

URGING CONGRESS TO COMPLETE LEGISLATION AUTHORIZING DE- PARTMENT OF HOMELAND SEC- URITY

(Mr. PENCE asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. PENCE. Mr. Speaker, America is about to go to war. One of the fundamental principles of war is that before we project force, we secure our base of operations and supply lines.

In July of this year, the House of Representatives labored mightily for hours and days and weeks to craft legislation creating a new Department of Homeland Security. We passed legislation to secure our base and ensure lines of communication between those who ensure our domestic tranquility.

As we prepare to engage an enemy capable of attacking our Nation and our homeland, I rise today to urge my colleagues in the other body to act. This Congress must not adjourn before the elections until we create a Department of Homeland Security, and prepare this Nation for the realities and the dangers that lie ahead.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Members will be reminded not to urge action from the other body.

RECOMMENDING PASSAGE OF A COMPREHENSIVE AND BAL- ANCED ENERGY PLAN

(Mr. REHBERG asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. REHBERG. Mr. Speaker, another week has passed without a comprehensive and balanced energy plan. In the first 6 months of this year, we paid terrorists an average of \$13 million a day for their oil. This must end. Because America does not have a comprehensive energy plan, we continue to purchase oil from the Middle East; but there is a balanced plan, and it does include increasing domestic oil production.

More domestic oil will give us a stable supply and allow us to diminish our dependence on foreign oil. From January to June, we paid \$2.3 billion to the countries that give suicide bombers thousands of dollars to threaten the very existence of democracy.

Total reliance on energy resources from nations that harbor animosity towards America and our allies must become a thing of the past. Mr. Speaker, we need to unify as Americans and pass a comprehensive and balanced energy plan. The security of our Nation depends on eliminating our dependence on foreign oil.

SENSE OF HOUSE THAT CONGRESS SHOULD COMPLETE ACTION ON H.R. 4019, PERMANENT MAR- RIAGE PENALTY RELIEF ACT OF 2002

Mr. WELLER. Mr. Speaker, pursuant to House Resolution 547, I call up the resolution (H. Res. 543) expressing the sense of the House that Congress should complete action on H.R. 4019, making marriage tax relief permanent, and ask for its immediate consideration.

The Clerk read the title of the resolution.

The text of H. Res. 543 is as follows:
H. RES. 543

Whereas there are more than 36,000,000 American working couples that are affected by the unfair marriage tax penalty;

Whereas this unfair tax punishes our society's most basic institution by discouraging couples from getting married;

Whereas this burdensome tax forces married couples to pay higher taxes than they would if they were single;

Whereas a bipartisan majority of the House of Representatives passed H.R. 4019 on June 13, 2002, permanently extending the marriage penalty relief provided by the Economic Growth and Tax Relief Reconciliation Act of 2001;

Whereas failure to enact permanent marriage tax relief will reimpose the unfair marriage tax penalty after 2010 on more than 36,000,000 married working couples;

Whereas permanent marriage tax penalty relief will encourage and promote the values of marriage, family and hard work; and

Whereas the Senate has not passed H.R. 4019 or equivalent legislation: Now, therefore, be it

Resolved, That it is the sense of the House of Representatives that the Congress should complete action on H.R. 4019 and the Congress should present it to the President prior to adjournment of the 107th Congress so that 36,000,000 married couples can benefit from permanent marriage penalty tax relief.

The SPEAKER pro tempore. Pursuant to House Resolution 547, the gentleman from Illinois (Mr. WELLER) and the gentleman from California (Mr. MATSUI) each will control 30 minutes.

The Chair recognizes the gentleman from Illinois (Mr. WELLER).

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

Mr. Speaker, I appreciate the opportunity to bring House Resolution 543, expressing the sense of the House that Congress should complete action on H.R. 4019, before the House today.

H.R. 4019, which passed the House on June 13, 2002 by an overwhelming bipartisan vote of 271 to 142, makes the marriage tax penalty relief provisions of the Economic Growth and Tax Relief Act of 2001 permanent.

There are 42 million American working families, 42 million American working couples, that are impacted by the unfair marriage tax penalty and who would benefit from this legislation.

My colleagues and I have often asked ourselves, is it right, is it fair, that under the Tax Code, that 42 million married working couples pay on average higher taxes, almost \$1,700 more, just because they are married. Is that

right? Is it fair that we punish society's most basic institution? We need to permanently eliminate the marriage tax penalty.

□ 1100

Last year's tax legislation, which we nicknamed the Bush tax cut, included efforts to eliminate the marriage tax penalty. It was signed into law by President Bush on June 6, 2001. Unfortunately, that legislation was temporary and expires in just a few short years.

We helped married couples in a number of ways by eliminating the marriage tax penalty. First, we doubled the standard deduction to twice that of singles, helping families that do not itemize their income taxes. It is estimated that 21 million American families will be affected by provisions relating to the standard deduction each year.

Second, we help those who itemize such as home owners and those who give to their church, charity or synagogue by widening the 15 percent tax bracket. And it is estimated that 20 million American couples benefit from the widening of the 15 percent tax bracket to twice that of singles.

Third, we also help the working poor by eliminating the marriage tax penalty which existed in the earned income credit. This is currently helping 4 million low-income working couples annually, many who have children.

Since 1969 our tax laws punished married couples when both the husband and wife were in the workforce. For no other reason than to be joined in holy matrimony 42 million married working couples who are both in the workforce pay higher taxes, what we call the marriage tax penalty, each year. They pay more in taxes than if they just lived together as two singles.

Not only is the marriage tax penalty unfair, it is just plain wrong that our Tax Code has punished society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and also on lower-income couples with children, all the more reason to make this legislation permanent.

Many are familiar with a young couple from the district that I represent, Shad and Michelle Hallihan and how they suffered the unfair marriage tax penalty. And I have also recently introduced another couple from my district, Jose and Magdalena Castillo of Joliet, Illinois. And Jose and Magdalena Castillo have a combined salary of almost \$82,000 a year. Jose earns \$57,000 and Magdalena earns \$25,000. They suffer on average a \$1,125 marriage tax penalty. They have two children, Eduardo and Carolina. And as a result of the tax law passed last year, their marriage tax penalty will be reduced under the Bush tax cut under the marriage tax penalty provisions by \$1,125; and that is real money in Joliet, Illinois. This represents a 12 percent overall tax cut for the Castillo family.

