Police Organizations, the National Committee to Preserve Social Security and Medicare, NARFE, the International Association of Fire Fighters, and the American Federation of Government Employees.

FEDERAL-POSTAL COALITION,
November 12, 2024.

DEAR REPRESENTATIVE: As Chair of the Federal-Postal Coalition, an organization of over thirty labor unions and management associations representing the interests of current and retired federal and postal employees, I urge you to vote in favor of H.R. 82, the Social Security Fairness Act, when it is brought up on suspension.

As you are aware, the Social Security Fairness Act would repeal the Government Pension Offset (GPO) and Windfall Elimination Provision (WEP). These policies from the 1970s unfairly target the earned Social Security benefits of our nation's public servants, including a substantial portion of our country's federal retirees.

GPO and WEP reduce the hard-earned retirement benefits from public sector employees at the federal, state and local levels whose work is not covered by Social Security. GPO targets and reduces spousal and survival Social Security benefits, which disproportionately impacts widows and widowers. Currently, widow's benefits are reduced by \$2 for every \$3 earned if the widow is eligible for a pension based on a public sector job that was not covered by Social Security. WEP can result in a monthly Social Security benefit as much as \$512 less than under the regular benefit formula, drastically reducing the amount of fixed income for a retiree to live on.

Repeal of these provisions is long overdue. Social Security is a critical source of income for our nation's retirees, but we have allowed needless discrimination against retired public servants for far too long. These individuals paid Social Security taxes in connection with covered work (e.g., in the private sector), earning their Social Security benefits. Yet because they chose careers in public service and earned a pension through that service, their earned Social Security benefits are significantly reduced—or even eliminated. These penalties discourage public service and hamper the retirement security of those with long careers benefitting this nation.

Now it is time for the House to take action to address these longstanding inequities and vote yes on H.R. 82.

Thank you for your consideration.

Sincerely,

KATIE MADDOCKS,
Federal-Postal Coalition Chair.

AFSCME,
Washington, DC, November 12, 2024.

Members of the House of Representatives,
Washington, DC.

DEAR REPRESENTATIVE: On behalf of the 1.4 million members of the American Federation of State, County and Municipal Employees (AFSCME), I urge you to vote in support of

the strongly bipartisan Social Security Fairness Act of 2023 (H.R. 82) and to reject the Equal Treatment of Public Servants Act of 2023 (H.R. 5342).

AFSCME supports H.R. 82 because it would fully repeal the Government Pension Offset (GPO) and the Windfall Elimination Provision (WEP), two provisions that deprive more than 2.8 million public employee retirees of Social Security benefits they have earned.

With 330 co-sponsors, H.R. 82 has robust bipartisan support.

H.R. 82 would permanently end the injustice in the current calculation of Social Security benefits that harms 2.8 million public pensioners and their spouses who paid thousands of dollars into Social Security over decades.

H.R. 82 would permanently end the Government Pension Offset (GPO) cuts to the spousal and widow(er) Social Security benefits of 750,000 beneficiaries (or about 1% of all beneficiaries). Two out of three of these beneficiaries saw the GPO take away all their spousal or widow(er)'s Social Security check, denying them the retirement security they planned.

H.R. 82 would permanently end the Windfall Elimination Provision (WEP) formula that can cut a worker's earned Social Security benefit by more than half, up to \$587 in 2024. WEP is an indiscriminate penalty that is especially unfair because these workers pay the same percentage in payroll contributions on their Social Security covered earnings as all others. They fully earned these Social Security benefits.

AFSCME urges Congress to reject H.R. 5342 as it is deeply flawed in key respects.

H.R. 5342 provides absolutely no relief for the harm caused to spouses and widow(er)s by GPO.

H.R. 5342 picks winners and losers in calculating benefits for workers affected by WEP. The Social Security Administration Actuary estimated that the bill would slightly increase benefits for 1 million future retirees but decrease benefits for 14 million other future retirees.

Currently, former public employees who did not vest in their public pension are exempt from WEP reductions to their earned Social Security benefits. H.R. 5342 eliminates this commonsense exemption and would subject 13.5 million more individuals to a WEP cut in Social Security benefits.

