

stunned yesterday when AL GORE, campaigning in New Hampshire, criticized Bill Bradley for injecting Willie Horton into the New Hampshire primary, when all Mr. Bradley was saying was that it was Mr. GORE and not George Bush who injected Willie Horton into the campaign in 1988. And so then the Vice President turns around and attacks Bill Bradley for telling the American people who first introduced Americans to Willie Horton.

Likewise, he criticized Mr. Bradley for hurting the pro-choice movement for pointing out the fact that Mr. GORE has been extraordinarily inconsistent on the issue of pro-choice. I certainly hope that he and all other candidates, Republicans and Democrats, can raise this campaign to a higher level.

#### MARRIAGE TAX PENALTY

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from Illinois (Mr. WELLER) is recognized for 60 minutes as the designee of the majority leader.

Mr. WELLER. Mr. Speaker, this is a great opportunity this evening to talk about an issue that many of us have raised in this Congress over the last several years. That is an issue that really is a fundamental issue of fairness, an issue of fairness that the American people have been asking some pretty basic questions about over the last several years.

I represent the south side of Chicago, the south suburbs in Cook and Will Counties, as well as bedroom communities and farm communities in Illinois. And I found, whether I was in the steel workers union hall in Hegewish or a neighborhood in Chicago or at the local legion post in Joliet or the local grain elevator in Tonica, people often ask a basic question: Is it right, is it fair that under our Tax Code that the average married working couple pays higher taxes just because they are married? They say why do the folks in Washington allow a Tax Code to be in place that tells us that if we choose to get married and work, we are going to pay more in taxes?

Mr. Speaker, they are stunned when they learn that 28 million married working couples pay an average \$1,400 more in higher taxes just because they are married.

Clearly, the marriage tax penalty suffered by working married people is fundamentally wrong and something we should change. I am so pleased that the leadership of this House, the Speaker of the House, the gentleman from Illinois (Mr. HASTERT), has made reduction and elimination of the marriage tax penalty the first priority this year. First out of the box and on a fast track as a tax-related initiative to help middle-class families.

The marriage tax penalty has been in place for almost 30 years, and no one has gone back to fix it. I am pleased this Republican Congress has made a

decision to bring fairness to the Tax Code by working to eliminate the marriage tax penalty.

The marriage tax penalty is something that affects real people. I have a photo here of a young couple from Joliet, Illinois, Shad and Michelle Hallihan, two school teachers. They teach in the local public schools in Joliet. Shad and Michelle suffer a marriage tax penalty of almost a thousand dollars because they are married. They recently had a child, a baby. And as Michelle Hallihan pointed out to me, she said that \$1,000 the marriage tax penalty that they suffer, that is 3,000 diapers that they can buy for their child that goes to Uncle Sam instead of taking care of their child. It is real money.

Mr. Speaker, \$1,400 in Joliet, Illinois, where Shad and Michelle live is one year's tuition at Joliet Community College, and it is 3 months of day care at a local day care center.

Let me explain how it came about. Our Tax Code has grown more complicated and since the late 1960s, married working couples, moms and dads, husbands and wives with two incomes have paid higher taxes just because they are married. Of course, we have made this a priority, and I would like to announce, of course, this Wednesday, the Committee on Ways and Means is going to be marking up, committee action will occur on legislation essentially to wipe out the marriage tax penalty for almost 28 million married work couples. A real change that is going to help people.

Mr. Speaker, this is how the marriage tax penalty works. Take a machinist and a school teacher in the south suburbs of Chicago. They have identical incomes. This machinist is making \$31,500 as a single person. Under our Tax Code, he is going to be taxed at 15 percent rate. So he meets a school teacher, a gal with an identical income of \$31,500, and they choose to get married. And at the point they choose to get married, they begin filing their taxes jointly.

When we file our taxes jointly, we combine our two incomes. In this case, this machinist and school teacher who previously were taxed at 15 percent, because they chose to get married, their combined income pushes their combined income to \$63,000. They pay almost \$1,400 more in higher taxes because they are pushed, under our Tax Code, into the 28 percent tax bracket, the higher tax bracket. That is wrong, but today that is the current situation for working married couples. So, really, the incentives is in the wrong place. Marriage is one of the most basic institutions in our society, and our Tax Code punishes marriage.

I would point out that had this machinist and school teacher chose to live together outside of marriage, they would not suffer that extra tax. Only when they choose to get married do they pay that higher tax. And I think we all agree, that is wrong that we im-

pose higher taxes on married working people.

I am proud to say that the House Republican leadership, under the leadership of Speaker Hastert, has made elimination of the marriage tax penalty our first initiative in an effort to bring fairness to the Tax Code and lower the tax burden on working families. This afternoon, the gentleman from Texas (Mr. ARCHER) unveiled the legislation that will provide tax relief for 28 million married working couples. It is similar, almost identical in many ways, to the Marriage Tax Elimination Act, H.R. 6, legislation that we introduced earlier this year which now has 230 cosponsors, and overwhelming majority of Republicans; and I am pleased that 12 Democrats have joined with us in an effort to make this a bipartisan proposal.

Mr. Speaker, let me briefly share what the proposal that we will be working on in the Committee on Ways and Means on Wednesday will do. It is the goal of the House to act and approve and send to the Senate by February 14, Valentine's Day, our effort to wipe out the marriage tax penalty.

Think about it. What better Valentine's Day gift to give 28 million married working people than elimination of the marriage tax penalty. This legislation will essentially wipe out the marriage tax penalty for almost everybody who suffers it. That will be a big change in our Tax Code.

