

And, by the way, President Obama has called upon this Congress to immediately extend tax relief to 98 percent of the American people and 97 percent of all businesses that do business pass-throughs. What our Republican colleagues want to do is to say to Bain Capital and some of the Fortune 100 companies: You don't have to pay any more to reduce our deficit. And they use the language of small business as a cover for that.

Now let's look at who was among those 47 percent of Americans that Governor Romney was talking about yesterday. Seniors who paid into Medicare, who paid into Social Security, who don't have any Federal income tax liability. They're being under-taxed, apparently, or they're not taking personal responsibility. How about our soldiers? We decided that soldiers should not be taxed on their combat pay.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield the gentleman an additional 2 minutes.

Mr. VAN HOLLEN. I thank the gentleman.

Soldiers who are fighting in Afghanistan, we decided that they shouldn't have to pay taxes on their combat pay. Apparently, Mitt Romney wants them to have to pay taxes on that money where they're not taking personal responsibility. Millions of other Americans are working hard every day to make ends meet. They may be making \$25,000, have two kids. And you're right, we have standard deductions and we have personal exemptions so that people making \$25,000 a year don't get hit really hard with income tax. And yet those individuals are paying an effective tax rate more than Mitt Romney.

As the gentleman from Michigan pointed out, if you combine the different parts of the payroll tax, they're at 15 percent. Mitt Romney is at 13 percent. And you know what the Buffett rule would do, the real one? The real one would say for people like Warren Buffet and Mitt Romney, they should at least pay 30 percent over \$2 million. There's a phase-in between \$1 million and \$2 million. That's what the real Buffett rule does.

And what adds insult to injury is that while Mitt Romney and Republicans are proposing a tax plan that would give a break for folks at the very top, the nonpartisan, independent Tax Policy Center says they want to pay for that by increasing taxes on middle-income Americans to the effect of about \$2,000 a year more for an average middle class family. Those are people on top of the 47 percent who are just paying payroll taxes.

So here we have a proposal by our Republican colleagues to provide big tax breaks to folks at the very top, and they want to come and make a mockery of the real Buffett rule. The real Buffett rule would actually generate \$47 billion. Is that going to solve our

deficit problem? Of course not. Will it contribute to helping it? Yes.

The SPEAKER pro tempore. The time of the gentleman has again expired.

Mr. LEVIN. I yield the gentleman an additional 1 minute.

Mr. VAN HOLLEN. That would actually raise some money to help reduce the deficit and ask for some shared responsibility.

This bill is the "pretty please" bill. Pretty please, Warren Buffet, pretty please, Mitt Romney, won't you help contribute a little bit more toward reducing our deficit?

□ 1640

I can understand why people like Mitt Romney would love this bill because it asks nothing more of them at a time when we should be taking a balanced approach to reducing our deficit.

Just last week, we had a debate here about sequester. Everybody agreed, Republicans and Democrats, it would be really bad to have these across-the-board cuts take place. Buzz saw cuts. Our Republican colleagues and we both talked about the negative impact on defense, also on the FBI, on border security.

You know what? We had a proposal to pay for part of that to prevent the sequester with the Buffett rule and some other cuts. Our Republican colleagues talked about the terrible consequences of the cuts, but they just don't want to pay for them. They don't want to ask very wealthy Americans to contribute one more penny.

Mr. CAMP. Mr. Speaker, I advise my colleague that I am prepared to close.

Mr. LEVIN. I yield myself the remaining time.

You know, as I've heard this debate, I've been thinking. This is really mislabeled. Why don't we call it the Mitt Romney Rule Act of 2012? He paid the return he indicated less than 15 percent. He earned many, many, many millions. He knew what the code now says. He could have sent some of the money that was not taxed to the government. He could even use a credit card. But he hasn't done that.

This is mislabeled. This has nothing to do with Mr. Buffett.

There's been some reference here to small business. The very nonpartisan entities indicate that 97 percent of people who are in small business and beyond have income actually around \$250,000 or less.

All this bill does is to indicate what's already in the code. So, there's nothing wrong with the bill. What is wrong is this frightful mislabeling to try to cover up a refusal of the Republican Party in this institution to face up to what is really necessary to be done.

I yield back the balance of my time.

Mr. CAMP. Mr. Speaker, I yield myself the balance of my time.

I can understand why my friends on the other side are talking about everything but the bill before us. And that's because this administration's record on

the deficit is so dismal. We're going on our fourth year of trillion-dollar deficits. The deficit under their watch is now \$16 trillion.

