

110TH CONGRESS  
1ST SESSION

# S. 2518

To amend the Internal Revenue Code of 1986 to simplify the individual income tax by providing an election for eligible individuals to only be subject to a simple, low-rate tax system on gross income with an individual tax credit, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

DECEMBER 18, 2007

Mr. BROWNBACK introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to simplify the individual income tax by providing an election for eligible individuals to only be subject to a simple, low-rate tax system on gross income with an individual tax credit, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.**

4 (a) SHORT TITLE.—This Act may be cited as the  
5 “Freedom to Choose Tax Reform Act of 2007”.

6 (b) AMENDMENT OF 1986 CODE.—Except as other-  
7 wise expressly provided, whenever in this Act an amend-

1 ment or repeal is expressed in terms of an amendment  
 2 to, or repeal of, a section or other provision, the reference  
 3 shall be considered to be made to a section or other provi-  
 4 sion of the Internal Revenue Code of 1986.

## 5 **TITLE I—FREEDOM TO CHOOSE** 6 **TAX REFORM**

### 7 **SEC. 101. FREEDOM TO CHOOSE TAX REFORM.**

8 (a) IN GENERAL.—Subchapter A of chapter 1 (relat-  
 9 ing to determination of tax liability) is amended by adding  
 10 at the end the following:

#### 11 **“PART VIII—FREEDOM TO CHOOSE TAX REFORM**

“Sec. 60. Tax on individuals electing reform.

“Sec. 60A. Credits against tax.

“Sec. 60B. Election.

“Sec. 60C. Liability for tax.

#### 12 **“SEC. 60. TAX ON INDIVIDUALS ELECTING REFORM.**

13 “(a) TAX IMPOSED.—In the case of a taxpayer for  
 14 whom an election under this part is in effect, there is here-  
 15 by imposed on the taxpayer’s gross income a tax deter-  
 16 mined in accordance with the following table:

<b>“If gross income is:</b>	<b>The tax is:</b>
Not over \$102,000 .....	10% of gross income.
Over \$102,000 .....	\$10,200, plus 23% of the excess over \$102,000.

17 “(b) SPECIAL RULE FOR JOINT RETURN TAX-  
 18 PAYERS.—In the case of married individuals filing a joint  
 19 return, the tax under subsection (a) shall be applied sepa-  
 20 rately to each individual’s gross income.

1       “(c) INFLATION ADJUSTMENT.—In the case of a tax-  
2 able year beginning after 2009, the dollar amount with  
3 respect to gross income in the table contained in sub-  
4 section (a) shall be adjusted in the same manner as the  
5 adjustments of benefits under section 215(i) of the Social  
6 Security Act for the calendar year in which the taxable  
7 year begins.

8       “(d) COORDINATION WITH OTHER TAXES.—The tax  
9 imposed by this section shall be in lieu of any other tax  
10 imposed by this subchapter. The preceding sentence shall  
11 not apply to taxes described in section 26(b)(2) other than  
12 subparagraph (A) thereof.

13 **“SEC. 60A. CREDITS AGAINST TAX.**

14       “(a) IN GENERAL.—No credit shall be allowed  
15 against the tax imposed by this part other than—

16               “(1) the freedom to choose tax reform indi-  
17 vidual tax credit under subsection (b), and

18               “(2) the credit for overpayment of tax under  
19 section 6402.

20       “(b) FREEDOM TO CHOOSE TAX REFORM INDI-  
21 VIDUAL TAX CREDIT.—For purposes of subsection  
22 (a)(1)—

23               “(1) ALLOWANCE OF CREDIT.—There shall be  
24 allowed as a credit against the tax imposed by this  
25 part for the taxable year with respect to the tax-

1 payer, the taxpayer's spouse, and each dependent  
2 (as defined in section 152) of the taxpayer an  
3 amount equal to \$1,000.

4 “(2) LIMITATION BASED ON AMOUNT OF  
5 TAX.—The credit allowed under paragraph (1) for  
6 any taxable year shall not exceed the tax imposed by  
7 this part.

8 “(3) INFLATION ADJUSTMENT.—

9 “(A) IN GENERAL.—In the case of a tax-  
10 able year beginning in a calendar year after  
11 2009, the \$1,000 amount contained in para-  
12 graph (1) shall be increased by an amount  
13 equal to the cost-of-living adjustment for the  
14 calendar year in which the taxable year begins.

