

PROVIDING FOR CONSIDERATION
OF H.R. 6, MARRIAGE TAX PEN-
ALTY RELIEF ACT

Ms. PRYCE of Ohio. Mr. Speaker, by the direction of the Committee on Rules, I call up House Resolution 419 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 419

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals. The bill shall be considered as read for amendment. The amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto to final passage without intervening motion except: (1) two hours of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the further amendment printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Rangel or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

□ 1030

The SPEAKER pro tempore (Mr. SHIMKUS). The gentlewoman from Ohio (Ms. PRYCE) is recognized for 1 hour.

Ms. PRYCE of Ohio. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to my friend, the gentleman from Massachusetts (Mr. MOAKLEY), the ranking minority member of the Committee on Rules, pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for purposes of debate only.

Mr. Speaker, House Resolution 419 is a structured rule providing for the consideration of H.R. 6, the Marriage Tax Penalty Relief Act of 2000. Under this rule, which is a typical rule for the consideration of tax legislation, the House will have 2 hours of general debate, equally divided between the chairman and ranking minority member of the Committee on Ways and Means.

After general debate, it will be in order to consider a substitute amendment offered by the minority which is printed in the Committee on Rules report. This substitute will be debatable for 1 hour.

Finally, the rule permits the minority to offer a motion to recommit, with or without instructions.

Mr. Speaker, as taxpayers across America receive their W-2 forms in the mail and prepare for the dreaded an-

nual ritual of filling out tax forms and writing checks to the government, thousands of newlyweds across the Nation will be in for a very rude awakening. If they tied the knot in 1999, they may be surprised and outraged to find that their tax bill has increased by hundreds or even thousands of dollars.

Hopefully, these couples have not cashed and spent the wedding checks they received from Grandpa Joe and Aunt Lucy, because they still have to pay Uncle Sam. That is right, Mr. Speaker, the Federal government thinks marriage is cause for a tax increase.

We should not really be surprised. After all, there is not much that government does not tax. But it is hard to find a good reason to tax marriage and penalize the most fundamental institution in our society. Still, each year 42 million working Americans pay higher taxes simply because they are married. This is fundamentally unfair and discriminatory. Despite a robust economy, most families find that to make ends meet, both spouses must work.

Under our current Tax Code, working couples are pushed into a higher tax bracket because the income of the second wage-earner, often the wife, is taxed at a much higher rate. Because of the marriage penalty, 21 million families pay an average of \$1,400 more in taxes than they would if they were single and living together.

We do not think it is fair or responsible to increase taxes on married couples, especially when marriage is often a precursor to added financial responsibilities such as owning a home or having children. This policy is without logic.

The Marriage Tax Penalty Relief Act will bring fairness to the Tax Code by doubling the standard deduction for married couples, expanding the 15 percent bracket so more of a couple's income is taxed at a lower rate, and increasing the amount that low-income couples can earn and still be eligible for the earned income tax credit. H.R. 6 provides relief to all couples suffering from the marriage penalty tax. That means lower taxes for almost 59,000 couples in my district alone.

My Democratic friends on the other side of the aisle say that they are for marriage penalty relief, but all the Democrats on the Committee on Ways and Means voted against this bill. The Clinton administration is issuing veto threats.

The Democrats make budget process arguments against marriage penalty relief, claiming concern about our surplus and social security. Yet, they know full well that by the time this legislation is approved by the Senate and ready to be sent to the President, our budget will be approved. Be assured, as long as Republicans keep control of Congress, our budget will be balanced.

Since earning the majority, Republicans have kept our promises and reached our budget goals, and there is

no turning back now. Moreover, since it was the Republican majority who forced the White House and the Democrats to keep their hands out of the social security trust funds, my Democratic friends can rest easy knowing that we will continue to guard it faithfully.

Mr. Speaker, let us keep our eye on the ball. This debate is about a fundamentally unfair tax that discriminates against and discourages and punishes marriage. Shame on us if we cannot do this one thing to correct this blatant inequity in our tax system.

The fact is that the government is currently taking in more money than it needs to operate. That is what a budget surplus is. It is a big enough surplus that we can give some of it back to the people who earned it. What better place to start than by correcting an inequity in the Tax Code that affects 42 million Americans? I just cannot understand why my Democratic colleagues are so intent on pulling out all the stops to thwart this common-sense and very fair policy.

Mr. Speaker, it is time to either defend the marriage penalty or eliminate it, no more excuses. I hope all my colleagues will support this fair rule so we can move on to a full debate on the Marriage Tax Penalty Relief Act. I hope in the end all of my colleagues will vote in support of marriage and basic fairness by passing this long overdue legislation.

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

Mr. MOAKLEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, just about everybody agrees we should get rid of the marriage tax. We just disagree on how to do it. Democrats want to target marriage tax cuts to working families, the people that really need it. We want to make sure we fix social security and Medicare, as well as implement the plan to pay off the marriage tax penalty.

Republicans, on the other hand, have a marriage tax bill that gives half of the benefits to people who pay no marriage penalty in the first place, and most of those benefits go to the top 25 percent of wage-earners. Meanwhile, Mr. Speaker, it does nothing to strengthen social security or Medicare.

Mr. Speaker, I am no tax lawyer, but I do know that if we increase the standard deduction without adjusting the alternative minimum tax, we end up just doing about nothing. By the year 2010, 47 percent of the people with two children will receive no relief whatsoever under this Republican bill. It is a tax by any other name, but it will cost just the same.

In effect, Mr. Speaker, my Republican colleagues are giving people money in the form of a marriage tax repeal and taking it away again in the form of alternative minimum taxes. As a result, millions of American families would see no net reduction of the marriage penalty tax whatsoever; that is,

Mr. Speaker, unless they are very, very rich and they do not pay any marriage penalty at all.

Mr. Speaker, once again, my Republican colleagues are willing to spend billions of dollars of social security surplus making the rich even richer but just doing nothing for anybody else. That is why this Republican bill will do for millions of American families, especially those with children, absolutely nothing.

A large number of Americans earn too little to see this bill's benefits. For that reason, my Democratic colleagues are offering our version of the marriage tax relief, one that does more for middle- and low-income families but costs a whole lot less.

This Democratic bill makes tax cuts contingent upon implementing plans to shore up Medicare, to shore up social security, and pay down the debt. This Democratic bill really does eliminate the marriage penalty for millions and millions of American families. It also costs half as much as the Republican bill, and ensures that Medicare and social security are protected. I just cannot imagine why anybody would oppose it.

Furthermore, Mr. Speaker, the Republican bill is in direct violation of the budget law, which says, in effect, we just cannot spend money before we know how much money we can spend. This tax break for the rich is just the first installment of the \$800 billion tax strategy that was so resoundingly rejected last year. This year, they have carved it up into three pieces. They have cut it up into \$2 billion chunks, so just think of it as that great tax break, but only on the installment plan. Either way, Mr. Speaker, it is the same bad ideas, carved up and served to us once again, and it still threatens our social security system.

Mr. Speaker, the American people opposed this idea last year, and it just has not gotten any better. So I urge my colleagues to oppose this bill and support the Democratic alternative.

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

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield 1 minute to my distinguished colleague, the gentleman from California (Mr. KUYKENDALL).

Mr. KUYKENDALL. Mr. Speaker, today I rise in strong support of this rule and the legislation. The marriage tax is one of those things in government that just does not make any sense. Today we have a chance to correct this situation and pass responsible tax relief for millions of working couples who pay higher taxes simply because they chose to be married.

We need to celebrate this institution of marriage, not tax it. Why should couples have to pay more to government because they decide to spend their lives married together? That is just unfair.

Since my first day in Congress, we have debated what to do with the surplus. Some said tax cuts. I have strong-

ly supported paying down the debt. I have introduced a resolution to pay down the debt by 2015 or earlier. But if we pass responsible, targeted tax cuts, we can accomplish both.

Cutting the marriage tax is responsible tax relief. I am proud to be fighting for the end of the marriage penalty while still making sure we pay off this national debt. This is the kind of fiscal responsibility the American people want. It is the kind of relief 25 million working couples deserve. I urge my colleagues to support this rule and the legislation.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. RANGEL), the ranking member of the Committee on Ways and Means and the sponsor of the Democratic version of the tax bill.

(Mr. RANGEL asked and was given permission to revise and extend his remarks.)

Mr. RANGEL. Mr. Speaker, when the President recommended relief for the marriage penalty, everybody in the House understood and agreed that we should do it. Then the President asked the Republican leaders to please come over to see which areas of the budget they could agree to. If they were serious about taking care of that, they would have raised that issue.

Probably the President would have said that they can take care of this problem with one-third of the amount of money that they intended; but they are not really concerned just with the penalty, they are concerned with a substantial tax cut.

If the Republicans were serious, they would have said, let us go to our Democratic colleagues. And we would have said, being the politicians that we are, we do not think the President was as generous as he should have been. We would have increased the amount. We would have given more benefits, even to people who had no penalty.

But do Members know what we would have done? We would have said, let us have a budget first. Let us see what we are going to do with Medicare. Let us see what we are going to do with social security and paying down the national debt. Then we would have come in with a generous bill that is our substitute to take care of the penalty, and not just to reward those who are already fortunate in the high-income brackets that have no marriage penalty.

We will have an opportunity to do this, but it is really strange. In the last year when they came up, I say to the gentleman from Massachusetts (Mr. MOAKLEY), with the \$792 billion tax bill, our Republican friends were not nearly as irresponsible as the gentleman would have them to appear, because they knew ahead of time it was going to be vetoed. So they love the country, they just love gimmicks.

So this time they made certain that the President was going to veto the bill. They made certain that they had no budget to make them accountable in the bill. They made certain that

they went to the distinguished chairman of the Committee on Rules and had him fold into this and waive all of the budget restrictions, and then they came to the floor and they said, we want to take care of the problem.

Well, guess what, this is not for married people. They could have gone to Hallmark if they wanted to do something for Valentine's Day. But to use the Tax Code without hearings, without negotiations, without discussion, that is a bit much.

Mr. DREIER. Mr. Speaker, will the gentleman yield?

Mr. RANGEL. I yield to the gentleman from California, the distinguished, intelligent, and intellectual chair of the Committee on Rules.

