United States of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 105th CONGRESS, SECOND SESSION

Vol. 144 WASHINGTON, TUESDAY, APRIL 21, 1998 No. 44

House of Representatives

The House met at 12:30 p.m. and was called to order by the Speaker pro tempore (Mr. NETHERCUTT).

DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC,
April 21, 1998.

I hereby designate the Honorable George R. Nethercutt, Jr. to act as Speaker pro tempore on this day.

NEWT GINGRICH,
Speaker of the House of Representatives.

MESSAGE FROM THE SENATE

A message from the Senate by Mr. Lundregan, one of its clerks, announced that the Senate had passed with amendments in which the concurrence of the House is requested, bills of the House of the following titles:

H.R. 629. An act to grant the consent of the Congress to the Texas Low-Level Radioactive Waste Disposal Compact.

H.R. 3130. An act to provide for an alternative penalty procedure for States that fail to meet Federal child support data processing requirements, to reform Federal incentive payments for effective child support performance, to provide for a more flexible penalty procedure for States that violate interjurisdictional adoption requirements, to amend the Immigration and Nationality Act to make certain aliens determined to be delinquent in the payment of child support inadmissible and ineligible for naturalization, and for other purposes.

The message also announced that pursuant to Public Law 105–78, the Chair, on behalf of the Democratic Leader, appoints Dr. Robert C. Talley, of South Dakota, as a member of the National Health Museum Commission.

MORNING HOUR DEBATES

The SPEAKER pro tempore. 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 30 minutes, and each Member, except the majority leader, the minority leader, or the minority whip, limited to 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, I represent a very, very diverse district. I represent the south side of Chicago, the south suburbs, as well as a lot of bedroom and rural communities southwest of the city of Chicago. There is a common series of questions being asked, and these questions really illustrate why passage of the Marriage Tax Elimination Act is so very important to this Congress.

These questions are pretty simple, and that is do Americans feel that it is fair that a married working couple with two incomes pays more in taxes just because they are married? Do Americans feel that it is fair that 21 million married working couples pay an average of $1,400 more in higher taxes just because they are married 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?

It is clear that the marriage tax penalty is not only wrong; frankly, it is immoral that our Tax Code punishes our society's most basic institution.

This past year, the Congressional Budget Office in a report detailed the facts that the marriage penalty is suffered by 21 million married working couples to the tune of $1,400 each. Of course, that tax is caused because when a married couple chooses to get married, they file jointly, and their combined tax income pushes them into a higher tax bracket, of course, causing that marriage tax penalty.

Let me give you an example of a married couple in the 11th Congressional District in the south suburbs of Chicago. This particular gentleman is a machinist who works at Caterpillar making the heavy equipment that builds our roads and bridges. This particular machinist makes $30,500 a year.

If he is single, after standard deductions and exemptions on his taxes, he pays the 15 percent rate. But say he meets a gal, she is a tenured schoolteacher at the Joliet public schools. She is making an identical amount of money, $30,500 a year. They choose to get married.

Under our current Tax Code, because of the way our Tax Code is currently structured, as a married couple with two incomes, they file jointly, they are pushed into a higher tax bracket producing almost $1,400 more in taxes, just because they chose to get married.

That is wrong. If you think about it for this married couple in Joliet, this machinist and this schoolteacher, $1,400 is a lot of money. It is real money for real people. $1,400 is one year's tuition at Joliet Junior College. It is several months of car payments. It is 3 months' worth of child care in a local day care center in Joliet. That is important to working families.

Of course, the President has talked about helping working couples with expanding the child care tax credit, and that is a good idea. Of course, we should look at what that means in comparing expanding the child tax credit to eliminating the marriage penalty, and how this machinist and schoolteacher will benefit.

Under the Marriage Tax Elimination Act, of course, this machinist and schoolteacher will save $1,400 by eliminating the marriage tax penalty. Under

Printed on recycled paper containing 100% post consumer waste