15 “(B) COST-OF-LIVING ADJUSTMENT.—For  
16 purposes of subparagraph (A), the cost-of-living  
17 adjustment for any calendar year is the per-  
18 centage (if any) by which—

19 “(i) the CPI for the preceding cal-  
20 endar year, exceeds

21 “(ii) the CPI for the calendar year  
22 2008.

23 “(C) CPI FOR ANY CALENDAR YEAR.—For  
24 purposes of subparagraph (B), the CPI for any  
25 calendar year is the average of the Consumer

1 Price Index as of the close of the 12-month pe-  
2 riod ending on August 31 of such calendar  
3 year.

4 “(D) CONSUMER PRICE INDEX.—For pur-  
5 poses of subparagraph (C), the term ‘Consumer  
6 Price Index’ means the last Consumer Price  
7 Index for all-urban consumers published by the  
8 Department of Labor. For purposes of the pre-  
9 ceding sentence, the revision of the Consumer  
10 Price Index which is most consistent with the  
11 Consumer Price Index for calendar year 1986  
12 shall be used.

13 “(E) ROUNDING.—If any increase deter-  
14 mined under subparagraph (A) is not a multiple  
15 of \$50, such increase shall be rounded to the  
16 next lowest multiple of \$50.

17 “(4) IDENTIFICATION REQUIREMENT.—No  
18 credit shall be allowed under this subsection to a  
19 taxpayer with respect to any dependent unless the  
20 taxpayer includes the name and taxpayer identifica-  
21 tion number of such dependent on the return of tax  
22 for the taxable year.

23 “(5) TAXABLE YEAR MUST BE FULL TAXABLE  
24 YEAR.—Except in the case of a taxable year closed  
25 by reason of the death of the taxpayer, no credit

1 shall be allowable under this subsection in the case  
2 of a taxable year covering a period of less than 12  
3 months.

4 **“SEC. 60B. ELECTION.**

5 “(a) ELECTION.—An eligible taxpayer may elect to  
6 have this part apply for any taxable year.

7 “(b) ELIGIBLE TAXPAYER.—For purposes of this  
8 part—

9 “(1) IN GENERAL.—The term ‘eligible taxpayer’  
10 means, with respect to any taxable year, any indi-  
11 vidual.

12 “(2) EXCLUSIONS.—The term ‘eligible tax-  
13 payer’ shall not include for any taxable year—

14 “(A) a married individual unless the indi-  
15 vidual and the spouse both have the same tax-  
16 able year and both make the election,

17 “(B) a single individual whose gross in-  
18 come exceeded \$175,000 for the preceding tax-  
19 able year,

20 “(C) a married individual and spouse or a  
21 head of household whose gross income exceeded  
22 \$350,000 for the preceding taxable year,

23 “(D) a single, head of household, or mar-  
24 ried individual who has revoked an election

1           made under this section with respect to any of  
2           the preceding 5 taxable years,

3                   “(E) a nonresident alien individual, or

4                   “(F) an estate or trust.

5           “(c) FORM OF ELECTION.—An individual shall make  
6 an election to have this part apply by furnishing an elec-  
7 tion certificate to the Secretary and any employer de-  
8 scribed in section 3402(u)(3) in such form and manner  
9 as the Secretary provides.

10          “(d) REVOCATION OF ELECTION.—

11                   “(1) IN GENERAL.—A taxpayer may revoke an  
12 election under subsection (a) in such form and man-  
13 ner as the Secretary provides.

14                   “(2) MANDATORY.—An election made by a tax-  
15 payer under subsection (a) shall be revoked auto-  
16 matically in such form and manner as the Secretary  
17 provides if—

18                           “(A) a single individual’s gross income ex-  
19 ceeds the amount specified in subsection  
20 (b)(2)(B), or

21                           “(B) a married individual’s and spouse’s  
22 or a head of household’s gross income exceeds  
23 the amount specified in subsection (b)(2)(C).

24                   “(3) WHEN REVOCATION TAKES EFFECT.—Any  
25 revocation of an election under this subsection shall

1 take effect as of the beginning of the taxable year  
2 beginning on or after the date of such revocation.

3 “(e) INFLATION ADJUSTMENT.—

4 “(1) IN GENERAL.—In the case of any taxable  
5 year beginning in a calendar year after 2009, the  
6 dollar amounts contained in subparagraphs (B) and  
7 (C) of subsection (b)(2) shall be increased by an  
8 amount equal to—

9 “(A) such dollar amount, multiplied by

10 “(B) the cost-of-living adjustment deter-  
11 mined under section 60A(b)(3)(B) for the cal-  
12 endar year in which the taxable year begins.