Mr. DREIER. Mr. Speaker, I thank my friend for his somewhat thoughtful remarks and assessment of me.

I would like to say that there have been a wide range of bills that the President guaranteed that he was going to veto. I remember very well the welfare reform bill. He did in fact twice veto it, but he then signed that measure. I remember the Education Flexibility Act. He said that he was going to veto that measure. He in fact ended up signing it. There were several other measures that he talked about vetoing: the national ballistic missile defense bill; he signed it. He can sign this one, too.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield such time as he may consume to the gentleman from California (Mr. DREIER), the distinguished chairman of the Committee on Rules.

□ 1045

Mr. DREIER. Mr. Speaker, I thank my friend from Columbus, Ohio (Ms. PRYCE) for yielding me this time. I appreciate her leadership on this very, very important measure.

Mr. Speaker, I am happy to report that by a very strong, bipartisan vote, we are going to pass this measure today. As my dear friend from New York (Mr. RANGEL) knows, there are Democrats who have joined in support of this measure and there are reasons for that, because it is very clear that we are going to end one of the most illogical and unfair aspects of the Tax Code.

Even in an election year, we ought to be able to agree on some very basic principles that we all know that the American people share. One of these simple concepts is that married people should not pay more in taxes simply because they are married. That is what this debate comes down to.

The Republican marriage penalty tax relief bill helps low- and middle-income working families, particularly women and minorities who bear a disproportionate share of that unfair burden.

The American people support tax relief like this bill today. They very much want us to deal with some effort to pay down this huge national debt that we have and, of course, we are all

well aware of the fact that they want us to ensure retirement security.

Republicans are moving forward, I am happy to say, on all three of those. However, we cannot hold this marriage penalty tax relief bill hostage to a massive, all encompassing budget deal and negotiations that some will try to derail so that they can call this a do-nothing Congress.

We have gotten to the point where we have a chance to help middle-income wage earners who are struggling to make ends meet, who on average we see a \$1,400 loss for them because of this penalty. We know very well, and my friend, the gentleman from New York (Mr. RANGEL), up in the Committee on Rules when we were discussing this measure made it clear that this bill does not in any way threaten protecting Social Security or our quest for paying down the debt.

We have a very fair rule here. It is a structured rule which allows for the consideration of the Minority substitute, and we will have a motion to recommit. At the same time, it is also a very fair bill; and I hope we will be able to see, as I predict, a strong bipartisan vote.

Mr. RANGEL. Mr. Speaker, will the gentleman yield?

Mr. DREIER. I yield to the gentleman from New York, my very good friend the ranking minority member, and I want him to stay in that position for many years to come.

Mr. RANGEL. Mr. Speaker, I will be a minority for a long time but not in this House.

I joined the gentleman in supporting the rule because he was fair enough to allow us to do the right thing in the substitute, but one of the arguments against our bill is that it provides no relief because we say Social Security, Medicare and paying down the national debt. I do not know why the gentleman's people do not want to do that first, but they will be given an opportunity to do all four of them and take care of the marriage penalty.

Mr. DREIER. Mr. Speaker, I thank my friend for his contribution, and I can only infer that he is reaffirming the statement that he made upstairs that, in fact, our bill does make sure that we pay down Social Security and work on debt reduction.

Mr. RANGEL. And take care of the rich at the same time.

Mr. MOAKLEY. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Mrs. TAUSCHER).

Mrs. TAUSCHER. Mr. Speaker, as a supporter of eliminating the marriage penalty tax, I am very disappointed in the way the Republican leadership has brought this issue to the floor today. It is like Ronald Reagan said over a decade ago, here they go again. Only this Republican leadership can take a consensus issue, such as the marriage penalty tax cut, and politicize it to the point of failure.

The marriage penalty, as my colleague from California said, is illogical

and unfair; but it is wrong to fix it in an illogical and unfair way. It is irresponsible for the Republican leadership to bring this kind of tax cut measure to the floor outside of the context of the entire budget. If we are to be fiscally responsible and maintain our balanced budget and the era of surpluses, we cannot make these kinds of decisions in a vacuum.

Mr. Speaker, American working families need tax relief. A couple on their wedding day should not be handed a tax bill from the Federal Government, and in my district in the East Bay Area of San Francisco more than 65,000 working families pay a marriage penalty. This is the money they should be spending on educating their children, providing health care for their families, or saving for their retirement.

Bringing this bill to this floor in this way is wrong. I urge my colleagues to support the Democratic alternative and vote no on this bill.

Mrs. PRYCE of Ohio. Mr. Speaker, I yield 3 minutes to my distinguished colleague, the gentleman from Indiana (Mr. MCINTOSH), who has done so much hard work on this bill.

Mr. MCINTOSH. Mr. Speaker, I rise in support of the resolution and in support of the bill. Three years ago I received a letter from two of my constituents, Sharon Mallory and Darryl Pierce, and they wrote to me how they both were workers in the Ford electronics plant making about \$9.00 an hour, certainly not what any of us would think of as rich. Sharon went on to explain they cannot afford to get married because she would forfeit her \$900 tax refund and have to pay \$2,800 in taxes when they were married.

She closed her letter saying Darryl and I would very much like to be married, and I must say it broke our hearts when we found out we cannot afford it. We hope some day the government will allow us to get married by not penalizing us.

Today we are taking a gigantic step forward to fulfill Sharon Mallory's wish to remove this penalty that the government imposes on people who want to get married and who are married in this country of ours.

The gentlewoman who preceded me pointed out that she had 65,000 in her district, couples who are married subject to the marriage penalty. The Democratic substitute she urged us to pass would do nothing. It is scored as zero tax relief for those 65,000 couples. It is a paper tiger. It does actually nothing to allow them to have that tax relief.

I will include in the RECORD the Heritage study from which that 65,000 number was drawn so that people can see all of the districts in this Congress and how many Americans are affected by it.

Let me urge my colleagues to support this resolution and support the bill because of what it does. It provides tax relief to married couples who own their homes. The Democrat substitute

provides no tax relief for the marriage penalty if one owns a home and itemizes. It provides up to \$1,400 in tax relief by doubling the standard deduction and widening the 15 percent bracket, the two ways that the marriage penalty hits most people in this country.

This bill is an easy bill to pass. At a time when we have \$1.8 trillion in surplus in our budget, this would use up just one-tenth of that, to do what is right; to allow people like Sharon Mallory to finally pursue their dream to get married, live in happiness and not fear that the government will punish them simply because they are married.

I would urge all of my colleagues on the Democratic side, on the Republican side, pass this bill. Let it move forward to the Senate so we can get it to the President and he can sign it and we can have real relief for married couples in this country.

Mr. Speaker, I include for the RECORD a listing by district of the number of couples affected by the marriage penalty.

State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty
Alabama:			
1	Sonny Callahan	R	56,747
2	Terry Everett	R	63,679
3	Bob Riley	R	60,392
4	Robert Aderholt	R	63,664
5	Robert E. Cramer	D	66,356
6	Spencer Bachus	R	66,486
7	Earl F. Hilliard	D	47,632
State total			424,956
Alaska:			
At large	Don Young	R	66,876
Arizona:			
1	Matt Salmon	R	65,373
2	Ed Pastor	D	49,832
3	Bob Stump	R	57,504
4	John B. Shadegg	R	68,699
5	Jim Kolbe	R	58,902
6	J.D. Hayworth	R	52,429
State total			352,738
Arkansas:			
1	Marion Berry	D	50,565
2	Vic Snyder	D	55,159
3	Asa Hutchinson	R	54,625
4	Jay Dickey	R	47,327
State total			207,677
California:			
1	Mike Thompson	D	52,954
2	Wally Herger	R	47,553
3	Doug Ose	R	55,096
4	John T. Doolittle	R	57,132
5	Robert T. Matsui	D	48,251
6	Lynn C. Woolsey	D	58,003
7	George Miller	D	57,185
8	Nancy Pelosi	D	40,473
9	Barbara Lee	D	43,471
10	Ellen O. Tauscher	D	65,228
11	Richard W. Pombo	R	51,854
12	Tom Lantos	D	59,616
13	Fortney Stark	D	63,214
14	Anna G. Eshoo	D	59,229
15	Tom Campbell	R	64,206
16	Zoe Lofgren	D	54,939
17	Sam Farr	D	53,078
18	Gary Condit	D	51,952
19	George P. Radanovich	R	52,576
20	Calvin M. Dooley	D	44,298
21	William M. Thomas	R	51,876
22	Lois Capps	D	51,174
23	Elton Gallegly	R	59,320
24	Brad Sherman	D	61,438
25	Howard P. McKeon	R	60,273
26	Howard L. Berman	D	49,377
27	James E. Rogan	R	54,160
28	David Dreier	R	59,070
29	Henry A. Waxman	D	42,606
30	Xavier Becerra	D	44,685
31	Matthew G. Martinez	D	47,275
32	Julian C. Dixon	D	45,198
33	Lucille Roybal-Allard	D	38,069
34	Grace F. Napolitano	D	52,281