The legislation that we will be acting on and voting out of the House in the next couple of weeks will help 28 million married working couples. For those who do not itemize their taxes, they will see immediately \$230 dollars in marriage tax relief. For those who itemize because they own a home, they will see \$1,400 marriage tax relief under this legislation.

I would point out that this makes a big difference. Under our plan, we provide immediate marriage tax relief in 2001, next year, helping millions of couples. And because we double the standard deduction for those who do not itemize for joint filers to twice that of singles, 3 million married working couples will see their Tax Code simplified because they will no longer need to itemize and fill out extra forms. So we make filing for taxes easier.

And for those who do itemize, primarily homeowners, they will see marriage tax relief as well. Twenty-eight million married work couples will see up to \$1,400 in marriage tax relief as a result of what the Committee on Ways and Means will approve on Wednesday, and I expect that an overwhelming majority of this House will see it approved before Valentine's Day. What a great Valentine's Day gift that we can give 28 million married working couples, elimination of the marriage tax penalty.

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I am joined by a number of my colleagues today who have been real leaders in the effort to eliminate the marriage tax penalty.

As I pointed out earlier, of the 435 Members of this House, we need 217 to pass a bill. So an overwhelming majority of the House have joined in cosponsoring this bill. I am joined today by a number of cosponsors of this legislation who have stepped forward and fought hard to eliminate the marriage tax penalty.

Mr. Speaker, at this time I would like to yield to the gentlewoman from Illinois (Mrs. BIGGERT). I appreciate her participating in today's special order.

Mrs. BIGGERT. Mr. Speaker, I thank the gentleman very much for yielding.

I would like to commend my colleague from Illinois (Mr. WELLER) for his dedication and commitment to the issue of the marriage tax penalty that we are discussing here tonight.

Mr. Speaker, certainly the Federal Government taxes work, savings, investment, entrepreneurship, risk taking, creativity, ingenuity, even death. And you name it, Washington taxes it; and sometimes Washington taxes it twice or three times. So it should come as no surprise that the Federal Government taxes marriage.

That is right: 28 million working American couples pay higher taxes simply because they are married. The Tax Code punishes working couples by pushing them into a higher tax bracket, effectively taxing the income of the second wage earner at a much higher rate than if he or she were taxed only as an individual.

We are not talking about pennies, either. These families pay an average of \$1,400 more in taxes. This is money that could be used to buy a family computer, improve their homes, or save for their children's education.

For years, Republicans, led by my colleague from Illinois (Mr. WELLER), have led the fight to eliminate the marriage penalty. A bipartisan majority of the House supports his legislation to do away with the marriage penalty. We included it in our tax relief bill last year.

Unfortunately, the President vetoed that bill and the significant marriage penalty relief it provided. Now we hear from the President that he wants to provide marriage penalty relief. I think that is great, and I think we would welcome his support. So next month, when the House passes the significant marriage penalty relief for the second time in the 106th Congress, and I think it is a great idea to have that on February 14, Valentine's Day, when we pass that in the House, the President will have the opportunity to prove that his support is more than the State of the Union talk.

There is no way around it. The Tax Code attacks one of society's most basic institutions, marriage. So with the President and the Congress in agreement on the need to provide marriage penalty relief, now is the time to back up our words with action and bring tax equity for working families.

So, again, I commend my colleague from the district right next to mine for

the work that he has done. I think it is important to note that the bill that will be before the House Committee on Ways and Means will provide even more benefits and actually improves the bill that has been before us before in that it will provide relief in a shorter time and more relief. This is an area that we have been working on for so long.

Mr. WELLER. Mr. Speaker, reclaiming my time, I want to thank my friend and colleague from Illinois (Mrs. BIGGERT) for her leadership and efforts to eliminate the marriage tax penalty.

In suburban districts like my colleague from Illinois, we have many homeowners; and one of the provisions that is so important in our legislation that the committee will be acting on on Wednesday and the House voting on around Valentine's Day is that we help those who itemize who suffer the marriage tax penalty, as well.

If they own a home and they have to pay mortgage interest and they pay property taxes and they combine those two, that usually causes them to itemize their taxes. So I appreciate very much her leadership.

One other area I would like to point out that is so important about the legislation that we will be acting on in the Committee on Ways and Means and the House voting on within the next 2 weeks is that we help 28 million married working couples, and also we help those poor families, working families, who participate in earned income tax credit by working to offset a marriage tax credit that they suffer, as well. So low-income families and low-income working families benefit from the legislation that we are passing, as well.

Another thing I would like to point out is that people often say, if the House moves quickly and the House is really showing leadership on this, is the Senate going to act on it, too? I would like to point out, too, that Chairman ROTH of the Senate Finance Committee today praised the gentleman from Texas (Chairman ARCHER) for the speedy start of the House in this effort to eliminate the marriage tax penalty and that he intends to move similar legislation in the coming months.

That is good news because we want to make elimination of the marriage tax penalty our top priority first out of the box and on a fast track to help 28 million married working couples.

Mr. Speaker, I see the gentleman from Minnesota (Mr. GUTKNECHT), my friend, who has been a tremendous leader here on this effort to eliminate the marriage tax penalty and who is one of the first ones to say this is something that the House needs to do. I want to thank him for that.

I am happy to yield to the gentleman from Minnesota (Mr. GUTKNECHT).

Mr. GUTKNECHT. Mr. Speaker, I thank my colleague from Illinois for yielding.

The gentleman from Illinois (Mr. WELLER) and I came together in the

Class of '94, and there were a number of things that we learned when we first came here. First of all, we had this huge budget deficit that we were wrestling with, \$240-plus billion.

When we first came here, the Congressional Budget Office told us after the President submitted his first budget that we would see deficits of over \$200 billion as far as the eye could see.