13 “(2) ROUNDING.—If any increase determined  
14 under paragraph (1) is not a multiple of \$50, such  
15 increase shall be rounded to the next lowest multiple  
16 of \$50.

17 “(f) MARITAL STATUS.—For purposes of this part,  
18 marital status shall be determined under section 7703.

19 **“SEC. 60C. LIABILITY FOR TAX.**

20 “(a) OVERPAYMENT.—If the amount withheld as tax  
21 under section 3402(u) for an eligible taxpayer with an  
22 election in effect under section 60B for the taxable year  
23 exceeds the tax imposed under section 60(a) for the tax-  
24 able year, the excess amount shall be treated as an over-  
25 payment for purposes of section 6402.

1 “(b) UNDERPAYMENT.—

2 “(1) IN GENERAL.—If the Secretary determines  
3 that the amount withheld as tax under section  
4 3402(u) for an eligible taxpayer is less than the tax  
5 imposed under section 60(a) and such underpayment  
6 is not due to fraud, the Secretary may assess and  
7 collect such underpayment in the same manner as if  
8 such underpayment were on account of a mathe-  
9 matical or clerical error appearing on a return of the  
10 individual for the taxable year.

11 “(2) DE MINIMIS EXCEPTION.—If the amount  
12 by which the tax imposed by section 60(a) exceeds  
13 the amount withheld as tax under section 3402(u)  
14 by less than the lesser of \$100 or 10 percent of the  
15 tax so imposed, the taxpayer shall be treated as hav-  
16 ing no underpayment.

17 “(c) REGULATIONS.—The Secretary shall prescribe  
18 such regulations as may be necessary to carry out the pro-  
19 visions of this section, including regulations to allow a re-  
20 fund of an overpayment under subsection (b)(1) to a tax-  
21 payer without requiring additional filing of information by  
22 the taxpayer.”.

23 (b) WITHHOLDING FROM WAGES.—Section 3402 (re-  
24 lating to income tax collected at source) is amended by  
25 adding at the end the following new subsection:

1       “(u) WITHHOLDING UNDER FREEDOM TO CHOOSE  
2 TAX REFORM.—

3           “(1) IN GENERAL.—An employer making pay-  
4 ment of wages to an individual with an election in  
5 effect under section 60B shall deduct and withhold  
6 upon such wages a tax (in lieu of the tax required  
7 to be deducted and withheld under subsection (a))  
8 determined in accordance with tables prescribed by  
9 the Secretary in accordance with paragraph (2).

10          “(2) WITHHOLDING TABLES.—The Secretary  
11 shall prescribe 1 or more tables which set forth  
12 amounts of wages and income tax to be deducted  
13 and withheld based on information furnished to the  
14 employer in the employee’s election form and to en-  
15 sure that the aggregate amount withheld from such  
16 employee’s wages approximates the tax liability of  
17 such individual for the taxable year. Any tables pre-  
18 scribed under this paragraph shall—

19           “(A) apply with respect to the amount of  
20 wages paid during such periods as the Sec-  
21 retary may prescribe, and

22           “(B) be in such form, and provide for such  
23 amounts to be deducted and withheld, as the  
24 Secretary determines to be most appropriate to  
25 carry out the purposes of this chapter and to

1 reflect the provisions of chapter 1 applicable to  
2 such periods.

3 The Secretary shall provide that any other provision  
4 of this section shall not apply to the extent such pro-  
5 vision is inconsistent with the provisions of this sub-  
6 section.

7 “(3) ELECTION CERTIFICATE.—

8 “(A) IN GENERAL.—In lieu of a with-  
9 holding exemption certificate, an employee shall  
10 furnish the Secretary and employer with a  
11 signed election certificate and any amended  
12 election certificate at such time and containing  
13 such information as required under section  
14 60B.

15 “(B) WHEN CERTIFICATE TAKES EF-  
16 FECT.—

17 “(i) FIRST CERTIFICATE FUR-  
18 NISHED.—An election certificate furnished  
19 to the Secretary and an employer in cases  
20 in which no previous such certificate is in  
21 effect shall take effect as of the beginning  
22 of the taxable year of the taxpayer begin-  
23 ning on or after the date on which such  
24 certificate is so furnished and shall remain

1 in effect until replaced under clause (ii) or  
2 revoked under section 60B(d).

3 “(ii) REPLACEMENT CERTIFICATE.—  
4 An election certificate furnished to the Sec-  
5 retary and an employer which replaces an  
6 earlier certificate shall take effect as of the  
7 beginning of the taxable year beginning on  
8 or after the date on which the replacement  
9 certificate is so furnished.”.