State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty	State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty	State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty
35	Maxine Waters	D	41,664	7	Danny K. Davis	D	40,467	8	Debbie Stabenow	E	58,359
36	Steven T. Kuykendall	R	58,266	8	Philip M. Crane	R	70,832	9	Dale E. Kildee	D	54,543
37	Juanita Millender-McDonald	R	42,068	9	Janice D. Schakowsky	D	52,160	10	David E. Bonior	D	60,939
38	Steve Horn	R	48,899	10	John Edward Porter	R	65,845	11	Joseph Knollenberg	R	65,479
39	Edward Royce	R	62,958	11	Jerry Weller	R	59,536	12	Sander M. Levin	D	61,086
40	Jerry Lewis	R	49,590	12	Jerry F. Costello	D	52,835	13	Lynn N. Rivers	D	57,471
41	Gary G. Miller	R	59,081	13	Judy Biggart	R	69,312	14	John Conyers	D	42,361
42	George E. Brown	D	51,363	14	J. Dennis Hastert	R	65,185	15	Carolyn C. Kilpatrick	D	30,136
43	Ken Calvert	R	54,878	15	Thomas W. Ewing	R	57,007	16	John D. Dingell	D	56,966
44	Mary Bono	R	46,014	16	Donald A. Manzullo	R	65,058	State total			800,682
45	Dana Rohrabacher	R	59,579	17	Lane Evans	D	57,063	Minnesota:			
46	Loretta Sanchez	D	50,574	18	Ray LaHood	R	60,551	1	Gil Gutknecht	R	70,187
47	Christopher Cox	R	63,022	19	David D. Phelps	D	55,528	2	David Minge	D	71,909
48	Ron Packard	R	58,781	20	John Shimkus	R	58,859	3	Jim Ramstad	R	79,333
49	Brian P. Bilbray	R	45,508	State total			1,149,198	4	Bruce F. Vento	D	64,889
50	Bob Filner	D	47,013	Indiana:				5	Martin Olav Sabo	D	56,730
51	Randy Cunningham	R	60,052	1	Peter J. Visclosky	D	54,601	6	William P. Luther	D	80,846
52	Duncan L. Hunter	R	55,739	2	David M. McIntosh	R	59,333	7	Collin C. Peterson	D	64,693
State total			2,752,159	3	Timothy J. Roemer	D	60,672	8	James L. Oberstar	D	62,008
Colorado:				4	Mark E. Souder	R	65,246	State total			550,595
1	Diana DeGette	D	60,530	5	Stephen E. Buyer	R	62,127	Mississippi:			
2	Mark Udall	D	79,685	6	Dan Burton	R	69,809	1	Roger F. Wicker	R	50,951
3	Scott McInnis	R	69,766	7	Edward A. Pease	R	59,986	2	Bennie G. Thompson	D	37,268
4	Bob Schaffer	R	74,522	8	John N. Hostettler	R	58,083	3	Charles Pickering	R	47,423
5	Joel Hefley	R	77,528	9	Baron P. Hill	D	62,425	4	Ronnie Shows	R	42,555
6	Thomas G. Tancredo	R	82,547	10	Julia Carson	R	53,742	5	Gene Taylor	D	43,989
State total			444,578	State total			606,022	State total			222,187
Connecticut:				Iowa:				Missouri:			
1	John B. Larson	D	54,847	1	James A. Leach	R	58,552	1	William Clay	D	52,961
2	Sam Gejdenson	D	58,551	2	Jim Nussle	R	58,340	2	James M. Talent	R	73,164
3	Rosa L. DeLauro	D	55,985	3	Leonard L. Boswell	D	58,234	3	Richard A. Gephardt	D	65,094
4	Christopher Shays	R	55,234	4	Greg Ganske	R	62,044	4	Ike Skelton	D	65,282
5	James H. Maloney	D	60,893	5	Tom Latham	R	59,672	5	Karen McCarthy	D	60,731
6	Nancy L. Johnson	R	61,796	State total			296,842	6	Pat Danner	D	68,240
State total			347,306	Kansas:				7	Roy Blunt	R	63,563
Delaware:				1	Jerry Moran	R	66,213	8	Jo Ann Emerson	R	58,008
At large	Michael N. Castle	R	74,120	2	Jim Ryun	R	61,861	9	Kenny C. Hulshof	R	66,013
District of Columbia:				3	Dennis Moore	D	66,789	State total			573,057
At large	Eleanor Holmes Norton	D	27,117	4	Todd Tiahrt	R	65,041	Montana:			
Florida:				State total			259,904	At large	Rick Hill	R	89,169
1	Joe Scarborough	R	53,832	Kentucky:				Nebraska:			
2	F. Allen Boyd	D	52,640	1	Edward Whitfield	R	60,879	1	Doug Bereuter	R	58,135
3	Corrine Brown	D	44,474	2	Ron Lewis	R	65,790	2	Lee Terry	R	58,122
4	Tillie K. Fowler	R	56,876	3	Anne M. Northup	R	61,624	3	Bill Barrett	R	58,336
5	Karen L. Thurman	D	41,900	4	Ken Lucas	D	64,722	State total			174,593
6	Cliff Stearns	R	52,391	5	Harold Rogers	R	44,065	Nevada:			
7	John L. Mica	R	57,202	6	Ernest L. Fletcher	R	66,491	1 Shelley	Berkley	D	69,837
8	Bill McCollum	R	57,798	State total			363,572	2 James A.	Gibbons	R	76,304
9	Michael Bilirakis	R	53,928	Louisiana:				State total			146,142
10	C.W. Bill Young	R	48,921	1	David Vitter	R	53,084	New Hampshire:			
11	Jim Davis	D	53,627	2	William J. Jefferson	D	39,319	1	John E. Sununu	R	69,881
12	Charles T. Canady	R	52,052	3	W. J. Tauzin	R	47,785	2	Charles F. Bass	R	69,792
13	Dan Miller	R	46,602	4	Jim McCrery	R	37,683	State total			139,673
14	Porter J. Goss	R	48,989	5	John Cooksey	R	49,974	New Jersey:			
15	David Weldon	R	53,180	6	Richard H. Baker	R	51,502	1	Robert E. Andrews	D	59,742
16	Mark Foley	R	51,021	7	Christopher John	D	44,996	2	Frank A.J. LoBiondo	R	58,821
17	Carrie P. Meek	D	44,037	State total			324,343	3	Jim Saxton	R	63,735
18	Ileana Ros-Lehtinen	R	50,461	Maine:				4	Christopher H. Smith	R	61,098
19	Robert Wexler	D	50,921	1	Thomas H. Allen	D	69,013	5	Marge Roukema	R	70,011
20	Peter Deutch	D	57,696	2	John Elias Baldacci	D	59,729	6	Frank Pallone	D	64,052
21	Lincoln Diaz-Balart	R	60,076	State total			128,832	7	Bob Franks	R	70,515
22	E. Clay Shaw	R	42,810	Maryland:				8	William Pascrell	D	61,959
23	Alcee L. Hastings	D	45,189	1	Wayne T. Gilchrest	R	69,668	9	Steven R. Rothman	D	62,157
State total			1,176,623	2	Robert L. Ehrlich	R	71,502	10	Donald M. Payne	D	51,445
Georgia:				3	Benjamin L. Cardin	D	66,851	11	Rodney P. Frelinghuysen	R	72,605
1	Jack Kingston	R	62,397	4	Albert R. Wynn	D	70,749	12	Rush D. Holt	D	69,953
2	Sanford D. Bishop	D	52,397	5	Steny H. Hoyer	D	74,288	13	Robert Menendez	D	52,022
3	Michael Collins	R	72,108	6	Roscoe G. Bartlett	R	72,357	State total			818,116
4	Cynthia McKinney	D	75,447	7	Elijah Cummings	D	51,329	New Mexico:			
5	John Lewis	D	50,963	8	Constance A. Morella	R	75,518	1	Heather Wilson	R	51,894
6	Johnny Isakson	R	78,795	State total			552,262	2	Joe Skeen	R	44,780
7	Bob Barr	R	70,617	Massachusetts:				3	Tom Udall	D	46,764
8	Saxby Chambliss	R	67,271	1	John W. Olver	D	60,207	State total			143,438
9	Nathan Deal	R	72,202	2	Richard E. Neal	D	61,386	New York:			
10	Charles W. Norwood	R	66,424	3	James P. McGovern	D	64,300	1	Michael P. Forbes	D	56,134
11	John Linder	R	59,903	4	Barney Frank	D	62,483	2	Rick A. Lazio	R	58,406
State total			728,525	5	Martin T. Meehan	D	65,488	3	Peter T. King	R	60,425
Hawaii:				6	John F. Tierney	D	65,995	4	Carolyn McCarthy	D	56,679
1	Neil Abercrombie	D	54,265	7	Edward J. Markey	D	63,757	5	Gary L. Ackerman	D	57,264
2	Patsy T. Mink	D	52,150	8	Michael E. Capuano	D	43,087	6	Gregory M. Meeks	D	49,452
State total			106,415	9	John Joseph Moakley	D	60,190	7	Joseph Crowley	D	45,888
Idaho:				10	William D. Delahunt	D	62,821	8	Jerrold L. Nadler	D	36,726
1	Helen P. Chenoweth	R	65,242	State total			609,713	9	Anthony D. Weiner	D	47,039
2	Michael K. Simpson	R	64,468	Michigan:				10	Edolphus Towns	D	35,208
State total			129,710	1	Bart T. Stupak	D	53,222	11	Major R. Owens	D	41,454
Illinois:				2	Peter Hoekstra	R	59,111	12	Nydia M. Velazquez	D	36,971
1	Bobby L. Rush	D	42,961	3	Vernon J. Ehlers	R	59,536	13	Vito Fossella	R	49,174
2	Jessie L. Jackson	D	50,527	4	Dave Camp	R	53,291	14	Carolyn B. Maloney	D	41,628
3	William O. Lipinski	D	60,032	5	James A. Barcia	D	53,465	15	Charles B. Rangel	D	29,900
4	Luis V. Gutierrez	D	42,680	6	Fred S. Upton	R	57,296	16	Jose E. Serrano	D	27,496
5	Rod R. Blagojevich	D	54,712	7	Nick Smith	R	57,423				
6	Henry J. Hyde	R	68,046								

