

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 3393) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO CONSOLIDATE CERTAIN TAX BENEFITS FOR EDUCATIONAL EXPENSES, AND FOR OTHER PURPOSES, AND PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 4935) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE IMPROVEMENTS TO THE CHILD TAX CREDIT

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JULY 23, 2014.—Referred to the House Calendar and ordered to be printed

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Mr. COLE, from the Committee on Rules,  
submitted the following

## R E P O R T

[To accompany H. Res. 680]

The Committee on Rules, having had under consideration House Resolution 680, by a record vote of 5 to 4, report the same to the House with the recommendation that the resolution be adopted.

### SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 3393, the Student and Family Tax Simplification Act, under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill. The resolution provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means, as modified by the amendment printed in this report, shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions.

Section 2 of the resolution provides for consideration of H.R. 4935, the Child Tax Credit Improvement Act of 2014, under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill. The resolution provides that an amendment in the nature of a substitute consisting of the text of Rules Committee Print 113-54 shall be considered as adopted and the bill, as amended, shall be considered as read. The

resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions.

Section 3 of the resolution directs the Clerk to, in the engrossment of H.R. 3393, add the text of H.R. 4935, as passed by the House, as a new matter at the end of H.R. 3393 and make conforming modifications in the engrossment. The resolution provides that upon the addition of the text of H.R. 4935, as passed by the House, to the engrossment of H.R. 3393, H.R. 4935 shall be laid on the table.

#### EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of H.R. 3393 includes a waiver of the following:

- Clause 10 of rule XXI, which prohibits consideration of a bill if it has the net effect of increasing mandatory spending over the five- or ten-year period.
- Section 302(f) of the Congressional Budget Act, which prohibits consideration of legislation providing new budget authority in excess of a committee's 302(a) allocation of such authority.
- Section 306 of the Congressional Budget Act, which prohibits consideration of legislation within the jurisdiction of the Committee on the Budget unless referred to or reported by the Budget Committee.
- Section 311 of the Congressional Budget Act, which prohibits consideration of legislation that would cause the level of total new budget authority for the first fiscal year to be exceeded, or would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided.

Although the resolution waives all points of order against provisions in H.R. 3393, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

The waiver of all points of order against consideration of H.R. 4935 includes a waivers of the following:

- Section 306 of the Congressional Budget Act, which prohibits consideration of legislation within the jurisdiction of the Committee on the Budget unless referred to or reported by the Budget Committee.
- Section 311 of the Congressional Budget Act, which prohibits consideration of legislation that would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided.

Although the resolution waives all points of order against provisions in H.R. 4935, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

#### COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

*Rules Committee record vote No. 156*

Motion by Ms. Slaughter to report open rules for H.R. 3393 and H.R. 4935. Defeated: 3–6.

Majority Members	Vote	Minority Members	Vote
Ms. Foxx .....	.....	Ms. Slaughter .....	Yea
Mr. Bishop of Utah .....	.....	Mr. McGovern .....	Yea
Mr. Cole .....	Nay	Mr. Hastings of Florida .....	Yea
Mr. Woodall .....	Nay	Mr. Polis .....	.....
Mr. Nugent .....	Nay		
Mr. Webster .....	Nay		
Ms. Ros-Lehtinen .....	.....		
Mr. Burgess .....	Nay		
Mr. Sessions, Chairman .....	Nay		

*Rules Committee record vote No. 157*

Motion by Mr. Cole to report the rule. Adopted: 5–4.

Majority Members	Vote	Minority Members	Vote
Ms. Foxx .....	.....	Ms. Slaughter .....	Nay
Mr. Bishop of Utah .....	.....	Mr. McGovern .....	Nay
Mr. Cole .....	Yea	Mr. Hastings of Florida .....	Nay
Mr. Woodall .....	Nay	Mr. Polis .....	.....
Mr. Nugent .....	Yea		
Mr. Webster .....	Yea		
Ms. Ros-Lehtinen .....	.....		
Mr. Burgess .....	Yea		
Mr. Sessions, Chairman .....	Yea		

## SUMMARY OF THE AMENDMENT TO H.R. 3393 CONSIDERED AS ADOPTED

Camp (MI): Excludes from the Statutory PAYGO scorecards the budgetary impacts of permanently extending current tax policy. This ensures that permanent enactment of current tax policy will not trigger a sequester under Statutory PAYGO.

## TEXT OF AMENDMENT TO H.R. 3393 CONSIDERED AS ADOPTED

Add at the end the following:

**SEC. 4. BUDGETARY EFFECTS.**

(a) **STATUTORY PAY-AS-YOU-GO SCORECARDS.**—The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(b) **SENATE PAYGO SCORECARDS.**—The budgetary effects of this Act shall not be entered on any PAYGO scorecard maintained for purposes of section 201 of S. Con. Res. 21 (110th Congress).