requested so we can do a much better job of counting minorities. I hope the administration stops trying to divide America over the Census, because that will not lead to a more accurate Census, and it certainly will not increase trust in the Census.

Mr. President, work with Congress. I ask the President to stop holding the rest of government hostage to getting his way on the Census. Stop trying to divide America against one another. Work with Congress, and together we can save the 2000 Census.

THE WELL-BEING OF AMERICA'S FAMILIES DEPENDS UPON THE HEALTH OF OUR SCHOOLS AND LIBRARIES

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997, the gentleman from Oregon (Mr. BLUMENAUER) is recognized during morning hour debates for 5 minutes.

Mr. BLUMENAUER. Mr. Speaker, the goal of those of us here in Congress should be to be a full partner for the American people, who really care about the essentials. They want their children to be safe when they go out the door to school in the morning, they are concerned about the family's economic security, and they want them to be healthy, physically and environmentally.

This well-being of our families depends upon the health of our schools. There are some in Congress who would turn their back upon the historic responsibility that the Federal Government has had with education, claiming that this is exclusively a State or a local responsibility. Nothing could be further from the truth. The Federal Government has always played a major role in education, starting from the Land Ordinance Act of 1785 through the GI bill to school lunches today.

There are three critical areas that we must address here in this Congress: assistance for the children who are the most difficult and expensive to educate; the reduction of gun violence, so that families can have peace of mind when the children go to school; and the promotion of computer skills and access that are so essential for success in today's world.

Congress mandated, appropriately so, in the 94th Congress that there would be special education access for children with severe learning disabilities, but along with that mandate came a promise of 40 percent funding from the Federal Government, appropriately, for these children are the most difficult and expensive to educate. Yet, we are contemplating only 9 percent Federal funding in place of that 40 percent commitment.

In the area of gun safety, we have seen example after example across this country where carnage has erupted on our schoolyards. Yet, at the same time, this Congress has a number of bills before it that are designed to reduce the incidence of gun violence. So far, not one has been scheduled to come to this floor.

Finally, in the area of Internet connection, that promise was to be made through the mechanism of the E-Rate, a heavily discounted fee that would be available particularly to inner city schools, rural schools, but all American schools and libraries would benefit, to some degree. This was the promise of the Telecommunications Act of 1996, and yet this promise has yet to be fully implemented. Indeed, today there are some in Congress who are threatening to repeal that provision, leaving behind the most needy children from the information superhighway.

There is no reason for us to shrug our shoulders, no excuse for inaction. We know the problems. We in Congress have made the commitments. We currently have the strongest economy of a generation. Indeed, some of my friends in the Republican leadership feel we have so much money that they feel comfortable contemplating a $1 trillion tax cut over the next 10 years.

I would suggest that, first and foremost, we tend to knitting by first fully funding our commitment to special education; by passing commonsense legislation to reduce gun access, the cap laws that would mandate safe storage and responsible gun ownership; and finally, keep our commitments to our schools and libraries by fully funding the E-Rate. Americans and their children deserve no less from this Congress.

FOLLOWING THROUGH ON THE COMMITMENT OF THE HOUSE TO ELIMINATE THE MARRIAGE TAX PENALTY

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997, the gentleman from Illinois (Mr. WELLER) is recognized during morning hour debates for 5 minutes.

Mr. WELLER. Mr. Speaker, earlier this summer this House made a commitment to eliminate the marriage tax penalty. I thought this morning that I would talk about why it is so important that we follow through on that commitment, and follow through on that commitment with a series of simple questions that I hear in the South suburbs and the South Side of Chicago, the area that I have the privilege of representing.

That is, do Americans feel that it is fair that our tax code imposes a higher tax on married working couples? Do Americans feel it is fair that 21 million married working couples pay, on average, $1,400 more in higher taxes just because they are married? Do Americans feel that is fair that this couple pays higher taxes than an identical couple that lives together outside of marriage? Do Americans feel it is fair that our tax code actually provides an incentive to get divorced, because the only way today to avoid the marriage tax penalty is to get divorced and to file that paperwork?

That is wrong. It is unfair. Frankly, really, it is immoral that our tax code punishes society's most basic institution for 21 million married working couples; that is, $1,400 in higher taxes.

Let me give an example of a south suburban couple from Illinois that suffers the marriage tax penalty. The gentleman in the couple is a machinist at Caterpillar. That is where they make the big heavy earth-moving equipment in Joliet. This machinist makes $35,500. If he is single, under our tax code he files and, of course, with the standard exemption and deduction, he is in the 15 percent tax bracket.

