

Harris	McHenry	Rouzer
Hartzler	McKinley	Royce
Heck (NV)	McMorris	Russell
Hensarling	Rodgers	Salmon
Herrera Beutler	McSally	Sanford
Hice, Jody B.	Meadows	Scalise
Hill	Meehan	Schweikert
Holding	Messer	Scott, Austin
Hudson	Mica	Sensenbrenner
Huelskamp	Miller (FL)	Sessions
Huizenga (MI)	Miller (MI)	Shimkus
Hultgren	Moolenaar	Shuster
Hunter	Mooney (WV)	Simpson
Hurd (TX)	Mullin	Smith (MO)
Hurt (VA)	Mulvaney	Smith (NE)
Issa	Murphy (PA)	Smith (NJ)
Jenkins (KS)	Neugebauer	Smith (TX)
Jenkins (WV)	Newhouse	Stefanik
Johnson (OH)	Noem	Stewart
Johnson, Sam	Nugent	Stivers
Jolly	Nunes	Thompson (PA)
Jones	Olson	Thornberry
Jordan	Palazzo	Tiberi
Joyce	Palmer	Tipton
Katko	Paulsen	Trott
Kelly (MS)	Pearce	Turner
Kelly (PA)	Perry	Upton
King (IA)	Pittenger	Valadao
King (NY)	Pitts	Wagner
Kinzinger (IL)	Poe (TX)	Walberg
Kline	Poliquin	Walden
Knight	Pompeo	Walker
Labrador	Posey	Walorski
LaHood	Price, Tom	Walters, Mimi
LaMalfa	Ratcliffe	Weber (TX)
Lamborn	Reed	Webster (FL)
Lance	Reichert	Wenstrup
Latta	Renacci	Westerman
LoBiondo	Ribble	Westmoreland
Long	Rice (SC)	Whitfield
Loudermilk	Rigell	Williams
Love	Roby	Wilson (SC)
Lucas	Roe (TN)	Wittman
Luetkemeyer	Rogers (AL)	Womack
Lummis	Rogers (KY)	Woodall
MacArthur	Rohrabacher	Yoder
Marchant	Rokita	Yoho
Marino	Rooney (FL)	Young (AK)
Massie	Ros-Lehtinen	Young (IA)
McCarthy	Roskam	Young (IN)
McCaul	Ross	Zeldin
McClintock	Rothfus	Zinke

NOES—173

Adams	DeSaulnier	Larson (CT)
Aguilar	Deutch	Lawrence
Ashford	Dingell	Lee
Beatty	Doggett	Levin
Becerra	Doyle, Michael	Lewis
Bera	F.	Lieu, Ted
Bishop (GA)	Duckworth	Lipinski
Bonamici	Ellison	Loebsack
Boyle, Brendan	Engel	Lofgren
F.	Eshoo	Lowenthal
Brady (PA)	Esty	Lowe
Brown (FL)	Farr	Lujan, Ben Ray
Brownley (CA)	Foster	(NM)
Bustos	Frankel (FL)	Lynch
Butterfield	Fudge	Maloney, Sean
Capps	Gabbard	Matsui
Capuano	Gallego	McCollum
Cárdenas	Garamendi	McDermott
Carson (IN)	Graham	McGovern
Cartwright	Grayson	McNerney
Castor (FL)	Green, Al	Meeks
Castro (TX)	Green, Gene	Moore
Chu, Judy	Grijalva	Moulton
Cicilline	Gutiérrez	Murphy (FL)
Clark (MA)	Hahn	Nadler
Clarke (NY)	Hastings	Napolitano
Clay	Heck (WA)	Neal
Cleaver	Higgins	Nolan
Clyburn	Himes	Norcross
Cohen	Honda	O'Rourke
Connolly	Hoyer	Pallone
Conyers	Huffman	Pascarell
Cooper	Jeffries	Payne
Costa	Johnson (GA)	Pelosi
Courtney	Kaptur	Perlmutter
Crowley	Keating	Peters
Cuellar	Kelly (IL)	Peterson
Cummings	Kennedy	Pingree
Davis (CA)	Kildee	Pocan
Davis, Danny	Kilmer	Polis
DeFazio	Kind	Price (NC)
DeGette	Kirkpatrick	Quigley
Delaney	Kuster	Rangel
DeLauro	Langevin	Rice (NY)
DeBene	Larsen (WA)	Richmond