We ask you to permanently end the injustice caused by GOP and WEP by voting in support of the Social Security Fairness Act (H.R. 82) and to reject the Equal Treatment of Public Servants Act (H.R. 5342) so that current and future retirees receive the benefits they have earned.

Sincerely,

EDWIN S. JAYNE,
Director of Federal Government Affairs.

NATIONAL FRATERNAL ORDER
OF POLICE,
November 12, 2024.

The National Fraternal Order of Police is urging Members of the U.S. House of Representatives to vote YES on H.R. 82, the bipartisan "Social Security Fairness Act." The bill has 330 cosponsors, including House Leadership on both sides and a majority of both Republicans and Democrats in the House. It would:

Repeal existing penalties on retired public employees—the Windfall Elimination Provision (WEP) and Government Pension Offset (GPO).

Provide relief for about 1.9 million retired public employees who earned a Social Security benefit through their work but are denied the full benefit because of their public service.

Ensure that Social Security treats all American workers the same—FAIRLY.

The National Fraternal Order of Police is urging Members of the U.S. House of Representatives to vote NO on H.R. 5342, the “Equal Treatment of Public Servants Act.” The bill falls short of true relief/reform because:

It leaves the Government Pension Offset intact, which reduces the survivor benefits, and, in most cases, completely eliminates the benefit. Of the 735,000 spouses who lost their loved one and who are entitled to a survivor's benefit, the majority of these widow(er)s—511,000 of them—will see their benefit completely offset and will receive nothing.

The problem with the WEP in existing law is the unfair and arbitrary nature of the formula. Repealing it will treat all American workers the same. This bill just changes the formula—retired public employees would still be treated differently and not get what they earned.

NATIONAL ASSOCIATION OF POLICE
ORGANIZATIONS, INC.,

Alexandria, Va., November 12, 2024.

House of Representatives, Washington, DC.

DEAR COSPONSORS OF H.R. 82: On behalf of the National Association of Police Organizations (NAPO), representing over 250,000 sworn law enforcement officers across the country, I am writing to express our sincere thanks to you for cosponsoring H.R. 82, the Social Security Fairness Act, and to urge you to turn your support into a vote in favor of this important legislation when it comes up for a vote today. The Social Security Fairness Act is the only legislation that can fix a long-standing wrong that has put millions of our nation's retired public servants in financial insecurity.

By cosponsoring H.R. 82, you demonstrated your understanding of the detrimental impact the Windfall Elimination Provision (WEP) and the Government Pension Offset (GPO) have on public servants' Social Security retirement benefits. For over 40 years, the GPO and WEP have been harming the retirement security of our nation's public safety officers simply because they chose a public service profession by taking away hard-earned and much needed benefits.

While initially meant as a “leveling” response, in recent years the GPO and WEP have been used to prolong the life of the Social Security Trust Fund on the backs of our nation's public servants, who are seeing cuts across the board to their hard-earned retirement benefits. By totally repealing both the GPO and WEP, the Social Security Fairness Act would preserve the retirement security of those who selflessly serve and protect our communities.

We urge you to continue standing with us in support of restoring the Social Security retirement benefits of millions of public servants across the country and vote yes on H.R. 82 when it comes up for a vote today and no on H.R. 5342.

If you have any questions, or if we can be of further assistance, please feel free to contact me.

Sincerely,

WILLIAM J. JOHNSON, ESQ.,
Executive Director.

NATIONAL COMMITTEE TO PRESERVE
SOCIAL SECURITY & MEDICARE,
Washington, DC, November 12, 2024.

House of Representatives,
Washington, DC.

DEAR REPRESENTATIVE: On behalf of the millions of members and supporters of the National Committee to Preserve Social Security and Medicare, I am writing to express our strong opposition to H.R. 5342, the

“Equal Treatment of Public Servants Act of 2023”, because it will cut benefits for 14 million hard-working future retirees. Members of the National Committee come from all walks of life and every political persuasion. What unites them is their passion for protecting and strengthening programs that are vitally important to older Americans.

Although H.R. 5342 is being presented as an alternative to H.R. 82, the “Social Security Fairness Act of 2023”, it is severely deficient in two major ways. First, it leaves intact the current law Social Security Government Pension Offset (GPO) provision, thus leaving hundreds of thousands of beneficiaries, about one-half of whom are widows and widowers, losing up to the entirety of their Social Security benefit. And second, H.R. 5342 would expand rather than reduce the reach of the current law Windfall Elimination Provision (WEP), cutting the benefits of millions of Americans who are not currently affected by the (WEP).

