1993. During his tenure at the Defense Department, Dick directed two of the largest military campaigns in recent history—Operation Just Cause in Panama and Operation Desert Storm in the Middle East. He was also responsible for shaping the future of the U.S. military in an age of profound and rapid change as the Cold War ended. For his leadership in the Gulf War, Dick was awarded the Presidential Medal of Freedom by President Bush on July 3, 1991, one of the highest honors bestowed on any individual.

Although Dick is now serving as Chairman of the Board and Chief Executive Officer of the Halliburton Company and out of the political limelight, he remains extremely popular in Wyoming and his advice is still sought after by many of us—including myself—who currently serve in office. Dick and his wife Lynne are among my closest friends and I cherish, love and admire them both. It is a great pleasure for me to seek to recognize him in this fashion, and I trust my colleagues will join me in sponsoring this bill and working towards its expeditious passage.

Thank you, Dick, for all you have done for this country. God bless you and your family.

MARRIAGE TAX PENALTY

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

Mr. WELLER. Mr. Speaker, why is enactment of the Marriage Tax Elimination Act so important? Do Americans feel that it is fair that our tax code imposes a higher tax on marriage?

Do Americans feel that it is fair that 21 million married working couples pay on the average of $1,400 more a year than an identical couple living together outside of marriage? Do Americans feel that it is fair that our Tax Code provides an incentive to get divorced? Of course not.

The marriage tax penalty is not only unfair, it is wrong that we punish marriage. The marriage tax penalty results when we have a couple with two incomes that are married and they file jointly and it pushes them into a higher tax bracket. Twenty-one million married couples pay on the average of $1,400 more.

In Chicago and the south suburbs that I have the privilege of representing, $1,400 is one year's tuition at a community college; that is three months' worth of day care at a local child care center.

The Marriage Tax Elimination Act now has 238 cosponsors, Republicans and Democrats. Our legislation would immediately eliminate the marriage tax penalty. Let us eliminate the marriage tax penalty and do it now.

Mr. Speaker, I rise today to highlight what is arguably the most unfair provision in the U.S. Tax code: the marriage penalty. I want to thank you for your long term interest in bringing parity to the tax burden impose on working married couples compared to a couple living together outside of marriage.

In January, President Clinton gave his State of the Union Address outlining many of things he wants to do with the budget surplus.

A surplus provided by the bipartisan budget agreement which: cut waste, put America's fiscal house in order, and held Washington's feet to the fire to balance the budget.

While President Clinton paraded a long list of new spending totaling at least $46—$48 billion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class tax relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these questions : Do Americans feel its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel its fair that the average married working couple pays almost $1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong?

Since 1969, our tax laws have purnished married couples when both spouses work. For no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes $30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home $30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	Schooo teacher	Couple
Adjusted Gross Income	$30,500	$30,500	$61,000
Less Personal Exemption and Standard Deduction	$6,550	6,550	11,800
Taxable Income	23,950	23,950	49,200
Tax Liability	3,592.5	3,592.5	8,563
Marriage Penalty	.....	.....	1,378

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of $61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of $1400 in higher taxes.

On average, America's married working couples pay $1,400 more a year in taxes than individuals with the same incomes. That's serious money. Everyday we get closer to April 15th more married couples will be realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: a down payment on a house or a car, one years tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Elimination Act.

It would allow married couples a choice in filing their income taxes, either jointly or as individuals—which ever way lets them keep more of their own money.

Our bill already has the bipartisan cosponsorship of 232 Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote ''the era of big government is over.''

We must stick to our guns, and stay the course. There never was an American appetite for big government. But there certainly is for reforming the existing way government does business. And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math. It means Americans are already paying more than is needed for government to do the job we expect of it. What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty . . . a bipartisan priority. Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Lets eliminate The Marriage Tax Penalty and do it now!

WHICH IS BETTER?

NOTE: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The Weller-McIntosh Marriage Tax Elimination Act H.R. 2456, will allow married couples to pay for 3 months of child care.

WHICH IS BETTER, 3 WEEKS OR 3 MONTHS?

CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average tax relief	Average weekly day care cost	Weeks day care
Marriage Tax Elimination Act	$1,400	$127	11
President's Child Care Tax Credit	358	127	2.8

□ 1445

SPECIAL ORDERS

The SPEAKER pro tempore (Mrs. EMERSON). Under the Speaker's announced policy of January 7, 1997, and under a previous order of the House, the following Members will be recognized for 5 minutes each.