



**Legislative Bulletin..... August 2, 2012**

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**H.R. 6233 – Agriculture Disaster Assistance Act (Lucas, R-OK)**

**Order of Business:** The bill is scheduled to be considered as early as August 2, 2012, under a closed rule, H.Res 752. The rule does not allow for any amendments to be considered. The rule provides for one hour of debate that is equally divided by the chair and the ranking member. The rule provides for one motion to recommit.

**Summary:** The legislation authorizes the disaster assistance programs described below. These programs were included in the 2008 Farm Bill (P.L. 110-246) but their authorizations were deliberately allowed to expire on September 30, 2011.

Therefore, losses caused by events after September 30, 2011 are not covered under the 2008 farm bill, and this was known at the time of passage of the 2008 farm bill.

The Supplemental Revenue Assistance Payments (SURE) Program was also included in the 2008 farm bill and has also expired. This legislation does not resurrect the SURE Program.

**Payment Limitations:** Payments by these disaster assistance programs are capped at \$100,000 per person or legal entity (excluding joint ventures) for the crop year. However, the Tree Assistance Program (described below) contains a separate payment limit for producers of \$100,000 per year.

The legislation sets the adjusted gross income (AGI) limitations for persons or legal entities at:

- \$500,000 for nonfarm commodity programs;
- \$750,000 for farm commodity programs; and
- \$1,000,000 for conservation programs.

## Disaster Assistance Programs

**Livestock Indemnity Payments:** The legislation includes disaster assistance for livestock producers for the remainder of fiscal year 2012. The Secretary will make indemnity payments to producers who incur livestock death losses in excess of the normal mortality rate. The payment rate will be 75% of the market value of the livestock on the day before death.

**Livestock Forage Disaster Program:** The legislation includes a disaster program for those who owned, leased, purchased, or entered into contract to purchase, livestock who suffered a loss due to grazing losses that were caused by a drought or fire. This assistance shall be in the form of a payment that is the lesser of the following:

- 60% of the monthly feed cost for the covered livestock, or
- The monthly feed cost.

This payment may not be combined with the payment associated with losses due to fire on public managed land (described below).

**Assistance for Losses Due to Fire on Public Managed Land:** The legislation includes a disaster program for those who graze their livestock on public land (federally managed) that are now unable to do so because of fire. The payment rate shall be equal to 50% of the monthly feed cost of the total number of covered livestock. These payments apply only to those producers who were authorized to allow their livestock to graze on the federal land, but are now prohibited from doing so. These payments will last as long as the livestock producer is prohibited from allowing their livestock to graze on federal land. This payment may not be combined with the payment from the Livestock Forage Disaster Program (described above).

**Emergency Assistance for Livestock Honey Bees, and Farm-Raised Fish:** This program provides assistance to producers of livestock, honey bees, and farm-raised fish to aid in the reduction to losses due to disease (including cattle tick fever), adverse weather, and other conditions (include wildfire). The legislation authorizes up to \$20,000,000 for the remainder of fiscal year 2012, and this program is available until the funds are expended.

**Tree Assistance Program:** This program is available to eligible orchardists and nursery tree growers that experienced losses due to disease, insect infestation, drought, fire, freeze, flood, and other natural disasters. This legislation authorizes such sums as are necessary to provide orchardists and nursery tree growers:

- A reimbursement of 70% of the cost of replanting trees, in excess of 15% mortality; or
- A reimbursement of 50% of the cost of pruning, removal, and other costs incurred in order to salvage the existing trees, bushes, or vines, in excess of 15% damage or mortality.

The total amount of acreage for tree/bush/vine seedlings for which a person or legal entity may receive payments under this program are capped at 500 acres. This program contains a separate payment limit for producers of \$100,000 per year.

## **Modification of Certain Conservation Programs:**

**Conservation Stewardship Program:** The legislation reduces the amount of acreage for enrollment in the program to 11 million acres (from 12,769,000 acres). The Conservation Stewardship Program (CSP) is a voluntary conservation program that gives producers an annual land use payment based on the environmental benefits their land produces exceeding the sustainable level. This program represents a shift from the previous compensation model where producers were paid a per-acre rental rate for the land. CSP pays producers based on their conservation score, which includes measures of the extent to which the land “increases conservation performance.”