Imagine the opportunities that this creates for the Castillo family and millions of other middle-income working families benefiting from our efforts to eliminate the marriage tax penalty. With that \$1,125 the Castillos can start saving for their children's college education, save for their retirement, or put a small down payment on a new home. The bottom line is the marriage tax penalty of \$1,125 or the average marriage tax penalty of \$1,700 is real money to real American working families.

Overall, in my home State of Illinois 1,149,196 couples will receive a total of \$2 billion in marriage tax relief because of tax law changes that we have passed into law this past year.

What Congress must do now is to make sure that American families know that this much deserved tax relief will not be taken away. Think about that. Married couples are now threatened with higher taxes unless we make our efforts to eliminate the marriage tax penalty permanent. We must make marriage tax penalty relief permanent for 42 million American working couples. That is 84 million taxpayers that benefited from our legislation.

As unfair as the marriage tax penalty is, it seems even more unfair to consider telling couples like Shad and Michelle Hallihan or Jose and Magdalena Castillo that in a few years they must bear the burden of higher taxes, and in Jose and Magdalena's case it will be \$1,125 in higher taxes if we fail to make our efforts permanent and permanently eliminate the marriage tax penalty.

As my colleagues already know, the House has passed our legislation, overwhelmingly passed this legislation with an overwhelming bipartisan vote. Almost 60 Democrats joined with every House Republican in voting to eliminate the marriage tax penalty permanently. But the Senate has not yet acted.

Mr. Speaker, H. Res. 543 expresses the sense of the House that H.R. 4019 should become law. H.R. 4019 is a good bill that encourages and rewards the values that we most hold dear: marriage, family, and hard work. I encourage and ask my colleagues in this House to vote for H. Res. 543, making marriage tax penalty relief a permanent part of our Tax Code. Let us not raise taxes on working families. Let us keep this marriage tax penalty relief permanent and prevent that tax increase.

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

Mr. MATSUI. Mr. Speaker, I yield myself 5 minutes.

Mr. Speaker, just so everyone understands exactly what we have before us on the floor of the House today, this is a resolution. And this resolution basically asks the Senate to consider a bill that we passed some months ago and sent to the Senate. And what is somewhat interesting about this resolution

is that when one sends a bill to the United States Senate, one expects the Senate to understand that since the majority of Members sent it over there, that we support it as a body and, therefore, we request that they take action on it.

And so what we are doing today basically is meaningless. It has no relevancy. And it is just basically taking up a lot of our time because the other body knows that we want a piece of legislation that was sent over there to be passed. We do not have to tell them again.

And if some people feel anxious about this, which obviously some people do, the best thing to do is walk over there. It takes about 5 minutes to walk to the other body and suggest to the other body that they take it up. And if the other body says, I do not want to take it up, then ask why, and then you can begin a dialogue. But to send over a resolution that is meaningless, that has no relevance, again, is wasting our time.

Now, I have to say that there are three issues that we have to decide before we adjourn in another week or 2 weeks. One, obviously, is the issue of Iraq, a very important issue and one that we all have an obligation to address.

The second issue, obviously, is our war against terrorism. And hopefully we will be able to take action on that in terms of the Homeland Security Department and others over the next couple of weeks.

The third, obviously, is our national economy. And that means we have an obligation to the American public, to those people that are working so hard in the Federal Government, to pass the 13 appropriations bills and get them to the President of the United States so that he can sign them. And what is interesting is the fact that as of October 1 we have started a new fiscal year, but we have not yet sent one appropriations bill to the President.

Now, I believe we have passed five in this body and we have sent them over to the other body. But we have eight more that we have not taken up yet. In fact, some are very ready to go because they have passed the subcommittee and Committee on Appropriations, but they are still not brought up. And this all relates and pertains to the economy, Mr. Speaker.

The economy in this country today has major problems. And for us to be talking about a marriage penalty, by the way, which, incidentally, even if we were bringing up the legislation and not a resolution today, this bill that the gentleman from Illinois (Mr. WELLER) is talking about really will not take effect until the year 2010, 8 years from now, 2010. And so what we are doing is not only not relevant, but, secondly, it is not relevant for at least 8 more years or the year 2010. And so what we really should be doing is focusing on our national economy.

Just this last week there were over 400,000, 400,000 claims for new unem-

ployment benefits in this country. The stock market since President Bush has taken the oath of office in January 2001 has gone down 4,000 points, about 38 percent. The average American and many pension funds have lost in excess of \$17 trillion, \$17 trillion because of the 4,000-point drop in the stock market.

And as a result of that, we should be taking up issues that the American public will be helped by, that will become relevant to the American public, not issues that are 8 years off, not issues that are somewhat meaningless in terms of the individual problems that people have at this particular time. We should be taking up issues, frankly, that have meaning to this economy, the average American, and to those many Americans who have lost their health insurance benefits and also their unemployment benefits.

We have that obligation. That is why we were sent here, to represent the American public on issues that are long term, not marriage penalty that will come into effect in the year 2010, but long-term problems such as Iraq, such as the homeland security issue, and also problems facing the average American today like our national economy.

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

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

Mr. Speaker, I would note to my good friend from California (Mr. MATSUI) that there are 48,251 married couples who will see higher taxes in the fifth district of California unless we make permanent the elimination of the marriage tax penalty.

Mr. Speaker, I yield 2 minutes to the gentleman from Pennsylvania (Mr. PITTS).

Mr. PITTS. Mr. Speaker, I rise in support of H. Res. 543 and want to commend the gentleman from Illinois (Mr. WELLER) for his leadership on this issue.

Throughout the history of civilization, marriage has been a fundamental building block of society. If it were not for strong families, I think it is safe to say our country would not be the great country that it is today. But this government for far too long has been actually punishing families for staying together and punishing couples for getting married in the first place.

Now, the Welfare Reform Law of 1996 went a long way to reversing this. Unfortunately, some in this Congress want to roll back those reforms, and the authorization bill still has not passed the other body. But the Tax Code itself penalizes couples for getting married. That is absolutely wrong. We had fixed it last year, but it was only a temporary fix. This year, we in the House have passed a bill to make that fix permanent, as it should be. Unfortunately, the other body has not seen fit to bring it up for a vote so that it cannot go to the President and become law.

Mr. Speaker, this is very important legislation. I hope on behalf of every American couple that we can make repeal of the marriage penalty permanent this year. I thank, again, the gentleman for his leadership on the issue.