State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty	State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty	State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty
17	Eliot L. Engel	D	41,920	State total .....	.....	.....	103,359	2	Tammy Baldwin	D	63,731
18	Nita M. Lowey	D	54,017	.....	.....	.....	.....	3	Ron Kind	D	60,875
19	Sue W. Kelly	R	57,614	South Carolina:	.....	.....	.....	4	Gerald D. Kleczka	D	61,583
20	Benjamin A. Gilman	R	57,598	1	Marshall Sanford	R	58,552	5	Thomas M. Barrett	D	47,411
21	Michael R. McNulty	R	51,222	2	Floyd Spence	R	59,118	6	Thomas E. Petri	R	62,599
22	John E. Sweeney	R	56,962	3	Lindsey O. Graham	R	59,576	7	David R. Obey	D	60,802
23	Sherwood L. Boehlert	R	50,888	4	Jim DeMint	R	60,935	8	Mark Green	R	61,753
24	John M. McHugh	R	48,853	5	John M. Spratt	D	58,110	9	F. James Sensenbrenner	R	69,085
25	James T. Walsh	R	52,646	6	James E. Clyburn	D	48,504	State total .....	.....	.....	548,859
26	Maurice D. Hinchey	D	49,540	State total .....	.....	.....	344,794	Wyoming:	.....	.....	.....
27	Thomas M. Reynolds	R	57,236	South Dakota:	.....	.....	.....	At large	Barbara Cubin	R	45,336
28	Louise McIntosh Slaughter	D	50,919	At large	John R. Thune	R	75,114	US Total .....	.....	.....	25,000,000
29	John J. LaFalce	D	51,423	Tennessee:	.....	.....	.....	.....	.....	.....	.....
30	Jack Quinn	R	49,607	1	William L. Jenkins	R	57,951	.....	.....	.....	.....
31	Amo Houghton	R	50,785	2	John J. Duncan	R	58,189	.....	.....	.....	.....
State total .....	.....	.....	1,511,164	3	Zachary P. Wamp	R	55,895	.....	.....	.....	.....
North Carolina:	.....	.....	.....	4	Van Hilleary	R	56,884	.....	.....	.....	.....
1	Eva M. Clayton	D	48,949	5	Bob Clement	D	56,284	.....	.....	.....	.....
2	Bob Etheridge	D	60,176	6	Bart Gordon	D	64,216	.....	.....	.....	.....
3	Walter B. Jones	R	57,783	7	Ed Bryant	R	61,121	.....	.....	.....	.....
4	David E. Price	D	61,042	8	John S. Tanner	D	56,686	.....	.....	.....	.....
5	Richard M. Burr	R	60,785	9	Harold E. Ford	D	46,087	.....	.....	.....	.....
6	Howard Coble	R	66,220	State total .....	.....	.....	513,314	.....	.....	.....	.....
7	Mike McIntyre	D	51,564	.....	.....	.....	.....	.....	.....	.....	.....
8	Robin Hayes	R	60,232	Texas:	.....	.....	.....	.....	.....	.....	.....
9	Sue Myrick	R	64,916	1	Max Sandlin	D	55,082	.....	.....	.....	.....
10	Cass Ballenger	R	67,439	2	Jim Turner	D	50,867	.....	.....	.....	.....
11	Charles H. Taylor	R	55,897	3	Sam Johnson	R	73,236	.....	.....	.....	.....
12	Melvin Watt	D	52,299	4	Ralph M. Hall	D	63,380	.....	.....	.....	.....
State total .....	.....	.....	707,393	5	Pete Sessions	R	54,773	.....	.....	.....	.....
North Dakota:	.....	.....	.....	6	Joe L. Barton	R	76,230	.....	.....	.....	.....
At large	Earl Pomeroy	D	65,182	7	Bill Archer	R	68,594	.....	.....	.....	.....
Ohio:	.....	.....	.....	8	Kevin Brady	R	64,704	.....	.....	.....	.....
1	Steven J. Chabot	R	50,439	9	Nicholas V. Lampson	D	57,677	.....	.....	.....	.....
2	Rob Portman	R	62,646	10	Lloyd Doggett	D	58,612	.....	.....	.....	.....
3	Tony P. Hall	D	57,172	11	Chet Edwards	D	57,320	.....	.....	.....	.....
4	Michael G. Oxley	R	59,341	12	Kay Granger	R	60,536	.....	.....	.....	.....
5	Paul E. Gillmor	R	63,245	13	William M. Thornberry	R	55,869	.....	.....	.....	.....
6	Ted Strickland	D	49,998	14	Ron Paul	R	57,103	.....	.....	.....	.....
7	David L. Hobson	R	60,415	15	Ruben Hinojosa	D	47,947	.....	.....	.....	.....
8	John A. Boehner	R	62,222	16	Silvestre Reyes	D	50,584	.....	.....	.....	.....
9	Marcy Kaptur	D	54,612	17	Charles W. Stenholm	D	57,649	.....	.....	.....	.....
10	Dennis J. Kucinich	D	55,071	18	Sheila Jackson-Lee	D	48,709	.....	.....	.....	.....
11	Stephanie Tubbs Jones	D	44,387	19	Larry Combest	R	63,088	.....	.....	.....	.....
12	John R. Kasich	R	59,563	20	Charles A. Gonzalez	D	51,273	.....	.....	.....	.....
13	Sherrod Brown	D	61,469	21	Lamar S. Smith	R	65,899	.....	.....	.....	.....
14	Thomas C. Sawyer	D	55,252	22	Tom DeLay	R	67,804	.....	.....	.....	.....
15	Deborah Pryce	R	58,779	23	Henry Bonilla	D	53,225	.....	.....	.....	.....
16	Ralph Regula	R	58,058	24	Martin Frost	R	61,197	.....	.....	.....	.....
17	James A. Traficant	D	52,108	25	Kenneth E. Bentsen	D	61,337	.....	.....	.....	.....
18	Robert W. Ney	R	52,652	26	Richard K. Army	R	74,098	.....	.....	.....	.....
19	Steven C. LaTourette	R	61,903	27	Solomon P. Ortiz	D	50,820	.....	.....	.....	.....
State total .....	.....	.....	1,079,332	28	Cira D. Rodriguez	D	52,293	.....	.....	.....	.....
Oklahoma:	.....	.....	.....	29	Gene Green	D	46,253	.....	.....	.....	.....
1	Steve Largent	R	53,858	30	Eddie Bernice Johnson	D	52,880	.....	.....	.....	.....
2	Tom A. Coburn	R	49,086	State total .....	.....	.....	1,759,038	.....	.....	.....	.....
3	Wes Watkins	R	47,053	.....	.....	.....	.....	.....	.....	.....	.....
4	J.C. Watts	R	53,316	Utah:	.....	.....	.....	.....	.....	.....	.....
5	Ernest I. Stook	R	55,193	1	James V. Hansen	R	70,952	.....	.....	.....	.....
6	Frank D. Lucas	R	50,503	2	Merrill Cook	R	71,856	.....	.....	.....	.....
State total .....	.....	.....	309,010	3	Christopher Cannon	R	67,264	.....	.....	.....	.....
Oregon:	.....	.....	.....	State total .....	.....	.....	210,073	.....	.....	.....	.....
1	David Wu	D	70,770	.....	.....	.....	.....	.....	.....	.....	.....
2	Greg Walden	R	65,455	Vermont:	.....	.....	.....	.....	.....	.....	.....
3	Earl Blumenauer	D	63,342	At large	Bernard Sanders	I	63,836	.....	.....	.....	.....
4	Peter A. DeFazio	D	62,608	.....	.....	.....	.....	.....	.....	.....	.....
5	Darlene Hooley	D	67,115	Virginia:	.....	.....	.....	.....	.....	.....	.....
State total .....	.....	.....	329,289	1	Herbert H. Bateman	R	60,412	.....	.....	.....	.....
Pennsylvania:	.....	.....	.....	2	Owen B. Pickett	D	56,458	.....	.....	.....	.....
1	Robert A. Brady	D	36,631	3	Robert C. Scott	D	46,775	.....	.....	.....	.....
2	Chaka Fattah	D	40,398	4	Norman Sisisky	D	58,346	.....	.....	.....	.....
3	Robert A. Borski	D	49,023	5	Virgil H. Goode	I	58,049	.....	.....	.....	.....
4	Ron Klink	D	52,612	6	Robert W. Goodlatte	R	56,414	.....	.....	.....	.....
5	John E. Peterson	D	50,461	7	Thomas J. Bliley	R	63,630	.....	.....	.....	.....
6	Tim Holden	D	57,582	8	James P. Moran	D	58,895	.....	.....	.....	.....
7	Curt Weldon	R	59,674	9	Rick Boucher	D	50,101	.....	.....	.....	.....
8	James C. Greenwood	R	64,507	10	Frank R. Wolf	R	67,527	.....	.....	.....	.....
9	Bud Shuster	R	55,538	11	Thomas M. Davis	R	66,604	.....	.....	.....	.....
10	Don Sherwood	R	54,417	State total .....	.....	.....	643,209	.....	.....	.....	.....
11	Paul E. Kanjorski	D	53,044	.....	.....	.....	.....	.....	.....	.....	.....
12	John P. Murtha	D	47,161	Washington:	.....	.....	.....	.....	.....	.....	.....
13	Joseph M. Hoeffel	D	62,089	1	Jay Inslee	D	70,815	.....	.....	.....	.....
14	William J. Coyne	D	45,161	2	Jack Metcalf	R	62,611	.....	.....	.....	.....
15	Patrick J. Toomey	R	58,875	3	Brian Baird	D	60,905	.....	.....	.....	.....
16	Joseph R. Pitts	R	59,764	4	Richard Hastings	R	61,191	.....	.....	.....	.....
17	George W. Gekas	R	61,723	5	George R. Nethercutt	R	58,153	.....	.....	.....	.....
18	Michael F. Doyle	D	53,671	6	Norman D. Dicks	D	55,419	.....	.....	.....	.....
19	William F. Goodling	R	63,076	7	Jim McDermott	D	53,387	.....	.....	.....	.....
20	Frank Mascara	D	50,277	8	Jennifer Dunn	R	72,796	.....	.....	.....	.....
21	Philip S. English	R	52,227	9	Adam Smith	D	63,984	.....	.....	.....	.....
State total .....	.....	.....	1,127,911	State total .....	.....	.....	559,262	.....	.....	.....	.....
Rhode Island:	.....	.....	.....	West Virginia:	.....	.....	.....	.....	.....	.....	.....
1	Patrick J. Kennedy	D	51,692	1	Alan B. Mollohan	D	48,062	.....	.....	.....	.....
2	Robert Weygand	D	51,668	2	Robert E. Wise	D	49,983	.....	.....	.....	.....
.....	.....	.....	.....	3	Nick J. Rahall	D	39,340	.....	.....	.....	.....
.....	.....	.....	.....	State total .....	.....	.....	137,385	.....	.....	.....	.....
.....
.....	.....	.....	.....	Wisconsin:	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	1	Paul Ryan	R	61,060	.....	.....	.....	.....