**Environmental Quality Incentives Program:** The legislation authorizes \$1,750,000,000 for the program for fiscal year 2012, \$1,400,000,000 for FY 2013, and \$1,750,000,000 for FY 2014. Under current law, the legislation is authorized at \$1,750,000,000 for each fiscal year 2012 through 2014. The Environmental Quality Incentives Program (EQIP) provides agriculture producers with grant money to implement conservation practices, with contracts up to ten years in length. The payments are calculated based on a portion of the cost associated with implementing conservation practices. These conservation practices are very broad, and can relate to improving any aspect of soil, water, plant, animal, or air resources. A participant can receive up to \$300,000 (or \$450,000 with a waiver from the Chief of NRCS) from the program.

**Conservative Concerns:** Conservatives have expressed concerns with the legislation, including the following:

**Further Market Distortion:** This disaster assistance is an artificial influence in the marketplace that causes producers a false sense of being able to hold onto cattle that their feed resources and financial position would not ultimately allow. Livestock producers went into this crop year knowing that the livestock disaster aid programs had expired. If livestock producers did not receive any disaster assistance, they would be faced to either slaughter their livestock, or feed them high-cost food. The abundance of slaughtered meat would arguably drive down prices for consumers.

**Picking Winners and Losers:** This disaster package amounts to the Congress picking more winners and losers in the marketplace. Storms in the mid-Atlantic caused power outages that lasted for several days in June. Many families and businesses suffered losses, however the region received no “disaster assistance” from Congress. Livestock producers went into this crop year knowing that the livestock disaster aid programs had expired.

**Not the Role of the Federal Government:** Some conservatives have argued that this disaster assistance package is not the appropriate role for the federal government. By the federal government intervening in this arena, it is not only interfering with the decision making that livestock producers would otherwise make, but it is also discouraging the private sector, along with state, county, and municipal governments from fulfilling this role, if they so choose.

**Additional Information:** The 2008 ‘Farm Bill’ originally passed the House on May 22, 2008, by a [roll call vote of 306-110](#). The legislation was vetoed by President George W. Bush on June 18, 2008. On June 18, 2008, the House overrode the President’s veto by a [roll call vote of 317-109](#).

**Committee Action:** H.R. 6233 was introduced on July 31, 2012, and was referred to the House Agriculture Committee, which took no public action.

**Administration Position:** No Statement of Administration Policy is available.

**Cost to Taxpayers:** An official CBO cost estimate is unavailable. A preliminary CBO estimate scores the disaster assistance programs as increasing outlays by \$383 million over the 2012-2022 period. The estimates scores the reduction in conservation programs has decreasing outlays by \$405 million over the 2012-2022 period.

**Does the Bill Expand the Size and Scope of the Federal Government?:** Yes. The legislation authorizes disaster programs for livestock that were part of the Food, Conservation, and Energy Act of 2008 (the 2008 Farm Bill), that were deliberately allowed to expire.

**Does the Bill Contain Any New State-Government, Local-Government, or Private-Sector Mandates?:** No.

**Does the Bill Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?:** The legislation does not contain earmarks, limited tax benefits, or limited tariff benefits.

**Constitutional Authority:** Rep. Lucas states “Congress has the power to enact this legislation pursuant to the following: The ability to regulate interstate commerce pursuant to Article 1, Section 8, Clause 3.” The statement can be [found here](#).

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## **H.R. 6169— Pathway to Job Creation through a Simpler, Fairer Tax Code Act (Dreier, R-CA)**

**Order of Business:** The bill is scheduled to be considered this week under a structured rule that provides one hour of debate on the bill equally divided and controlled by the chair and ranking minority member of the Committee on Rules and two hours of debate 1986 equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

The rule waives all points of order against consideration of the bill, as well as against the provisions of the bill. The rule makes in order an amendment in the nature of a substitute (summarized below).