He meets a schoolteacher, a schoolteacher in the public schools. She has an identical income of $35,500. If she stayed single, just like her machinist fiance, she would be in the 15 percent tax bracket. Under our tax code, if they choose to get married, they will file jointly. When they file jointly, because they combine their income, and their combined income is $61,000, that pushes them into a higher tax bracket. They are now taxed in the 28 percent tax bracket just because they are married, producing an almost $1,400 marriage tax penalty just because they are married.

That is wrong that this couple, just because they choose to get married, pay higher taxes. If we think about it, what is the bottom line, here? We propose the Marriage Tax Elimination Act which puts a working married couple like our machinist and schoolteacher on parity with an identical married couple that lives outside marriage.

In 1996 this House of Representatives led the way by working to provide an adoption tax credit to help families provide a loving home for a child in need of adoption. In 1997 this House led the way in convincing the President and the Senate that we should provide a $500 per child tax credit which will benefit 3 million Illinois children. That helped families. Of course, this year we can help families again by strengthening marriage and no longer punishing marriage.

Let me share how we propose eliminating the marriage tax penalty. The Marriage Tax Elimination Act, H.R. 3734, is very simple. It is legislation which essentially doubles relief for working married couples by doubling the standard deduction from its current level of $4,150 to $8,300, and also doubling the income tax threshold, which of course you file in the 15 percent if you are single, and just over 24,000, doubling that to a little over 49,000.

So when you are single and you choose to get married, your tax essentially doubles. Your rates are double the income. That brings fairness to the tax code. That is a very simple way of eliminating the marriage tax penalty under the Marriage Tax Elimination Act, doubling the standard deduction, doubling rates, so married taxpayers are not punished just because they are married. That is a simple solution.

This House, of course, made a commitment about 2 months ago to address and eliminate the marriage tax penalty. Our friend, the President, he has a proposal of his own which he says is a better idea. He says we should just expand the child care tax credit for families that are lower-income and, of course, happen to have children. So I thought I would compare, for this machinist and this schoolteacher in Joliet, Illinois, which is really better.

Under the President's proposal, under the President's proposal for a child tax credit, those couples or families that have qualified for the President's expanded tax credit, and they already have one, he just wants to make it a little bigger, they would see about a $350 net increase on take-home pay, money to spend on child care.

I looked into this and asked some local day care providers in Joliet, what does that mean? They said that the average weekly day care cost is about $127 in Joliet, so under the President's proposal, for a working married couple with a child who goes to day care, they would see just less than 3 weeks of day care financed by the President's proposal. If we compare this with this machinist and schoolteacher, eliminating the marriage tax penalty, $1,400, with the same weekly day care costs for this machinist and schoolteacher, if they have a child in day care, it is almost 3 months' worth of day care. So which is better, 3 months or 3 weeks?

Mr. Speaker I ask Members to make a bipartisan commitment to eliminate the marriage tax penalty. This House of Representatives made a commitment earlier this summer to address the marriage tax penalty, and make elimination the centerpiece of this year's budget.

Let us follow through on that commitment. Let us help working families. Let us eliminate the marriage tax penalty. For 21 million couples, $1,400, that is real money for real people. Let us help married couples, and eliminate the marriage tax penalty now.

Mr. Speaker, I rise today to highlight what is arguably the most unfair provision in the U.S. Tax code: the marriage tax penalty. I want to thank you for your long term interest in bringing parity to the tax burden imposed 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 the 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 it's fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel it's 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 punished married couples when both spouses work. For no other reason than the decision to be joined in holy martrimony, 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	School Teacher	Couple	Weller/McIntosh II
Adjusted Gross Income	$30,500	$30,500	$61,000	$61,000
Less Personal Exemption and Standard Deduction	6,500	6,500	11,800	13,100 (Single2)
Taxable Income	23,950	23,950	49,200	47,900
	(.15)	(.15)	(Partial .28)	(.15)
Tax Liability	3,592.5	3,592.5	8,563	7,185
		Marriage Penalty: $1,378		Relief: $1,378

Weller-McIntosh II Eliminates the Marriage Tax Penalty

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 $1,400 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. Millions of married couples are still stinging from April 15th's tax bite and more married couples are 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 Penalty Elimination Act.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first $24,650 for singles, whereas married couples filing jointly pay 15% on the first $41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to $49,300. Thus, married couples would enjoy an additional $8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to $1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently $6,900 to twice that of singles (currently at $4,150). Under the Weller-McIntosh legislation the standard deduction for married couples filing jointly would be increased to $8,300.

Our new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into higher tax brackets. It taxes the income of the families' second wage earner—often the woman's salary—at a much higher rate than if that salary was taxed only as an individual. Our bill already has broad bipartisan cosponsorship by 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 Gentleman, 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.

Let's eliminate The Marriage Tax Penalty and do it now!