Mr. MATSUI. Mr. Speaker, I yield 1 minute to myself.

Mr. Speaker, since the gentleman from the State of Illinois (Mr. WELLER) was kind enough to advise me of the amount of marriage penalty relief in the year 2010 and beyond that Californians will receive, I thought it would be important just to reciprocate and advise the gentleman from Illinois (Mr. WELLER) that in the State of Illinois 169,000 unemployed people would be benefited just by extending the unemployed benefit insurance program by a few months. And it would seem to me that that is what we should be doing now, taking care of those people that are unemployed so they can begin to spend money and maybe jump-start our economy and create a little more consumer purchasing power.

Second, I might just point out too, and we do not need to get into the substance of this issue but perhaps it does make some sense, we are predicting deficits as far as the eye can see. And a vote in favor of this resolution, just as a vote we took some months ago on extending the marriage penalty beyond 2010, will invade the Social Security trust fund, thereby further jeopardizing Social Security recipients that are currently receiving benefits. And I think that the American public should be aware of that.

Mr. Speaker, I yield 3 minutes to the gentleman from the State of Michigan (Mr. LEVIN), a member of the Committee on Ways and Means and the ranking Democrat on the Subcommittee on Trade.

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

Mr. LEVIN. Mr. Speaker, I wanted to pick up the theme of the gentleman from California (Mr. MATSUI), actually both themes.

One of the issues is fiscal irresponsibility, and what the gentleman from Illinois (Mr. WELLER) and others are suggesting is we have a deep hole, so dig it deeper. And as the gentleman from California (Mr. MATSUI) has pointed out, what you are digging out are Social Security monies. These are monies that people pay in taxes for Social Security; and that is the height of fiscal irresponsibility.

But I want to comment on the second theme about unemployment compensation. It is disgraceful that the majority intends to leave here without raising one little finger to help people who are unemployed through no fault of their own in this country. We passed earlier a temporary emergency unemployment compensation program. It terminates on December 28, 2002; but you have not done a darn thing to try to extend it or improve it.

□ 1115

So here are the numbers and the gentleman from California (Mr. MATSUI) mentioned Illinois, but what is true of Illinois is true throughout this country as unemployment stays high; 860,000 workers whose benefits ran out by the end of September and who remain unemployed. This is through no fault of their own or they would not be receiving this money. Add to that 610,000 who are going to, this is an estimate, exhaust their benefits, UC benefits in the final three months of this year.

So we are now up to what, a million and a half people, most of them with families, and then we have another 820,000 unemployed workers who will have their TEUC benefits cut off at the end of December when the program ends. Then added to that, an estimated 800,000 who are going to exhaust their regular benefits for unemployment in January and February. The numbers are staggering.

These are human beings, most of whom have worked all of their working lives and my colleagues come forth here, not having done anything to address their needs, and they want to pass a bill about 2011. What about 2002? What about October, November, December of 2002, not 2011? What about January, February, March of 2003?

This shows the difference between these two parties.

Mr. WELLER. Mr. Speaker, how much time remains, if I might inquire, on each side?

The SPEAKER pro tempore (Mr. LATOURETTE). The gentleman from Illinois (Mr. WELLER) has 22 minutes remaining and the gentleman from California (Mr. MATSUI) has 21 minutes remaining.

Mr. WELLER. Mr. Speaker, as I prepare to yield to the gentleman from California, I have a note to my good friend of Michigan, that there are 61,086 married couples. So if we multiply that by two, that is 122,000 taxpayers in the 12th District of Michigan who will pay higher taxes, just because they are married, if we fail to make elimination of the marriage tax penalty permanent.

Mr. Speaker, I yield 3 minutes to the gentleman from California (Mr. CUNNINGHAM).

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

Mr. CUNNINGHAM. Mr. Speaker, I know the other side of the aisle talks that we have not passed any appropriations bills. The Senate, the other body, has only sent the House two bills. I am very careful, I am not going to bad mouth the Senate. I am just making a fact. They have only sent us two appropriations bills, Defense and MILCON which we are going to act upon.

We have sent them 54 bills that the Senate has not acted upon. Some of those are critical. The marriage penalty is the issue, but some of these bills my colleagues talk about like workmen's comp corporate accountability, the energy bill that is critical for Cali-

fornia, we have seen the brownouts and the blackouts that we had in the State of California.

Look at the home land security bill. I do not think we ought to leave this body in the House until the Senate has acted on homeland security and leave America vulnerable. We should pass that particular bill but let us just say that since the other body has only sent us two bills, and I cannot talk about what the Senate is doing on the floor, let us take any other body out there, anybody, not the Senate, but let us just say that the House has a budget and this other body has not passed a budget.

Let us say that we have acted in a fiscally responsible way, but yet whatever this other body is, it has no budget, on every bill that they just propose that they add \$1 trillion for prescription drugs. They propose that we add \$278 billion more in Labor HHS. They propose that we do all these things, knowing that there is no way that when we come to conference, we can do that without bankrupting the country. Yet that other body wants to beat up on Republicans because they will not do their appropriations bills and play the game of politics for the election.

We are not going to play that game. We are going to pass the bills. We are going to do it responsibly. And we will pass a continuing resolution.

I would tell my friends on the marriage penalty, it is wrong. We should give incentive for people getting married, not penalize them. It is not a tax break for the rich. If a person gets married, I want to tell my colleagues, to start off today in a household, my daughter is getting married this next summer. I can tell my colleagues, her husband is a teacher. She is going to be a librarian. They will not make a whole lot of money, and tax relief for getting married will help my daughter and her husband get along. Needless to say, we are going to have to help them get into that first house, and I think many of my colleagues have children for whom they do the same thing.

So it is not a tax break for the rich. It is just wrong to penalize married couples, and let us make this permanent so that millions of Americans will receive the benefit of the marriage penalty.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. While the Chair would congratulate the gentleman from California on being skillful, under our constitutional scheme, the other body he is referring to could only be one other body, and all Members are reminded to avoid characterizations to actions or inactions taken in the Senate.

Mr. MATSUI. Mr. Speaker, I yield myself 1 minute just to make an observation to the gentleman from California (Mr. CUNNINGHAM) who I have a deep amount of respect for and is really a wonderful colleague of mine.

I might just point out that he had said his son was getting married in a

few months. My son got married three months ago, but I do not think it makes him feel any better if I tell him that we just passed a resolution to instruct the Senate to take action on a bill that will not take effect until 2011. I do not think that makes him feel he is anymore richer or anymore secure in terms of his economic well-being.