The rule further provides that on any legislative day during the period from August 3, 2012, through September 7, 2012: (a) the Journal of the proceedings of the previous day shall be considered as approved; (b) the Chair may adjourn the House to meet at a date and time within the limits of clause 4, section 5, article I of the Constitution; and (c) bills and resolutions introduced shall be numbered, listed in the Congressional Record, and when printed shall bear the date of introduction, but may be referred at a later time.

The rule also authorizes the Speaker to entertain motions to suspend the rules on the legislative day of August 2, 2012 and waives the requirement of House rules requiring a two-thirds vote to consider a report from the Committee on Rules on the same day it is presented to the House with respect to any resolution reported through the legislative day of August 2, 2012.

**Summary:** The purpose of H.R. 6169 is to provide for expedited consideration of tax reform legislation in the 113<sup>th</sup> Congress. Below is a summary of: **1)** the requirements for a tax reform bill to be eligible for expedited consideration in the House; and **2)** the expedited process to consider such a tax reform bill.

**Requirements for House Tax Reform Bill:** In order for tax legislation to be eligible for expedited consideration, the Chair of the Joint Committee on Taxation has to certify that the bill meets the following conditions:

1. The bill consolidates the number of income tax code brackets from 6 to not more than 2.
2. The bill reduces the corporate tax rate to 25% or less (compared to 35% currently).
3. The bill repeals the Alternative Minimum Tax.
4. The bill maintains revenue of between 18% and 19% of GDP.
5. The bill moves from a “worldwide” to a “territorial” system of taxation.

**Expedited Process:** H.R. 6169 sets up the following expedited process for legislation that receives the certification described above:

- **Introduction:** The tax reform legislation is introduced by the Chairman of the Ways and Means Committee by **April 30, 2013**.
- **House Committee Consideration:** The Ways and Means Committee has 20 days after introduction of the bill to report it out (or the committee is discharged from further consideration of the measure). This means that the bill would be reported out of committee by **May 20, 2013**.
- **House Floor:** 15 days later, if the House has not already proceeded to consideration of this legislation, it is in order for the Majority Leader to offer a motion to consider the tax reform bill. 2 legislative days after that, it would be in order for any Member to offer a motion to consider the tax reform bill. This means the legislation would be on the House floor by **early June**.
- **Consideration on House Floor:** 4 hours of general debate controlled by the Chair and Ranking Member of the Ways and Means Committee. The bill is subject to amendment under the five-minute rule, as well as one motion to recommit.
- **Senate Finance Committee:** The Senate Finance Committee has 15 days after House passage of the bill to report it out (or the committee is discharged from further consideration of the measure). This means that the bill would be reported out of Senate Finance Committee by the **middle of June**.

- **Senate Floor:** After the bill is reported out/discharged by the Senate Finance Committee, the Majority Leader can move to proceed to consideration of the tax reform bill. 2 days later, it would be in order for any Senator to offer this motion. A vote on the motion to proceed is not subject to cloture (a 60 vote threshold). Debate on amendments is limited to 2 hours (with no requirement that cloture be invoked). Cloture might still have to be invoked in order to proceed to a final vote on the bill.

### Amendment Made in Order

1. *Slaughter (D-NY)*. Amendment in the Nature of a Substitute. The amendment strikes all of the underlying text and replaces with a non-binding series of congressional findings. The amendment would do nothing to expedite consideration of any tax reform proposal. The findings, among other things, propose higher taxes to pay for new spending, more refundability of tax credits (which counts as new spending, not lower taxes, from a budgetary perspective), and “a rate structure that distributes the tax burden in a more progressive manner...” The text of the findings:

“legislation to reform the Internal Revenue Code of 1986 is both necessary and desirable, and the House of Representatives and the Senate should move quickly under regular order to proceed with a bill which—

- “identifies revenue sources that in conjunction with targeted spending reductions will provide the long-term means to reduce the national debt significantly and make investments in national priorities such as infrastructure, education, research, and defense that are critical to future American competitiveness and job growth;
- “adopts a rate structure that distributes the tax burden in a more progressive manner;
- “discourages tax avoidance, including tax avoidance accomplished using entities or accounts in tax haven jurisdictions, preserves and improves those provisions of the Internal Revenue Code of 1986 that support middle class home ownership, education, retirement savings, and healthcare;
- “repeals the alternative minimum tax (commonly known as the AMT);
- “retains and improves refundable tax credits that encourage work and education while lifting millions of Americans out of poverty;
- “eliminates tax breaks for businesses that move jobs and profits overseas in combination with a reduction in tax rates for American manufacturers, which are vital to innovation and job growth; and
- “preserves and improves incentives for small business investment and growth.”

