carried on to come up with a compromise 1151 and apply those same tactics to trying to solve the financial modernization bill.

There are amendments that were offered that would have given great strength to that bill. The gentleman from Michigan (Mr. DINGELL) indicated desires, the gentleman from New York (Mr. LAFALCE) indicated desires, the gentleman from California (Mr. DREIER) indicated desires, amendments that would help that bill. Instead, H.R. 10 is going to sink 1151 unless we are smart enough today to vote "no" on this rule.

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

In all my 31 years in government I have never seen anything happen like is happening today. The phones are ringing off the hook, including my own, and they are coming from the friendly banker, and this lobbying effort is something I have never seen in my life happen here, and the country is going to regret it because this body is not going to work its will.

Mr. Speaker, I withdraw the resolution from consideration.

The SPEAKER pro tempore (Mr. BARRETT of Nebraska). The gentleman from New York (Mr. SOLOMON) withdraws House Resolution 403.

ANNOUNCEMENT OF COMMITTEE ON RULES MEETING REGARDING BESTEA

(Mr. SOLOMON asked and was given permission to address the House for 1 minute.)

Mr. SOLOMON. Mr. Speaker, I have an announcement.

Mr. Speaker, the Committee on Rules will meet at 6:30 sharp to consider the rules resolution on BESTEA, and I would hope that all Members would be there because this will be the floor action for tomorrow.

CERTIFICATION TO CONGRESS REGARDING LONG-RANGE AIR POWER—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 105-236)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, without objection, referred to the Committee on Appropriations and the Committee on National Security, and ordered to be printed:

To the Congress of the United States:

In accordance with the Department of Defense Appropriations Act, 1998, Public Law 105–56 (1997), and section 131 of the National Defense Authorization Act for Fiscal Year 1998, Public Law 105–85 (1997), I certify to the Congress that no additional B–2 bombers should be procured during this fiscal year.

After considering the recommendations of the Panel to Review Long-Range Air Power and the advice of the Secretary of Defense, I have decided that the $331 million authorized and appropriated for B–2 bombers in Fiscal Year 1998 will be applied as follows: $174 million will be applied toward completing the planned Fiscal Year 1998 baseline modification and repair program and $157 million will be applied toward further upgrades to improve the deployability, survivability, and maintainability of the current B–2 fleet. Using the funds in this manner will ensure successful completion of the baseline modification and repair program and further enhance the operational combat readiness of the B–2 fleet.

The Panel to Review Long-Range Air Power also provided several far-reaching recommendations for fully exploiting the potential of the current B–1, B–2, and B–52 bomber force, and for upgrading and sustaining the bomber force for the longer term. These longer term recommendations warrant careful review as the Department of Defense prepares its Fiscal Year 2000–2006 Future Years Defense Program.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *March 31, 1998.*

THE JOURNAL

The SPEAKER pro tempore. Pursuant to clause 5 of rule I, the pending business is the question of the Speaker's approval of the Journal of the last day's proceedings.

Pursuant to clause 1, rule I, the Journal stands approved.

THE MARRIAGE TAX ELIMINATION ACT

(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, the question of the day is why is the enactment of the Marriage Tax Elimination Act so important? I believe the best way to answer that question is with 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 average working married couples pay an average of $1,400 more in higher taxes than an identical couple living together outside a marriage? Do Americans feel it is right that our Tax Code actually provides an incentive to get divorced?

The answer is clear. Of course not. It is not only wrong, it is unfair. It is immoral that our Tax Code punishes marriage.

The south side of Chicago, in the south suburbs, $1,400, the average marriage tax penalty, is 1 year's tuition at Joliet Junior College. It is 3 months of child care at a local child care center. It is real money for real people.

The Marriage Tax Elimination Act has 238 cosponsors, effectively eliminating the marriage tax penalty. Let us eliminate the marriage tax penalty. Let us 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 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 lease $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 it 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 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	School 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.