



**Legislative Bulletin.....April 16, 2002**

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**H.R. 3960—To designate the facility of the United States Postal Service located at 3719 Highway 4 in Jay, Florida, as the “Joseph W. Westmoreland Post Office Building” (Miller, Jeff)**

**Order of Business:** The bill is scheduled to be considered on Tuesday, April 16<sup>th</sup>, under a motion to suspend the rules and pass the bill.

**Summary:** H.R. 3960 would designate the facility of the United States Postal Service located at 3719 Highway 4 in Jay, Florida, as the “Joseph W. Westmoreland Post Office Building.” Joseph Westmoreland was appointed by Congress as Postmaster at the Jay, Florida, Post Office in 1948, where he served for 41 years until his retirement in September 1989.

**Cost to Taxpayers:** Post office designations have negligible effects on the federal budget.

**Does the Bill Create New Federal Programs or Rules?:** No.

**Constitutional Authority:** Though no committee report is available, Article I, Section 8, Clause 7 of the U.S. Constitution grants Congress the power “to establish post offices....”

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**H.R. 1374—To designate the facility of the United States Postal Service located at 600 Calumet Street in Lake Linden, Michigan, as the “Philip E. Ruppe Post Office Building” (Stupak)**

**Order of Business:** The bill is scheduled to be considered on Tuesday, April 16<sup>th</sup>, under a motion to suspend the rules and pass the bill.

**Summary:** H.R. 1374 would designate the facility of the United States Postal Service located at 600 Calumet Street in Lake Linden, Michigan, as the “Philip E. Ruppe Post Office Building.” Philip Ruppe was a Republican Member of Congress representing northern Michigan from January 3, 1967, until January 3, 1979.

**Cost to Taxpayers:** Post office designations have negligible effects on the federal budget.

**Does the Bill Create New Federal Programs or Rules?:** No.

**Constitutional Authority:** Though no committee report is available, Article I, Section 8, Clause 7 of the U.S. Constitution grants Congress the power “to establish post offices....”

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**H.R. 4156 — To amend the Internal Revenue Code of 1986 to clarify that the parsonage allowance exclusion is limited to the fair rental value of the property. (Ramstad)**

**Order of Business:** The bill is scheduled to be considered on Tuesday, April 16<sup>th</sup> under a motion to suspend the rules and pass the bill.

**Summary:** H.R. 4156 would clarify in statute a current IRS ruling that the parsonage housing allowance exclusion is limited to the fair market rental value of the property.

**Additional Background:** Since 1921, ministers and other clergy have been able to exclude from taxes a portion of their church income that is attributable to housing. A well-established IRS ruling has limited the amount that can be excluded to the fair market rental value of the housing. Recently, in Warren v. Commissioner, a taxpayer challenged this limit and won in tax court. The IRS appealed this decision to the Ninth Circuit Court of Appeals. It is expected that the Ninth Circuit will rule that the entire allowance is unconstitutional because it violates the First Amendment.

According to the Joint Committee on Taxation, a reversal by the court of the IRS’s ruling would result in a \$2.3 billion tax increase over the next five years for ministers and other clergy.

**Cost to Taxpayers**: None. The bill clarifies in statute current tax policy.

**Does the Bill Create New Federal Programs or Rules?**: No.

**Constitutional Authority**: No committee report citing constitutional authority is available.

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## **H.R. 4167—To extend for 8 additional months the period for which chapter 12 of title 11 of the United States Code is reenacted (Sensenbrenner)**

**Order of Business**: The bill is scheduled to be considered on Tuesday, April 16<sup>th</sup>, under a motion to suspend the rules and pass the bill.

**Summary**: H.R. 4167 would extend chapter 12 of the federal bankruptcy code (the adjustment of debts of a family farmer with regular annual income). That is, this bill would extend family farmer bankruptcy relief, effective October 1, 2001 (the previous expiration date), through June 1, 2002.

Chapter 12 of Title 11 of the U.S. Code provides special bankruptcy protections for family farms. Such provisions allow farmers to reorganize their debts to prevent the loss of their farms. The provisions were enacted on a temporary basis in 1986 but have been extended 11 times since they first expired. The last extension (from June 1, 2001, through October 1, 2001) was passed by Congress last year (H.R. 1914—passed by the House by a vote of 411-1; Public Law 107-17).

**Cost to Taxpayers**: CBO has previously found that similar legislation, while affecting direct spending and revenue, had no significant impact on the federal budget.

**Does the Bill Create New Government Programs or Regulations?**: No. The bill simply extends current law.

**Constitutional Authority**: Though no committee report is available, Article I, Section 8, Clause 4 gives the Congress the power “to establish....uniform Laws on the subject of Bankruptcies throughout the United States.”

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