10 (c) TECHNICAL AND CONFORMING AMENDMENTS.—

11 (1) The table of parts for subchapter A of chap-  
12 ter 1 is amended by adding at the end the following  
13 new item:

“PART VIII—FREEDOM TO CHOOSE TAX REFORM”.

14 (2) Section 6654(a) is amended by inserting  
15 “and section 60C(b)” after “this section”.

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2008.

19 (e) TECHNICAL AND CONFORMING CHANGES.—The  
20 Secretary of the Treasury or the Secretary’s delegate  
21 shall, as soon as practicable but in any event not later  
22 than 90 days after the date of enactment of this Act, sub-  
23 mit to the Committee on Ways and Means of the House  
24 of Representatives and the Committee on Finance of the  
25 Senate a draft of any technical and conforming changes

1 in the Internal Revenue Code of 1986 which are necessary  
2 to reflect the purposes of this Act.

3 **TITLE II—COMMISSION ON CON-**  
4 **GRESSIONAL BUDGETARY AC-**  
5 **COUNTABILITY AND REVIEW**  
6 **OF FEDERAL AGENCIES**

7 **SEC. 201. DEFINITIONS.**

8 In this title:

9 (1) AGENCY.—The term “agency” means—

10 (A) an Executive agency, as defined under  
11 section 105 of title 5, United States Code; and

12 (B) the Executive Office of the President.

13 (2) CALENDAR DAY.—The term “calendar day”  
14 means a calendar day other than 1 on which either  
15 House is not in session because of an adjournment  
16 of more than 3 days to a date certain.

17 (3) COMMISSION BILL.—The term “Commission  
18 bill” means only a bill which is introduced as pro-  
19 vided under section 206, and contains the proposed  
20 legislation included in the report submitted to Con-  
21 gress under section 203(b)(3), without modification.

22 (4) PROGRAM.—The term “program” means  
23 any activity or function of an agency.

1 **SEC. 202. ESTABLISHMENT OF COMMISSION.**

2 (a) ESTABLISHMENT.—There is established the Com-  
3 mission on Congressional Budgetary Accountability and  
4 Review of Federal Agencies (referred to in this title as  
5 the “Commission”).

6 (b) MEMBERSHIP.—

7 (1) IN GENERAL.—The Commission shall con-  
8 sist of 15 members, of which, not later than 30 days  
9 after the date of enactment of this Act—

10 (A) 3 shall be appointed by the President;

11 (B) 3 shall be appointed by the majority  
12 leader of the Senate;

13 (C) 3 shall be appointed by the minority  
14 leader of the Senate;

15 (D) 3 shall be appointed by the Speaker of  
16 the House of Representatives; and

17 (E) 3 shall be appointed by the minority  
18 leader of the House of Representatives.

19 (2) COCHAIRPERSONS.—The President shall  
20 designate 2 Cochairpersons from among the mem-  
21 bers of the Commission. The Cochairpersons may  
22 not be affiliated with the same political party.

23 (c) DATE.—Members of the Commission shall be ap-  
24 pointed by not later than 30 days after the date of enact-  
25 ment of this Act.

1 (d) PERIOD OF APPOINTMENT; VACANCIES.—Mem-  
2 bers shall be appointed for the life of the Commission. Any  
3 vacancy in the Commission shall not affect its powers, but  
4 shall be filled in the same manner as the original appoint-  
5 ment.

6 (e) MEETINGS.—

7 (1) INITIAL MEETING.—Not later than 30 days  
8 after the date on which all members of the Commis-  
9 sion have been appointed, the Commission shall hold  
10 its first meeting.

11 (2) SUBSEQUENT MEETINGS.—The Commission  
12 shall meet at the call of the Cochairpersons or a ma-  
13 jority of its members.

14 (f) QUORUM.—Eight members of the Commission  
15 shall constitute a quorum for purposes of voting, but a  
16 quorum is not required for members to meet and hold  
17 hearings.

18 **SEC. 203. DUTIES OF THE COMMISSION.**

19 (a) SYSTEMATIC ASSESSMENT OF PROGRAMS BY THE  
20 PRESIDENT.—

21 (1) IN GENERAL.—Not later than 1 year after  
22 the date of enactment of this Act and each of the  
23 next 3 years thereafter, the President shall—

24 (A) establish a systematic method for as-  
25 sessing the effectiveness and accountability of

1 agency programs in accordance with paragraph  
2 (2) and divide the programs into 4 approxi-  
3 mately equal budgetary parts based on the size  
4 of the budget and number of personnel of the  
5 agency program; and

6 (B) submit, to the Commission each year,  
7 an assessment of the programs within each part  
8 (1 each year) that use the method established  
9 under subparagraph (A).