Roybal-Allard	Sewell (AL)	Tsongas
Ruiz	Sherman	Vargas
Ruppersberger	Sinema	Veasey
Rush	Sires	Vela
Ryan (OH)	Slaughter	Velázquez
Sánchez, Linda	Smith (WA)	Visclosky
T.	Speier	Walz
Sanchez, Loretta	Swalwell (CA)	Wasserman
Sarbanes	Takai	Schultz
Schakowsky	Takano	Watson Coleman
Schiff	Thompson (CA)	Welch
Shuster	Thompson (MS)	Wilson (FL)
Schrader	Titus	Yarmuth
Scott (VA)	Tonko	
Scott, David	Torres	
Serrano		

NOT VOTING—21

Bass	Fattah	Lujan Grisham
Beyer	Fincher	(NM)
Blumenauer	Garrett	Maloney,
Carney	Hinojosa	Carolyn
Collins (NY)	Israel	Meng
Dold	Jackson Lee	Stutzman
Edwards	Johnson, E. B.	Van Hollen
Ellmers (NC)		Waters, Maxine

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1411

So the resolution was agreed to. The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Ms. MICHELLE LUJAN GRISHAM of New Mexico. Mr. Speaker, I was unable to vote on rollcalls 153 through 158 due to a family emergency. Had I been present, I would have voted as follows:

On rollcall No. 153 on H.R. 4570, I am not recorded due to a family emergency, I would have voted "aye."

On rollcall No. 154 on S. 719, I would have voted "aye."

On rollcall No. 155 on the Motion on Ordering the Previous Question on H. Res. 688, I would have voted "nay."

On rollcall No. 156 on H. Res. 688, I would have voted "nay."

On rollcall No. 157 on the Motion on Ordering the Previous Question on H. Res. 687, I would have voted "nay."

On rollcall No. 158 on H. Res. 687, I would have voted "nay."

PERSONAL EXPLANATION

Mr. HINOJOSA. Mr. Speaker, I was unable to be present in the House chamber for certain rollcall votes this week. Had I been present on April 18th and 19th 2016, I would have voted "yea" for rollcalls 153 and 154 and "nay" on rollcalls 155, 156, 157, and 158.

PERSONAL EXPLANATION

Mr. DOLD. Mr. Speaker, on rollcall Nos. 155, 156, 157, and 158, I was detained at a meeting at the White House. Had I been present, I would have voted "yes."

□ 1415

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

Record votes on postponed questions will be taken later.

PROVIDING INTERNAL REVENUE SERVICE PUBLICATION 17 FREE TO TAXPAYERS

Mrs. NOEM. Mr. Speaker, I move to suspend the rules and agree to the resolution (H. Res. 673) expressing the sense of the House of Representatives that the Internal Revenue Service should provide printed copies of Internal Revenue Service Publication 17 to taxpayers in the United States free of charge.

The Clerk read the title of the resolution.

The text of the resolution is as follows:

H. RES. 673

Whereas each year, Internal Revenue Service Publication 17, entitled "Your Federal Income Tax", provides individuals with general instructions on how to file their tax returns for the previous taxable year;

Whereas in each year prior to 2015, free printed versions of Internal Revenue Service Publication 17 were made widely available to taxpayers at libraries, post offices, and taxpayer service offices, and even by mail at the request of a taxpayer;

Whereas the Internal Revenue Service no longer disseminates a free printed version of Internal Revenue Service Publication 17 as it transitions to a fully electronic tax filing system, including an electronic system for providing instructions on filing tax returns;

Whereas the Internal Revenue Service directs taxpayers to the Internet to download an electronic version of Internal Revenue Service Publication 17, even though the limited availability of a printed version of this publication burdens individuals who do not have access to a computer or printer and individuals who struggle to navigate a computer;

Whereas the dissemination of printed copies of Internal Revenue Service Publication 17 is a basic taxpayer service that the Internal Revenue Service is ignoring;

Whereas the Internal Revenue Service should prioritize its resources on areas that are critical to the ability of taxpayers to file their tax returns in a timely and proper manner;

Whereas the decision of the Internal Revenue Service to stop disseminating printed copies of Internal Revenue Service Publication 17 adversely impacts populations that do not have access to, or understand how to use, a computer, and the decision unnecessarily burdens and restricts the ability of taxpayers to comply with the convoluted and complicated provisions of the Internal Revenue Code of 1986; and

Whereas Internal Revenue Service Publication 17 is clear evidence of the need for comprehensive tax reform that simplifies the Internal Revenue Code so that individuals can complete their tax returns and pay their taxes without needing the nearly 300 pages of instructions that currently make up Publication 17; Now, therefore, be it

Resolved, That the House of Representatives urges the Internal Revenue Service to—

- (1) resume printing copies of Internal Revenue Service Publication 17; and
- (2) provide free copies of such publication to the taxpayers of the United States.