Mr. MOAKLEY. Mr. Speaker, I yield 2 minutes to the gentlewoman from the District of Columbia (Ms. NORTON).

Ms. NORTON. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, when Republicans and Democrats support basically the same idea, the people expect us to come together and get together. Instead, the Republicans have drafted their bill in secret, as if this were a one-party state. If we look at their bill, it immediately becomes clear why. Half the benefit in their bill goes to couples who pay no marriage penalty.

Are we fixing the marriage penalty or giving a marriage bonus to rich couples who have no children? The stock market is already doing quite fine by them.

Even the rich would not object if we bring in millions of low- and moderate-income Americans who do pay the marriage penalty but get nothing under the Republican bill. These are the lost couples. They are the ones who where they both work, they have kids, they cannot get the earned income tax credit and now they will not qualify for the Republicans' marriage penalty relief.

When the Republicans finish trooping to the floor, slice by slice, with their tax cuts, they are going to find out that the American people can add and it still adds up to \$700 billion plus, most of it going to the rich.

We are not here to support Donald Trump and whoever the next Ivana may be. Americans rich enough to need a prenuptial agreement are not demanding marriage penalty relief. Give the relief to struggling working families with kids who need it and get nothing under the Republican bill.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 1 minute to my distinguished colleague, the gentleman from California (Mr. ROYCE).

Mr. ROYCE. Mr. Speaker, the bottom line is, couples should not be punished by the government for making that decision to get married. Yet the current Tax Code pushes those married couples filing jointly into higher tax brackets. The bottom line is, this is wrong.

I strongly support this Marriage Tax Elimination Act. It provides relief from the marriage penalty. This unfair tax is keeping parents from doing all they want to do for their children. In many cases, it is requiring both parents to work full time when one of

them may prefer to work part time and spend more time with their children.

Right now, married couples pay an average of \$1,400 a year more in taxes every year, every year. Frankly, over a decade, that money could go towards a family car or a college education or a down payment on a new home or better health care coverage or for retirement savings. It is their money. It is time to end the marriage penalty.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from South Carolina (Mr. SPRATT), the ranking member on the Committee on the Budget.

(Mr. SPRATT asked and was given permission to revise and extend his remarks.)

Mr. SPRATT. Mr. Speaker, I thank the gentleman from Massachusetts (Mr. MOAKLEY) for yielding me this time.

Mr. Speaker, Members should know that if they vote for this rule, they vote to violate the Congressional Budget Act of 1974. They vote to discard the discipline that has brought us from \$290 billion deficits to \$125 billion surpluses.

For 25 years, section 303, black letter law of the Congressional Budget Act, has wisely provided that Congress shall not take up major tax cuts of this magnitude or for that matter major spending increases without first adopting a budget resolution. That has been the procedure for 25 years, and for good reason. It requires to take something of this magnitude and put it in the framework of a budget and face it off against competing alternatives.

By not doing that, the result today will be, if we pass this bill, pass this rule, a bill that will drain \$182 billion off of a surplus of about \$800 billion. Twenty-five percent of the surplus will be disposed of today in one fell swoop without considering other things that we could have done for it.

Now, the rule serves a purpose. It is not some arcane rule. It says, do not do something of this magnitude, either on the tax side or the spending side, in isolation. Do it comprehensively. Consider other alternatives. Do it and see what the trade-offs of doing it are.

I want to defang the marital penalty as much as anybody else. I will gladly vote to do it, but we can vote for it by voting to double the standard deduction, cost about \$44.8 billion, and then do something else. The families who are faced with this so-called marital penalty will soon be faced with the AMT, the alternative minimum tax. We never meant for them to be confronted with the AMT. That problem can be fixed, too. The cost is \$32.8 billion, a total of \$77 billion. Then there is \$105 billion left over.

For that \$105 billion, we can do Medicare prescription drug coverage per the President's proposal over the next 10 years, or we can go to the President's proposals for tax cuts this year and we have a whole list of things to do. We can expand tuition tax credits. We can

provide for school construction bond subsidies. We can fix the EITC. We can expand the child care tax credit. Surely that is pro middle-income family, working families. We can add to the long-term care tax credit, a tax credit of \$3,000; and we still have enough left over to do the President's proposed retirement savings account.

All of this can be done in addition to fixing the marital penalty and also fixing the AMT. That is what is wrong. That is what is out of place with this rule. It violates the Congressional Budget Act. It requires us to do something in isolation ad hoc, and what this will lead to is ragged results.

Lots of stuff left on the cutting room floor that has not been fairly considered. There is a better way of doing this. I am for the marital penalty correction but I am for doing it in the proper way.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 3 minutes to my distinguished colleague, the gentleman from Illinois (Mr. WELLER), a member of the Committee on Ways and Means, the author of much of this tax relief provision and America's greatest champion for marriage penalty relief.

(Mr. WELLER asked and was given permission to revise and extend his remarks.)

Mr. WELLER. Mr. Speaker, we have often asked over the last several years, is it right, is it fair, that under our Tax Code, 25 million married working couples on average pay \$1,400 more in higher taxes just because they are married?

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Clearly the folks back home in the south side of Chicago and the south suburbs that I have the privilege of representing say it is just wrong, it is unfair that married working couples pay more just because they are married. \$1,400 in Illinois, it is 1 year's tuition for a nursing student at Joliet Junior college. It is 3 months of day care. It is a washer and dryer to take care of the kids' clothes.

Let me point out what causes the marriage tax penalty. The marriage tax penalty, I have got a machinist and a schoolteacher, \$31,000 in income or \$31,500 of income each. While the machinist stays single, he is in the 15 percent tax bracket; the same with the schoolteacher. But they chose to get married. Because when they are married, they file jointly, they are pushed into the 28 percent tax bracket, causing almost \$1,400 in marriage tax penalty.

We want to help couples like the machinist and schoolteacher, people who pay the marriage tax penalty. We do that in several ways. Of course, if my colleagues listen to the folks in the bipartisan Joint Committee on Taxation, they point out that one-half of those who suffer the marriage tax penalty, and there is 1.1 million married couples suffering the marriage tax penalty in Illinois, one-half of them itemize their taxes, and one-half of them do not.

If we are going to wipe out the marriage tax penalty for everyone and be fair about it, we have to help both. Of course, that means that those who do not itemize, we double the standard deduction, which helps wipe out their marriage tax penalty.

For those who do itemize, and if one itemizes, one is probably a homeowner. Most middle-class families pursue the American dream. That is why they itemize as a homeowner or give to their church or charity or synagogue or they have student loan expenses. We help them by widening the 15 percent bracket. We also help the working poor by increasing the income eligibility for their earned income credit, erasing that marriage penalty as well.

My Democratic friends have a substitute. They claim it just helps those who do not itemize. That is all they want to help. If one is a homeowner, tough. But under the Democrat's substitute, according to the bipartisan Joint Committee on Taxation, the Democrat plan is phony. It is phony. It is a sham. According to Joint Committee on Taxation, the Democrat substitute they are going to offer today provides zero, nada, nothing in marriage tax relief. It is designed never to work.

Mr. Speaker, we want to eliminate the marriage tax penalty. People often point out that next week is Valentine's Day. When one thinks about it, for 25 million married working couples, what better gift to give them than bipartisan support that helps everyone who suffers the marriage tax penalty, those who do not itemize as well as homeowners and those who give to church and charity as well as the working poor.

Let us wipe out the marriage tax penalty for everyone. It is all about fairness in the Tax Code. Not just give relief to a handful, but let us eliminate the marriage tax penalty for everyone.

Mr. MOAKLEY. Mr. Speaker, it is my pleasure to yield 3 minutes to the gentleman from Missouri (Mr. GEPHARDT), the Minority Leader of the Democratic Party.

(Mr. GEPHARDT asked and was given permission to revise and extend his remarks.)

Mr. GEPHARDT. Mr. Speaker, it may seem to some people watching this debate today that we have heard it before. Last year, Republicans tried to sell their trillion dollar tax cut to the American people. They had town hall meetings. They had a road tour across America to pump up grassroots support.

The gentleman from Texas (Mr. ARMEY), the Majority Leader, was on a television show and said this, "We believe that public opinion is going to come out strong for this package as it is better understood. And we believe the President will respond to that."

Well, the more the American people heard, the less they liked it. In fact, by the time Republicans returned to Washington in September, we did not

hear a peep about the reckless plan to spend the budget surplus on an irresponsible tax cut. They have never tried once to override the President's veto of this risky and unpopular plan. It seems to me at least there would be a try, an attempt to override the veto if it is so popular and needed.

So now the Republicans have a new strategy. They are taking the same chocolate cake they tried to devour in a single setting last summer and dividing it into six pieces to eat one at a time. Well, they are not fooling anyone. They have twisted and contorted the legislative process into nothing more than a marketing scheme designed to make last year's unpopular tax cut more palatable.

It is bad enough that we are voting today on a costly tax cut with no committee hearings and no budget. But even worse, we are squandering a golden opportunity for future generations.

We should, instead, be using the opportunity of a surplus to extend the life of Social Security and Medicare. We need to pay off the entire national debt by the year 2013. We should be considering tax cuts only as a part of a package that achieves all of these goals. Democrats support a marriage penalty tax cut. But it needs to be a tax cut that fixes the problem, not a back door means to enact a trillion dollar tax cut in cuts and pieces and bits.

Nearly half of the relief of the Republican bill goes to people other than those that are penalized by the marriage penalty. Our alternative is targeted to the middle-class families who really need it, married couples that are currently penalized by the current surplus. We do not squander the surplus with our tax cut; we fix the problem.

Instead of engaging in a tax cut feeding frenzy, Republicans should first put together a budget that meets the needs of working families. They need to come up with a budget plan to assure all Americans that they do not plan on passing tax cuts that, taken together, are the size of Governor Bush's massive and irresponsible \$1.8 trillion tax cut plan.

We need tax cuts that help all middle-class families, that reward work, support education, assist with long-term care, and support marriage. But before we do that, we need to come up with a budget plan that strengthens Social Security and Medicare first and that pays off the national debt by 2013. Anything less threatens our prosperity and risks our future.