There were a number of problems here in Washington. One of the first things we did is that we said we are going to make Washington live by the same laws as everybody else and so that Congress is no longer exempt when we pass new laws.

We balanced that budget. We reformed the welfare system. And today over half of the people who were receiving welfare checks 5 years ago are now receiving payroll checks. We made a tremendous contribution, and I think we have moved the country in the right direction. This is just the next installment of the Republican agenda.

I was surprised to learn how many people in America were paying extra taxes just because they were married. That is just not bad tax policy; that is not just bad family policy. At the end of the day there is something almost fundamentally immoral for us as a Federal Government to say they are going to pay extra taxes just because they have a marriage license. That is bad policy, and we are finally in a position where we can stop it.

I want to remind my colleagues and others who may be watching this that if they would just like to check and see, if they have got a married couple where they are both working, both earning approximately the same income, and I think the example of my colleague is a good one, I was in several schools in the last couple of weeks in my district talking with teachers about education policy and other things, but it was interesting how many times the issue of the marriage penalty came up in my conversations with teachers.

The reason is that there are an awful lot of teachers who are married to each other and they pay this marriage penalty. And so we have set up on our Web site and if people would go to "gil.house.gov" there is a calculator there and they can do a quick calculation. Now, it is not exactly IRS approved, but it will give them a very close calculation of what they are paying currently in terms of extra taxes just because they are married.

So if any of my colleagues would like to check that, they can go to my Web site, I think some other Members have it on their Web sites as well, but "gil.house.gov" and they can actually find out how much of a penalty in extra taxes they may be paying simply because they have a wedding license. Bad tax policy. Bad family policy. And as far as I am concerned, fundamentally immoral.

Mr. Speaker, I want to thank the gentleman from Illinois (Mr. WELLER)

for his leadership. And I want to remind people that we are going to continue to do the hard work of balancing the budget, of saving Social Security, of paying down debt, and providing real tax relief for working families. They are not mutually exclusive.

One of the other issues that I have been pushing and I know my colleague has as well is that we are going to take these things one thing at a time. Last year we had a very good tax bill. It was \$692 billion. But unfortunately I think in the eyes of a lot of Americans, 692 billion is sort of an amorphous thing. And so, this year we are going to tackle these issues one at a time as the resources, as the surpluses actually develop.

We are going to take the marriage penalty tax first. I would hope then very shortly afterwards as we develop more surpluses as the revenues come in that we would take a serious look at the death tax. And if we cannot eliminate it, let us at least simplify it and make the system fair. Because, again, I think it is fundamentally immoral to have a 55 percent tax rate, a tax rate that quickly escalates to 55 percent. That is confiscatory and, as I say, it is fundamentally immoral.

So there are some other things we need to tackle in this year, and I think we are going to demonstrate early on that we are going to continue to do the hard work of balancing budgets, of saving Social Security, of actually paying down some of that national debt, and at the same time providing significant and important tax relief for those working families out there who work so hard every week. We know, at the end of the day, those families know how to spend this money a whole lot smarter than bureaucrats here in Washington.

So I just wanted to rise and speak in strong support for this bill and do what we can to work through the process to get it through the House, get it through the Senate, and get it to the President's desk. Because I am convinced we are going to have overwhelming majorities on both sides of the political aisle here in the House and as well as the Senate; and I think that, at the end of the day, the President will sign this bill and very soon couples like this one will not have to pay extra taxes just because they are married.

Mr. WELLER. Mr. Speaker, reclaiming my time, I thank the gentleman from Minnesota (Mr. GUTKNECHT) for his leadership and for his participation tonight in explaining the marriage tax penalty, what it is and why it is wrong and what we are going to do about it.

I look back, in listening to my colleague's comments, to 5 years ago when he and I were elected as part of the Class of 1994; and if we think about it back then, think of the issues that were facing us. Congress and the President had just imposed the biggest tax increase in the history of this country on the American people, putting the

tax burden at the highest level it had ever been in peacetime history. The Federal Government was looking at \$200 billion to \$300 billion in deficit spending for the foreseeable future. More children were living in poverty than ever before. There was a rogue IRS running amuck amongst families and small business.

We brought about some fundamental changes during the last 5 years. We balanced the budget for the first time in 28 years. We cut taxes for the middle class for the first time in 16 years. And in the State I represent, in Illinois, 3 million Illinois children now benefit from that \$500-per-child tax credit that was part of our middle-class tax relief.

Remember all those times we were told time and time again that it was radical, it was crazy, how can you balance the budget and cut taxes at the same time?

Mr. GUTKNECHT. Mr. Speaker, if the gentleman would continue to yield, I think the comment was that, if you go ahead with these reckless tax cuts, lowering capital gains tax rates, remember, we were going to lower the top capital gains tax rate from 28 percent to 20 percent. That represents a 30-percent cut. And some of our colleagues on the left said, well, you are going to blow a hole in the budget. I wonder how many times we heard that expression.

Well, the interesting thing is we lowered the capital gains tax rate, and we have actually seen more revenue coming into the Federal Government. As more people convert assets that are not producing the way they want to into other assets, they recognize that gain, they pay the taxes. When you increase economic activity, you increase revenue to the Federal Government. When you allow people to keep more of their own money, revenue to the Federal Government goes up because they spend that money, and it gets recycled through the private economy.

Here again is one classic example. This marriage penalty is the next big log that is going to fall. And this will be a tremendous victory. I was surprised to learn, 28 million American couples paying a penalty of an average of \$1,400.

We have made tremendous progress. There is still a lot to be done, but we are not going to give up with just this. This will be the next step. As we go forward, I think more and more Americans will see that this will benefit not only a lot of working families but it will benefit the economy as well.

