Moran Murtha Rivers Roemer Tejeda Thompson Thornton Neal Roukema Thurman Oberstar Roybal-Allard Torres Torricelli Obey Rush Olver Sabo Sanders Towns Traficant Ortiz Sawyer Schroeder Orton Tucker Owens Velazquez Pallone Schumer Vento Scott Visclosky Parker Pastor Serrano Volkmer Ward Payne (NJ) Sisisky Payne (VA) Skaggs Waters Watt (NC) Pelosi Skelton Peterson (FL) Slaughter Waxman Peterson (MN) Spratt Williams Stenholm Pickett. Wilson Stokes Wise Pomeroy Poshard Studds Woolsey Rahall Stunak Wyden Rangel Tanner Wynn Reed Tauzin Yates Taylor (MS) Richardson NOT VOTING-2

Revnolds Stark

So the previous question on the resolution was ordered.

The question being put, viva voce, Will the House agree to said resolu-

SPEAKER pro tempore, Mr. GOODLATTE, announced that the yeas

Mr. MOAKLEY objected to the vote on the ground that a quorum was not present and not voting.

A quorum not being present,

The roll was called under clause 4, rule XV, and the call was taken by electronic device.

Yeas 228 When there appeared Nays 204

¶56.8[Roll No. 290]

AYES-228 Allard Crane Hansen Archer Crapo Hastert Hastings (WA) Armey Cremeans Bachus Cubin Hayes Baker (CA) Cunningham Hayworth Hefley Baker (LA) Deal Ballenger DeLav Heineman Diaz-Balart Barr Herger Barrett (NE) Dickey Doolittle Hilleary Bartlett Hobson Barton Dornan Hoekstra Dreier Hoke Hostettler Bateman Duncan Bevill Houghton Dunn Ehlers Bilirakis Hunter Hutchinson Bliley Emerson Blute English Hyde Inglis Boehlert Ensign Boehner Everett Istook Bonilla Ewing Fawell Johnson (CT) Bono Johnson, Sam Fields (TX) Brownback Jones Bryant (TN) Flanagan Kasich Foley Bunn Kelly Bunning Forbes Kim Burr Fowler King Burton Fox Kingston Franks (CT) Klug Buver Callahan Franks (NJ) Knollenberg Calvert Frelinghuysen Kolbe Camp Largent Frisa Canady Funderburk Latham Castle Gallegly LaTourette Laughlin Chabot Gekas Chambliss Geren Lazio Gilchrest Chenoweth Leach Christensen Gillmor Lewis (CA) Chrysler Lewis (KY) Gilman Gingrich Clinger Lightfoot Coble Goodlatte Linder Coburn Goodling Livingston Collins (GA) Goss LoBiondo Graham Combest Longley

Greenwood

Gutknecht

Hancock

Cooley

Cramei

Cox

Lucas Manzullo

McCollum McCrery McDade McHugh McInnis McIntosh McKeon Metcalf Meyers Mica Miller (FL) Molinari Moorhead Myers Myrick Nethercutt Neumann Ney Norwood Nussle Oxley Packard Parker Paxon Petri Pombo Porter Portman Quillen

Abercrombie

Ackerman

Andrews

Baesler

Baldacci

Barrett (WI)

Barcia

Becerra

Beilenson

Bentsen

Bereuter

Berman

Bilbray

Bishop

Bonior

Borski

Boucher

Brewster

Browder

Cardin

Clay

Chapman

Clayton

Clement

Clyburn

Coleman

Condit

Conyers

Costello

Coyne

Danner

DeFazio

DeLauro

Dellums

Deutsch

Dicks

Dixon

Dingell

Doggett

Dooley

Durbin

Edwards

Ehrlich

Engel

Evans

Fattah

Fields (LA)

Foglietta

Frank (MA)

Fazio

Filner

Flake

Ford

Frost

Furse

Ganske

Gejdenson

Farr

Doyle

de la Garza

Davis

Collins (IL)

Collins (MI)

Brown (CA)

Brown (FL)

Brown (OH)

Bryant (TX)

Quinn Radanovich Ramstad Regula Riggs Roberts Rogers Rohrabacher Ros-Lehtinen Roth Royce Salmon Sanford Saxton Scarborough Schaefer Schiff Seastrand Sensenbrenner Shadegg Shaw Shavs Shuster Skeen Smith (MI) Smith (NJ) Smith (TX) Smith (WA) Solomon Souder

