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Legislative Bulletin.....October 2, 2002

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H.Res. 559—House resolution on expedited special elections (Cox)

Order of Business: The resolution is scheduled to be considered on Wednesday, October 2nd, pursuant to a unanimous consent agreement under which the resolution is debatable for 90 minutes, equally divided among and controlled by the chairman and ranking minority member of the Committee on House Administration, Representative of California and Representative of Texas; and the previous question shall be considered as ordered on the resolution to final adoption without intervening motion.

<u>Summary</u>: H.Res. 559 expresses the sense of the House that "each state should examine its existing statutes, practices, and procedures governing special elections so that, in the event of a catastrophe, vacancies in the House of Representatives may be filled in a timely fashion." The resolution requires the Clerk of the House to send a copy of the resolution to the governor of each state.

<u>Additional Background</u>: According to the resolution, the death or disability of a significant number of Members of Congress would deprive millions of Americans of congressional representation until special elections could be held and would severely impair the functioning of the House and the legislative branch.

Under the Constitution, the only method to replace a vacant seat in the House is by an election of the people. The Constitution, in Article I, Section 4, states that the "Times, Places and Manner of holding Elections for Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law make or alter such Regulations, except as to the places of chusing Senators."

<u>Cost to Taxpayers</u>: The resolution authorizes no expenditure, other than the minimal cost of sending a copy of the resolution to the governor of each state.

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

<u>Constitutional Authority</u>: Constitutional authority is provided in Article I, Section 4, as described above under "Additional Background."

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Motion to Instruct Conferees on H.R. 3295 (Help America Vote Act) (Meek)

<u>Order of Business</u>: On Wednesday, October 2nd, Rep. Meek of Florida is expected to offer a motion to instruct conferees on H.R. 3295, the "Help America Vote Act."

<u>Summary</u>: The Meek motion would instruct House conferees to take appropriate actions as needed to ensure that a conference report on the bill is filed before October 4, 2002.

Additional Background: The House has recently voted on two similar motions:

- 1. The Waters motion (urging action by October 1st)
 (*Passed 365-26*)
 http://clerkweb.house.gov/cgi-bin/vote.exe?year=2002&rollnumber=403
- 2. The E.B. Johnson motion (also urging action by October 1st) (*Passed 385-16*) http://clerkweb.house.gov/cgi-bin/vote.exe?year=2002&rollnumber=418

For detailed information on H.R. 3295 as it passed the House, please visit these websites: http://www.house.gov/burton/RSC/electionRefMgrsAmnd.PDF

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H.Res. 543—Expressing the sense of the House that Congress should complete action on H.R. 4019, making marriage tax relief permanent (Weller)

<u>Order of Business</u>: The resolution is scheduled to be considered on Wednesday, October 2, 2002, under a closed rule (which passed on 9/25/02) with one hour of debate equally divided.

Summary: The resolution has seven findings regarding the marriage-tax penalty, including:

Whereas a bipartisan majority of the House of Representatives passed H.R. 4019 on June 13, 2002, permanently extending the marriage penalty relief provided by the Economic Growth and Tax Relief Reconciliation Act of 2001;

Whereas failure to enact permanent marriage tax relief will reimpose the unfair marriage tax penalty after 2010 on more than 36,000,000 married working couples;

Whereas permanent marriage tax penalty relief will encourage and promote the values of marriage, family and hard work; and

and resolves that it is a sense of the House—

That the Congress should complete action on H.R. 4019 and the Congress should present it to the President prior to adjournment of the 107th Congress so that 36,000,000 married couples can benefit from permanent marriage penalty tax relief.

Additional Information: The 2001 tax relief package passed by Congress and signed into law by President Bush eliminates the marriage tax penalty by setting the standard deduction for couples at twice the level for individuals—phased in over 5 years beginning in 2005, and by setting the 15% bracket for couples at twice the level for individuals—phased in over 4 years beginning in 2005.

Because of Senate budget rules and the fact that only 58 out of the necessary 60 Senators voted for the tax relief package, the tax relief law is set to expire on December 31, 2010. The House addressed this issue by passing H.R. 4019 in June of this year (http://clerkweb.house.gov/cgi-bin/vote.exe?year=2002&rollnumber=229). The Senate has yet to act on making the repeal of the marriage-tax penalty permanent.

Without enacting additional legislation making the marriage penalty repeal permanent, thousands of married people, both single-and double-earner families, once again will be hit with the marriage penalty starting January 1, 2011.

Cost to Taxpayers: There is no cost to the resolution.

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

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H.Con.Res. 476— Expressing support for the goals and ideas of a day of tribute to all firefighters who have died in the line of duty and recognizing the important mission of the National Fallen Firefighters Foundation in assisting family members to overcome the loss of their fallen heroes (Weldon, Curt)

<u>Order of Business:</u> The resolution was debated on Tuesday, October 1, 2002, under a motion to suspend the rules and pass the bill. A recorded vote will be taken today.

<u>Summary:</u> The resolution has nine findings regarding firefighters, including noting that in 1992 Congress created the National Fallen Firefighters Foundation "to lead a nationwide effort to remember the Nation's fallen firefighters through a variety of activities" and that this year's memorial service honoring the 449 firefighters who died in the line of duty is October 5 and 6. The resolution resolves that the House (the Senate concurring),

• "supports the goals and ideas of a day of tribute to all firefighters who have died in the line of duty and recognizes the important mission of the National Fallen Firefighters Foundation in assisting family members to overcome the loss of their fallen heroes."

Cost to Taxpayers: There is no cost to the resolution.

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

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H.R. 2357 — Houses of Worship Political Speech Protection Act (Jones, Walter)

<u>Order of Business:</u> The bill was debated on Tuesday, October 1, 2002, under a motion to suspend the rules and pass the bill. A recorded vote will be taken today.

Summary: The bill amends the 501(c)(3) provision of the IRS code (26 U.S.C. Sec. 501) to permit "churches, their integrated auxiliaries, and conventions or associations of churches" to participate or intervene in a politician's campaign for public office and maintain its tax-exempt status as long as such participation is not a substantial part of its activities. H.R. 2357 applies to expenditures made after the date the bill is signed into law.

Effect of H.R. 2357 on 26 USC Sec. 501 (changes showed bolded in blue):

Sec. 501. Exemption from tax on corporations, certain trusts, etc.

(c) List of exempt organizations

. . .

(3) Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety,

literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not except in the case of an organization described in section 508(c)(1)(A) (relating to churches), which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office and, in the case of an organization described in section 508(c)(1)(A), no substantial part of the activities of which is participating in, or intervening in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.

[NOTE: Sec. 508(c)(1)(a) = "churches, their integrated auxiliaries, and conventions or associations of churches, or"]

Additional Information: In 1954, then-Senator Lyndon Johnson added a provision to pending tax legislation regarding non-profits and political activity. According to the bill sponsor, Senator Johnson added the provision to prevent two non-profit groups that opposed him in 1948 from speaking out against him in his 1954 re-election.

Cost to Taxpayers: A CBO cost estimate is not available.

<u>Does the Bill Create New Federal Programs or Rules?</u>: The bill exempts "churches, their integrated auxiliaries, and conventions or associations of churches," from IRS codes preventing involvement in political activities, as long as the activities do not equal a "substantial" portion of the entities' activities. Prior to 1954, there was no statutory provision prohibiting 501(c)(3) organizations from engaging in political activities. This bill effectively will return to the pre-1954 status, with the modification that activity must not be substantial.

<u>Constitutional Authority:</u> A Ways and Means Committee report citing constitutional authority is unavailable.

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