Mr. WELLER. Mr. Speaker, reclaiming my time, as the gentleman from Minnesota (Mr. GUTKNECHT) pointed out, there has been fundamental change over the last 5 years, balancing the budget, cutting taxes for the middle class. We, of course, passed welfare reform into law, the first real welfare reform in a generation. In my home State of Illinois, we have seen a 50-percent, one-half of our welfare roles have been cut in half as a result of welfare

reform. We reformed the Internal Revenue Service, shifting the burden of proof off the backs of taxpayers onto the IRS. That is a fundamental change.

We also did something this past year that was very much in response to what I hear from the folks back home in Illinois. We stopped the raid on Social Security. For the first time in 30 years, we balanced the budget without spending one dime of Social Security, setting aside \$137 billion of Social Security for Social Security and Medicare, a big fundamental change.

I am also asked about what are people doing about paying down the national debt. We have paid down \$350 billion of the national debt. We are going to adopt a budget later this year that is going to eliminate the national debt over the next 13 to 15 to 20 years. That will be another fundamental change.

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That is why I am happy to yield to the gentleman from Virginia (Mr. GOODLATTE) who has been another real strong leader in our efforts to eliminate the marriage tax penalty and help 28 million married working couples. When we think about that, 28 million married working couples, that means 56 million working Americans suffer higher taxes just because they are married. I am happy to yield to the gentleman from Virginia.

Mr. GOODLATTE. I thank the gentleman for yielding. I especially want to thank and congratulate him for his effort in this matter. I know that he has introduced, along with the gentleman from Indiana (Mr. MCINTOSH) and the gentlewoman from Missouri (Ms. DANNER), a Democrat, H.R. 6 to eliminate the marriage tax penalty. I am pleased to be a cosponsor of that legislation along with the gentleman from Minnesota and many others because it is long overdue.

As has already been noted, we attempted to do that in the tax package that we passed last year that was unfortunately vetoed by the President. This time we are going to go back, put it right on the line and say that we are going to introduce a bill, produce a bill that simply eliminates the marriage tax penalty.

For the last year and a half, I have discussed it at every single one of the dozens of town meetings that I have conducted across my congressional district. Every time I bring this up, I can just see everybody in the audience nodding their heads in agreement. They understand this issue. I use exactly the illustration that the gentleman from Illinois referred to earlier and he has provided to other Members. I take that to them. I say, you have a couple, each earning \$31,500 per year for a combined income of \$63,000. If they are married, they will pay nearly \$1,300 a year more than the same two people with the same two jobs living in the same household with the same income. People understand that that is totally contrary to good public policy. It discourages marriage, it discourages people

from being forthright with their income and their taxes.

We need to change that. Fairness is fairness. The American public understands this. Poll after poll has reflected what each one of us knows from our meetings with our constituents as well.

There was a recent poll by Wirthlin Worldwide that showed that 85 percent of Americans believe that the marriage tax penalty is unfair, and 80 percent of them favor the elimination of the marriage tax penalty. Eighty-nine percent of married women and 89 percent of working and married mothers are among those who strongly believe that the marriage tax penalty is unfair. And more than two-thirds of all Americans, according to a Harris Poll, believe that the budget surplus should be used to eliminate or reduce the marriage tax penalty.

I think that this is something that the American people expect us to do. It is a disappointment when we put forward an effort like that along with other very reasonable tax cuts directed at improving our economy, creating more jobs and helping hardworking American families who right now face the highest level of taxation they have ever faced, to veto something like that. I am hopeful that this time we will have the President's help in getting real, meaningful tax cuts in place here.

If we look at the average American family, not wealthy people but the average American family, when we add up what they pay in Federal, State and local taxes, it comes to about 40 percent of the average family's income. That is more than the average family spends on food, clothing and shelter combined. When we add on top of that a penalty for being married and having both members of the household having to go out and work in order to support their family, it is truly an outrage that this condition in our tax code has been allowed to persist as long as it has. I am pleased with the commitment of our leadership to move this legislation forward. I know we will have bipartisan support for it. It is my hope that we will pass this legislation as quickly as possible and get this tax relief to working families as quickly as possible.

Mr. WELLER. I thank the gentleman from Virginia for his leadership and efforts on working to eliminate the marriage tax penalty. When we think about it, \$1,400 in Washington, D.C. is a drop in the bucket. There are always those, particularly on the far left side of things, who think that we should keep this money in Washington. They think that \$1,400 really does not matter much back in Illinois or Minnesota or in Virginia; and, of course, that is really nothing here when they spend billions of dollars in the Congress. But let me just share with my colleagues what \$1,400 means in the south suburbs, in the south side of Chicago:

\$1,400 is 3 months of child care at a local day care center in Joliet, Illinois. It is a year at Joliet Junior College, our local community college, 1 year's

college tuition. \$1,400, the average marriage tax penalty, is 4 months of car payments for the average family. It is school clothes for the kids. As Michelle Hallihan pointed out, that \$1,000 marriage tax penalty that Shad and Michelle Hallihan, two public school teachers in Joliet, Illinois, that they have to pay just because they are married, that \$1,000 is 3,000 diapers for their newborn child.

Of course it is a family vacation. It is a computer for the kids to help them in their school. It is several months of health insurance premiums. It is a down payment for many first-time homebuyers on a home. It is also a majority of the contribution to an IRA. It is real money for real people. For some in Washington, it is no big deal. But for folks in Minnesota and Virginia and Illinois and all across this country, 56 million married people, it is real money, \$1,400, the average marriage tax penalty.