The SPEAKER pro tempore. Pursuant to the rule, the gentlewoman from South Dakota (Mrs. NOEM) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentlewoman from South Dakota.

GENERAL LEAVE

Mrs. NOEM. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and to include extraneous material on H. Res. 673, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from South Dakota?

There was no objection.

Mrs. NOEM. Mr. Speaker, I yield myself such time as I may consume.

I rise in support of H. Res. 673, and I thank the gentleman from Wisconsin (Mr. GROTHMAN) for introducing it.

The resolution is simple. It expresses a sense of the House that the IRS should make the individual income tax instructions widely available to Americans, free of charge.

Mr. Speaker, the Tax Code is broken. It is too long, too complicated, too confusing, and too old. Taxpayers spend somewhere around 6 billion hours in complying with our Nation's confusing tax laws, and they spend over \$30 billion on computer programs and professional tax preparation just to figure these documents out. It is absurd, and the solution is fundamental tax reform.

My colleagues and I have been working hard to simplify the Tax Code and make it fairer for American workers and families, but it is a long and a difficult process. As we work toward this comprehensive solution that we need, the best thing that we can do is to make sure Americans have the information they need to comply with the law.

The Taxpayer Bill of Rights reads that taxpayers have the right to be informed about how to comply with Federal tax law. This is something the IRS' Publication 17 document—or the individual income tax form instructions—says taxpayers have a right to as well. As we move more and more to electronic tax filing, this is a promise the IRS is abandoning in some cases. While e-filing may be an attainable goal for some, there are millions of Americans who are without the access or the ability to find the information online or to make sense of it. Recently, the IRS stopped making the income tax services available to libraries, post offices, and taxpayer service offices. Instead, it requires a taxpayer to order a copy and then to pay for it. This is unacceptable.

The IRS, like many agencies, has faced reductions in budgetary allocations due to sequestration, but it is important to remember that budget reductions require prioritizations within an agency. Providing Americans with free access to the instructions that are necessary to file taxes should be a priority for the IRS.

Until we have a fairer, a simpler, and a flatter Tax Code, we need to make sure the people have the information they need to file their taxes correctly. H. Res. 673 expresses the sense of the

House of Representatives that the Internal Revenue Service should provide U.S. taxpayers with free printed copies of IRS Publication 17, which is entitled, "Your Federal Income Tax" and provides individuals with general instructions for filing tax returns.

I strongly urge my colleagues to support this resolution.

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

Mr. LEVIN. Mr. Speaker, I yield myself such time as I may consume.

This is "bashing the IRS and its 80,000 employees" week, but the two bills here today are very minor additions. Tomorrow and Thursday are the real problem proposals and the real culprits. They are the ones that really curtail the ability of the IRS to provide adequate service. Let me say just a few words about this bill.

It urges the IRS to make available printed copies of IRS Publication 17, as has been said—the tax guide for individuals—free of charge to taxpayers. According to the IRS, printing and shipping copies of this publication cost them more than \$500,000 last year.

Will the Republicans fund this important service for taxpayers? No. Better yet, will they increase funding for customer services broadly, like answering taxpayer phone calls or investing in cybersecurity to prevent fraud? No.

Instead, Republicans have cut the IRS' budget by close to \$1 billion since 2010. As a consequence of those cuts, the state of the IRS' customer service today is inexcusable. If Republicans want the IRS to improve the services they provide to taxpayers, they need to provide adequate funding for the IRS. They need to increase it instead of cutting it as they have in previous years.

This bill is also a distraction from the Republicans' inability to act on what really matters: the budget bill, the Flint bill—in terms of responding to the crisis there—and the Puerto Rico legislation.