**Additional Background:** April 17, 2012, was [Tax Freedom Day](#)—the day the Tax Foundation calculates Americans have finally earned enough money to pay their tax bills for the year and can start to work for themselves. The Tax Foundation calculates that Americans will work 107 days this year for the government, which is longer than the American people will work for food, clothing, and housing combined.

According to CBO, the federal tax burden will grow significantly in coming years. Federal tax revenue was 15.4% of GDP in 2011, and the historic average is 18% of GDP. But by 2022, it will

increase to 21% of GDP (which would be the highest level in American history). For more information about impending tax increases under the tax code, see [here](#).

The FY 2012 and FY 2013 House-passed Republican budget resolutions proposed a tax reform framework that is in line with the tax reform plan envisioned by this legislation (see [here](#)).

The RSC's [Jobs Through Growth Act](#) proposed a tax reform plan that would meet most of the conditions of the standards for tax reform called for by H.R. 6169.

For more information about our tax code, see the [RSC Policy Brief: Tax Facts](#).

**Committee Action:** The legislation was introduced on July 24, 2012, and it was referred to the House Committee on Rules. The legislation was reported out of the committee on July 30, 2012. See committee report [here](#).

**Administration Position:** No Statement of Administration Policy (SAP) is available at press time.

**Outside Organizations:** Americans for Tax Reform (ATR) [supports](#) the legislation.

**Cost to Taxpayers:** The legislation does not, in and of itself, impact the federal budget.

**Does the Bill Expand the Size and Scope of the Federal Government?:** No. The legislation could (dependent on subsequent action by the 113<sup>th</sup> Congress) help facilitate the passage of legislation that would reduce tax rates and the overall tax burden on the American people and the economy and therefore let the American people keep more of their own money.

**Does the Bill Contain Any New State-Government, Local-Government, or Private-Sector Mandates?:** No.

**Does the Bill Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?:** No.

**Constitutional Authority:** The sponsor states: "Congress has the power to enact this legislation pursuant to Article I, section 5, clause 2 (relating to the power of each House of Congress to determine the rules of its proceedings)."

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## **H.R. 2139 – Lions Clubs International Century of Service Commemorative Coin Act (Roskam, R-IL)**

**Order of Business:** The bill is scheduled to be considered under a motion to suspend the rules and pass the bill.

**Summary:** This legislation would require the Secretary of the Treasury to mint coins in commemoration of the centennial of the establishment of the Lions Clubs International, a service organization founded in 1917 by Melvin Jones.

### **Coin Specifications**

- The legislation would require the Secretary of the Treasury to mint and issue the following coins:
  - Not more than 400,000 \$1 silver coins, which will:
    - weigh 26.73 grams;
    - have a diameter of 1.500 inches; and
    - contain 90 percent silver and 10 percent copper.
- The coins minted under this bill must be legal tender, as provided in section 5103 of title 31, United States Code.
- For purposes of sections 5134 and 5136 of title 31, United States Code, all coins minted under this Act shall be considered to be numismatic items.

### **Design of the Coins**

- The legislation would require the design of the coins minted under this bill to be emblematic of the centennial of the Lions Clubs International. The bill would require that each minted coin have a designation of the value of the coin, an inscription of the year “2017”, and inscriptions of the words “Liberty”, “In God We Trust”, “United States of America”, and “E Pluribus Unum”.
- The legislation requires the images for the designs of coins issued under this Act shall be chosen by the Secretary after consultation with Lions Clubs International Special Centennial Planning Committee and the Commission of Fine Arts, and reviewed by the Citizens Coinage Advisory Committee.