It is imperative that members of Congress not be misled by the “hold harmless” provision that allows American workers to receive benefits under either the current formula or the new one—whichever is higher—for the next four decades. While this is true, other provisions in the bill would result in benefit cuts for millions of hard-working Americans who were never subject to the WEP in the first place. The Social Security Administration's (SSA) Chief Actuary has projected that H.R. 5342 would cut benefits for 14 million future retirees, while raising benefits for only one million.

While we prefer that the inequities of the GPO and WEP be resolved as part of a comprehensive modernization of the Social Security system such as that proposed by Representative John Larson in the Social Security 2100 Act, the deep flaws in H.R. 5342 make it a completely inadequate alternative to H.R. 82. Unlike H.R. 5342, H.R. 82 completely repeals both the GPO and the WEP, and does not cut benefits for any future retirees.

The National Committee truly hopes that H.R. 5342 does not represent a blueprint for how the Republican leadership of the House of Representatives intends to address the broader issue of Social Security reform. Cutting benefits for a large number of beneficiaries while providing benefit increases for a minority of workers is simply not acceptable to the majority of the American people. Poll after poll has shown broad, bipartisan support for increasing revenue to stabilize Social Security's finances rather than cutting benefits.

We strongly urge all members of the House to oppose H.R. 5342 and support H.R. 82, the Social Security Fairness Act of 2023. Enactment of H.R. 82 will restore the earned Social Security benefits to millions of public servants—including the teachers, police and firefighters who put their lives on the line for our families every day.

Sincerely,

MAX RICHTMAN,
President and CEO.

NATIONAL ACTIVE AND RETIRED
FEDERAL EMPLOYEES ASSOCIATION,
Alexandria, VA, November 11, 2024.

DEAR REPRESENTATIVE: On behalf of the National Active and Retired Federal Employees Association (NARFE), which is dedicated to advancing the interests of the more than 5 million federal employees and retirees, as well as their spouses and survivors, I write to urge you to vote YES on the Social Security Fairness Act, H.R. 82, when it comes to the House floor this week.

The Social Security Fairness Act would repeal the Windfall Elimination Provision (WEP) and Government Pension Offset

(GPO), both of which unfairly penalize retired public servants by reducing earned Social Security benefits simply due to their receipt of an earned government pension.

Throughout the 118th Congress, we have seen historic progress on this legislation, demonstrating the broad support for ending these unfair penalties. H.R. 82 has garnered overwhelming bipartisan support with 330 cosponsors, making it the most supported bill in all of Congress. The House Ways and Means Committee held two hearings on WEP and GPO repeal, where the committee heard compelling testimony from public servants—including teachers, police officers, firefighters, and federal workers—who detailed the severe financial impacts these provisions have on their lives.

For nearly four decades, WEP and GPO have reduced—or entirely eliminated—earned Social Security benefits for public servants solely because they received a government pension. The WEP can cut monthly Social Security benefits by as much as \$587, while the GPO often eliminates spousal or survivor benefits completely. These cuts create substantial financial burdens, forcing many retirees to consider returning to work just to make ends meet. No former public servant who dedicated their career to serving their country with dignity and honor should face this reality.

Now is the time for Congress to repeal these provisions once and for all. By voting in favor of H.R. 82, you will help restore the benefits these individuals rightfully earned and provide them with the financial security they deserve in retirement. This is a pivotal moment for public servants across the nation, and your support is critical to ensuring justice and fairness for those who have served our communities and our country.

H.R. 5342, THE EQUAL TREATMENT OF PUBLIC
SERVANTS ACT

I also urge you to vote PRESENT on H.R. 5342, the Equal Treatment of Public Servants Act, which is also scheduled for a vote.

In comparison to H.R. 82, the Social Security Fairness Act, this bill would only provide limited relief from the WEP, and no relief at all for those impacted by the GPO. While NARFE has supported H.R. 5342 in the past as one plausible path to providing an improvement over the status quo, we strongly prefer full repeal of both WEP and GPO, and oppose consideration of the bill side-by-side with H.R. 82, especially when it has not earned floor time through majority support for a discharge petition nor committee approval.