Mr. GUTKNECHT. If the gentleman from Illinois will yield, it is interesting, we have had several of my staffers over the last couple of years who have gotten married. In fact, we had two people working on my staff who married each other. We did the calculation for them. It was \$1,400, an extra \$1,400 in taxes that they were going to have to pay that they would not have had to pay if they would have simply lived together.

We look at this wonderful picture of these two young people here and we think principally about young people getting married. But I was at a meeting with some seniors and one of them came up to me with kind of a funny look on his face and he said, "I hope you do something about this marriage penalty." I said, "Really? Why?" He said, "Well, I'm facing kind of an ethical dilemma myself as to whether or not this woman I'm now seeing and I should get married, because we realized with our particular financial situations, we're going to pay a penalty of over a thousand dollars if we get married. It really puts us in sort of a moral dilemma because we know what the right thing to do is but the government shouldn't encourage you to do the wrong thing."

As we look at the reforms that we have passed in the last 5 years, since the Republicans took control of this place, they really are about reversing what I think is one of the unwritten rules of Washington, and, that is, no good deed goes unpunished. That was the rule for many years in Washington. If you worked, you got punished. If you saved, you got punished. If you invested, you were punished. If you tried to create jobs and create wealth, you were punished, whether it was the EPA or the tax code or whatever.

There was sort of this unwritten rule. In fact, it even applied to Medicare. Some of us know that live in more rural parts of the country that our hospitals get lower reimbursements because they have lower cost hospitals.

No good deed goes unpunished. This is one more example where we can strike a blow and say that unwritten rule of Washington needs to end.

It is not just about young people. It is about people of all ages. It is bad tax policy. We have a chance to eliminate it. I am delighted we are going to take this tax issue one slice at a time, starting with the marriage penalty. Let us put them on the President's desk and let him explain why if he thinks he should not sign this bill. Because I think the American people are way out in front of us on this.

Mr. GOODLATTE. If the gentleman will yield, I think the gentleman from Minnesota is right on when he points out that this is not just for newlyweds, it is for anybody who is married at any time in their life, for senior citizens who may have lost their spouse and are considering remarrying and they have got a whole host of questions to be answered about does it make sense to remarry or not or should we just live together, which I think is a real concern for a lot of senior citizens. We should take this issue off of the table for them. They should feel like if the thing that they need is to have a loved one sharing their home with them, that they can feel free to be married and not pay a \$1,400 or more penalty.

The other point to make here is that while there is a diverse array of people who are benefited by this, one thing, the overwhelming majority of them have in common and that is that these are middle class and lower middle-income people in our country who are benefitting from this overwhelmingly. The vast majority of people are where the larger wage earner of the two is between \$20,000 a year and \$75,000 a year.

So we are talking about people who are working hard and needing every bit of the money that they earn in order to meet all of their obligations that they have in raising children and paying rent and putting food on the table and so on. This is something that really reaches out to people across all across America. I think it is overwhelmingly of benefit to, as I say, hardworking American families who are pressed into that category of spending an average of 40 percent of their income on taxes. They do not feel like they are getting 40 percent back of all that hard work in the form of benefits for those taxes compared to what they get for food and clothing and shelter that they spend less on than they spend on those taxes.

Mr. WELLER. The gentleman from Virginia made a good point. The marriage tax penalty is an issue that is faced by average, middle class Americans. If you pay the average marriage tax penalty, you make about \$62,000 a year in combined income, between two hardworking Americans, husband and wife, joined together in marriage who under our tax code they file, they file jointly when they are married, are now paying the marriage tax penalty. It is very much a middle class issue. Of course, a proposal that we are going to

be acting on in the Committee on Ways and Means on Wednesday and the House voting on by Valentine's Day, of course, will also help low-income families as well.

As I pointed out, we are working to address the marriage tax penalty, but for those who participate in the earned income credit, a program to help particularly families with children make ends meet, those who work hard, have low incomes and ensure that they have got enough to get by to take care of the kids' and their families' needs. We are not only working to help the middle class but we are also helping lower income working families as well with this initiative this House is going to vote on.

Mr. GUTKNECHT. If the gentleman will yield, we are probably going to hear from some of our friends on the left that if we provide this tax relief, it is going to mean that there is going to be less money to spend on education and health care and some other important things. But to paraphrase one of our colleagues over in the Senate, the other body, he once observed that this is not a debate about how much is going to be spent on children or education or health care, it is a debate about who gets to do the spending.

I know the family and I know the Federal Government, and I will bet on the family every single time, because that couple which represents those other millions and millions of couples around the country, I have every confidence that they know how to spend their money smarter than Washington does on their behalf. They are going to spend that money on children. They are going to spend that money on education. They are going to spend that money on health care. They are going to spend that money on making certain that their family's needs are met.

As our colleague from Virginia indicated earlier, right now in America today, this is a shocking statistic, that the average family spends more on taxes, we are talking about State, Federal and local but in total taxes, that average family spends more for taxes than they do for food, clothing and shelter combined. There is something wrong in America today when the tax collector takes first interest on all the money that families earn.

This is just one very small, well, not small, this is one major but very important step that we can strike on behalf of American families around the country. Again, I congratulate the gentleman from Illinois, I congratulate the leadership in this Congress. I do believe that it is going to pass overwhelmingly on a bipartisan vote and then go to the Senate.

I think some people are going to throw out the thing, well, it is going to blow a hole in the budget. That is not true. If we control Federal spending, there is more than enough money to balance the budget, make certain that every penny of Social Security taxes goes only for Social Security, there is

more than enough money to begin to really pay down that debt, and there is more than enough money to make certain that American families are treated fairly. That is really what this is all about.

