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## House of Representatives

The House met at 12:30 p.m.

### MESSAGE FROM THE SENATE

A message from the Senate by Mr. Lundregan, one of its clerks, announced that the Senate had passed with an amendment in which the concurrence of the House is requested, a bill of the House of the following title:

H.R. 2472. An act to extend certain programs under the Energy Policy and Conservation Act.

The message also announced that the Senate insists upon its amendment to the House amendment to the Senate amendment to the bill (H.R. 2472) "An Act to extend certain programs under the Energy Policy and Conservation Act," requests a conference with the House on the disagreeing votes of the two Houses thereon, and appoints Mr. MURKOWSKI, Mr. NICKLES, Mr. CRAIG, Mr. THOMAS, Mr. BUMPERS, Mr. BINGAMAN, and Mr. AKAKA, to be the conferees on the part of the Senate.

### MORNING HOUR DEBATES

The SPEAKER. Pursuant to the order of the House of January 21, 1997 the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning hour debates. The Chair will alternate recognition between the parties, with each party limited to not to exceed 30 minutes, and each Member except the majority and minority leaders and minority whip limited to not to exceed 5 minutes.

The Chair recognizes the gentleman from Illinois (Mr. WELLER) for 5 minutes.

### UNFAIRNESS IN TAX CODE: MARRIAGE TAX PENALTY

Mr. WELLER. Mr. Speaker, there is an important question out there and

that question is: Why is enactment of the Marriage Tax Elimination Act so important for American families? And I think it is best to ask a series of questions. 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, 42 million Americans, pay on average \$1,400 more in taxes just because they are married, \$1,400 more than an identical couple who chooses to live together outside of marriage, even though they have identical incomes? Do Americans feel that it is right that our Tax Code actually provides an incentive to get divorced?

Well, the answer is pretty clear: Of course not. Not only is the marriage tax unfair, it is wrong. It is immoral that our Tax Code actually punishes our society's most basic institution, the institution of marriage.

Mr. Speaker, the Congressional Budget Office last year reported that 21 million married working couples paid on average \$1,400 more in taxes.

Let me share an example. I will take a couple from Joliet, Illinois, a community in the district that I have the privilege of representing. This one gentleman is a machinist at the local Caterpillar manufacturing plant. He makes \$30,500 a year in income, and after taking out the standard exemption that he is able to claim as a single person, he is in the 15 percent tax bracket, which means he is taxed at the 15 percent tax rate. Say he meets a gal and she is a school teacher in the Joliet public schools and she has an identical income of \$30,500. If they choose to get married, their combined income of \$61,000 pushes them into the 28 percent tax bracket, producing the average marriage tax penalty of \$1,400.

In Joliet, Illinois, \$1,400 is a lot of money. Here in Washington, D.C., it is a drop in the bucket. But for this couple, this machinist and public school teacher in Joliet, \$1,400 is one year's

tuition at Joliet Junior College. It is 3 months of day care at a local day care center and several months of car payments and even a significant portion of a down payment on a home.

I mentioned child care and the President talks about increasing the child care tax deduction. So a lot of questions are which is better, eliminating the marriage tax penalty or increasing that child care tax deduction.

I noted earlier that \$1,400 is 3 months' worth of day care at a local day care center in Joliet, Illinois. One of the President's ideas, expansion of the child care tax credit, the average family that will qualify with a combined income of less than \$50,000, they would see \$358 more in net take-home pay. Under the Marriage Tax Elimination Act, they would see \$1,400 more in net take-home pay. And in Joliet, Illinois, \$358 will pay for 3 weeks of day care. Elimination of the marriage penalty for that machinist and that school teacher will pay for 3 months.

So which is better, 3 weeks or 3 months of day care? Clearly, elimination of the marriage tax would be a bigger help to this working family in Joliet, Illinois.

Under the Marriage Tax Elimination Act, we give this machinist and this school teacher the power of choice where rather than filing jointly, which penalizes them with a \$1,400 marriage tax penalty, they can choose to file as two singles. It would be to their financial advantage and they would save that \$1,400 by enjoying the lower tax rate.

What is the bottom line? The bottom line is the Marriage Tax Elimination Act would put a married couple with two incomes on equal footing with the working couple with identical income living together outside of marriage. That is an issue of fairness, and I believe that we should stop punishing marriage.

In 1996, this Republican Congress helped families by providing for an

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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