You know, what we really need to do is grow this economy and create jobs, and we know that their tax increases that they love so much would cost us 700,000 jobs. Look at this: 43 months of unemployment of 8 percent. That's why they want to talk about everything but this.

They've said the question is how to reduce the deficit. The fact of the matter is this bill does reduce the deficit, according to the Joint Committee on Taxation, by \$135 million. Now, they might not think that's much, but to most Americans, every million dollars counts.

So, I think it's important that we move forward on this, that we grow our economy, that we grow our economy to create jobs. And we know that taxes on small businesses that they propose cost us jobs.

So let's pass this bill. It's a step forward. It allows those Americans—we all hear it as we go around the country—people say, "I'd like to give more. How do I do it?"

This makes it easier, it makes it straightforward, and actually is scored as reducing the deficit.

Let's vote to make a step for reducing the deficit. We have bigger issues we need to deal with. We're going to deal with those. That's why this committee, Ways and Means, has been focused on tax reform this year, more than 20 hearings. I hope we can move forward on fundamental tax reform. Let's vote for this bill. Let's give those Americans who want to be more generous, who want to check a box and contribute more specifically to deficit reduction, a very transparent, straightforward, and easy way to do that.

With that, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Michigan (Mr. CAMP) that the House suspend the rules and pass the bill, H.R. 6410.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

ANDREW P. CARPENTER TAX ACT

Mr. SAM JOHNSON of Texas. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5044) to amend the Internal Revenue Code of 1986 to exclude from gross income any discharge of indebtedness income on education loans of deceased veterans, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5044

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Andrew P. Carpenter Tax Act”.

SEC. 2. DISCHARGE OF INDEBTEDNESS INCOME ON EDUCATION LOANS OF DECEASED VETERANS.

(a) IN GENERAL.—Subsection (f) of section 108 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) DECEASED VETERANS.—

“(A) IN GENERAL.—In the case of any student loan described in subparagraph (B) of an individual who is a veteran who served on active duty in the Armed Forces of the United States and who is deceased as a result of a service-connected disability, no amount which (but for this paragraph) would otherwise be includible in gross income by reason of the discharge (in whole or in part) of such loan shall be includible in gross income of any cosigner on such loan.

“(B) STUDENT LOAN DESCRIBED.—For purposes of subparagraph (A), a student loan described in this subparagraph is a loan that—

“(i) is made, insured, or guaranteed under title IV of the Higher Education Act of 1965, or

“(ii) is a private education loan (as defined in section 140(a)(7) of the Truth in Lending Act (15 U.S.C. 1650(a)(7))), made by an entity (other than an entity described in paragraph (2)) to an individual to assist the individual in attending an educational organization described in section 170(b)(1)(A)(ii).

“(C) SERVICE-CONNECTED DISABILITY.—For purposes of subparagraph (A), the term ‘service-connected disability’ has the meaning given such term by section 101(16) of title 38, United States Code.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to discharges of indebtedness occurring on or after October 7, 2001.

(c) WAIVER OF LIMITATION FOR CREDITS AND REFUNDS ATTRIBUTABLE TO THIS ACT.—If the credit or refund of any overpayment of tax resulting from the application of the amendment made by subsection (a) to a period before the date of enactment of this Act is prevented as of such date by the operation of any law or rule of law (including *res judicata*), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 1-year period beginning on the date of the enactment of this Act.

SEC. 3. ACCOUNTS IN THE THRIFT SAVINGS FUND SUBJECT TO CERTAIN FEDERAL TAX LEVIES.

(a) IN GENERAL.—Section 8437(e)(3) of title 5, United States Code, is amended in the first sentence—

(1) by striking “659)” and inserting “659),”; and

(2) by striking the period at the end and inserting the following: “, and shall be subject to a Federal tax levy under section 6331 of the Internal Revenue Code of 1986.”

(b) DISPOSITION OF AMOUNTS.—Any potential revenue gain attributable to the enactment of this Act, as determined by the Director of the Congressional Budget Office—

(1) shall be deposited in the general fund of the Treasury of the United States; and

(2) shall be used solely for purposes of deficit reduction.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Texas (Mr. SAM JOHNSON) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Texas.

Mr. SAM JOHNSON of Texas. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, H.R. 5044, the Andrew Carpenter Tax Act, was introduced by the gentleman from Tennessee (Mr. DESJARLAIS) in honor of Lance Corporal Andrew Carpenter, who made the ultimate sacrifice in defense of this Nation’s freedom while serving in Afghanistan, and I’m a proud cosponsor of the bill. Mr. Speaker, I would like to thank the gentleman from Tennessee for his leadership in addressing a tax problem facing families of deceased servicemembers who have had their student loans forgiven.