That is what we are talking about: doing something that is irrelevant at a time when in California, I might also point out to the gentleman who just spoke, we have 404,000 Californians that have lost their unemployment benefits; in addition to that, their health insurance benefits. And so unless we take action to extend these unemployment benefits, it is going to be catastrophic to many of these people.

Mr. Speaker, I yield 3 minutes to the distinguished gentleman from the State of Maryland (Mr. CARDIN), a member of the House Committee on Ways and Means, a member also of the subcommittee that has jurisdiction over welfare reform.

Mr. CARDIN. Mr. Speaker, I thank the gentleman from California (Mr. MATSUI) for yielding me this time.

Mr. Speaker, this resolution we are going to be spending our time working productively on in this body, but it does give us a chance to talk about the economic program that the Republicans have brought forward, an economic program that has cost this Nation 2 million jobs since March of last year, hardworking people who cannot find employment, people, through no fault of their own, who are now drawing unemployment insurance or who have exhausted their unemployment insurance, people who are trying to maintain their dignity and their mortgage, but instead of addressing their concerns and extending unemployment compensation for the millions of people who have exhausted or will exhaust their unemployment insurance, we are talking about a resolution that has no impact for a long time if it were acted upon by the other body.

Two point seven people seek a job for every job that is open in this country. We do not have enough employment opportunity. We need to have a safety net for those people who are unemployed. Since we debated the resolution last week on this floor, 50,000 more Americans have exhausted their unemployment insurance, and yet this body does nothing to deal with that.

1.5 million Americans are long-term unemployed. 8.1 million Americans are unemployed today. That is as high as it was in March of this year when we acted on an unemployment extended benefit program. The problem is that if we do not act again, the next time we will have a chance to do this will be 5 months from now, and in that 5-month period, 3 million Americans will either lose or exhaust their unemployment insurance.

Mr. Speaker, in 1992, the last recession that we had, this body, the Congress of the United States, enacted 26

weeks of extended benefits on top of the regular unemployment insurance. In this recession, we have done only half as well, 13 weeks. In the last recession, we extended it for 2½ years. We have only done it for 9 months, 9½ months during this recession. It is just not right, Mr. Speaker.

We should be using the time on this floor today to act for the people who need our help today and not on a resolution that has no impact. I think the American people should be outraged that we are not taking the time available to do what is right for this Nation and protect the people who, for no fault of their own, have lost their jobs. We have always done it in the past in a bipartisan way. Democrats and Republicans have come together through every recession in the modern history of this Nation to protect those people who are unemployed, but somehow we do not have time for that in this Congress. Shame on the Republican leadership.

Mr. WELLER. Mr. Speaker, before I yield 1 minute to the gentleman from California (Mr. CUNNINGHAM) to respond to his colleague's comments, I do want to point out that in the 3rd District of Maryland that there are 66,851 married couples who will suffer higher taxes if we fail to make permanent the elimination of the marriage tax penalty. That is why we are here today, to talk about elimination of the marriage tax penalty.

Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. CUNNINGHAM).

Mr. CUNNINGHAM. Mr. Speaker, first of all, I tell my colleague, I have got a daughter, not a son, and I have an adopted son, but I am speaking about my daughter.

I would also, when you look at jobs lost in the State of California, Governor Davis frittered away billions of dollars, but now because of energy crisis Buck Knives is moving to Idaho, they save a half a million dollars a month. When my colleague wants to look at loss of jobs and lack of leadership of our governor, take a look at that and how it has affected every job in California.

We have the highest workmen's comp of any of the States in the Nation in the State of California, but if we take a look, a lot of our businesses are leaving because of Gray Davis.

Mr. MATSUI. Mr. Speaker, I yield 4½ minutes to the distinguished gentleman from the State of Wisconsin (Mr. KLECZKA), a member of the Committee on Ways and Means.

Mr. KLECZKA. Mr. Speaker, I am coming to this side of the aisle this morning so my remarks can be heard by my Republican colleagues, especially the gentleman from Illinois (Mr. WELLER).

What are we doing here today? We have before us a resolution which tells the Senate to take up legislation to make the marriage tax repeal permanent. Are they going to get this resolu-

tion and take it up? No, because they are debating homeland security. They are going to start debating the President's resolution to provide a preemptive strike on the country of Iraq, and so they have other things that they are doing. So let us see what we are doing.

We are passing a resolution today to ask the Senate to take up a bill that we passed some time ago. What is not being really told here today is that the repeal of the marriage penalty is already law. The President signed that bill last year, and so we are being told by the gentleman from Illinois (Mr. WELLER) that this family from his District, the Castillos, are going to suffer the loss of this marriage penalty which benefits them some \$1,125 unless we make this repeal permanent.

Mr. Speaker, the problem is that the Castillos have received nothing from repeal of the marriage penalty. The reason is it does not start to phase out until the year 2005. So the Congress, with the gentleman from Illinois' (Mr. WELLER) support repealed the marriage penalty beginning in 2005 and phasing it to total repeal in 2010. Then what they did in 2011, it comes back into being.

The point I am trying to make is he says that the Castillos are going to get \$1,100 and they can do such things as day care for their children.

□ 1130

They can start saving for education for their children, their retirement, or the downpayment on a new home. That is all nonsense. The Castillos in 2002 are going to get zero, in 2003 they are going to get zero, in 2004 they are going to get zero, and in 2005, when we start the phaseout, they will get a total of about \$223. So what we are doing here is sheer and utter nonsense.

If my colleague wants to tell the Senate to take action on this bill or any other bill, he can call his two Senators. The taxpayers gave us a phone in the office. Call them.

So the things we are hearing today are just total nonsense. And why are we doing this debate? Well, because the House does not want to take up the appropriation bills. We have passed five of 13 appropriation bills. The Federal fiscal year started yesterday. Eight bills are sitting there waiting for action, and the Republicans in the House of Representatives want to go on telling the Senators what to do. Well, if I were a Senator, I would call the House and say, Do not tell me what to do; I will tell you what to do: take up the other eight appropriation bills. Or, let us start talking on this floor about the shabby state of the economy.