Ms. PRYCE of Ohio. Mr. Speaker, I am very pleased to yield 3 minutes to the distinguished gentleman from Florida (Mr. GOSS), a member of the Committee on Rules and a champion for marriage penalty relief.

(Mr. GOSS asked and was given permission to revise and extend his remarks.)

Mr. GOSS. Mr. Speaker, I thank the distinguished gentlewoman from Columbus, Ohio (Ms. PRYCE), for yielding me this time.

I rise in support of this very fair rule as well as the underlying bill. It turns out we have got about 49,000 married, tax-paying couples in my district in southwest Florida; and they understand and appreciate very well why we are here today. Also, I think we have 230 of my House colleagues, presumably tax paying, Republican and Democrat, who understand it very well, too.

We know that one of the most pernicious aspects of our current Tax Code is the way in which it financially punishes men and women who choose to get married. Today we will take a direct, firm, and appropriate step to right a wrong.

I am puzzled to hear friends from the other side of the aisle disparage this fine work product. The gentleman from Massachusetts (Mr. MOAKLEY) says it is not enough relief. But we just had the Joint Committee on Taxation say that the substitute that his team has come up with provides zero relief, no dollar relief. I invite the gentleman from Massachusetts to join us because we have more relief than zero. Maybe we do not have enough. If the gentleman wishes to lead us further into more tax cuts, I will be right there by his side.

But it seems that, around here at least, that bipartisanship may be in the eye of the beholder. Just last week, I recall the House entertained a motion to instruct on patient protection legislation, which we are all interested in, billed by its champions as a great bipartisan achievement when we all voted for that. It was. Yet today, our Democratic friends spin themselves into a tight circle trying to justify why they cannot support this modest but necessary and fair bipartisan tax step towards tax fairness.

Well, we are going to hear a lot about process; we always do. We are going to hear a lot about class warfare rhetoric today; we already have, and we will hear more. But we will not hear a compelling argument about this modest and sensible bill because there just is not one.

The facts, more than 21 million couples are forced to shell out, on average, \$1,400 more than if they had chosen to remain single and not get married. That is a penalty, a financial penalty. Working women are particularly hit hard in this process, as one can figure.

Although President Clinton has consistently fought our efforts to provide Americans with significant tax relief, even he has finally woken up to the need for a little fairness for married couples, at least he said so in his State of the Union address. Obviously, it remains to be seen whether he will live up to his word and sign this bill.

While I am discouraged by the negative partisan attacks on H.R. 6 by some, I remain hopeful that, in the end, they will put aside election-year politics and join with the vast majority of Americans who support reforming the marriage penalty. This is substantive legislation. It corrects an obvious wrong. It is fair play, and fair

play is something that all Americans want and ask us for no matter what their party affiliation.

I wish everybody a happy Valentine's Day. I urge a vote "yes" on the rule and on the bill.

Mr. MOAKLEY. Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. TURNER).

Mr. TURNER. Mr. Speaker, I think it is important for us all to understand that both sides of the aisle, Democrats and Republicans, favor marriage tax penalty relief. But the truth is, bringing this bill to the floor at this time is not only a violation of the Congressional Budget Act, section 303, but it is totally contrary to common sense and it is fiscally irresponsible.

It defies common sense to bring a bill to the floor that is a major tax cut before we have even drawn up the budget. Every city council, every school board, every State legislature that adopts an appropriations act or tax cut first adopts a budget. To think today that we would come to this floor and act on a major tax bill before the Congress has even adopted a budget is simply irresponsible. It violates the basic rules that every American family understands.

Every American family understands that it is important to have a family budget. They know that sitting around the kitchen table and deciding what they are going to be able to spend for the year, what their income is going to be, is important before they embark upon a spending plan. Every family understands that when one creates a budget, everybody in the family needs to try to buy into it.

This bill comes to the floor without any hearings, without any consultation with the White House, without any consultation with the Democratic side of the Congress.

Every American family understands that one needs to pay off one's debts first when one establishes one's budget. We have a \$5.7 trillion national debt. That ought to be the priority. We ought to be sure we are going to deal with that before we pass major tax relief. Every family understands one does not spend money that one does not have.

One man on the other side of the aisle this morning said we had a \$1.8 trillion surplus. Well, that is only true if one assumes that we are going to stay with the spending levels that we have in the year 2000. I suspect we will probably see inflation causing some of our spending to go up.

For all of these reasons, we need to be sure that we oppose this rule and oppose this legislation.

Ms. PRYCE of Ohio. Mr. Speaker, I am very pleased to yield 3 minutes to the distinguished gentleman from California (Mr. COX), the chairman of the policy committee for the Republican conference.

Mr. COX. Mr. Speaker, we are all in favor of eliminating the marriage penalty is what I understand from listening to the debate. The only objection

that some colleagues raise is that this is not the right time to do it. It is too soon. We have only been trying to repeal the marriage penalty since 1981. We have not had enough hearings on it, only in successive Congresses going back decades.

We should pay off the national debt first. There are a number of reasons we should continue to discriminate apparently, but nothing in my view is more important than eliminating this horrible discrimination now.

From 1913 to 1948, we did not discriminate in our Tax Code. We began discriminating in the Tax Code to protect working men who did not live in community property States, because people in community property States could income-split and reduce their rate of tax, and those working men in other States could not do it. Their wives did not work according to the way that the Congress looked at it. As a matter of fact, back when we adopted our income tax code, less than 3 percent of women worked. But in the second half of the 20th century, we watched those numbers change dramatically. By 1997, the number of working women was 100 percent greater than what it had been in 1947.

Today the marriage penalty is not just a tax on marriage. It is a tax explicitly on working women. Even more so, it is a tax on African-American working women because a greater proportion of African-American women are employed full time than the rest of the labor force, than the rest of the female population.

So would we say that it is too expensive to have an Equal Employment Opportunity Commission, it is too expensive to have a Civil Rights Act, it is too expensive to enforce the laws against discrimination? I do not think so.

As a matter of fact, it is not a question of how to spend tax dollars that we are discussing today; it is a question of how to collect it. We ought to collect it fairly without discriminating against people similarly situated just because one person who we personally tax more happens to be a working woman and the other person is not.

We should repeal the marriage tax penalty as soon as possible, and we should do so for a very simple reason: it is the right thing to do.

□ 1115

It is fair. It eliminates discrimination.

I applaud the leadership of the Congress for bringing this forward. I applaud those of my Democratic and Republican colleagues who are finally willing to make this important step forward. I expect we will be able to succeed today. I expect we will strike this blow for fairness, for working women above all, for families, and ultimately for respect and integrity for our government.

Mr. MOAKLEY. Mr. Speaker, I yield 5 minutes to the gentleman from Texas

(Mr. STENHOLM), the ranking member of the Committee on Agriculture.

Mr. STENHOLM. Mr. Speaker, I thank the gentleman for yielding me this time. I will probably not take all the time, but I do take this time to rise strongly in opposition to this rule. And I do so for the same basic reasons that I have done it year in and year out for several years now, and which I used to be joined in by my colleagues on the majority side of the aisle, those who would stand up and decry the Committee on the Budget waiving the budget rules and bringing a bill to the floor of the House before we followed the regular order.

Now, I have not changed. I still feel very strongly that we should follow the regular order at this day and age, in this time, on this day. I ask my friends on the other side why they have, particularly the last two speakers that I have served with for a long time, why have they changed their minds and suddenly are perfectly willing to bring a rule to the floor of the House that waives all budget considerations? I will let them answer that question.

We should establish a comprehensive fiscally responsible budget framework before considering tax legislation or any other spending legislation. We can and should cut taxes. There is no question about that, especially the marriage tax. But I would submit that if we are going to stand in the well of the House and talk all day about fixing the marriage tax, that we should confine our comments to the bill. Fix the marriage tax penalty, which is about half of the bill before us today by the majority. Fix that. I agree to that. Who could possibly stand on the floor of the House and say they could be opposed to that?

But any tax cut must be in the context of a fiscally responsible budget, I believe, and we believe, the Blue Dogs believe, that eliminates the publicly-held debt, strengthens Social Security and Medicare, and addresses other priorities, such as defense. I happen to believe the best tax cut we can give married couples is paying down the debt. That is a personal belief that I have. We can argue and debate that, hopefully in the context of future legislation.

The budget framework put forward by the Blue Dogs last year demonstrated how tax relief can be provided within a fiscally responsible budget. The Republican leadership bill that is brought forward today has failed to put forward a comprehensive plan of how that plan will fit within the overall framework that we need to be talking about. The majority knows it and I know it. And no explanation can move that away from the very fact that it is.

It is fiscally irresponsible, in my opinion, to vote on legislation cutting taxes before we know whether or not there will be sufficient revenue to cut those taxes. It is important for all of us to remember that these tax cuts we are

talking about today will occur in the second 5 years. Who among us can predict accurately what is going to be the surplus, the economic conditions in 2006, 2007, 2008, 2009, 2010? Who can predict that?

Have we stopped for a moment to ask ourselves what will happen if these projections turn out to be wrong and we have spent them? Our children and grandchildren will pay dearly for our mistakes.

Is it too much to ask of the majority today to live under the rules that we have talked about living under for as long as the 21 years I have been here; to have the open and honest debate of the actual numbers and fit it within a framework that will keep the economic recovery that we are now in year 7 of, the longest single standing economic recovery period or expansion period in the history of our country?

I say again, speaking on the rule, that I cannot believe my colleagues on the other side of the aisle, who I have stood with so many times when we asked to live by the budget rules, that today they are saying it is okay to waive them so that we can have a Valentine present. I do not believe it. I cannot believe.

I hope my colleagues will change their minds, vote down the rule, send it back to the Committee on Ways and Means, let the gentleman from Ohio (Mr. KASICH) and the Committee on the Budget bring forth a budget, let us have a debate on this, and then fit the marriage tax penalty relief into that confines, which the Blue Dogs believe can be done; and I know everybody in this body believes can be done.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 1 minute to the gentleman from Kansas (Mr. MORAN).

Mr. MORAN of Kansas. Mr. Speaker, I thank the gentlewoman from Ohio for yielding me this time, and I am pleased to rise today in support of adoption of this rule and ultimate passage of the bill.