Right now our Tax Code considers forgiven student loans cosigned by the servicemember’s family as taxable income. This is just wrong for our Nation’s military families, and that’s what the gentleman from Tennessee’s bill is all about. It would change the Tax Code so that the IRS will no longer be able to hit families of deceased servicemen and -women with a tax bill on the forgiven debt.

You see, Mr. Speaker, the life of a military family is not easy, but it is admirable. We must never forget that when one member of the family serves, all of the family serves. In a small but important way, this bill is really about protecting our Armed Forces and their families, just as they protect our freedom every day. They need to know their country is behind them.

With that, Mr. Speaker, I reserve the balance of my time.

Mr. LEVIN. I yield myself such time as I may consume.

Mr. Speaker, this bill does address an issue that needs consideration. Lieutenant Carpenter died serving his Nation. He possessed outstanding student loans. The lender waived repayment by his parents, who were obligated on the loans. Present policy would require his parents to pay taxes on the value of that repayment. The Congress must act to ensure that families of brave men and women do not face undue hardship in the face of tragedy.

Unfortunately, this bill has not been the subject of a single hearing or markup in the committee of jurisdiction, Ways and Means. As a result, this bill has no legislative history to which agencies or taxpayers can turn to answer any questions that should arise.

□ 1620

While technical changes were made in this bill from the bill’s introduction to its consideration on the House floor today, the text still leaves many questions unanswered, including deficiencies with respect to definition of terms in the bill and as to scope.

The tax treatment of debt forgiveness is a broad and important issue. And while this bill will cover the tax treatment of one class of debt for one class of taxpayers, I think many in this body might believe that other classes of taxpayers should be able to receive such tax treatment. So, therefore, in the absence of regular order on this bill but recognizing the need to address the impact of our tax laws on those who

have served our Nation and their families, I believe we should pass this legislation over to the Senate, with the expectation that it will address outstanding technical and coverage issues.

With that, I reserve the balance of my time and ask unanimous consent that the balance of my time on this bill now be handled by the gentleman from Washington (Mr. MCDERMOTT), a member of our committee.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Michigan?

There was no objection.

Mr. SAM JOHNSON of Texas. I now yield such time as he may consume to the gentleman from Tennessee (Mr. DESJARLAIS), the sponsor of this legislation.

Mr. DESJARLAIS. Mr. Speaker, before I begin my remarks, I want to take a few moments to thank Majority Whip KEVIN MCCARTHY, Majority Leader ERIC CANTOR, and Ways and Means Chairman DAVID CAMP for their help in bringing this worthwhile piece of legislation to the House floor. In addition, I want to say a special thanks to Congressman SAM JOHNSON for his work and guidance through the process.

I also want to recognize and thank the family of Lance Corporal Andrew P. Carpenter for bringing this matter to my attention. I am truly humbled to have had the honor of introducing the Andrew P. Carpenter Tax Act.

We are all familiar with the verse in John that says: “Greater love hath no man than this, that a man lay down his life for his friends.” On February 19, 2011, due to wounds suffered while on a combat mission in the Helmand province of Afghanistan, Lance Corporal Andrew Carpenter did indeed lay down his life for his friends and country.

A graduate of Columbia Central High School in 2002, Andrew enlisted in the United States Marine Corps in 2007 and was assigned to the 3rd Battalion, 8th Marine Regiment, 2nd Marine Division, 2nd Marine Expeditionary Force out of Camp Lejeune, North Carolina. He was serving his second tour in Afghanistan.

Leaving behind a wife, Crissie, and soon to be born son, Landon, Andrew gave his life in defense of our Nation and the cause of freedom. In a fitting tribute to his and his family’s sacrifice, the city of Columbia, Tennessee, held a memorial service that sent a clear message that his valor would not be forgotten. Unfortunately, the aftermath of this outpouring of support was soon tarnished by the grim hand of the Internal Revenue Service. As hard as it is to believe, Mr. Speaker, the pain and anguish of his parents and wife were compounded by a tax bill from the Internal Revenue Service for over \$1,000 due to the fact that an educational loan from a private institution was forgiven. Imagine the dismay of having to bury a son, daughter, husband, or wife that had paid the ultimate sacrifice only to have the IRS say you haven’t paid enough.