10 (2) METHOD OBJECTIVES.—The method estab-  
11 lished under paragraph (1) shall—

12 (A) recognize different types of Federal  
13 programs;

14 (B) assess programs based on the achieve-  
15 ment of performance goals (as defined under  
16 section 1115(g)(4) of title 31, United States  
17 Code);

18 (C) assess programs based in part on the  
19 adequacy of the program’s performance meas-  
20 ures, financial management, and other factors  
21 determined by the President;

22 (D) assess programs based in part on  
23 whether the program has fulfilled the legislative  
24 intent surrounding the creation of the program,

1 taking into account any change in legislative in-  
2 tent during the program's existence; and

3 (E) assess programs based in part on col-  
4 laborative analysis, with the program or agency,  
5 of program policy and goals which may not fit  
6 into easily measurable performance goals.

7 (3) COMMON PERFORMANCE MEASURES.—Not  
8 later than 1 year after the date of enactment of this  
9 Act, the President shall identify common perform-  
10 ance measures for programs covered in paragraph  
11 (1) that have similar functions and, to the extent  
12 feasible, provide the Commission with data on such  
13 performance measures.

14 (b) EVALUATION AND PLAN BY COMMISSION.—

15 (1) DEVELOPMENT.—The method established  
16 under subsection (a) shall be subject to review and  
17 change by the Commission. If the Commission  
18 makes any changes in the method, the Commission  
19 shall notify Congress not later than 1 year after re-  
20 viewing the first assessment from the President  
21 under this section.

22 (2) CONSIDERATION OF ASSESSMENTS.—The  
23 Commission shall consider assessments submitted  
24 under subsection (a) when evaluating programs  
25 under this subsection.

1 (3) ASSESSMENT AND LEGISLATION.—

2 (A) IN GENERAL.—The Commission  
3 shall—

4 (i) evaluate all agencies and programs  
5 within those agencies in each unit identi-  
6 fied in the systemic assessment under sub-  
7 section (a) (1 each year over the next 4  
8 years), using the criteria under subsection  
9 (a) subject to modification under para-  
10 graph (1); and

11 (ii) submit to Congress each of the  
12 next 4 years beginning January 1, 2009,  
13 with respect to each evaluation under  
14 clause (i)—

15 (I) a plan with recommendations  
16 of the agencies and programs that  
17 should be realigned or eliminated  
18 within each part; and

19 (II) proposed legislation to imple-  
20 ment the plan described under sub-  
21 clause (I).

22 (B) RELOCATION OF FEDERAL EMPLOY-  
23 EES.—The proposed legislation under subpara-  
24 graph (A) shall provide that if the position of  
25 an employee of an agency is eliminated as a re-

1           sult of the implementation of the plan under  
2           subparagraph (A)(i), the affected agency shall  
3           make reasonable efforts to relocate such em-  
4           ployee to another position within the agency or  
5           within another Federal agency.

6           (4) CRITERIA.—

7                   (A) DUPLICATIVE.—If 2 or more agencies  
8                   or programs are performing the same essential  
9                   function and the function can be consolidated  
10                   or streamlined into a single agency or program,  
11                   the Commission shall recommend that the agen-  
12                   cies or programs be realigned.

13                   (B) WASTEFUL OR INEFFICIENT.—The  
14                   Commission may recommend the realignment or  
15                   elimination of any agency or program that has  
16                   wasted Federal funds by—

17                           (i) egregious spending;

18                           (ii) mismanagement of resources and  
19                           personnel; or

20                           (iii) use of such funds for personal  
21                           benefit or the benefit of a special interest  
22                           group.

23                   (C) OUTDATED, IRRELEVANT, OR  
24                   FAILED.—The Commission shall recommend

1 the elimination of any agency or program  
2 that—

3 (i) has completed its intended pur-  
4 pose;

5 (ii) has become irrelevant; or

6 (iii) has failed to meet its objectives.

7 **SEC. 204. POWERS OF THE COMMISSION.**

8 (a) HEARINGS.—Subject to subsection (d), the Co-  
9 chairpersons of the Commission may, for the purpose of  
10 carrying out this title—

11 (1) hold such hearings, sit and act at such  
12 times and places, take such testimony, receive such  
13 evidence, and administer such oaths as the chair-  
14 person of the Commission considers advisable;

15 (2) require, by subpoena or otherwise, the at-  
16 tendance and testimony of such witnesses as the  
17 chairperson of the Commission considers advisable;  
18 and

19 (3) require, by subpoena or otherwise, the pro-  
20 duction of such books, records, correspondence,  
21 memoranda, papers, documents, tapes, and other  
22 evidentiary materials relating to any matter under  
23 investigation by the Commission.