NOES-204

Gephardt Neal Gibbons Oberstar Obey Gonzalez Olver Gordon Green Ortiz Gunderson Orton Gutierrez Owens Hall (OH) Pallone Hall (TX) Hamilton Pastor Payne (NJ) Payne (VA) Harman Hastings (FL) Pelosi Peterson (FL) Hefner Hilliard Peterson (MN) Hinchey Pickett Holden Poshard Horn Rahall Hoyer Jackson-Lee Rangel Reed Jacobs Richardson Jefferson Rivers Johnson (SD) Roemer Johnson, E. B. Rose Roukema Johnston Roybal-Allard Kanjorski Kaptur Rush Kennedy (MA) Sabo Kennedy (RI) Sanders Kennelly Sawyer Schroeder Kildee Kleczka Schumer Klink Scott LaFalce Serrano LaHood Sisisky Skaggs Lantos Skelton Levin Lewis (GA) Slaughter Lincoln Spratt Lipinski Stark Lofgren Stenholm Lowev Stokes Luther Studds Maloney Stupak Manton Tanner Markey Taylor (MS) Martinez Tejeda Thompson Mascara Matsui Thornton McCarthy Thurman McDermott Torres Torricelli McHale Towns Tucker McKinney McNulty Meehan Velazquez Meek Vento Menendez Visclosky Mfume Miller (CA) Volkmer Ward Watt (NC) Mineta Minge Waxman Mink Williams Moakley Wilson Mollohan Wise Montgomery Wolf Moran Woolsey

Spence Stearns Stockman Stump Talent Tate Tauzin Taylor (NC) Thomas Thornberry Tiahrt Torkildsen Traficant Upton Vucanovich Waldholtz Walker Walsh Wamp Watts (OK) Weldon (FL) Weldon (PA) Weller White Whitfield Wicker Young (AK) Young (FL) Zeliff

Zimmer

NOT VOTING-3 Reynolds

So the resolution was agreed to.

Pomerov

A motion to reconsider the vote whereby said resolution was agreed to was, by unanimous consent, laid on the

¶56.9 TAX FAIRNESS AND DEFICIT REDUCTION

The SPEAKER pro tempore, Mr. GOODLATTE, pursuant to House Resolution 128 and rule XXIII. declared the House resolved into the Committee of the Whole House on the state of the Union for the consideration of the bill (H.R. 1215) to amend the Internal Revenue Code of 1986 to strengthen the American family and create jobs.

The SPEAKĚR pro tempore, Mr. GOODLATTE, by unanimous consent, designated Mr. BOEHNER as Chairman of the Committee of the Whole: and after some time spent therein,

¶56.10 CALL IN COMMITTEE

Mr. BOEHNER, Chairman, announced that the Committee, having had under consideration said bill, finding itself without a quorum, directed the Members to record their presence by electronic device, and the following-named Members responded-

¶56.11 [Roll No. 291] Chenoweth Abercrombie Eshoo Ackerman Christensen Evans Allard Everett Chrysler Andrews Clay Ewing Archer Clayton Farr Fattah Armey Clement Bachus Clinger Fawell Fazio Fields (LA) Baesler Clyburn Baker (CA) Coble Coburn Baker (LA) Fields (TX) Baldacci Coleman Filner Collins (GA) Ballenger Flake Barcia Collins (IL) Flanagan Barr Collins (MI) Foglietta Barrett (NE) Combest Foley Condit Forbes Barrett (WI) Bartlett Convers Ford Barton Fowler Cooley Costello Bass Fox Franks (CT) Bateman Cox Becerra Coyne Franks (NJ) Beilenson Crane Frelinghuysen Bentsen Crapo Frisa Cremeans Bereuter Frost Bevill Bilbray Cubin Funderburk Cunningham Furse Bilirakis Gallegly Davis Bishop de la Garza Ganske Bliley Deal Geidenson Blute DeFazio Gekas Boehlert DeLauro Gephardt Boehner DeLay Geren Dellums Gibbons Bonilla Deutsch Diaz-Balart Gilchrest Gillmor Bonior Bono Borski Dickey Gilman Browder Dicks Gonzalez Brown (CA) Dingell Goodlatte Brown (FL) Dixon Goodling Doggett Dooley Brown (OH) Gordon Brownback Goss Doolittle Bryant (TN) Graham Bunn Dornan Green Bunning Doyle Greenwood Burr Dreier Gunderson Burton Duncan Gutierrez Buyer Dunn Gutknecht Callahan Durbin Hall (OH) Edwards Hall (TX) Calvert Hamilton Camp Ehlers Canady Ehrlich Hancock Cardin Emerson Hansen

Engel

English

Ensign

Harman

Hastert

Hastings (FL)