Three years prior, Andrew had taken out a private educational loan. After

learning that Andrew had been killed in action, the company administering the loan agreed to completely forgive the debt. However, the IRS did not. Upon forgiveness of the debt, the family, who had cosigned the loan, received a 1099C form informing them that the debt discharged would be factored into their gross taxable income for that year. Not knowing what the tax bill was for, the family paid the tax and then contacted my office and brought this matter to my attention. As a newly elected Congressman, this was a rude introduction to just how broken our Federal system was.

Mr. Speaker, the legislation before us today attempts to shield American families from ever having the IRS add to their loss by callously presenting them with a tax bill. Simply, my bill amends the Internal Revenue Code to exempt private student loan forgiveness from being categorized as gross taxable income for families of veterans who have lost their lives while serving in active duty in the United States Armed Forces. It is important to note that this bill would not make it mandatory for private lenders to forgive educational loans. Private loan companies would still have the option of whether or not to forgive a loan.

Having lost their son in Afghanistan, the Carpenter family is comforted by the knowledge that Andrew died a hero. His memory lives on in his son, Landon. It is for them and all those who may have or may face similar hardships that I urge that the House suspend the rules and pass H.R. 5044.

Mr. McDERMOTT. Mr. Speaker, I yield 3 minutes to the gentlewoman from Texas (Ms. JACKSON LEE).

Ms. JACKSON LEE of Texas. I thank the subcommittee ranking member on the Ways and Means Committee for his leadership, and I thank my friend from Texas, Congressman JOHNSON, for managing, and the sponsor of this legislation as well.

Let me rise in support of what I think is a recognition, a recognition of the sacrifice that families make and those who remain behind after our soldiers fall in battle—a fall pursuant to a service-related injury—and to not have the added burden of having any forgiven debt be included as income to be assessed by the IRS.

I believe that this is a fair and important collaborative exercise, a reasonable response to taxation. I hope, as we come together around veterans and this removal of this burden, we can clearly see pathways to address the question of tax reform that responds to working Americans, that protects working Americans, for that is obviously what this family is. They sent a son off to war, or a daughter off to war—or a mother or father or uncle or aunt, cousins. America is about family. Therefore, now we have the legitimate response that they would not, through some procedural snafu, be burdened by having that forgiven debt be part of the remaining family's income, particu-

larly those who may have cosigned. I know the fallen soldier would not want that to happen.

As I stand here, I cannot help make mention as well of the resolution that saluted the fallen in Libya, H. Res. 786. I just wanted to acknowledge the passion that all Americans have for Ambassador John Christopher Stevens, Foreign Service information management officer Sean Smith, and security officers Tyrone S. Woods and Glen A. Doherty.

As a member of the Homeland Security Committee, I have often said that terrorism is franchised. It does not have to be an army of millions or thousands, it does not have to be a battalion, it doesn't have to be anything but one wanting to do evil. Therefore, it is important to say to the families of these men in particular, and others that fell, and others that were injured, and the men and women that serve as our face—civilian face, if you will—in embassies and consulate offices around the world, particularly those who have served in the horrific backdrop of 9/11 in a region that is now overwhelmed with conflict—to say to their families that our priority will be to offer you sympathy and to mourn with you and to love you and to indicate that we will not allow divisiveness to fall on the issue of who did it.

The SPEAKER pro tempore. The time of the gentlewoman has expired.

Mr. McDERMOTT. I yield the gentle-lady an additional minute.

Ms. JACKSON LEE of Texas. What we will do is to raise the flag as Americans and evenhandedly and quickly investigate the source of this horrific incident to our family members. We will not let their memory be diminished by quarreling and squabbling about pointing the finger as much as it will be to investigate what actually happened.

I think it is time now, as we saw occurring just a few days ago with the welcoming home of their bodies, that America draws together to show that we are united around those who have fallen in battle and those who have served, to express our deepest respect, and of course our deepest honor for them.

□ 1700

I will go forth to work harder to ensure that we are protected with secure Council offices and embassies and enhanced security for those who are willing to put themselves on the front line. I think this is appropriate in conjunction with this present legislation, H.R. 5044, that helps our fallen veterans as well.

I thank my colleague for yielding the time.

Mr. SAM JOHNSON of Texas. I reserve the balance of my time.

Mr. McDERMOTT. I assume, Mr. Speaker, that the majority is prepared to close, and I yield myself such time as I may consume.