24 (b) SUBPOENAS.—

25 (1) ISSUANCE.—

1 (A) IN GENERAL.—A subpoena may be  
2 issued under this section only by—

3 (i) the agreement of the Cochair-  
4 persons; or

5 (ii) the affirmative vote of 8 members  
6 of the Commission.

7 (B) SIGNATURE.—Subpoenas issued under  
8 this section may be issued under the signature  
9 of both Cochairpersons of the Commission and  
10 may be served by any person designated by the  
11 Cochairpersons or by a member designated by  
12 a majority of the Commission.

13 (2) ENFORCEMENT.—In the case of contumacy  
14 or failure to obey a subpoena issued under this sec-  
15 tion, the United States district court for the judicial  
16 district in which the subpoenaed person resides, is  
17 served, or may be found, may issue an order requir-  
18 ing such person to appear at any designated place  
19 to testify or to produce documentary or other evi-  
20 dence. Any failure to obey the order of the court  
21 may be punished by the court as a contempt of that  
22 court.

23 (c) TECHNICAL ASSISTANCE.—Upon the request of  
24 the Commission, the head of a Federal agency shall pro-  
25 vide such technical assistance to the Commission as the

1 Commission determines to be necessary to carry out its  
2 duties.

3 (d) INFORMATION.—

4 (1) IN GENERAL.—The Commission shall have  
5 reasonable access to budgetary, performance or pro-  
6 grammatic materials, resources, statistical data, and  
7 other information the Commission determines to be  
8 necessary to carry out its duties from the Congres-  
9 sional Budget Office, and other agencies and rep-  
10 resentatives of the executive and legislative branches  
11 of the Federal Government. The Cochairpersons  
12 shall make requests for such access in writing when  
13 necessary.

14 (2) RECEIPT, HANDLING, STORAGE, AND DIS-  
15 SEMINATION OF INFORMATION.—Information shall  
16 only be received, handled, stored, and disseminated  
17 by members of the Commission and its staff con-  
18 sistent with all applicable statutes, regulations, and  
19 Executive orders.

20 (3) LIMITATION OF ACCESS TO PERSONAL TAX  
21 INFORMATION.—Information requested, subpoenaed,  
22 or otherwise accessed under this title shall not in-  
23 clude tax data from the United States Internal Rev-  
24 enue Service, the release of which would otherwise  
25 be in violation of law.

1 (e) RECEIPT, HANDLING, STORAGE, AND DISSEMINA-  
2 TION OF INFORMATION.—Information shall only be re-  
3 ceived, handled, stored, and disseminated by members of  
4 the Commission and its staff consistent with all applicable  
5 statutes, regulations, and Executive orders.

6 (f) POSTAL SERVICES.—The Commission may use  
7 the United States mails in the same manner and under  
8 the same conditions as other departments and agencies of  
9 the Federal Government.

10 **SEC. 205. COMMISSION PERSONNEL MATTERS.**

11 (a) COMPENSATION OF MEMBERS.—

12 (1) NON-FEDERAL MEMBERS.—Except as pro-  
13 vided under subsection (b), each member of the  
14 Commission who is not an officer or employee of the  
15 Federal Government shall not be compensated.

16 (2) FEDERAL OFFICERS OR EMPLOYEES.—All  
17 members of the Commission who are officers or em-  
18 ployees of the United States shall serve without com-  
19 pensation in addition to that received for their serv-  
20 ices as officers or employees of the United States.

21 (b) TRAVEL EXPENSES.—The members of the Com-  
22 mission shall be allowed travel expenses, including per  
23 diem in lieu of subsistence, at rates authorized for employ-  
24 ees of agencies under subchapter I of chapter 57 of title  
25 5, United States Code, while away from their homes or

1 regular places of business in the performance of services  
2 for the Commission.

3 (c) STAFF.—

4 (1) IN GENERAL.—With the approval of the  
5 majority of the Commission, the Cochairpersons of  
6 the Commission may, appoint an executive director  
7 and such other additional personnel as may be nec-  
8 essary to enable the Commission to perform its du-  
9 ties.