Castle

Chahot

Chambliss

Wyden

Wvnn

Morella

Murtha

Hastings (WA) McHale McHugh Scarborough Schaefer Hayes Hayworth McInnis Schiff Schroeder Schumer Hefley Hefner McIntosh McKeon Heineman McKinney Scott Herger Hilleary McNulty Meehan Sensenbrenner Serrano Shadegg Hilliard Meek Hinchey Hobson Menendez Shaw Metcalf Shays Hoekstra Shuster Meyers Hoke Mfume Sisisky Holden Skaggs Mica Horn Miller (CA) Skeen Hostettler Miller (FL) Skelton Houghton Mineta Slaughter Minge Hoyer Smith (MI) Smith (NJ) Hunter Mink Smith (TX) Hutchinson Moakley Hyde Molinari Smith (WA) Inglis Mollohan Solomon Istook Montgomery Souder Jackson-Lee Moorhead Spence Jacobs Moran Spratt Jefferson Morella Stearns Johnson (CT) Murtha Stenholm Johnson (SD) Stockman Myers Stokes Johnson, E. B. Myrick Johnson, Sam Nadler Studds Johnston Stump Neal Jones Nethercutt Stupak Kanjorski Neumann Talent Kaptur Nev Tanner Tate Kasich Norwood Kelly Nussle Tauzin Kennedy (MA) Oberstar Taylor (MS) Kennedy (RI) Obey Taylor (NC) Olver Tejeda Kennelly Kildee Ortiz Thomas Kim Owens Thompson Packard Thornberry King Pallone Thornton Kingston Klink Parker Thurman Paxon Tiahrt Klug Knollenberg Payne (NJ) Torkildsen Kolbe Payne (VA) Torres Torricelli LaFalce Peterson (FL) LaHood Peterson (MN) Towns Lantos Petri Traficant. Pickett Tucker Largent Latham Pombo Upton LaTourette Pomerov Velazquez Laughlin Porter Vento ๋ Lazio Portman Visclosky Leach Poshard Volkmer Vucanovich Levin Pryce Lewis (CA) Quillen Waldholtz Lewis (GA) Quinn Walker Lewis (KY) Radanovich Walsh Lightfoot Rahall Wamp Lincoln Ramstad Ward Linder Rangel Waters Lipinski Reed Watt (NC) Watts (OK) Regula Livingston LoBiondo Richardson Weldon (FL) Rivers Roberts Lofgren Weldon (PA) Longley Weller Lowey Roemer White Rogers Rohrabacher Lucas Whitfield Luther Wicker Maloney Ros-Lehtinen Williams Manton Manzullo Rose Wilson Roth Wise Markey Roukema Wolf Martinez Roybal-Allard Woolsey Martini Wyden Royce Mascara Rush Wynn Matsui Sabo Yates McCarthy Salmon Young (AK) McCollum Sanders Young (FL) Zeliff McCrery Sanford McDade Zimmer Sawyer McDermott Saxton

Thereupon, Mr. BOEHNER, Chairman, announced that 416 Members had been recorded, a quorum.

The Committee resumed its business. After some further time,

¶56.12 RECORDED VOTE

A recorded vote by electronic device was ordered in the Committee of the Whole on the following amendment in the nature of a substitute submitted by Mr. GEPHARDT:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE; TABLE CONTENTS.

- (a) SHORT TITLE.—This Act may be cited as the "School Act of 1995"
- (b) TABLE OF CONTENTS.—
- Sec. 1. Short title; table of contents.
- TITLE I—INCENTIVES FOR INVESTMENT IN HIGHER EDUCATION
- Sec. 101. Deduction for higher education expenses. Sec. 102. Deduction for interest on loans for
- higher education. Sec. 103. Expansion of education saving bond
- program.
- Sec. 104. Deduction for IRA contributions available to all middle-income taxpayers.
- Sec. 105. Distributions from individual retirement plans may be used without penalty to pay higher education expenses.
- Sec. 106. Spousal IRA computed on basis of compensation of both spouses.

TITLE II—NONDEDUCTIBLE TAX-FREE INDIVIDUAL RETIREMENT ACCOUNTS

Sec. 201. Establishment of nondeductible tax-free individual retirement accounts.

TITLE III—TAX BENEFITS CONTINGENT ON FEDERAL BUDGET

- Sec. 301. Effective dates of tax benefits delayed until Federal budget projected to be in balance.
- Sec. 302. Termination of tax benefits if Federal budget deficit reduction targets are not met.