Mr. Speaker, I don't think there's anybody on this floor who has any ob-

jection to what we've tried to do here for the Carpenters.

I think that the question really is: Why do we not have regular order in the House of Representatives? This bill was so hastily drafted that it, the original version, did not even cover Carpenters, had to be amended so that it covered them. Now, that comes because you don't have hearings. That comes because you don't have witnesses come in and tell people how this works.

We witnessed a rather sad event in Libya just the other day. I was a Foreign Service officer, and I felt very strongly the feeling of sadness and grief when Foreign Service officers died.

Suppose one of them had an outstanding student loan signed for by their parents while they went to Georgetown school of whatever?

The fact is that this bill—is that line of duty? No. So now we're taking one little narrow class and we're drawing one narrow little bill, when, in fact, there are a lot of people who, in the line of duty, get killed and debt forgiveness makes sense, as it does for the Carpenters and for the families who cosigned the loan.

When your son or daughter goes off to college and you sign a loan with them, you don't expect them to die. But you certainly aren't going to withhold your signature if that's the only way your son or daughter gets an opportunity to pay for college.

But this bill says that only one line of duty service-connected—and it doesn't define "service-connected"—and it's only if you're in the military. There are a lot of other people who serve in this country, in public service—police officers, firemen, Foreign Service officers.

There are a lot of people who ought to have been considered when this bill was brought before us. It was not brought before the committee, just popped out here on the floor as a unanimous consent bill.

Now, this Congress has been the most do-nothing Congress in the history of the country—less hearings, less bills—but we have had 302 votes in this Congress to reduce regulations on the environment. We found time for every fifth vote in the last 2 years to have been to reduce regulations protecting the environment. We couldn't have hearings on something like this because we were busy doing things like that. We spent 33 times trying to repeal the Affordable Care Act. We simply have not dealt with the problems that face this country.

There's another issue that ought to be before the committee. It's as important, perhaps, as this issue, perhaps affects more people. That's the debt forgiveness that comes by the money that banks reduce the principal on loans.

Now, if you have a loan for \$300,000 and you have to refinance it, and you go and it's assessed, your house is now only worth 200,000, you're out of luck.

Your house is under water. Now, the bank can reduce the principal down to 200,000. They can grant you \$100,000 forgiveness. But you know what happens to you when that happens? That 100,000 appears on your doorstep as income in the next taxing cycle.

That provision is in—we have an exemption for that presently, but it's expiring in January, and we simply have not even brought that issue up. There are thousands of people out there with foreclosures on their homes who are being socked or will be socked by debt forgiveness by banks. Those are the kinds of other issues that should have been dealt with.

Everyone's going to vote for this bill. I suspect that unless the Republicans want a vote on it for PR purposes, it'll go without a sound. None of us are going to ask for a vote, because it's obvious that this is one of those places where you want to make sure that a family who gives their son or their daughter does not get socked with a debt on top of it.

I urge my colleagues to vote for this, but urge the leadership on the other side to think about having hearings and reestablishing the regular order in the House so that we can answer some of the questions that are about this bill and think about many of the other issues that we have not dealt with.

We're within 2 days of the end of this Congress, and we've got thousands of issues. Everybody knows that November and December are going to be terrible because we're going to be right back here trying then to deal, on the back of a galloping horse, with a huge number of issues that have not been dealt with by the shortest Congress, the least hearings, the least bills passed.

I yield back the balance of my time. Mr. SAM JOHNSON of Texas. Mr. Speaker, I appreciate our guys fighting for us.

GENERAL LEAVE

Mr. SAM JOHNSON of Texas. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous materials on H.R. 5044, as amended, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. SAM JOHNSON of Texas. I urge my colleagues to support this bill, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Texas (Mr. SAM JOHNSON) that the House suspend the rules and pass the bill, H.R. 5044, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. DESJARLAIS. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

FEMA REAUTHORIZATION ACT OF 2012

Mr. DENHAM. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2903) to reauthorize the programs and activities of the Federal Emergency Management Agency, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2903

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE AND TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the “FEMA Reauthorization Act of 2012”.

(b) TABLE OF CONTENTS.—

Sec. 1. Short title and table of contents.

TITLE I—REAUTHORIZATION OF FEMA AND MODERNIZATION OF INTEGRATED PUBLIC ALERT AND WARNING SYSTEM

Sec. 101. Reauthorization of Federal Emergency Management Agency.

Sec. 102. Integrated Public Alert and Warning System Modernization.