10 (2) COMPENSATION.—Upon the approval of the  
11 Cochairpersons, the executive director may fix the  
12 compensation of the executive director and other  
13 personnel without regard to chapter 51 and sub-  
14 chapter III of chapter 53 of title 5, United States  
15 Code, relating to classification of positions and Gen-  
16 eral Schedule pay rates, except that the rate of pay  
17 for the executive director and other personnel may  
18 not exceed the maximum rate payable for a position  
19 at GS-15 of the General Schedule under section  
20 5332 of such title.

21 (3) PERSONNEL AS FEDERAL EMPLOYEES.—

22 (A) IN GENERAL.—The executive director  
23 and any personnel of the Commission who are  
24 employees shall be employees under section  
25 2105 of title 5, United States Code, for pur-

1           poses of chapters 63, 81, 83, 84, 85, 87, 89,  
2           89A, 89B, and 90 of that title.

3                   (B) MEMBERS OF COMMISSION.—Subpara-  
4           graph (A) shall not be construed to apply to  
5           members of the Commission.

6           (d) DETAIL OF GOVERNMENT EMPLOYEES.—Any  
7           Federal Government employee may be detailed to the  
8           Commission without reimbursement from the Commission,  
9           and such detail shall be without interruption or loss of  
10          civil service status or privilege.

11          (e) PROCUREMENT OF TEMPORARY AND INTERMIT-  
12          TENT SERVICES.—With the approval of the majority of  
13          the Commission, the chairperson of the Commission may  
14          procure temporary and intermittent services under section  
15          3109(b) of title 5, United States Code, at rates for individ-  
16          uals which do not exceed the daily equivalent of the annual  
17          rate of basic pay prescribed for level V of the Executive  
18          Schedule under section 5316 of such title.

19   **SEC. 206. EXPEDITED CONSIDERATION OF REFORM PRO-**  
20                   **POSALS.**

21          (a) INTRODUCTION AND COMMITTEE CONSIDER-  
22          ATION.—

23                   (1) INTRODUCTION.—The Commission bill lan-  
24          guage provisions submitted pursuant to section  
25          203(b)(3) shall be introduced in the Senate by the

1 majority leader, or the majority leader's designee,  
2 and in the House of Representatives, by the Speak-  
3 er, or the Speaker's designee. Upon such introduc-  
4 tion, the Commission bill shall be referred to the ap-  
5 propriate committees of Congress under paragraph  
6 (2). If the Commission bill is not introduced in ac-  
7 cordance with the preceding sentence, then any  
8 member of Congress may introduce the Commission  
9 bill in their respective House of Congress beginning  
10 on the date that is the 5th calendar day that such  
11 House is in session following the date of the submis-  
12 sion of such aggregate legislative language provi-  
13 sions.

14 (2) COMMITTEE CONSIDERATION.—

15 (A) REFERRAL.—A Commission bill intro-  
16 duced under paragraph (1) shall be referred to  
17 any appropriate committee of jurisdiction in the  
18 Senate, any appropriate committee of jurisdic-  
19 tion in the House of Representatives, the Com-  
20 mittee on the Budget of the Senate and the  
21 Committee on the Budget of the House of Rep-  
22 resentatives. A committee to which a Commis-  
23 sion bill is referred under this paragraph may  
24 review and comment on such bill, may report

1 such bill to the respective House, and may not  
2 amend such bill.

3 (B) REPORTING.—Not later than 30 cal-  
4 endar days after the introduction of the Com-  
5 mission bill, each Committee of Congress to  
6 which the Commission bill was referred shall re-  
7 port the bill.

8 (C) DISCHARGE OF COMMITTEE.—If a  
9 committee to which is referred a Commission  
10 bill has not reported such Commission bill at  
11 the end of 30 calendar days after its introduc-  
12 tion or at the end of the first day after there  
13 has been reported to the House involved a Com-  
14 mission bill, whichever is earlier, such com-  
15 mittee shall be deemed to be discharged from  
16 further consideration of such Commission bill,  
17 and such Commission bill shall be placed on the  
18 appropriate calendar of the House involved.

19 (b) EXPEDITED PROCEDURE.—

20 (1) CONSIDERATION.—

21 (A) IN GENERAL.—Not later than 5 cal-  
22 endar days after the date on which a committee  
23 has reported a Commission bill or been dis-  
24 charged from consideration of a Commission  
25 bill, the majority leader of the Senate, or the

1 majority leader's designee, or the Speaker of  
2 the House of Representatives, or the Speaker's  
3 designee, shall move to proceed to the consider-  
4 ation of the Commission bill. It shall also be in  
5 order for any member of the Senate or the  
6 House of Representatives, respectively, to move  
7 to proceed to the consideration of the Commis-  
8 sion bill at any time after the conclusion of  
9 such 5-day period.