TITLE IV-REVISIONS TO DISCRE-TIONARY SPENDING LIMITS AND BUDGET PROCESS

- Sec. 401. Short title.
- Sec. 402. Discretionary spending limits.
- Sec. 403. General statement and definitions.
- Sec. 404. Enforcing discretionary spending limits.
- Sec. 405. Enforcing pay-as-you-go.
- Sec. 406. Reports and orders.
- Sec. 407. Technical correction.
- Sec. 408. Effective date.
- Sec. 409. Savings from provisions of this title reducing discretionary spending to be added to pay-asyou-go scorecard.
- Sec. 410. Clarification of order in which adjustments to discretionary spending limits are to be made.

TITLE V-PROVISIONS RELATING TO INTERNATIONAL TAXATION

- Sec. 501. Revision of tax rules on expatriation.
- Sec. 502. Improved information reporting on foreign trusts.
- Sec. 503. Modification of rules relating to foreign trusts having one or more United States beneficiaries.
- Sec. 504. Foreign persons not to be treated as owners under grantor trust rules.
- Sec. 505. Gratuitous transfers by partnerships and foreign corporations.
- Sec. 506. Information reporting regarding large foreign gifts.
- Sec. 507. Modification of rules relating to foreign trusts which are not grantor trusts.
- Sec. 508. Residence of estates and trusts.
- TITLE VI-EXTENSION OF AUTHORITY OF FEDERAL COMMUNICATIONS COMMISSION TO USE COMPETITIVE BID-DING
- Sec. 601. Extension of authority.
- TITLE VII—PRIVATIZATION THE UNITED STATES ENRICHMENT COR-PORATION

Sec. 701. Short title and reference.

- Sec. 702. Production facility.
- Sec. 703. Definitions.
- Employees of the corporation. Sec. 704.
- Sec. 705. Marketing and contracting authority.
- Sec. 706. Privatization of the corporation.
- Sec. 707. Periodic certification of compliance.
- Sec. 708. Licensing of other technologies.
- Sec. 709. Conforming amendments.

TITLE I—INCENTIVES FOR INVESTMENT IN HIGHER EDUCATION

SEC. 101. DEDUCTION FOR HIGHER EDUCATION EXPENSES.

(a) DEDUCTION ALLOWED.— Part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1986 (relating to additional itemized deductions for individuals) is amended by redesignating section $220\ as\ sec$ tion 221 and by inserting after section 219 the following new section:

"SEC. 220. HIGHER EDUCATION TUITION AND FEES.

- (a) ALLOWANCE OF DEDUCTION.—In the case of an individual, there shall be allowed as a deduction the amount of qualified higher education expenses paid by the taxpayer during the taxable year.
 - (b) LIMITATIONS.
 - (1) DOLLAR LIMITATION.—
- "(A) IN GENERAL.—The amount allowed as a deduction under subsection (a) for any taxable year shall not exceed \$10,000.
- "(B) PHASE-IN.—In the case of taxable years beginning in 1996, 1997, or 1998, '\$5,000' shall be substituted for '\$10,000' in subparagraph (A).
- (2) LIMITATION BASED ON MODIFIED AD-JUSTED GROSS INCOME.-
- "(A) IN GENERAL.—The amount which would (but for this paragraph) be taken into account under paragraph (1) shall be reduced (but not below zero) by the amount determined under subparagraph (B).
- (B) AMOUNT OF REDUCTION.—The amount determined under this subparagraph equals the amount which bears the same ratio to the amount which would be so taken into account as-
 - '(i) the excess of—
- $\mbox{``(I)}$ the taxpayer's modified adjusted gross income for such taxable year, over
- '(II) \$50,000 (\$75,000 in the case of a joint return), bears to
 - '(ii) \$10,000.
- (C) MODIFIED ADJUSTED GROSS INCOME.-The term 'modified adjusted gross income' means the adjusted gross income of the taxpayer for the taxable year determined-
- (i) without regard to this section and sections 911, 931, and 933, and
- '(ii) after the application of sections 86, 135, 219 and 469.

For purposes of sections 86, 135, 219, and 469, adjusted gross income shall be determined without regard to the deduction allowed under this section.

- (c) QUALIFIED HIGHER EDUCATION EX-PENSES.—For purposes of this section—
- "(1) QUALIFIED HIGHER EDUCATION EX-PENSES -
- '(A) IN GENERAL.—The term 'qualified higher education expenses' means tuition and fees charged by an educational institution and required for the enrollment or attendance of
 - "(i) the taxpayer,
 - '(ii) the taxpayer's spouse, or
- "(iii) any dependent of the taxpayer with respect to whom the taxpayer is allowed a deduction under section 151,
- as an eligible student at an institution of higher education.
- (B) EXCEPTION FOR EDUCATION INVOLVING SPORTS, ETC.—Such term does not include expenses with respect to any course or other education involving sports, games, or hobbies, unless such expenses-