TITLE II—STAFFORD ACT AND OTHER PROGRAMS

Sec. 201. Reauthorization of urban search and rescue response system.

Sec. 202. Reauthorization of emergency management assistance compact grants.

Sec. 203. Disposal of excess property to assist other disaster survivors.

Sec. 204. Storage, sale, transfer, and disposal of housing units.

Sec. 205. Other methods of disposal.

Sec. 206. Establishment of criteria relating to administration of hazard mitigation assistance by States.

Sec. 207. Review of regulations and policies.

Sec. 208. Appeals process.

Sec. 209. Implementation of cost estimating.

Sec. 210. Tribal requests for a major disaster or emergency declaration under the Stafford Act.

Sec. 211. Individual assistance factors.

Sec. 212. Public assistance pilot program.

Sec. 213. Public assistance debris removal procedures.

Sec. 214. Use of funds.

Sec. 215. Reduction of authorization for emergency management performance grants.

Sec. 216. Technical correction.

Sec. 217. National Dam Safety Program Act reauthorization.

TITLE I—REAUTHORIZATION OF FEMA AND MODERNIZATION OF INTEGRATED PUBLIC ALERT AND WARNING SYSTEM

SEC. 101. REAUTHORIZATION OF FEDERAL EMERGENCY MANAGEMENT AGENCY.

Section 699 of the Post-Katrina Emergency Management Reform Act of 2006 (6 U.S.C. 811) is amended to read as follows:

“SEC. 699. AUTHORIZATION OF APPROPRIATIONS.

“There are authorized to be appropriated to carry out this title and the amendments made by this title for the salaries and expenses of the Agency—

“(1) for fiscal year 2012, \$1,031,378,000, including amounts transferred from grant programs;

“(2) for fiscal year 2013, \$1,031,378,000, including amounts transferred from grant programs; and

“(3) for fiscal year 2014, \$1,031,378,000, including amounts transferred from grant programs.”.

SEC. 102. INTEGRATED PUBLIC ALERT AND WARNING SYSTEM MODERNIZATION.

(a) SHORT TITLE.—This section may be cited as the “Integrated Public Alert and Warning System Modernization Act of 2012”.

(b) INTEGRATED PUBLIC ALERT AND WARNING SYSTEM MODERNIZATION.—

(1) IN GENERAL.—To provide timely and effective disaster warnings under this section, the President, acting through the Administrator of the Federal Emergency Management Agency, shall—

(A) modernize the integrated public alert and warning system of the United States (in this section referred to as the “public alert and warning system”) to ensure that the President under all conditions is able to alert and warn governmental authorities and the civilian population in areas endangered by disasters; and

(B) implement the public alert and warning system.

(2) IMPLEMENTATION REQUIREMENTS.—In carrying out paragraph (1), the Administrator shall, consistent with the recommendations in the final report of the Integrated Public Alert and Warning System Advisory Committee (established under subsection (c))—

(A) establish or adopt, as appropriate, common alerting and warning protocols, standards, terminology, and operating procedures for the public alert and warning system;

(B) include in the public alert and warning system the capability to adapt the distribution and content of communications on the basis of geographic location, risks, or personal user preferences, as appropriate;

(C) include in the public alert and warning system the capability to alert and warn, and provide the equivalent amount of information to individuals with disabilities and individuals with access and functional needs;

(D) ensure that training, tests, and exercises are conducted for the public alert and warning system and that the system is incorporated into other training and exercise programs of the Department of Homeland Security, as appropriate;

(E) establish and integrate into the National Incident Management System a comprehensive and periodic training program to instruct and educate Federal, State, Tribal, and local government officials in the use of the Common Alerting Protocol enabled Emergency Alert System;

(F) conduct, at least once every 3 years, periodic nationwide tests of the public alert and warning system; and

(G) ensure that the public alert and warning system is resilient, secure, and can withstand acts of terrorism and other external attacks.

(3) SYSTEM REQUIREMENTS.—The public alert and warning system shall—

(A) incorporate multiple communications technologies;

(B) be designed to adapt to, and incorporate, future technologies for communicating directly with the public;

(C) to the extent technically feasible, be designed to provide alerts to the largest portion of the affected population, including nonresident visitors and tourists and individuals with disabilities and access and functional needs, and improve the ability of remote areas to receive alerts;

(D) promote local and regional public and private partnerships to enhance community preparedness and response;

(E) provide redundant alert mechanisms if practicable so as to reach the greatest number of people regardless of whether they have access to, or utilize, any specific medium of communication or any particular device; and