AN ACT

To provide for the treatment of the District of Columbia as a Congressional district for purposes of representation in the House of Representatives, to amend the Internal Revenue Code of 1986 to adjust the estimated tax payment safe harbor based on income for the preceding year in the case of individuals with adjusted gross income greater than $5 million, and for other purposes.
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 “District of Columbia House Voting Rights Act of 2007”.

SEC. 2. TREATMENT OF DISTRICT OF COLUMBIA AS CONGRESSIONAL DISTRICT.

(a) IN GENERAL.—Notwithstanding any other provision of law, the District of Columbia shall be considered a Congressional district for purposes of representation in the House of Representatives.

(b) CONFORMING AMENDMENTS RELATING TO APPORTIONMENT OF MEMBERS OF HOUSE OF REPRESENTATIVES.—

(1) INCLUSION OF SINGLE DISTRICT OF COLUMBIA MEMBER IN REAPPORTIONMENT OF MEMBERS AMONG STATES.—Section 22 of the Act entitled “An Act to provide for the fifteenth and subsequent decennial censuses and to provide for apportionment of Representatives in Congress”, approved June 28, 1929 (2 U.S.C. 2a), is amended by adding at the end the following new subsection:

“(d) This section shall apply with respect to the District of Columbia in the same manner as this section applies to a State, except that the District of Columbia may
not receive more than one Member under any reapportionment of Members.”

(2) CLARIFICATION OF DETERMINATION OF NUMBER OF PRESIDENTIAL ELECTORS ON BASIS OF 23RD AMENDMENT.—Section 3 of title 3, United States Code, is amended by striking “come into office;” and inserting the following: “come into office (subject to the twenty-third article of amendment to the Constitution of the United States in the case of the District of Columbia);”.

SEC. 3. INCREASE IN MEMBERSHIP OF HOUSE OF REPRESENTATIVES.

(a) PERMANENT INCREASE IN NUMBER OF MEMBERS.—Effective with respect to the One Hundred Tenth Congress and each succeeding Congress, the House of Representatives shall be composed of 437 Members, including any Members representing the District of Columbia pursuant to section 2(a).

(b) REAPPORTIONMENT OF MEMBERS RESULTING FROM INCREASE.—

(1) IN GENERAL.—Section 22(a) of the Act entitled “An Act to provide for the fifteenth and subsequent decennial censuses and to provide for apportionment of Representatives in Congress”, approved June 28, 1929 (2 U.S.C. 2a(a)), is amended by
striking “the then existing number of Representatives” and inserting “the number of Representatives established with respect to the One Hundred Tenth Congress”.

(2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply with respect to the regular decennial census conducted for 2010 and each subsequent regular decennial census.

(e) SPECIAL RULES FOR PERIOD PRIOR TO 2012 APPORTIONMENT.—

(1) TRANSMITTAL OF REVISED STATEMENT OF APPORTIONMENT BY PRESIDENT.—Not later than 30 days after the date of the enactment of this Act, the President shall transmit to Congress a revised version of the most recent statement of apportionment submitted under section 22(a) of the Act entitled “An Act to provide for the fifteenth and subsequent decennial censuses and to provide for apportionment of Representatives in Congress”, approved June 28, 1929 (2 U.S.C. 2a(a)), to take into account this Act and the amendments made by this Act.

(2) REPORT BY CLERK.—Not later than 15 calendar days after receiving the revised version of the statement of apportionment under paragraph (1),
the Clerk of the House of Representatives, in ac-
cordance with section 22(b) of such Act (2 U.S.C.
2a(b)), shall send to the executive of each State a
certificate of the number of Representatives to which
such State is entitled under section 22 of such Act,
and shall submit a report to the Speaker of the
House of Representatives identifying the State
(other than the District of Columbia) which is enti-
tled to one additional Representative pursuant to
this section.

(3) Requirements for election of additional member.—During the One Hundred Tenth
Congress, the One Hundred Eleventh Congress, and
the One Hundred Twelfth Congress—

(A) notwithstanding the final undesignated
paragraph of the Act entitled “An Act for the
relief of Doctor Ricardo Vallejo Samala and to
provide for congressional redistricting”, ap-
proved December 14, 1967 (2 U.S.C. 2c), the
additional Representative to which the State
identified by the Clerk of the House of Rep-
resentatives in the report submitted under para-
graph (2) is entitled shall be elected from the
State at large; and
(B) the other Representatives to which such State is entitled shall be elected on the basis of the Congressional districts in effect in the State for the One Hundred Ninth Congress.

SEC. 4. NONSEVERABILITY OF PROVISIONS.

If any provision of this Act, or any amendment made by this Act, is declared or held invalid or unenforceable, the remaining provisions of this Act and any amendment made by this Act shall be treated and deemed invalid and shall have no force or effect of law.

SEC. 5. ADJUSTMENT OF ESTIMATED TAX PAYMENT SAFE HARBOR FOR INDIVIDUAL TAXPAYERS WITH ADJUSTED GROSS INCOME GREATER THAN $5 MILLION.

(a) In General.—Subparagraph (C) of section 6654(d)(1) of the Internal Revenue Code of 1986 (relating to limitation on use of preceding year’s tax) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the following new clause:

“(ii) Individual adjusted gross income greater than $5,000,000.—If the adjusted gross income shown on the return of the individual for such preceding taxable year exceeds $5,000,000, clause (i) shall be
applied by substituting ‘110.1’ for ‘110’ in
the last row of the table therein.”.

(b) SEPARATE RETURNS.—Clause (iii) of section
6654(d)(1)(C) of such Code, as redesignated by subsection
(a), is amended by inserting “and clause (ii) shall be ap-
plied by substituting ‘$2,500,000’ for ‘$5,000,000’ ” be-
fore the period at the end.

(c) EFFECTIVE DATE.—The amendments made by
this section shall apply to taxable years beginning after
the date of the enactment of this Act.

Passed the House of Representatives April 19, 2007.

Attest:

Clerk.
AN ACT

To provide for the treatment of the District of Columbia as a Congressional district for purposes of representation in the House of Representatives, to amend the Internal Revenue Code of 1986 to adjust the estimated tax payments of taxpayers based on income for the preceding year in the event of a congressional district for purposes of representation in the House of Representatives being transferred, and for other purposes.

H. R. 1905