### **Issuance of Coins**

- The legislation requires coins minted under this Act shall be issued in proof quality and uncirculated quality. The legislation also requires that only one facility of the United States Mint may be used to strike any particular quality of the coins minted under this Act. The Secretary may issue coins minted under this Act only during the 1-year period beginning on January 1, 2017.

### **Sale of Coins**

- The legislation requires the coins issued under this bill will be sold by the Secretary at a price equal to the sum of the face value of the coins, the surcharge with respect to such coins, and the cost of designing and issuing the coins (including labor, materials, dies, use of machinery, overhead expenses, marketing, and shipping). The Secretary is required to make bulk sales of the coins issued under this bill at a “reasonable discount.” The Secretary is also required to accept prepaid orders for the coins minted under this bill before the issuance of the coins, and the sale prices with respect to prepaid orders must be at a reasonable discount.

### **Surcharges**

- H.R. 2139 requires that all sales of coins minted under this bill include a surcharge as follows:



- A surcharge of \$10 per coin.

The legislation also requires that all surcharges received by the Secretary from the sale of coins issued under this Act shall be promptly paid by the Secretary to the Lions Clubs International Foundation for the purposes of furthering its programs for the blind and visually impaired at home and abroad, investing in adaptive technologies for the disabled, and for investing in youth and those affected by major disaster.

➤ The legislation requires the Comptroller General of the United States shall have the right to examine such books, records, documents, and other data of the Lions Clubs International Foundation, as may be related to the expenditures of amounts paid.

➤ Lastly, the legislation requires, notwithstanding the other surcharges, that no surcharge may be included with respect to this issuance under this Act of any coin during a calendar year if, as of the time of such issuance, the issuance of such coin would result in the number of commemorative coin programs issued during such year to exceed the annual 2 commemorative coin program issuance limitation under section 5112(m)(1) of title 31, United States Code (as in effect on the date of the enactment of this Act). The Secretary may issue guidance to carry out this subsection.

**Conservative Concerns:** Some conservatives may be concerned with the minting of commemorative coins for several reasons. First, the legislation assumes that a certain proportion of the coins minted will be sold. If they are not, then the taxpayers will be responsible for the costs of designing and minting the coins. Even if the coins are bought, though, conservatives might have additional concerns about the process. Some conservatives have suggested that the commemorative coin acts can serve as legal earmarks, ultimately using legislation and government action to help provide funds for various private organizations. Finally, some conservatives would argue that the free market allows for people to donate to these organizations if they would like to do so, and that the federal government should not be involved in this decision when an avenue already exists for such donations.

**Committee Action:** This legislation was introduced on June 3, 2011 and referred to the Committee on Financial Services. On July 29<sup>th</sup> it was referred to the Subcommittee on Domestic Monetary Policy and Technology.

**Administration Position:** No Statement of Administration Policy is available.

**Cost to Taxpayers:** No CBO estimate is available.

**Does the Bill Expand the Size and Scope of the Federal Government?:** No.

**Does the Bill Contain Any New State-Government, Local-Government, or Private-Sector Mandates?:** No.

**Does the Bill Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?:** The legislation does not violate House Rules on earmarks. However, some conservatives have suggested that commemorative coin acts can serve as a loophole in the earmarks rule.

**Constitutional Authority:** According to the bill's sponsor, Congress is authorized to pass this legislation for the following reason: "Article I, Section 8, Clause 5 states ``The Congress shall have

Power . . . To coin Money, regulate the Value thereof, and of foreign Coin, and fix the Standard of Weights and Measures."

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**H.R. 5986 - To amend the African Growth and Opportunity Act to extend the third-country fabric program and to add South Sudan to the list of countries eligible for designation under that Act, to make technical corrections to the Harmonized Tariff Schedule of the United States relating to the textile and apparel rules of origin for the Dominican Republic-Central America-United States Free Trade Agreement, to approve the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003, and for other purposes (Camp, R-MI)**

**Order of Business:** The bill is scheduled to be considered on July 23, 2012, under a motion to suspend the rules and pass the bill.