Thousands of jobs have been lost since this President took over. The market has gone down by some 38 percent, meaning millions of Americans have lost trillions of dollars in their retirement accounts. Unemployment has gone up. Yet what are the Republicans talking about in the House of Representatives? Telling the Senate what

to do. Let us talk about the economy. Let us debate how we are going to get this ship back on course. The administration is not doing it. They are incensed with starting a war with the country of Iraq and every day their arguments keep shifting.

And if in fact we do that ill-fated deed, that will cost \$9 billion a day, adding to the deficit. When this President took over, we had a surplus as far as the eye could see. My colleagues, today we have a \$165 billion deficit, and it is growing.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to note that besides the 548,859 married couples in Wisconsin that will suffer higher taxes if we fail to make permanent the elimination of the marriage tax penalty, the left wing policy gurus for the Democratic party, like Stanley Greenberg, James Carville, Robert Shrum of the Democracy Corps noted in their strategy memo to the Democrats earlier this year that they really need to get behind some of their own initiatives on tax cuts. And making permanent the abolition of the marriage penalty is something that the left wingers even recommend. And I would note that 60 Democrats did vote with us earlier this year to make permanent the elimination of the marriage tax penalty.

Mr. Speaker, I yield 2 minutes to the gentleman from Illinois (Mr. CRANE), a leader in helping working families.

Mr. CRANE. Mr. Speaker, I thank the gentleman for yielding me this time, and I rise in strong support of House Resolution 543, calling upon Congress to make marriage penalty relief permanent.

I can think of fewer provisions in the Tax Code that are more offensive than the marriage penalty tax. Why we would continue to punish dual-wage earning families in this regard is absolutely obscene. Congress did the right thing in providing significant relief for over 35 million low- and middle-income married couples when it passed the Economic Growth and Tax Relief Reconciliation Act last year.

Unfortunately, the law with it, the marriage penalty relief provisions, will expire in the year 2011. What happens if the law expires? First, the standard deduction for 21 million married couples will be reduced, forcing an increase in their taxes. Second, the 15 percent tax bracket for married couples will be reduced, thus increasing taxes for 20 million married couples. Overall, we will be looking at a \$25 billion tax increase on married couples by 2012.

The time to act is now. Delaying action will, under our scoring rules, only increase the revenue needed to make the current provisions in the Tax Code permanent. This is not a Republican issue or a Democrat issue; it is a families issue. In that regard, I hope we can amass a broad bipartisan vote on this resolution and send a signal to all Americans that we will resolve this issue soon.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from the State of Texas (Mr. DOGGETT), a member of the Committee on Ways and Means.

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

Mr. Speaker, in a little over three months, my wife, Libby, and I will celebrate our 34th wedding anniversary. But I recognize that not every family in this country and every individual in this country has been as fortunate as we have. Some have had their marriages cut short by war. Indeed, the very disparity in the Tax Code that is currently called the marriage penalty originated when a World War II widow, who had lost her husband in the defense of our country during the great victory in World War II, came to Congress and said: "I lost my husband. Why should I have to pay higher taxes than those who did not lose their husband and remain married?" She said, "This constitutes discrimination against widows." In response, the Congress tried, though not with great perfection, to correct that penalty.

This is not a debate about the marriage penalty. I have yet to meet a Member of this Congress, in any of the several sessions we have taken up this measure, that has not voted in one form or another to correct the marriage penalty. This is totally about distraction from the ineptness of this Congress.

Now, the specific proposal that the gentleman from Illinois (Mr. WELLER) is advocating is very relevant to our current time. Because, clearly, since Americans will have to do almost all the dying in the war that the Administration wants to start against Saddam Hussein, we will have more war widows in this country. And under the proposal of the gentleman from Illinois, he proposes that those war widows and widowers will have to pay higher taxes than married couples in the same situation.

Additionally, if a woman leaves her husband because she has been battered, she will have to pay higher taxes than a similar woman in the same situation who remains married. If one chooses to be single for whatever reason that individual also will have to pay higher taxes than those in a similar situation who choose to be married.

This is a single person's discrimination act. It does not maintain neutrality without regard to marriage, as it should. That neutrality concept is the one that I favor for our tax code.

There is one aspect of this tax program that has been completely effective, and I think credit is due to the gentleman from Illinois, the Republicans, and the Administration for its effectiveness. If you are an investor and you are getting your third quarter statement about now, you show only losses, no gains. These folks have given you a 100 percent tax cut with this Bush stock market because you do not

have any investment income on which to pay taxes. So that aspect of their program has been very effective in cutting taxes.

If you are one of the more than 2 million people who have lost their job since the beginning of last year, you have no earnings to report. Republicans have provided a 100 percent tax cut for you.

This economy and the whole legislative process related to it, have been very effective in reducing the taxes for some Americans. Unfortunately, because Republicans, through this and related resolutions, focus on what might happen in 2011 instead of what is happening in 2002, this has left many Americans behind; many Americans with empty pockets. So these Americans will not be paying any taxes, but they will not have any income either.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to note, in response to my colleague's claims that somehow single people would pay higher taxes under the legislation signed into law last year, that that is absolutely false. The marriage tax elimination legislation actually makes the Tax Code neutral. So that two single people living together or two married people living together, who are all in the workforce, do not pay higher taxes. So whether you are single or married, we make the Tax Code neutral so that married couples do not pay higher taxes just because they are married.

And let us remember that 58,612 married couples suffer the marriage tax penalty. We want to eliminate it personally. We need bipartisan support in both bodies to achieve that.

Mr. Speaker, I yield 2 minutes to the gentleman from Kansas (Mr. RYUN).

Mr. RYUN of Kansas. Mr. Speaker, I urge my colleagues to consider the consequences that the marriage tax penalty holds for married couples and for those considering marriage. The American people are asking why couples should be penalized \$1,400 just for saying "I do."

Those who choose marriage as a way of life to raise their children in America today deserve to be rewarded and not penalized. The marriage tax penalty discourages couples from entering the sacred institution of marriage. Married couples with stay-at-home mothers often have to seek out employment while trying to raise a family just to pay their taxes.

While our recent tax cuts began the process of alleviating the tax burden on married couples, one simple truth remains. The marriage tax penalty will be back in full force by the year 2011, when the scheduled cuts will expire and the penalty will be reinstated.

I urge each of us to consider the negative consequences that await us if the marriage tax penalty is not permanently removed. Let us end this regressive tax once and for all.

Mr. MATSUI. Mr. Speaker, I yield 3½ minutes to the distinguished gentleman from the State of Indiana (Mr.