10 (B) MOTION TO PROCEED.—A motion to  
11 proceed to the consideration of a Commission  
12 bill is highly privileged in the House of Rep-  
13 resentatives and is privileged in the Senate and  
14 is not debatable. The motion is not subject to  
15 amendment or to a motion to postpone consid-  
16 eration of the Commission bill. A motion to pro-  
17 ceed to the consideration of other business shall  
18 not be in order. A motion to reconsider the vote  
19 by which the motion to proceed is agreed to or  
20 not agreed to shall not be in order. If the mo-  
21 tion to proceed is agreed to, the Senate or the  
22 House of Representatives, as the case may be,  
23 shall immediately proceed to consideration of  
24 the Commission bill without intervening motion,  
25 order, or other business, and the Commission

1 bill shall remain the unfinished business of the  
2 Senate or the House of Representatives, as the  
3 case may be, until disposed of.

4 (C) LIMITED DEBATE.—Debate on the  
5 Commission bill and on all debatable motions  
6 and appeals in connection therewith shall be  
7 limited to not more than 10 hours, which shall  
8 be divided equally between those favoring and  
9 those opposing the Commission bill. A motion  
10 further to limit debate on the Commission bill  
11 is in order and is not debatable. All time used  
12 for consideration of the Commission bill, includ-  
13 ing time used for quorum calls (except quorum  
14 calls immediately preceding a vote) and voting,  
15 shall come from the 10 hours of debate.

16 (D) AMENDMENTS.—No amendment to the  
17 Commission bill shall be in order in the Senate  
18 and the House of Representatives.

19 (E) VOTE ON FINAL PASSAGE.—Imme-  
20 diately following the conclusion of the debate on  
21 the Commission bill, the vote on final passage  
22 of the Commission bill shall occur.

23 (F) OTHER MOTIONS NOT IN ORDER.—A  
24 motion to postpone consideration of the Com-  
25 mission bill, a motion to proceed to the consid-

1           eration of other business, or a motion to recom-  
2           mit the Commission bill is not in order. A mo-  
3           tion to reconsider the vote by which the Com-  
4           mission bill is agreed to or not agreed to is not  
5           in order.

6           (2) CONSIDERATION BY OTHER HOUSE.—If, be-  
7           fore the passage by one House of the Commission  
8           bill that was introduced in such House, such House  
9           receives from the other House a Commission bill as  
10          passed by such other House—

11                 (A) the Commission bill of the other House  
12                 shall not be referred to a committee and may  
13                 only be considered for final passage in the  
14                 House that receives it under subparagraph (C);

15                 (B) the procedure in the House in receipt  
16                 of the Commission bill of the other House, with  
17                 respect to the Commission bill that was intro-  
18                 duced in the House in receipt of the Commis-  
19                 sion bill of the other House, shall be the same  
20                 as if no Commission bill had been received from  
21                 the other House; and

22                 (C) notwithstanding subparagraph (B), the  
23                 vote on final passage shall be on the Commis-  
24                 sion bill of the other House.

1 Upon disposition of a Commission bill that is re-  
2 ceived by one House from the other House, it shall  
3 no longer be in order to consider the Commission bill  
4 that was introduced in the receiving House.

5 (c) RULES OF THE SENATE AND THE HOUSE OF  
6 REPRESENTATIVES.—This section is enacted by Con-  
7 gress—

8 (1) as an exercise of the rulemaking power of  
9 the Senate and the House of Representatives, re-  
10 spectively, and is deemed to be part of the rules of  
11 each House, respectively, but applicable only with re-  
12 spect to the procedure to be followed in that House  
13 in the case of a Commission bill, and it supersedes  
14 other rules only to the extent that it is inconsistent  
15 with such rules; and

16 (2) with full recognition of the constitutional  
17 right of either House to change the rules (so far as  
18 they relate to the procedure of that House) at any  
19 time, in the same manner, and to the same extent  
20 as in the case of any other rule of that House.

21 **SEC. 207. TERMINATION OF THE COMMISSION.**

22 The Commission shall terminate 90 days after the  
23 date on which the Commission submits the final evaluation  
24 and plan report under section 203.

1 **SEC. 208. AUTHORIZATION OF APPROPRIATIONS.**

2       There are authorized to be appropriated such sums  
3 as may be necessary for carrying out this title for each  
4 of the fiscal years 2009 through 2013.

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