**Summary:**

**African Growth and Opportunity Act:** The legislation extends, through 2015, preferential treatment of garments produced in sub-Saharan Africa (SSA) under the African Growth and Opportunity Act (AGOA, P.L. 106-200). This provision is set to expire on September 30, 2012.

This legislation also adds the Republic of South Sudan to the list of countries eligible for this preferential treatment.

**Dominican Republic-Central America-United States Free Trade Agreement:** The legislation makes several technical corrections and clarifications to the CAFTA-DR. These corrections include specifying definitions, and modifications to the Textile and Apparel Rules of Origin. Congress passed the implementing bill on July 28, 2005 (P.L. 109-53) and CAFTA-DR entered into force with El Salvador, Honduras, Nicaragua, and Guatemala by July 1, 2006, the Dominican Republic on March 1, 2007, and Costa Rica on January 1, 2009.

**Sanctions on Burma:** The legislation also authorizes the renewal of the import restrictions contained in section 3(a)(1) and section 3A (b)(1) and (c)(1) of the Burmese Freedom and Democracy Act of 2003. Congress must renew these import restrictions annually in order to keep them in place.

**Customs User Fees:** The legislation extends certain Customs User Fees from August 2, 2021 through October 22, 2021, and from December 8, 2020 through October 29, 2021. These fees are collected by Customs and Border Protection (CBP) are to “ensure all carriers, passengers and their personal effects entering the U.S. are compliant with U.S. customs laws.”

**Additional Information:** AGOA extends preferential treatment to U.S. imports from eligible countries that are pursuing market reform measures. According to CRS, there are currently 27 countries that qualify for the third-country fabric provision. This allows for duty-free treatment of apparel assembled in one or more lesser-developed SSA countries regardless of the country of origin of the fabric, subject to a cap. According to CRS, lesser-developed countries are defined in AGOA as those with a per capita gross national product of less than \$1,500 per year as measured by the World Bank.

The Burmese Freedom and Democracy Act (P.L. 108-61) requires the President to impose a ban on the import of products of Burma; freeze assets of certain Burmese officials; block U.S. support for loans from international financial institutions; and ban visas for certain Burmese officials.

The Burmese Freedom and Democracy Act requires the President to ban products from Burma until the State Peace and Development Council (SPDC) has made substantial and measurable progress to end human rights violations, cease violating workers rights (including the use of forced child labor and child-soldiers). It also prohibits imports from Burma until the SPDC releases all political prisoners, allows freedom of speech and the press, allows freedom of association, and permits the peaceful exercise of religion, and agrees with the National League for Democracy (a Burmese political party), and Burma's ethnic nationalities, on the transfer of power to a civilian government accountable to the people of Burma through democratic elections under the rule of law.

These sanctions were last extended via [H.R. 2608](#) (P.L. 112-36) and will expire July 26, 2012. For more information on the import ban on Burmese products, please see this [CRS report](#).

**Committee Action:** H.R. 5986 was introduced on June 21, 2012, and was referred to the House Ways and Means Committee, which took no public action.

**Administration Position:** No Statement of Administration Policy is available.

**Cost to Taxpayers:** A report from CBO detailing the cost of H.R. 5986 is unavailable. Similar legislation, S. 3326, is reported by CBO to “reduce revenues by \$59 million in 2013, increase revenues by \$4 million over the 2013-2017 period, and reduce revenues by \$192 million over the 2013-2022 period.”

**Does the Bill Expand the Size and Scope of the Federal Government?:** No.

**Does the Bill Contain Any New State-Government, Local-Government, or Private-Sector Mandates?:** No.

**Does the Bill Contain Earmarks/Limited Tax Benefits/Limited Tariff Benefits?:** The legislation does not contain earmarks, limited tax benefits, or limited tariff benefits.

**Constitutional Authority:** Rep. Camp states “Congress has the power to enact this legislation pursuant to the following: Section 8 of Article I of the U.S. Constitution.” The statement can be [found here](#).

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