VISCLOSKY), a member of the House Committee on Appropriations.

Mr. VISCLOSKY. Mr. Speaker, I appreciate the gentleman yielding me this time, and if I could ask my colleague from Illinois (Mr. WELLER), my good friend, a question before I begin my remarks, I would appreciate that opportunity.

At the end of most of my colleagues' comments, the gentleman from Illinois has pointed out his assertion as to how many couples, working families, et al would be benefited. I am from the first district in Indiana. I thought perhaps we could begin my discussion with those figures now instead of ending with those.

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

Mr. VISCLOSKY. I yield to the gentleman from Illinois.

Mr. WELLER. What is the gentleman's question again?

Mr. VISCLOSKY. Would the gentleman have an assertion as to how many working families in the First Congressional District he would assert are benefited because of the resolution on the floor today?

Mr. WELLER. If the gentleman will continue to yield, and, of course, I am on the gentleman's time, I would note that the only people who suffer—

Mr. VISCLOSKY. Does the gentleman have a number?

Mr. WELLER. The only people who suffer the marriage tax penalty—

Mr. VISCLOSKY. Do you have a number?

Mr. WELLER. The only people who suffer the marriage tax penalty—

Mr. VISCLOSKY. Well, I will reclaim my time if you do not have a number.

Mr. WELLER. Are those who are working. And there are 54,601 married couples in your district, sir, since you asked—

Mr. VISCLOSKY. Mr. Speaker, I reclaim my time.

Mr. WELLER. Who are working and suffer the marriage tax penalty benefit under this legislation.

Mr. VISCLOSKY. I take my time back, Mr. Speaker.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. LATOURETTE). The time has been reclaimed by the gentleman from Indiana. The Chair would appreciate the courtesy of all Members in only speaking when yielded time.

Mr. VISCLOSKY. Mr. Speaker, reclaiming my time, I also have a statistic. There used to be 6,700 working families in the First Congressional District. They are not going to be benefited by this resolution, and not because of the reasons that the gentleman from California (Mr. MATSUI) stated, that this is meaningless for the next 8 years. It is because they have lost their job since George Bush became President and the 107th Congress began; 6,700 people do not have a paycheck. They do not have to worry about this resolution.

I must tell my colleagues that last week, under similar circumstances, I

suggested I was tired. Today, I am surprised, with the record of the majority over the last 2 years of getting things done. My Republican colleagues have turned a surplus of \$237 billion into a deficit of \$165 billion; they have turned economic growth into a recession.

The Dow Jones Industrial Average was at 10,646 at the beginning of this Congress. Under Republican leadership, yesterday it closed at 7,863. My colleagues have also been able to turn median household income around. It has declined. It has declined from \$43,100 to \$42,200. Maybe they do not quite need as much help.

The resolution today talks about making permanent a tax change. Hopefully, by 2010, these aberrant facts will have changed. But two things have become permanent under my colleagues' leadership. I have people who have permanently lost their jobs in the domestic steel industry, and they are never going back. Many of those people permanently lost their health insurance. They are never getting it back. Many of those people at LTD, who permanently lost their job, permanently lost their health care, permanently, forever, the rest of their lives, lost part of their pension.

We ought to be voting on 4646 to provide people who used to have a job with some real health care protection. That is what we ought to be doing today.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to remind my colleague from Indiana, who is a friend, that there are 606,024 married working couples who suffer the marriage tax penalty and will face higher taxes unless we make permanent our efforts to eliminate the marriage tax penalty.

Mr. Speaker, I yield 2 minutes to the gentleman from Ohio (Mr. PORTMAN), who has been a real leader in efforts to help working families.

□ 1145

Mr. PORTMAN. Mr. Speaker, I thank the gentleman for yielding me this time, and I congratulate the gentleman on being persistent on this issue over the years.

There are not many issues we agree on in this Chamber, particularly as we come up to an election, but this is one where I think we have a consensus, which is that just by the act of getting married, one should not have to pay higher taxes. Married people should not pay higher taxes than those who might be living together, but not in marriage as individuals. That is the principle behind this legislation.

Because of a Senate procedural quirk, the legislation which passed this House on a bipartisan basis was not able to be permanent. It had to be a 10 year, now because we are 2 years later, 8.5 year piece of legislation so that this marriage penalty relief that this House agrees on on a bipartisan basis expires in 8 short years. If we do not make this permanent, what will happen? It means that \$17 billion will be increased in

terms of taxes in 2011, and there will be a \$25 billion tax increase in 2012 to primarily middle-income married couples who otherwise would benefit from the marriage penalty relief which passed this House.

All we are saying today is let us make this permanent. We heard my colleague talking about the economy, and I could not agree with the gentleman more. We have a serious economic problem that started in the spring of 2000, as any economist knows, during the Clinton administration. The downturn got pretty deep over the next several months, and hopefully we are now coming out of it based on all the economic data. But my colleague was suggesting that because we are in an economic downturn, although hopefully we are coming out of it, that somehow we should not make the marriage tax penalty permanent.

I guess I would ask the gentleman, going back to the philosophical basis here, should people who are married pay significantly more taxes than if they were single living together? The philosophy here is one that there seems to be a consensus on in this House, and the question is should we make this a tax law change, which is to say, we change the code on a permanent basis. Congress can always come back and revisit any of our tax law legislation; or should we have an absurd situation where it is going to be in place for the next 8 years, and then it will suddenly expire and we will go back to previous law where again 36 million low and middle income married couples will end up paying higher taxes to the tune of \$17 billion in 2011, and \$25 billion in the year 2012. That does not seem to make sense.

This resolution, I think, is important just to shine light on this issue. This is one issue that we could resolve on a bipartisan basis. Admittedly, it is unlikely the Senate will act, but it is possible. If the Senate were to act, I think it would be a strong bipartisan vote on the floor of the Senate, and the House would eagerly take up the legislation, get it to the President who would happily sign it and enact it into law. I thank the gentleman for raising it today. I hope this is one issue we can resolve.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the gentleman from California (Mr. BECERRA), a distinguished member of the Committee on Ways and Means.

Mr. BECERRA. Mr. Speaker, I thank the gentleman for yielding me this time. Time and time again this year, rather than being in a posture to work with the other side of the aisle on issues that really matter, the budget, the economy, Social Security, health care, corporate responsibility, growing unemployment, education, instead of working on those issues, we find ourselves again debating imprudent and ill-timed public policy.