I have come to Congress with a firm belief that we need to be responsible in our budget efforts and that we need to take aggressive steps toward a process in paying down the national debt. But this issue does not wait. Fairness does not wait for another day.

We have for too long penalized those who have chosen to be married in this country. We have chosen for too long to penalize those whose families suffer. In Kansas alone, 61,000 people in my Congressional District are impacted by this unfair penalty, this unfair Tax Code. And of that, it happens to impact those of very modest and middle-class incomes. The people who are impacted in Kansas earn between \$20,000 and \$75,000. We are talking about \$1,400, on the average, that they pay more simply because they chose to be married and to have families.

Mr. Speaker, I rise today in support of this rule and encourage its adoption and encourage today, later in the day, that we end this unfairness that has existed too long in the Tax Code.

Mr. MOAKLEY. Mr. Speaker, may I inquire on behalf of my colleague and myself how much time is remaining?

The SPEAKER pro tempore (Mr. SHIMKUS). The gentleman from Massachusetts (Mr. MOAKLEY) has 8 minutes remaining; and the gentlewoman from Ohio (Ms. PRYCE) has 6½ minutes remaining.

Mr. MOAKLEY. Mr. Speaker, I yield 2 minutes to the gentleman from Tennessee (Mr. FORD).

Mr. FORD. Mr. Speaker, I thank the gentleman for yielding me this time. I want to thank my colleague, the gentleman from California (Mr. COX), for his, I believe, genuine concern about women in the work force, particularly African-American women. I would hope that his concern for that population of the work force would extend beyond this bill and he would also look to help provide them relief, as well as all throughout the American family, as we seek to fund dollars for after-school programs and ways to keep guns out of schools and out of the hands of criminals and the mentally ill.

I want to see action on this front, like many of my colleagues do. And I applaud the gentleman from Illinois (Mr. WELLER) who has been a stalwart on this issue. But I think it is important to note that, as many of my colleagues have, and the gentleman from Texas (Mr. STENHOLM) did so eloquently just a few minutes ago, that as a cosponsor of this bill I did it believing that we would present this with an overall plan, and the gentleman from Missouri (Mr. GEPHARDT) said it so well also; that we would have a budget on the table and we would have decisions made about how we were going to ensure the solvency of Social Security and Medicare.

I say all of this as a member of the younger generation of America, and as one who is 14 weeks away from taking his own marriage vows. I certainly have a personal stake in the outcome of this. But we watch day in and day out on CNN and CNBC as large publicly-traded companies have to update their earnings and have to inform their shareholders that they might not meet the expectations that the company might have set for themselves.

We have set some pretty lofty surplus numbers for the Nation over the next 5 to 10 to 15 years. I have a concern, as I am sure all of us, about whether or not we will actually reach those projections. If we do, God bless us; and we will have money to give away, to pay down the debt, and do all the things we believe is in the best interest of the people. I cannot imagine a company in America that would give out end-of-the-year bonuses in January, which is essentially what we are doing. I cannot imagine a family in America sitting around a dinner table and talking about their October and November vacation trips in January based on projections that the company that the husband works for or the wife is going to do far better than they might expect.

I support tax cuts, but only after we are able to ensure that we can pay down the debt, secure the long-term solvency of the Social Security and Medicare and do what is right for the American people.

I hope my colleagues on both sides of the aisle do the right thing today.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield 1½ minutes to my distinguished colleague, the gentleman from Pennsylvania (Mr. TOOMEY).

Mr. TOOMEY. Mr. Speaker, I rise today in strong support of this rule and of H.R. 6. I think the case for supporting this bill is really very straightforward.

First of all, let us bear in mind, taxes are at an all time postwar record high. When taxpayers are paying more than it takes to fund the biggest Federal Government in history, when taxpayers are paying more than it takes to also pay all the Social Security benefits for the next 10 years and a \$2 trillion surplus above and beyond that, which is going to be used to either reform Social Security or pay down debt, when taxpayers have already paid down \$350 billion in debt just over the last 3 years and will continue to do so each year, when taxpayers are paying for all of that and still there is another trillion dollars that is going to come into the Federal Government from these taxpayers, it is obvious to me that taxes are simply too high.

Meanwhile, we have an IRS Tax Code that is terribly unfair. It is ridiculously complicated. It is downright immoral in its treatment of married couples. Today we have a wonderful opportunity to do two things: To relieve some of that tax burden on our working families, and to rid the Tax Code of one of its most ridiculous features, punishing couples for choosing to get married. It is senseless. It is immoral.

We have an opportunity to change that today. I urge my colleagues to vote yes on the rule and vote yes on H.R. 6 so we can accomplish that today.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from Florida (Mr. BOYD).

Mr. BOYD. Mr. Speaker, I thank my friend, the gentleman from Massachusetts (Mr. MOAKLEY) for yielding me the time.

Mr. Speaker, as I was walking over here a few minutes ago to speak, I passed the Triangle, and I saw all the props out there for the press conference after this vote on this piece of legislation today, with the valentine and the chart that said the majority party was going to give, or is going to give the American families a Valentine's present.

It made me think about a friend back home who says there are two kinds of folks in this world, the show horses and there are work horses. I think in this particular instance, it is obvious which category the majority party is falling in.

And why do I say that? I say that because we have a very closely balanced

Congress here in terms of Democrat and Republican. We have a Democrat in the White House. There are ways to get things accomplished, and that is to sit down and work with the President and work with the minority party in the House. And you can accomplish something good for the American people.

In this case, we have started a partisan fight. We all know how those end up. They will end up with nothing happening, and as a result, I think that what we have today is just an act by the show horse team for political purposes.

Mr. Speaker, there are many Democrats that want tax relief. We all know that the marriage penalty exists. We need to deal with the deduction issue. We need to deal with bracket creep. We also have some other inequities in this country, the estate tax, the most unfair tax that exists in our code; the Social Security earnings limit needs to be dealt with.

We also have some other issues that need to be addressed by this surplus, and that is Social Security and Medicare reform. Debt reduction should be the cornerstone of any plan that deals with our surplus, defense priorities, veterans and military retirees, a major, major problem that has to be dealt with.

Mr. Speaker, we have budget rules in place. We have budget rules in place for good reasons, because we need to develop these kinds of legislation in context of the big picture, and that is why we should not be waiving these rules.

We should develop a budget that we all can agree upon. We did in 1997, we can do it in again in the year 2000 and do something good for the American people.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield 1 minute to my distinguished colleague, the gentleman from the great State of Nebraska (Mr. TERRY).

Mr. TERRY. Mr. Speaker, I accept the challenge from my colleagues from the other side of the aisle to do the right thing, and the right thing is supporting this rule. It is voting to eliminate the marriage tax penalty. I will help the 52,000 married couples in your district and the 58,000 in my district.

□ 1130

Americans are overtaxed, and what I hear is we all agree with that. If it walks or you earn it or you buy it, we tax it. And we also tax love. We tax marriage. What type of message does that send to the American public and to our children when we say that this is such a great institution of marriage and something that we strive to support; but we will tax it to the tune of about \$1,400 per married couple in the districts of my colleagues and in my district?

It is wrong to tax marriage. It is shameful to tax marriage. I grow in frustration as I listen to my colleagues on the other side of the aisle because

what I hear the Democrats speak is, let us keep their money, let us keep their money for our spending programs for what we want because we will do it better than they will.

Well, I trust people to keep their own money.

Mr. MOAKLEY. Mr. Speaker, may I inquire of my dear friend, the gentlewoman from Ohio (Ms. PRYCE), how many speakers she has remaining.

Ms. PRYCE of Ohio. Mr. Speaker, I have one speaker remaining, and I will close.

Mr. MOAKLEY. Mr. Speaker, I yield 2½ minutes to the gentleman from Minnesota (Mr. MINGE).

Mr. MINGE. Mr. Speaker, I thank my colleague from Massachusetts for yielding me the time.

Mr. Speaker, the debate this morning is one which is seductive. It is seductive in the sense that it is very difficult to determine what the real issue is.

I would submit that the real issue is not whether the marriage tax penalty ought to be eliminated, what type of a bill is most effective in accomplishing that, but the real debate is over the timing and our priorities in terms of the integrity of the budget process.

We have established a budget process here in the U.S. House of Representatives that places a burden on the Committee on the Budget to report a budget on the House of Representatives to consider that budget in the U.S. Senate and the House to get together and adopt a budget for congressional financial decision-making. As a part of that budget process, we are not supposed to be considering legislation which has significant budget consequences unless it is on an emergency basis.

So what is happening here in February of the year 2000, well before the budget process is advanced, we are considering a bill, which is a very attractive bill; and that is why I say it is a seductive process here. This is premature in the year. It is not easy to stand up and say that something is premature and that we ought to consider it later in the year when we know how it fits into the budget process. But the reason that it is important that this message be stated is reflected by this chart.

This chart shows what has happened when the United States Congress and when the White House are not acting responsibly. We build an enormous debt, a debt to \$5.8 trillion, \$20,000 for each man, woman, and child in this country. And there is a marriage tax penalty built into this type of irresponsible spending and debt. We ought to make sure.

With this type of a debt, it is incumbent upon us in Congress to avoid the temptation to be importuned for a premature action on legislation. Our first obligation, I submit, is responsibility. Our second obligation is to pay down on the debt. Our third obligation is to provide tax relief to those Americans that are deserving of it. And our fourth

obligation is to emphasize the priority programs for our Nation.

I submit and I request that my colleagues join me in postponing action on this very deserving piece of legislation.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 2 minutes to my distinguished colleague, the gentleman from Missouri (Mr. BLUNT), the chief deputy whip.

Mr. BLUNT. Mr. Speaker, I thank the gentlewoman for yielding me the time, and I thank her for bringing this rule to the floor. I encourage my colleagues to support the rule and to support the bill.

What we have heard here this morning over and over again from the opponents of the rule, and I assume the opponents of the bill, is we need to fix the marriage tax and we need to fix it later, we need to fix the marriage tax and we need to fix it later. The truth is we need to fix it now.

We are meeting the important financial goals for the future of the country that we have not met in a long time: balance the budget for the first time in almost 30 years; we are restoring integrity to the Social Security trust fund by not spending that trust fund for the first time in four decades; we are paying down debt in ways that we have not before. Now, not later, is the time to look for the unfairness in the Tax Code and begin the hard work of eliminating that unfairness.

