

**House Calendar No.** \_\_\_\_\_

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**H. RES.** \_\_\_\_\_

**Report No. 113-**\_\_\_\_\_

Providing for consideration of the bill (H.R. 5771) to amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, and for other purposes, and providing for consideration of the bill (H.R. 647) to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes.

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IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2014

Mr. SESSIONS, from the Committee on Rules, reported the following resolution; which was referred to the House Calendar and ordered to be printed

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**RESOLUTION**

Providing for consideration of the bill (H.R. 5771) to amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, and for other purposes, and providing for consideration of the bill (H.R. 647) to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes.

1       *Resolved*, That upon adoption of this resolution it  
2 shall be in order to consider in the House the bill (H.R.  
3 5771) to amend the Internal Revenue Code of 1986 to  
4 extend certain expiring provisions and make technical cor-  
5 rections, and for other purposes. All points of order  
6 against consideration of the bill are waived. The amend-  
7 ment printed in part A of the report of the Committee  
8 on Rules accompanying this resolution shall be considered  
9 as adopted. The bill, as amended, shall be considered as  
10 read. All points of order against provisions in the bill, as  
11 amended, are waived. The previous question shall be con-  
12 sidered as ordered on the bill, as amended, and on any  
13 further amendment thereto, to final passage without inter-  
14 vening motion except: (1) one hour of debate equally di-  
15 vided and controlled by the chair and ranking minority  
16 member of the Committee on Ways and Means; and (2)  
17 one motion to recommit with or without instructions.

18       SEC. 2. Upon adoption of this resolution it shall be  
19 in order to consider in the House the bill (H.R. 647) to  
20 amend the Internal Revenue Code of 1986 to provide for  
21 the tax treatment of ABLE accounts established under  
22 State programs for the care of family members with dis-  
23 abilities, and for other purposes. All points of order  
24 against consideration of the bill are waived. In lieu of the  
25 amendment in the nature of a substitute recommended by

1 the Committee on Ways and Means now printed in the  
2 bill, the amendment in the nature of a substitute printed  
3 in part B of the report of the Committee on Rules accom-  
4 panying this resolution shall be considered as adopted.  
5 The bill, as amended, shall be considered as read. All  
6 points of order against provisions in the bill, as amended,  
7 are waived. The previous question shall be considered as  
8 ordered on the bill, as amended, and on any further  
9 amendment thereto, to final passage without intervening  
10 motion except: (1) one hour of debate equally divided and  
11 controlled by the chair and ranking minority member of  
12 the Committee on Ways and Means; and (2) one motion  
13 to recommit with or without instructions.

14       SEC. 3. In the engrossment of H.R. 5771 the Clerk  
15 shall—

16       (a) add the text of H.R. 647, as passed by the House,  
17 as new matter at the end of H.R. 5771;

18       (b) conform the title of H.R. 5771 to reflect the addi-  
19 tion of H.R. 647, as passed by the House, to the engross-  
20 ment;

21       (c) assign appropriate designations to provisions  
22 within the engrossment; and

23       (d) conform cross-references and provisions for short  
24 titles within the engrossment.