Why imprudent? Well, we were told by President Bush upon his assumption

of office that we would have massive surpluses so we could afford tax cuts which are weighted towards the wealthy. Today we are in deficits just 2 years into this presidency.

Persistent recession, we were told last year this will only last a few months, we will be out of this. But we continue to be mired in recession.

Regarding homeland security needs, 2 years ago when the President assumed office, he could not have expected that we would need to devote so many of our resources to protect the homeland and to deal with terrorist threats abroad.

Education, we have a President who is reneging on his promise to fund education, even under his own bill which he calls the No Child Left Behind Act.

On health care, we all know the stories of seniors having to make decisions between their rent or their prescription drugs. Ill-timed and ill-conceived. The timing could not be worse. We are talking about the possibility of this country engaging in war which will cost tens of billions of dollars. We are talking about an uncertain future for a country that has got a stock market that is plunging. And we talk about Americans who, today and every day, are losing their jobs because we have a government leadership that is not focusing on putting people back to work.

Mr. Speaker, it seems evident that the priorities of my friends on the other side of the aisle, above all else, and at the expense of addressing the growing unemployment in this country, above all else and at the expense of providing money for our schools, above all else and at the expense of dealing with our growing health care crisis, that their priority is to ensure that upper-income Americans are ensured tax cuts a decade from now because this policy does not affect today or tomorrow or the day after. It is a decade from now.

We have got sight of Iraq and Saddam Hussein now, and we are talking about debating, after we should have finished a budget for the Federal Government and we have not, we are talking about doing something 10 years from now for people whom we do not know what circumstances they will be in.

Mr. Speaker, unemployment is increasing. More than 2.5 million people are unemployed today versus when President Bush took office. Two years ago, there was growing job creation. 1.7 million jobs were created 2 years ago. In 2000, 1.7 million jobs were created. In 2 years, we have lost virtually every single one of those jobs.

Poverty is on the rise for the first time in more than 8 years. We have seen the ranks of the poor increase by over 1 million people. Incomes are falling for the first time since 1991. Hundreds of thousands of people are filing for bankruptcy. Almost 800,000 Americans filed for bankruptcy in the first half of the year 2002. Mortgage fore-

closures are at a record high. The Federal budget deficit has increased.

Mr. Speaker, we have work to do, and it is now, today, not in 10 years. It is for all Americans, not just wealthy Americans. Let us move on from here and do the real work of the Congress.

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

Mr. Speaker, I would note to the gentleman who spoke in opposition to eliminating the marriage tax penalty that there are 2,752,159 married working couples in California, and 44,685 married working couples in the 30th Congressional District of California who will face higher taxes unless we make permanent the elimination of the marriage tax penalty.

Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. COX).

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

The statement that we just heard from the gentleman on the other side of the aisle was essentially aimed at one point, and that is because Saddam Hussein is in Iraq, the worry about the economy and so on, we ought to raise taxes on everyone; and we ought to do so on schedule, a little less than 10 years from now.

At once I heard that is so far off from now, why are we worried about it? And on the other hand, if we do not have that tax increase a few years from now, then all hell is going to break loose.

The truth is that 36 million married taxpayers, low and middle income taxpayers, deserve to be treated fairly. Americans should not be taxed more because they are a working woman. When a woman goes to work, her husband goes to work, she ought to be treated the same as every other American. But, we have a penalty right now if married couples work, and they do not pay taxes the same way as two Americans would if they were two men sharing an apartment. They do not pay taxes the same way that they would if they were a man and woman who were not married. It is discrimination, plain and simple, against working families, against working couples. It is wrong. That is why we want to get rid of the marriage tax penalty. It is unfair. It is immoral for the United States to do this.

We did, in fact, pass a law here that has been signed by President Bush to repeal the marriage tax penalty, but in the Senate, which we are now privileged to call it on the House floor, because of their arcane budget rules, they put in this poison pill which had a time bomb that will blow up in 2011 and then hike taxes on 36 million married people. That is wrong. This says let us fix it, and we shall.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. LATOURETTE). The Chair reminds all Members that characterizations of the rules of the Senate or of the Senate are not appropriate.

Mr. MATSUI. Mr. Speaker, I yield the balance of my time to the gen-

tleman from Massachusetts (Mr. NEAL), a member of the Committee on Ways and Means, to close.

(Mr. NEAL of Massachusetts asked and was given permission to revise and extend his remarks.)

Mr. NEAL of Massachusetts. Mr. Speaker, there is an easy way to clear up these budget differences we have today. I propose formally that every letter in this institution submitted to an appropriator be published, requesting the expenditure of the public purse. The most egregious violators of budget discipline here tend to be those who pontificate in the well of the House about spending regularly.

We have talked about the marriage penalty. In light of the fact that President Bush has requested \$48 billion more for defense, \$38 billion more for homeland security, measure that against the fact that the stock market has lost almost 3,000 points in the last year and a half, we have no enthusiasm in this institution, it seems to me, for going after those who have perpetuated the hoax of seizing pension benefits from regular employees at the same time that they would not allow those employees to sell Enron stock. Where is the enthusiasm we have for taking that up today?

Instead, we go over and over the simplicity of the message: Let us cut taxes. Why do we not have the time after we have discussed this marriage penalty bill time and again in this institution, why do we not have time to bring up the Bermuda tax loophole or get a vote on the issue of Bermuda?

These corporations have gone to Bermuda in the time of a war that the Nation is preparing for, for one purpose, to escape taxes. And what is the answer from the other side? The majority leader said that is like going to North Carolina or Florida. I guess they think Bermuda is the 51st State.

I am amazed that we can discuss the marriage penalty relief, anything that says lower taxes to get us through this election cycle, but we cannot talk about Bermuda. The reason that we do not talk about Bermuda on this House floor is very simple: Because 350 Members of this House will vote to do something about it rather than trying to sneak through this election cycle.

These companies leave in the dark of night. Name them. Stanley came to their senses because they finally wanted to help us do things right. We watched this parade out of country, and they preach patriotism to all of us. We deserve a vote on the Bermuda bill in this House, and let us send a message to the American people about fairness and equity in our lives.

□ 1200

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

Mr. Speaker, we have had a lot of interesting arguments on the other side of the aisle. I would note that every one of them tries to distract from the issue that is before us today. The issue

that is before us today is do we permanently eliminate the marriage tax penalty for 42 million married working couples who benefit from the Bush tax cut. Unfortunately because of a rule in the Senate, it had to be temporary.