Mr. WELLER. The gentleman pointed out something that is so true. That is, that this year as we work to balance the budget for the fourth year in a row, we are going to be adopting a plan that once again sets aside 100 percent of Social Security for Social Security, walling off the Social Security trust fund so it cannot be used for anything else, stopping the raid on Social Security. Again which is one of the Republican priorities.

We are also going to, of course, strengthen our schools; and we are going to pay down the national debt. But as we work to address the issue of fairness in the tax code, I find in the south side of Chicago and in the south suburbs that I have the privilege of representing in Illinois, people say, "My tax burden is too high." They point out that 40 percent of the average Illinois family's income goes to government in Washington, in the State capital, the local courthouse, of course in local, State and Federal taxes and that it is the highest tax burden in peacetime history.

Only at the end of World War II has our tax burden on our Nation been higher than it is today. They complain about that. They are unhappy that this tax burden is so high. They are frustrated because they feel they can better spend those dollars. The other point they always make to me is they are frustrated about how complicated and unfair the tax code is. They think it is wrong that under our tax code that 28 million married working couples pay higher taxes just because they are married.

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That is wrong. Think about it, \$1,400, one year's college tuition. The gentleman from Minnesota also brought up another point. It is not just young couples, like Shad and Michelle Hallihan, but it is older Americans, retirees; and they have two pensions that they are collecting, and with their two pensions they are paying a marriage tax penalty.

If you think about it, those in their later years, health care costs are higher for them at that time, they are concerned about prescription drugs, and one of the priorities for this Republican Congress this year is passing a prescription drug benefit under Medicare that takes care of those 15 million seniors who do not have prescription drug coverage.

Well, by eliminating the marriage tax penalty for senior citizens who suffer it, they will have more of their own money to keep to meet their own needs, rather than going to Washington. It is just wrong.

We have all heard the story about the elderly couple that decided to get di-

vorced because they found they could save money. That is wrong, that under our Tax Code, the incentives are to get divorced, rather than to get married, or not to get married in the first place. We want to strengthen families in our country, and that is why elimination of the marriage tax penalty is so important.

I would be happy to yield to the gentleman from Minnesota.

Mr. GUTKNECHT. Just in closing, Congressman WELLER, I wanted to again thank you, because there are two issues that you have worked very hard to help reinforce that I think are sort of the mortar between the bricks that holds our whole culture and society together.

First of all, strong marriages, because we know that societies that have strong families are societies that need less government, they need less police protection, they need less in terms of criminal apprehension, they need less in terms of other social safety nets, if you will. So strong families are important, and this is one very important step to reinforce those.

The other area you have worked so hard on, and that is home ownership. The one thing we know is that societies that have strong families and a high level of home ownership are strong societies.

So I want to congratulate the gentleman on both of those fronts. I hope the Committee on Ways and Means will report out a strong bill in the next several days that we can have on the floor and get at the President's desk by Valentine's Day. I think that is a fantastic gift to give those millions of American couples.

Again, I thank the gentleman for his leadership and look forward to working as best we can to make certain that this one unfairness in the Tax Code is eliminated this year.

Mr. WELLER. Again, reclaiming my time, I thank the gentleman from Minnesota for his comments, and his leadership. The gentleman from Minnesota (Mr. GUTKNECHT) has been a real leader, one of the original leaders in our effort to eliminate the marriage tax penalty, one of the items of unfinished business that we have decided under the leadership this year of House Speaker DENNIS HASTERT to make first out of the box, put on a fast track, to help families by addressing the need to make our Tax Code more fair and more simple, and we will benefit 56 million working Americans who will benefit by eliminating the marriage tax penalty.

We have often asked over the last several years as House Republicans have worked to eliminate the marriage tax penalty, is it right, is it fair that under our Tax Code that 28 million married working couples pay more in taxes just because they are married.

The average marriage tax penalty is \$1,400 in higher taxes just because they are married. In the south side of Chicago, the south suburbs and rural communities that I represent in Illinois,

\$1,400 is one year's tuition at the local community college; it is three months of daycare at the local daycare center; it is 3,000 diapers for a newborn baby if they suffer the marriage tax penalty.

I am so proud that this House has made it a priority once again. I was disappointed, in fact it broke my heart last year when President Clinton and Vice President Gore vetoed our efforts to eliminate the marriage tax penalty.

We sent to the President legislation which would wipe out the marriage tax penalty for a majority of those who suffer it. Unfortunately, because it was part of a package with a number of other initiatives, the President vetoed it. He said he wanted to spend the money on other things. Unfortunately, it fell victim to his desire to create new government programs.

We believe, and our hope is, this year the President will join with us. He mentioned in the State of the Union the other night the need to address the marriage tax penalty. We want to take him at his word. He has now made a promise, and we want him to keep it. We are going to eliminate the marriage tax penalty.

When you think about it, that \$1,400 we are going to allow the average married couple to keep, that is going to be a big help to the folks back home. We believe that by sending the President stand-alone clean marriage tax elimination legislation, legislation that only has one item in it, which is our effort to eliminate the marriage tax penalty, that we will help 28 million working married couples, because it should receive overwhelming bipartisan support.

As I pointed out earlier, an overwhelming majority, almost 220 Republicans are cosponsoring the Marriage Tax Elimination Act, about a dozen Democrats. Hopefully more Democrats will join with us, because I believe our legislation that will move out of the Committee on Ways and Means this Wednesday will pass with overwhelming bipartisan support, and I believe that that signal that will be sent to the Senate will, of course, help the Senate maintain the discipline to move a bill quickly through the Senate to eliminate the marriage tax penalty; and, of course, then we can send it to the President, helping 28 million working married couples.