H.R. 5342 is only receiving a vote because two rogue members of the House took unauthorized action during a pro forma session of the House, ignoring longstanding parliamentary precedent, and the authority of every other member of Congress to vote on actions of the House, threatening the procedural integrity of the House of Representatives as a body. By taking unauthorized action, they spoke for the entire House as just two members, nullifying your vote on behalf of your constituents. A vote of PRESENT takes no position on the underlying bill, yet signals an objection to consideration of the bill, and protests the actions of two rogue members.

For these reasons, I once again urge you to vote YES on H.R. 82, and PRESENT on H.R. 5342. Thank you for your consideration of our views.

Sincerely,

WILLIAM SHACKELFORD,
National President.

INTERNATIONAL ASSOCIATION OF
FIRE FIGHTERS,
Washington, DC, November 12, 2024.

Hon. MIKE JOHNSON,
Speaker of the House,
House of Representatives,
Washington, DC.

Hon. HAKEEM JEFFRIES,
House Minority Leader,
House of Representatives,
Washington, DC.

DEAR SPEAKER JOHNSON AND LEADER JEFFRIES: On behalf of the more than 352,000 members of the International Association of Fire Fighters (IAFF), thank you for bringing the Social Security Fairness Act (H.R. 82) to a vote on the House Floor. With this vote, the House is poised to make the pivotal decision to restore a dignified retirement to countless retired fire fighters, emergency medical workers, and other public servants. I urge you and your colleagues to vote YES on H.R. 82, and end the misguided denial of benefits that has robbed these men and women of their rightfully-earned benefits.

Every day, fire fighters and emergency medical workers risk their lives and well-being for the greater good. They spend their careers serving our communities, often juggling multiple jobs to support their families—generally while paying into Social Security based on their private-sector earnings. These men and women rightfully expect to receive full Social Security benefits in retirement. The cruel reality is that the WEP and GPO strip away nearly \$500 per month from these retirees, leaving them to struggle in retirement.

The House now holds the power to stand up for these brave men and women. Voting YES on H.R. 82 will restore dignity and fairness to retirees' lives and prove that their sacrifices are honored. This is your chance to make a lasting impact and help the first responders who have given our nation so much. IAFF members are simply asking for fairness and to receive the benefits that they have paid into and earned throughout their careers.

Our union deeply appreciates your work to build a safer and more dignified fire service. Passing H.R. 82 will ensure a system that is fair for public servants and allows retirees to have the retirements that they have earned. I urge you and your colleagues to continue supporting retired fire fighters by voting to pass H.R. 82. Let's get this bill to the Senate and call upon them to follow your lead.

Sincerely,

EDWARD A. KELLY,
General President.

AMERICAN FEDERATION OF
GOVERNMENT EMPLOYEES, AFL-CIO,

Washington, DC, November 12, 2024.

DEAR REPRESENTATIVE: On behalf of the American Federation of Government Employees (AFGE), which represents over 750,000 federal and District of Columbia employees at over 70 different agencies, I write to offer our strong endorsement of H.R. 82, the "Social Security Fairness Act of 2023," and our strong opposition to H.R. 5342, the "Equal Treatment of Public Servants Act of 2023," and urge you to vote for H.R. 82 and against H.R. 5342 when they are considered on the House floor today.

H.R. 82 would eliminate the Windfall Elimination Provision (WEP) and Government Pension Offset (GPO), penalties that unfairly deny workers, their spouses, and their children the Social Security benefits earned through their FICA payroll tax contribution. Social Security benefits are modest, but enough to keep millions of seniors, children, disabled individuals and their families out of poverty. The WEP and GPO unfairly target Social Security benefits earned by public service workers, including teach-

ers, police officers, firefighters and hundreds of thousands of federal retirees under the Civil Service Retirement System (CSRS). In total, more than two million Americans have their earned benefits reduced or eliminated by the WEP and around 800,000 Americans have benefits reduced or eliminated by the GPO. These penalties disproportionately affect lower-income workers. About 68 percent of those impacted by the GPO have their benefit fully offset, which means they lose every penny of their promised Social Security benefit. That is why we stand with the 330 bipartisan cosponsors in supporting H.R. 82.