We have often asked in this House of Representatives whether or not it is right, it is fair, to punish a married working couple where the husband and wife are both in the workforce, that we should punish them with higher taxes just because they are married. In the House this year, we have passed legislation to permanently eliminate the marriage tax penalty. I would note that 271 Members of this House, a bipartisan majority, voted to eliminate the marriage tax penalty. Even those who all spoke against this, I would note, all voted "no" on eliminating the marriage tax penalty, so it is understandable why they would continue to oppose eliminating the marriage tax penalty, that there were still 60 Democrats who joined with us. They saw the merit in making the Tax Code neutral when it comes to marriage, so that a married working couple does not pay \$1,700 more on average just because they are married.

My friends and colleagues on the other side of the aisle say that eliminating the marriage tax penalty somehow just benefits rich people. The average or typical married couple suffering the marriage tax penalty makes 60, \$70,000. They are middle class, they are both in the workforce, on average they have kids, they have a mortgage, and they pay higher taxes just because they are married.

I have an example of a couple here from the district that I represent in the south suburbs of Chicago, Jose and Magdalena Castillo, a typical couple in Joliet, Illinois, who work hard and are raising a family, little Eduardo and Carolina, have hopes and dreams, have a home, want to send their kids on to college. Thanks to the Bush tax cut, they are seeing their marriage tax penalty eliminated. For Jose and Magdalena Castillo, their marriage tax penalty was about \$1,125. My colleagues who have argued against permanently eliminating the marriage tax penalty for Jose and Magdalena Castillo of Joliet, Illinois, are the same ones who have called for repeal of the Bush tax cut, essentially saying, let us pull it out from under the Castillos, let them pay that marriage tax penalty because we need the money here in Washington because we could spend it better here than Jose and Magdalena Castillo can spend it back in Joliet, Illinois.

The marriage tax penalty, \$1,125 for the Castillos, is real money. It is money they can set aside for college for little Eduardo and Carolina. It is money they can use to make several months' worth of car payments or several months' worth of day care. It is real money.

We worked when we passed into law the Bush tax cut, which was signed into law in June of last year to help

every married couple who suffers the marriage tax penalty. We helped them in a number of ways. We doubled the standard deduction for those who do not itemize so that a married couple has a standard deduction twice that when they file jointly compared to a single. That benefits 21 million married working couples. They would see their taxes increased if this fails to be made permanent. For those who do itemize, homeowners, those who give to their church or institutions of faith and charity, their synagogue, to help the itemizers, we widen the 15 percent tax bracket so that those filing jointly, married couples, can earn twice as much in the 15 percent bracket as a single and not pay higher taxes just because they are married. Also, we help poor people, the working poor. Those who utilize the earned income tax credit, 4 million married working couples, low-income working couples who suffer the marriage tax penalty saw their marriage tax penalty eliminated because of the Bush tax cut. Of course, those low-income working couples will pay higher taxes if we fail to make marriage tax penalty elimination permanent.

I noted earlier that we had overwhelming bipartisan support of the effort to eliminate the marriage tax penalty when this bill passed the House. As you know, the Senate has not yet acted. Our hope is that we can work in a bipartisan way and do the right thing and, that is, to permanently eliminate the marriage tax penalty so that no married couple has to look forward to the threat of higher taxes just because some people in Washington would rather spend their money in Washington rather than allowing them to take care of their family's needs.

Mr. Speaker, this really is a vote on do we impose higher taxes on married couples. We have worked to make the marriage tax penalty eliminated. We have worked to make the Tax Code neutral so that a married couple, both in the workforce, pay no more in taxes than an identical couple who happen to be not married who are all in the workforce. That is the right thing to do. We can eliminate the marriage tax penalty.

As I noted earlier in debate, even the left-wing policy guru James Carville has suggested that Democrats probably really ought to get on board and support permanently eliminating the marriage tax penalty because the true beneficiaries of eliminating the marriage tax penalty are the middle-class and low-income families. As I noted here with Jose and Magdalena Castillo, their combined income, they are construction workers, is about \$85,000. There are some on the other side who probably think that Jose and Magdalena are rich because they make \$85,000 a year. In the south suburbs of Chicago, that is a middle-class family. Before the Bush tax cut, they suffered \$1,125 in higher taxes just because they were married. We want to permanently

eliminate and prevent that tax burden from being restored and reimposed on Jose and Magdalena Castillo and the other 42 million married working couples who benefit from the elimination of the marriage tax penalty. That is what this debate is all about.

We have heard so much from the other side of the aisle who want to confuse the debate, who want to change the subject when the issue before us is a basic one, and, that is, it is an issue of fairness. Should a middle-class couple who are both in the workforce pay higher taxes just because they are married? We answered that question last year when we passed as part of the Bush tax cut our legislation to eliminate the marriage tax penalty. Unfortunately because of a rule in the other body, it had to be temporary. It should be an overall bipartisan goal to treat working families fairly. My hope is that more than 60 Democrats will vote with every Republican today to permanently eliminate the marriage tax penalty because that is the vote that is before us. If Members vote "no," they are really voting to raise taxes on 42 million married working couples. They are voting to raise taxes on married working couples such as Jose and Magdalena Castillo.

As I have noted, the House has passed this overwhelmingly. The Senate has not yet acted. Let us vote to ensure that Congress gets it done this year. I ask for a bipartisan "aye" vote.

Mr. SMITH of Texas. Mr. Speaker, I urge my colleagues to support permanent repeal of the marriage tax penalty. The unfair marriage tax adversely affects more than 21 million married couples. It forces couples to pay more in income taxes than they would pay if filing individually. It is a tax on marriage and a tax on starting families. If anything, we ought to give newly married working couples a tax break.

Several months ago this House voted to permanently repeal the marriage tax. The House has acted; the Senate has not. In my Texas district, over 65,000 married couples would benefit from the permanent repeal of the marriage tax penalty. The tax code is unfair and ought to be changed.

It is time to say "I do" to relief from the marriage tax penalty.

The SPEAKER pro tempore (Mr. LATOURETTE). All time for debate has expired.

Pursuant to House Resolution 547, the resolution is considered read for amendment and the previous question is ordered on the resolution.

The question is on the resolution.

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

Mr. WELLER. 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. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

The point of no quorum is considered withdrawn.