In part because this is, simply, a sense of Congress, it is, more or less, innocuous except in its saying to the IRS: Pay yourselves—the IRS—for the printing and the shipping—\$500,000 it cost last year—while, at the same time, the Republicans say: We are not going to provide the funding necessary for customer services. There is that total inconsistency.

I reserve the balance of my time.

Mrs. NOEM. Mr. Speaker, I yield such time as he may consume to the gentleman from Wisconsin (Mr. GROTHMAN).

Mr. GROTHMAN. Mr. Speaker, one of the frustrating things about the Federal Government is that it acts without realizing the hardship it is causing other people.

The reason for this bill is that, recently, the IRS decided not to publish in paper form Publication 17, which is a necessary publication for anybody who has a moderately difficult income tax return to prepare. There are two classes of people who are affected by

this—first of all, the people who do their own returns.

Like many other agencies, the IRS only looks at the costs that it is directly imposing on the citizenry. It doesn't look at the costs it is indirectly imposing on the citizenry. In this country, the average cost of a professionally prepared tax return is easily over \$200. If we turned around and billed everybody \$200 from the government, obviously, we couldn't pass that bill around here; but because of the complexity of our Internal Revenue Code and of people having to go out and pay that \$200, we don't associate it with a tax, but it makes people poorer just as if we had directly increased their taxes. When you don't provide copies of instructions for a tax return, you are punishing people who are trying to save that \$200, \$250, \$300 by doing their own returns.

Secondly, you are disproportionately affecting people who cannot navigate the Internet as well—in other words, our older population. It just seems offensive—as you have older people out there, some who are not familiar with the Internet—saying: No. No. We won't go with paper for now. That, again, is kind of—I guess I will call it—elitism on the part of the IRS because it doesn't need the paper form. It is saying the 75- or 80-year-old who is still doing his return doesn't need the form.

We are, therefore, asking for this bill to be passed and are asking the IRS to, one more time, have sympathy for the people who may not have the additional \$200, \$250, \$300 to pay a professional preparer and for the older citizens who may not be comfortable preparing their return online.

Mr. LEVIN. Mr. Speaker, I yield myself 1 minute.

I have listened. Here is the problem.

Under your rule, the IRS has been receiving less money than it needs—\$900 million less than in 2011. You come here, and you complain—when you are really the source of the complaints, in large measure—of the people who can't access the booklet or who can't get through on the telephone. You are the cause of so much of this difficulty, and you come here and complain. You need to put the money behind your complaints. Do that.

I reserve the balance of my time.

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

Mrs. NOEM. Mr. Speaker, I yield such time as he may consume to the gentleman from Michigan (Mr. BENISHEK).

Mr. BENISHEK. Mr. Speaker, I rise in support of H. Res. 673, a common-sense bill that expresses the support of Congress for having the IRS continue to provide taxpayers with a paper copy of instructions on how to file their taxes.

I thank Representative GROTHMAN for introducing this resolution and for giving us the opportunity to discuss this important issue during tax week.

I hear from constituents all the time about how difficult it is to access paper tax forms, let alone how hard it is to file their taxes. Every year, millions of people continue to file their taxes on paper, but, every year, the IRS continues to make this process even more difficult.

As the IRS has transitioned to preferring an electronic filing system, many of my constituents are getting left behind. Not everyone is easily able to get access to paper forms on their own. The response that my constituents receive when they ask for help from the IRS is that all of the forms are easily available online. Unfortunately, more than 25 percent of all Americans lack regular or easy access to the Internet, and over 50 percent of seniors do not own a computer. Other people just want to file by paper. We need to preserve this option.

Beyond the accessibility concerns, we hear more and more about the dangers of electronic data security and tax fraud—dangers which are exacerbated by e-filing. Many of my constituents want to avoid these threats to their personal information, and the IRS is actively hindering them from taking sensible precautions.

I actually introduced legislation—the PAPER Act—in this Congress, which would require the IRS to send filing instructions and tax forms in paper format if someone traditionally files his taxes by paper. This seems pretty easy to me. While many of my constituents have concerns about how complicated their taxes are or about how high their rates are, they want to pay their taxes. We should not be keeping them from doing so.

I urge all of my colleagues to support this simple resolution. I think, if the IRS would stop going after individuals about their politics, they would have plenty of money with which to send out the forms.