Certainly, 10-year projections can be off. In recent months, they have been off generally to the advantage of making our job easier to balance the budget, pay down the debt, restore Social Security. They may be off the other way. We may not have as much surplus out there 10 years from now as anybody thinks we have right now.

But if the surplus is not there, should we first go to American families and say, we need to continue this unfair system because we do not have as much extra money as we thought we were going to have in Washington? We should be saying just the opposite, we are going to work hard in Washington to spend money more wisely, and we are going to work hard in Washington to see that working families get a fair Tax Code and get to keep their money.

This is a vote honoring marriage. It is a vote honoring families. It is a vote honoring fairness in the Tax Code. I urge my colleagues to support the rule and later in the day, to cast an important vote for the future of families in America.

Mr. MOAKLEY. Mr. Speaker, I yield the balance of the time to the gentleman from Tennessee (Mr. TANNER) from the Committee on Ways and Means.

Mr. TANNER. Mr. Speaker, I thank the gentleman for yielding me the time.

Mr. Speaker, I just wish we were talking about the marriage tax penalty. We are talking about a budget process, and the gentleman from Minnesota (Mr. MINGE) outlined it, as well.

The backdrop of all of this business about the Tax Code is a \$5.7 trillion debt. Said another way, we have spent last year and will this year over \$240 billion in checks on interest.

If my colleagues want to know why the American people are overtaxed, they are overtaxed because they are paying \$240 billion every year in interest payments. And until we have a budget to know where these matters fit, these tax cuts that we all support, like the marriage tax penalty, no sane, rational business person in this country would go about cutting their income before they knew where they stood and what is their outgo.

We say, unless they have a creditable framework where we know we are going to retire debt, where we know we are going to take care of Social Security and Medicare, where we know, is it a higher priority to cut taxes on married people like they say they have but which they do not, but like they say it is to take care of rural health care needs in this country? If my colleagues believe that, then vote for this rule.

Ms. PRYCE of Ohio. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, this is a fair rule. It provides for more than 4 hours of debate on an issue that has already been considered and passed once in this Congress.

Unfortunately, it was vetoed by the President. But with this rule and the underlying bill, we have an opportunity to give the President a second chance at signing marriage penalty relief into law. And I hope he will.

Now, I have to say that the Democrats' objections based on budget concerns rings a bit hollow. As the party who oversaw decades of deficit spending and reigned over an era when the Social Security Trust Fund was raided to finance big government spending, this newfound dedication to balanced budgets and debt reduction, while welcome, seems to be guided by an even stronger desire to deny the American people tax fairness and tax relief.

We are in no way jeopardizing those goals by promoting legislation that provides fundamental tax fairness to 42 million Americans and returns a very small percentage of the people's tax dollars to them in a time when we expect a \$1.82 trillion revenue excess in the next decade.

If we cannot give tax relief now, when can we? Let us loosen our clutches on the American taxpayer's money, act in fairness, and let families have just a little bit of their money back. Let us be straight with the American people about what we stand for.

I am proud to join my colleagues on this side of the aisle for real marriage penalty relief. I urge support for the rule and for the bill.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered. The SPEAKER pro tempore (Mr. SHIMKUS). The question is on the resolution.

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

Mr. MOAKLEY. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 255, nays 165, not voting 14, as follows:

[Roll No. 12]

YEAS—255

Aderholt	Frelinghuysen	Mica
Archer	Frost	Miller (FL)
Armey	Galleghy	Miller, Gary
Baca	Ganske	Moakley
Bachus	Gibbons	Moore
Baird	Gilchrest	Moran (KS)
Baker	Gillmor	Moran (VA)
Ballenger	Gilman	Morella
Barcia	Goode	Myrick
Barr	Goodlatte	Nethercutt
Barrett (NE)	Goodling	Ney
Bartlett	Goss	Northup
Barton	Graham	Norwood
Bass	Granger	Nussle
Bateman	Green (WI)	Ose
Bereuter	Greenwood	Oxley
Biggart	Gutknecht	Packard
Bilbray	Hansen	Paul
Bilirakis	Hastings (WA)	Pease
Bishop	Hayes	Pelosi
Bliley	Hayworth	Peterson (PA)
Blunt	Hefley	Petri
Boehlert	Herger	Phelps
Boehner	Hill (IN)	Pickering
Bonilla	Hill (MT)	Pitts
Bonior	Hilleary	Pombo
Bono	Hobson	Porter
Brady (TX)	Hoekstra	Portman
Bryant	Holt	Pryce (OH)
Burr	Horn	Quinn
Burton	Hostettler	Radanovich
Buyer	Houghton	Ramstad
Callahan	Hulshof	Rangel
Calvert	Hunter	Regula
Camp	Hutchinson	Reynolds
Campbell	Hyde	Riley
Canady	Inslee	Roemer
Cannon	Isakson	Rogan
Carson	Istook	Rogers
Castle	Jackson (IL)	Rohrabacher
Chabot	Jenkins	Ros-Lehtinen
Chambliss	Johnson (CT)	Roukema
Chenoweth-Hage	Johnson, Sam	Royce
Coble	Jones (NC)	Ryan (WI)
Coburn	Kasich	Ryun (KS)
Collins	Kelly	Salmon
Combust	Kildee	Sandlin
Cook	Kilpatrick	Sanford
Cooksey	King (NY)	Saxton
Cox	Kingston	Scarborough
Crane	Knollenberg	Schaffer
Crowley	Kolbe	Sensenbrenner
Cubin	Kuykendall	Sessions
Cunningham	LaHood	Shadegg
Danner	Largent	Shaw
Davis (VA)	Latham	Shays
Deal	LaTourette	Sherwood
DeLay	Lazio	Shimkus
DeMint	Leach	Shows
Diaz-Balart	Lewis (CA)	Shuster
Dickey	Lewis (KY)	Simpson
Dicks	Linder	Sisisky
Doolittle	Lipinski	Skeen
Dreier	LoBiondo	Smith (MI)
Duncan	Lucas (KY)	Smith (TX)
Dunn	Lucas (OK)	Smith (WA)
Ehlers	Maloney (CT)	Souder
Ehrlich	Manzullo	Spence
Emerson	McCrery	Stearns
Engel	McHugh	Stump
English	McInnis	Stupak
Eshoo	McIntosh	Sununu
Ewing	McIntyre	Sweeney
Fletcher	McKeon	Talent
Foley	McKinney	Tancred
Fowler	McNulty	Tauzin
Franks (NJ)	Metcalf	Taylor (NC)

Terry
Thomas
Thornberry
Thune
Tiahrt
Toomey
Traficant
Udall (NM)

Abercrombie
Ackerman
Allen
Andrews
Baldacci
Baldwin
Barrett (WI)
Becerra
Bentsen
Berkley
Berman
Blagojevich
Blumenauer
Borski
Boswell
Boucher
Boyd
Brady (PA)
Brown (FL)
Capuano
Cardin
Clay
Clayton
Clement
Clyburn
Condit
Conyers
Costello
Coyne
Cramer
Cummings
Davis (FL)
Davis (IL)
DeGette
Delahunt
DeLauro
Deutsch
Dingell
Dixon
Doggett
Dooley
Doyle
Edwards
Etheridge
Evans
Fattah
Filner
Forbes
Ford
Frank (MA)
Gejdenson
Gephardt
Gonzalez
Gordon
Green (TX)
Gutierrez

Berry
Brown (OH)
Capps
DeFazio
Everett

Upton
Vitter
Walden
Walsh
Wamp
Watkins
Watts (OK)
Weldon (FL)

NAYS—165

Hall (OH)
Hall (TX)
Hastings (FL)
Hilliard
Hinchey
Hoeffel
Holden
Hooley
Hoyer
Jackson-Lee
(TX)
John
Johnson, E. B.
Jones (OH)
Kanjorski
Kaptur
Kennedy
Kind (WI)
Klecza
Klink
Kucinich
LaFalce
Lampson
Lantos
Larson
Lee
Levin
Lewis (GA)
Lowey
Luther
Maloney (NY)
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McCarthy (NY)
McDermott
McGovern
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-
McDonald
Miller, George
Minge
Mink
Mollohan
Murtha
Nadler
Napolitano
Neal
Oberstar
Obey
Olver

NOT VOTING—14

□ 1202

Mr. JOHN, Ms. JACKSON-LEE of Texas, and Ms. BERKLEY changed their vote from "yea" to "nay."

Messrs. BARCIA, SMITH of Washington, BONIOR, and CROWLEY changed their vote from "nay" to "yea."

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. BERRY. Mr. Speaker, I was unavoidably detained for rollcall votes 11 and 12. Had I been present, I would have voted "yes" on roll-

Weldon (PA)
Weller
Whitfield
Wicker
Wilson
Wolf
Young (AK)
Young (FL)

call vote No. 11, and "yes" on rollcall vote No. 12.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 3387

Mrs. EMERSON. Mr. Speaker, I ask unanimous consent that my name be removed as a cosponsor of H.R. 3387, which mistakenly was put on it.

The SPEAKER pro tempore (Mr. SHIMKUS). Is there objection to the request of the gentlewoman from Missouri?

There was no objection.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 6

Mr. MEEKS of New York. Mr. Speaker, I ask unanimous consent to remove my name as a cosponsor from H.R. 6.

The SPEAKER pro tempore. The request of the gentleman from New York (Mr. MEEKS) cannot be entertained. The bill is already on the Calendar.

MARRIAGE TAX PENALTY RELIEF ACT OF 2000

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 419, I call up the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 419, the bill is considered read for amendment.

The text of H.R. 6 is as follows:

H.R. 6

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

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) SHORT TITLE.—This Act may be cited as the "Marriage Tax Elimination Act of 1999".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) SECTION 15 NOT TO APPLY.—No amendment made by section 2 shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN INDIVIDUAL INCOME TAX RATES.

(a) GENERAL RULE.—Section 1 (relating to tax imposed) is amended by striking subsections (a) through (e) and inserting the following:

"(a) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—There is hereby imposed on the taxable income of—

"(1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and