Frankly, what better gift to give 28 million married working couples on Valentine's Day than passage of legislation out of this House, which wipes out the marriage tax penalty for 28 million married working couples.

Let me again explain what the marriage tax penalty is for all those that are interested. And for my friends in the House I would like to point out, you know, the marriage tax penalty is a middle-class issue. It is a working family issue, because if you are a married couple and you work, you pay taxes, and if you are married, you pay higher taxes under our Tax Code.

In Joliet, Illinois, I will give you an example of a machinist and a school-

teacher. A machinist who works at Caterpillar, they make big heavy equipment, those big tractors and bulldozers in Joliet, and the machinist that works there, he makes \$31,500.

As a single person this machinist at Caterpillar, at the Joliet Caterpillar plant, he pays at the 15 percent tax rate. He pays taxes at the most basic rate for average Americans, which is 15 percent. It is the lowest bracket in our Tax Code.

But if he meets a schoolteacher with an identical income, a tenured schoolteacher with an identical income, \$31,500, of course, she pays in the 15 percent bracket if she stays single and is single, but if this machinist and schoolteacher in Joliet, Illinois, decide to get married, they have to file jointly, which means they have to combine their incomes.

Under our Tax Code today, this machinist and schoolteacher in Joliet, Illinois, they are pushed into the 28 percent tax bracket, and under our Tax Code, they pay almost \$1,400 more in higher taxes just because they chose to get married.

Now, if they chose not to get married and made the choice of living together, they would not pay that marriage tax penalty; or if they were married and chose to get divorced, they would save money. Those incentives are just in the wrong place.

Now, under the proposal that the Committee on Ways and Means is going to act on on Wednesday, we are going to help this machinist in Joliet, Illinois, and this public schoolteacher in Joliet, Illinois, because we are going to pass legislation out of the Committee on Ways and Means and out of this House by Valentine's Day which will essentially wipe out the marriage tax penalty; and for couples, such as this machinist and schoolteacher, they will no longer be punished for being married with passage of our legislation that we are going to move out of the House the next couple of weeks.

What we do is we double the standard deduction immediately so that joint filers have a standard deduction twice that for single filers. Now, if you itemize your taxes, and most people who itemize their taxes are homeowners and you itemize because you combine your property taxes with your mortgage interest, and if that totals more than the standard deduction, you itemize your taxes.

But under our proposal that we are going to pass out of the House in the next couple of weeks, we double the standard deduction for joint filers to twice that of singles, so that wipes out the marriage tax penalty for those who do not itemize. We do that immediately in the year 2001, this coming year. Next year we double the standard deduction for those who do not itemize. So they are helped quite a bit.

I would point out by doubling the standard deduction for joint filers to twice those of singles, we also simplify the Tax Code, one of our other goals,

because 3 million married working couples will no longer need to itemize their taxes because we double the standard deduction for joint filers to twice that of singles. So we simplify the paperwork they are required to file when they file taxes on April 15th. So it is a two-fer. We wipe out the marriage tax penalty, and we save them time on their taxes.

Now, for many homeowners, in fact, an awful lot of homeowners, particularly in the suburbs of Chicago and rural areas that I represent, they itemize their taxes, because when you add together your property taxes, you add together your mortgage interest and some of the other items you might be able to itemize, charity deductions, they are more than the standard deduction, so you itemize your taxes. We help them as well.

What we do in our proposal to help those who itemize their taxes in eliminating the marriage tax penalty is we widen the 15 percent bracket. Right now if you are single, you can make about \$24,000 or \$25,000 a year and be in the 15 percent tax bracket; but if you are married and you file jointly, you can only make about \$44,000 a year.

That is wrong, because if you choose to get married, you pay higher taxes because of that. So we double it under this legislation. We widen that bracket so those in the 15 percent bracket that are joint filers can earn twice as much in their combined income as single filers, wiping out their marriage tax penalty as well. That is good news for married working couples. We help those who itemize; we help those who do not itemize.

One of the other points I would like to make as well, I am often asked, if you are going to eliminate the marriage tax penalty, does that mean you are going to raise taxes on single people in order to offset the loss of revenue for the Federal Government?

Well, we have addressed that issue. Under the legislation that the Committee on Ways and Means is going to act on on Wednesday and this House is going to pass by Valentine's Day, we wipe out the marriage tax penalty for almost 28 million married working couples, and we make the Tax Code essentially neutral, so you pay no more in taxes if you are married or single, so two people with identical incomes in identical circumstances pay no more in taxes if they are single or married.

That is fairness, bringing fairness to the Tax Code, because it responds to that fundamental question, and that is, is it right, is it fair that under our Tax Code that you pay more in taxes just because you are married.

I am so pleased and really pretty proud that the House leadership under the leadership of House Speaker DENNIS HASTERT has made elimination of the marriage tax penalty priority Number 1 when it comes to addressing the need to fix the Tax Code to make it fairer and simpler, and that we are going to give a Valentine's Day gift to

28 million married working couples by passing out of this House by Valentine's Day our legislation which will essentially wipe out the marriage tax penalty for a majority of those who suffer it.

I often refer to this young couple that came and talked to me about the need to eliminate the marriage tax penalty and what it meant to them. Whenever we talk about the marriage tax penalty, I think of couples such as Michelle and Shad Hallihan, two public school teachers in Joliet, Illinois, who made the decision to get married; and they made that decision knowing full well that under our Tax Code they were going to pay more in taxes just because they are married.

Well, it is young people like Michelle and Shad, as well as older folks who are retirees who suffer the marriage tax penalty, that we want to bring fairness to the Tax Code by eliminating the marriage tax penalty.