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

I respect the gentleman from Michigan, my colleague, who talks about it becoming more difficult. The reason it is more difficult to reach the IRS on the phone or to, perhaps, get the forms is due to the failure of the Congress, under the Republican majority, to provide adequate resources for customer service. That is the long and short of this.

When we had a chance, we did add several hundred million dollars to the IRS that one year, and service improved; but now it is relapsing again because the Republican majority here simply will not provide adequate resources to the government agency that is supposed to work with our taxpayers. Also, the IRS is supposed to do some work in auditing tax returns. Because of the lack of resources, now fewer than 1 percent of taxpayers have any auditing of what they present to the IRS.

I understand the concerns. What I do not understand is the realization that

you are the source, in large measure, of these concerns. Tomorrow, we will be debating bills that have a much greater impact in terms of the IRS and its employees. This is relatively innocuous, in part, because it is only a sense of Congress and because it is unlikely to pass the Senate. Even if it did, it would be nothing more than an expression of the sense.

□ 1430

What we really need are dollars and cents given to the IRS employees so that they can do the work they want to do so that the 50, 60, or whatever percent of the calls that come in never get through to those people who would like to respond to the people who are calling them.

I yield back the balance of my time. Mrs. NOEM. I yield myself such time as I may consume.

Mr. Speaker, I have heard the gentleman's points on reducing the IRS' budget over the last several years, and we have done that. In fact, we have done that in the environment of where we have seen the abuse that the IRS has wrought on this country.

We have seen the lavish parties, and the American people said it was unacceptable. We have seen the extreme bonuses that were paid to employees. We have seen the targeting of individual groups based on what they work on.

We had hoped that the reduction in spending would be a reminder to the IRS of who they are to be accountable to, which is to the hardworking taxpayers, and that it would be the perfect opportunity for them to identify their priorities of what they should be doing, which is helping and servicing taxpayers who are trying to comply with the law instead of targeting individuals and instead of stopping to answer phone calls.

He talked about only 50 to 60 percent of the phone calls being answered. I think only 38 percent of those phone calls are being answered. And then, even if they are answered at times, they are dropped out of courtesy because the IRS simply isn't there to answer the questions the taxpayers have.

Taxpayers are spending somewhere around 6 billion hours preparing their taxes, \$30 billion on computer programs and/or professional help to try to pay their taxes accurately so they can comply with the laws this country has in place.

The problem is that, by stopping this distribution of IRS publication 17, who we are harming the most are those who are disadvantaged, the elderly who don't have access to computers, the poor who don't have access to getting the kind of help that they need or have the funds to find and be able to pay professional tax preparers. That is who we hurt if we don't pass this bill today.

Let's help those who are disadvantaged. Let's make sure that they have the instructions necessary to pay their taxes accurately and on time. Let's reprioritize what the IRS should have

done to begin with when they were reminded what their job was. Let's support this bill.

I yield back the balance of my time. The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from South Dakota (Mrs. NOEM) that the House suspend the rules and agree to the resolution, H. Res. 673.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the resolution was agreed to.

A motion to reconsider was laid on the table.

**PROHIBITING THE USE OF FUNDS BY INTERNAL REVENUE SERVICE TO TARGET CITIZENS OF THE UNITED STATES**

Mrs. NOEM. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4903) to prohibit the use of funds by Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 4903

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

**SECTION 1. PROHIBITION ON TARGETING BY THE INTERNAL REVENUE SERVICE BASED ON THE EXERCISE OF FIRST AMENDMENT RIGHTS.**

None of the funds made available under any Act may be used by the Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

The SPEAKER pro tempore. Pursuant to the rule, the gentlewoman from South Dakota (Mrs. NOEM) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentlewoman from South Dakota.

GENERAL LEAVE

Mrs. NOEM. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and to include any extraneous material on H.R. 4903 currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentlewoman from South Dakota?

There was no objection.

Mrs. NOEM. Mr. Speaker, I yield myself such time as I may consume.

I rise today, Mr. Speaker, in strong support of H.R. 4903, and I thank the gentleman from Georgia (Mr. ALLEN) for introducing the bill.

We live in a Nation that is founded on the idea of free speech. The government does not control our media. It does not control who we decide to associate with. We don't live in a place where we should have to think twice before supporting a group that aligns with their views or making their political beliefs known to others.