

they choose to move forward. It tends to be larger, they tend to be business enterprises and people who have more money.

But it is not just dealing with the audit function. I had a fascinating roundtable discussion in my hometown last month where I had attorneys and accountants who specialize in the practice dealing with tax practices. They were lamenting the problems, not just the fact that there isn't effective audits anymore. They think there are very few. But it is more fundamental than that.

They often will look one of their clients in the eye and say: Yes, you are right, there is a problem. The mistake is in your favor, but because the service level has been allowed to deteriorate so badly, it will cost you more money in my fees to get the \$500 or \$2,000 error corrected.

That just makes one cringe. Now, the notice that somehow putting money to implement the Affordable Care Act is not customer service is ludicrous, and I tried to get my friends on the other side of the aisle to talk to me about customer service.

How is it not customer service to help people with the tax credits that are involved with the Affordable Care Act, which over 7 million people get?

How is it not customer service to make sure that it is administered fairly for over 16 million people who fall under the Affordable Care Act?

Absolutely it is. This \$500 million cut would further degrade the ability to provide the service that not only should we require, but our employees in the IRS want. I would strongly urge the rejection of this ill-guided proposal.

Mr. Speaker, I yield back the balance of my time.

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

The IRS has not shown this body, they have not shown the Missourians that I represent, and they have not shown all of the American taxpayers that they have been good stewards of user fees. They have a slush fund of nearly \$500 million. This body, over a course since fiscal year 2013, has not cut \$1; not \$1 has this body cut in assistance to taxpayer services to the IRS.

The Commissioner yesterday testified before the Committee on Ways and Means and said that he is the one who cut \$134 million last year alone in taxpayer services. The government is supposed to help serve the people. The people are not supposed to serve the government.

Mr. Speaker, there should not be one agency that is independent of Congress. Agencies were created by Congress. They should be funded by Congress. And no agency should have a \$500 million slush fund that they can decide to spend the money any way that they want. This is not an uncommon practice for us to require agencies, when they collect user fees, to have congress-

sional oversight and to be subject to appropriations. We are just trying to make sure that the IRS is held accountable, like numerous other agencies.

Mr. Speaker, I ask the body to support this great piece of legislation.

I yield back the balance of my time. The SPEAKER pro tempore. All time for debate has expired.

Pursuant to House Resolution 687, the previous question is ordered on the bill, as amended.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. BLUMENAUER. 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.

PERMISSION TO POSTPONE ADOPTION OF MOTION TO RECOMMIT ON H.R. 1206, NO HIRES FOR THE DELINQUENT IRS ACT

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that the question of adopting a motion to recommit on H.R. 1206 may be subject to postponement as though under clause 8 of rule XX.

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

There was no objection.

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NO HIRES FOR THE DELINQUENT IRS ACT

Mr. HOLDING. Mr. Speaker, pursuant to House Resolution 687, I call up the bill (H.R. 1206) to prohibit the hiring of additional Internal Revenue Service employees until the Secretary of the Treasury certifies that no employee of the Internal Revenue Service has a seriously delinquent tax debt, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 687, in lieu of the amendment in the nature of a substitute recommended by the Committee on Ways and Means printed in the bill, an amendment in the nature of a substitute consisting of the text of Rules Committee Print 114-47 is adopted and the bill, as amended, is considered read.

The text of the bill, as amended, is as follows:

H.R. 1206

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 "No Hires for the Delinquent IRS Act".

SEC. 2. PROHIBITION ON IRS HIRING OF NEW EMPLOYEES UNTIL CERTIFICATION THAT NO IRS EMPLOYEE HAS A SERIOUSLY DELINQUENT TAX DEBT.

(a) *IN GENERAL.*—No officer or employee of the United States may extend an offer of employment in the Internal Revenue Service to any individual until after the Secretary of the Treasury has submitted to Congress either the certification described in subsection (b) or the report described in subsection (c).

(b) *CERTIFICATION.*—

(1) *IN GENERAL.*—The certification referred to in subsection (a) is a written certification by the Secretary that the Internal Revenue Service does not employ any individual who has a seriously delinquent tax debt.

(2) *SERIOUSLY DELINQUENT TAX DEBT.*—For purposes of this section, the term "seriously delinquent tax debt" means an outstanding debt under the Internal Revenue Code of 1986 for which a notice of lien has been filed in public records pursuant to section 6323 of such Code, except that such term does not include—

(A) a debt that is being paid in a timely manner pursuant to an agreement under section 6159 or section 7122 of such Code;

(B) a debt with respect to which a collection due process hearing under section 6330 of such Code, or relief under subsection (a), (b), or (f) of section 6015 of such Code, is requested or pending;

(C) a debt with respect to which a levy has been made under section 6331 of such Code (or a debt with respect to which the individual agrees to be subject to a levy made under such section); and

(D) a debt with respect to which relief under section 6343(a)(1)(D) of such Code is granted.

(c) *REPORT.*—The report referred to in subsection (a) is a report that—

(1) states that the certification described in subsection (b) cannot be made;

(2) provides an explanation of why such certification is not possible;

(3) outlines the remedial actions that would be required for the Secretary to be in a position to so certify; and

(4) provides an indication of the time that would be required for those actions to be completed.

(d) *EFFECTIVE DATE.*—This section shall apply to offers of employment extended after December 31, 2016.

SEC. 3. NO ADDITIONAL FUNDS AUTHORIZED.

No additional funds are authorized to carry out the requirements of this Act. Such requirements shall be carried out using amounts otherwise authorized.

The SPEAKER pro tempore. The bill shall be debatable for 1 hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

After 1 hour of debate, it shall be in order to consider the further amendment printed in House Report 114-502, if offered by the Member designated in the report, which shall be considered read and shall be separately debatable for the time specified in the report equally divided and controlled by the proponent and an opponent.

The gentleman from North Carolina (Mr. HOLDING) and the gentleman from Michigan (Mr. LEVIN) each will control 30 minutes.

The Chair recognizes the gentleman from North Carolina.

GENERAL LEAVE

Mr. HOLDING. Mr. Speaker, I ask unanimous consent that all Members