H.R. 5342, the Equal Treatment of Public Servants Act of 2023 is deeply flawed and would hurt millions of more people than it helps. While the bill would slightly increase benefits for nearly one million future retirees, it would decrease benefits for 14 million retirees. The bill also does nothing to provide relief from the unfair GPO. Finally, this bill eliminates an important exemption from WEP for former public employees not receiving a government pension.

AFGE fully supports H.R. 82, the Social Security Fairness Act and encourages you to vote in favor of this much needed legislation. We also urge you to vote against H.R. 5352, which would enact new penalties harming public servants and their families.

Sincerely,

JULIE TIPPENS,
Director of Legislation.

Mr. GRAVES of Louisiana. Mr. Speaker, all of these groups are supporting this bill and urging a "no" vote on the other bill, H.R. 5342.

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

Mr. CONNOLLY. Mr. Speaker, I rise today in strong support of H.R. 82, the Social Security Fairness Act. This bill is a critical step to ensure fair treatment for hardworking Americans who have dedicated their lives to public service. In Virginia alone, nearly 8,000 individuals are unfairly impacted by the Government Pension Offset, and over 46,000 Virginians suffer from reduced Social Security benefits due to the Windfall Elimination Provision. These provisions penalize teachers, police officers, firefighters, and other dedicated public servants, denying them benefits they have rightfully earned. We must correct these inequities. Most public servants aren't in it for the money—rather, they've decided to work in government because they want to serve their country. For their dedication to service, they should be rewarded, not penalized for their well-earned pension.

Those affected by WEP and GPO are unfairly penalized because these provisions reduce or even eliminate Social Security benefits for retirees who have paid into the system over the course of their careers. The Windfall Elimination Provision (WEP) decreases Social Security benefits for individuals who receive pensions from jobs not covered by Social Security, such as teachers or local government workers, regardless of their income or total lifetime contributions. In reality, this results in a situation wherein workers who have paid into the system but split their careers between covered and non-covered employment see a disproportionate reduction in benefits.

The Government Pension Offset (GPO) adds to this unfairness by reducing spousal or survivor benefits by two-thirds of the individual's government pension, affecting many retirees who rely on spousal benefits for finan-

cial stability. This provision especially impacts lower-income retirees, such as widows, who can lose most or all of their benefits simply because they served in public-sector roles. In short, these provisions punish individuals and their families for dedicating their lives to public service, and make it harder for such individuals to have a secure retirement.

Through this bill, which repeals WEP and GPO, we can provide much-needed relief to public sector retirees and their families who often rely in part on Social Security benefits for financial security. This bill is about fairness, equity, and honoring our commitment to individuals who have served their communities. As such, I urge my colleagues to support this bill.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 82.

The question was taken.

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

Mr. SMITH of Missouri. 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 motion will be postponed.

STOP TERROR-FINANCING AND TAX PENALTIES ON AMERICAN HOSTAGES ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 9495) to amend the Internal Revenue Code of 1986 to postpone tax deadlines and reimburse paid late fees for United States nationals who are unlawfully or wrongfully detained or held hostage abroad, to terminate the tax-exempt status of terrorist supporting organizations, and for other purposes, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 9495

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Stop Terror-Financing and Tax Penalties on American Hostages Act".

SEC. 2. POSTPONEMENT OF TAX DEADLINES FOR HOSTAGES AND INDIVIDUALS WRONGFULLY DETAINED ABROAD.

(a) IN GENERAL.—Chapter 77 of the Internal Revenue Code of 1986 is amended by inserting after section 7510 the following new section: "SEC. 7511. TIME FOR PERFORMING CERTAIN ACTS POSTPONED FOR HOSTAGES AND INDIVIDUALS WRONGFULLY DETAINED ABROAD.

"(a) TIME TO BE DISREGARDED.—

"(1) IN GENERAL.—The period during which an applicable individual was unlawfully or wrongfully detained abroad, or held hostage abroad, shall be disregarded in determining, under the internal revenue laws, in respect of any tax liability of such individual—

"(A) whether any of the acts described in section 7508(a)(1) were performed within the time prescribed thereof (determined without regard to extension under any other provision of this subtitle for periods after the initial date (as determined by the Secretary) on