I really believe that this year we have an opportunity. Unfortunately, the President and Vice President Gore vetoed last year our efforts to eliminate the marriage tax penalty for a vast majority of those who suffer it, and it fell victim to the President's desire to spend more money on government programs. And while we wanted to eliminate the marriage tax penalty, we made a commitment last year that we were going to try again.

I am pleased that this House in the next 2 weeks is going to vote on legislation which will wipe out the marriage tax penalty for a majority of those that suffer it. That is good news. That is good news for 28 million married working couples. Fifty-six million Americans who are married and work will benefit from this legislation, and they will see anywhere from \$230 to almost \$1,400 in marriage tax relief as a result of this legislation. That is good news.

My hope is this entire House will vote yes. Now, there are 12 Democrats that have joined along with us, out of the 231 cosponsors of the Marriage Tax Elimination Act. The gentlewoman from Missouri (Ms. DANNER) has been a real leader. My friend, a Democratic Member from Missouri, has been a real leader in the effort to eliminate the marriage tax penalty, and I am so proud to have her as a partner, and she has been able to bring about a dozen of her Democratic colleagues with her.

My hope is and we want to extend an invitation to our Democratic friends to join with us and make this a bipartisan effort.

The President said in his State of the Union speech the other night that we should address the marriage tax penalty. We want to take the President at his word, so that when we place on the President's desk a stand-alone bill, clean marriage tax elimination legislation, that he will sign it into law, because it is going to provide real relief and address the need to bring fairness to the Tax Code when it comes to marriage.

You know, you think about it, our Tax Code has the incentives in the wrong place. We should be working to strengthen society's most basic institution. We can do that by eliminating the marriage tax penalty.

My hope is over the next 2 weeks we will be able to garner overwhelming bipartisan support to send with a strong message to the Senate our desire to eliminate the marriage tax penalty. I appreciate the comments of Chairman ROTH of Delaware, who has been a real leader in working to bring tax relief for middle-class families.

Again, as I pointed out earlier, Chairman ROTH, chairman of the Senate Finance Committee, praised the gentleman from Texas (Chairman ARCHER) for the speedy start to open this issue. Of course, Mr. ARCHER is chairman of the House Committee on Ways and Means, part of our leadership here in the House. Chairman ROTH indicated he intends to move shortly over the next few months similar legislation to eliminate the marriage tax penalty.

Let us keep this legislation on a fast track. There are 28 million married working couples, 56 million hard-working married people that are out there who need help. They need fairness in the Tax Code as it affects married people. We want to help them.

My belief is we have a tremendous opportunity, a clean stand-alone effort to eliminate the marriage tax penalty. It deserves overwhelming bipartisan support. It deserves to be signed into law. It is all about fairness.

Let us bring fairness to the Tax Code. Help couples such as Michelle and Shad Hallihan, public school teachers in Joliet, as well as 28 million other working couples, by eliminating the marriage tax penalty.

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I thank the Speaker for the opportunity to address this House and our efforts to eliminate the marriage tax penalty and bring fairness to the Tax Code.

#### PATIENTS' BILL OF RIGHTS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from New Jersey (Mr. PALLONE) is recognized for 60 minutes as the designee of the minority leader.

Mr. PALLONE. Mr. Speaker, I would mention that I do not plan to use all of the time this evening that is allotted to me, but I do want to spend some time talking about the Democratic health care initiatives, particularly by reference to the President's State of the Union address last Thursday night where he outlined many of the Democratic health care initiatives, some of which have already had debate and been discussed extensively by me and by other Members of this House, others of which are somewhat new.

I would start out by pointing out that the Democrats and myself, we feel

very strongly that the time has come to deal with three key health care issues. I do not say this because it is the Democratic agenda; I say it because I think it is America's agenda. These are the concerns and the problems that need to be dealt with, that I hear from my constituents in New Jersey in my congressional district, as well as from my colleagues here in Washington, D.C. on both sides of the aisle, when they come back, particularly from this 2-month period, this district work period or recess that we were in, and a lot of us had forums, a lot of us got input from our seniors, from our senior citizens, as well as from a lot of other people, and we are here back fresh for the second session of this Congress but we need to address these health care concerns.

Let me detail the three concerns that I have. First of all, it is time to pass the Patients' Bill of Rights, the HMO reform. We went for a year, the last session in 1999, trying to push the Patients' Bill of Rights, and we finally did get it passed in the House of Representatives, but it still has not passed, or a strong bill, I should say, has not passed in the Senate. It is now in conference between the two Houses, between the House of Representatives and the Senate, but we still have not had a meeting of the conference so that we can move forward in trying to adopt good HMO reform to deal with abuses of HMOs that are basically set forth in the Patients' Bill of Rights. We need to pass that. That is number one, and I will talk a little bit more about it later.

Number two, we need to address the problem of prescription drugs for seniors. Concerns about health care cross all generational lines and all class and income lines, but for seniors in particular the lack of a benefit under Medicare for prescription drugs, and the majority of the seniors do not have that kind of a benefit, is a particular problem because when I am in my district, or the forums in my district office, so many seniors call me or will come up to me and some of them will say they have prescription drug benefits but it is not sufficient, and the costs continue to escalate and they simply cannot afford it. So they either go without the drug or they take less than they are supposed to or they try to spread it out in some way.

This is not the way we should operate. Prescription drugs are a preventive benefit that should be provided under Medicare. Of course, the President talked about that as well and I will talk a little bit about it tonight.

The third health care issue, though, and concern that needs to be addressed is access for the uninsured. Since I have been a Member of Congress, and particularly in the last 5 years, the number of Americans who are uninsured who have no health insurance continues to skyrocket. It is about 45 million Americans now that have no health insurance, and keep in mind