problems did not occur exclusively on the Democratic side of the aisle and if we were going to have a true investigation, it should be an investigation in the fund-raising practices of both the Democrats and the Republicans.

We were realistic because we realized that the gentleman from Indiana (Mr. BURTON), who had a reputation of being highly partisan, would not go along with that. And we recognized that he was the man who held the gavel and that he could do what he wanted, so we had to live with that. And I understand that and I accept that.

But I expected and I think that the other committee members expected the one thing that is imperative for any committee chairman in this building, and that is that the person is fair. And that is where this committee has failed miserably because I do not think that the chairman or the committee have run a fair investigation.

We have had other complaints over the last year and a half, but time and time again the chairman said, well, this is the way that I am going to run the committee, and basically squashed the complaints of the minority. Again, we lived with that because we understand the rules.

But it was two weeks ago when the chairman made a statement in his home town that was the straw that broke this camel's back, because he used a phrase in describing the President that I frankly am not comfortable in mentioning in public. And he said, ''That is why I am out to get the President.''

Now, when someone is a member of the committee and walks into that committee room and knows that the chairman's goal is to get the President, they lose all belief in the system that he is running because he has basically publicly said that he is not interested in running an investigation to look for truth. What he is interested in is getting the President.

Back in October before he made those statements, I and every other Member of that committee, every other Democrat on that committee, had voted for immunity for several witnesses. As it turned out, one of those witnesses should not have received immunity because of other legal problems that he had. But we went along with the committee chairman because we felt that we had to be acting in good faith and we had to act fairly.

But when the committee chairman says that he is out to get the President, from the perspective of this Member all the credibility of that committee is gone. It is impossible for me to have confidence in this committee, when I know that the goal of this committee chairman is to get the President.

It is not an attempt to find the truth, it is not an attempt to be fair, it is not an attempt to listen to all Members, and I think what we have seen with some of the committee staff reflects that.

Last year one of the leading employees on that committee left because of the tactics of the committee. As was mentioned earlier, the head legal counsel of the committee earlier this week advised Chairman BURTON not to release the tapes, the Hubbell tapes and he did. I respect Mr. Bennett, who is the lead counsel, and I think he was trying to do the right thing.

But any doubts that anyone could have over whether we did the right thing in voting against immunity I think had to be really put to the side when we talk about the actions that took place this last weekend. When Chairman BURTON released portions of tapes and only those portions that tended to incriminate the President or tried to incriminate the President, but did not release portions of the tapes that would have showed the other side of the story, he showed not only to the committee members, not only to the members of this body, but he showed to the entire American public that this is not a search for the truth because if it were a search for the truth he would have released all relevant parts of those telephone conversations. He would not have excluded those portions of the conversations that tended to exonerate the President. But again that was not the purpose and that has never been the purpose of this committee, and that is why I feel comfortable with what we are doing.

RELIGIOUS FREEDOM THREATENED BY PROPOSED CONSTITUTIONAL AMENDMENT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, the gentleman from Texas (Mr. EDWARDS) is recognized for half the time between now and midnight as the designee of the minority leader.

Mr. EDWARDS. Mr. Speaker, I am here tonight to discuss an issue that is of critical importance to our Nation and to every American family. The issue is religious freedom. Specifically, I want to comment on Federal legislation that I believe will do great damage to our Bill of Rights and to the cause of religious liberty.

The gentleman from Oklahoma (Mr. ISTOOK) has introduced a constitutional amendment that, if passed into law, would for the first time in our Nation's history amend our cherished Bill of Rights, which has for over 200 years protected Americans' religious, political and individual rights.

The House could vote on this amendment as early as next month. The gentleman from Oklahoma has mislabeled his work the Religious Freedom Amendment. More appropriately, it should be called the Religious Freedom Destruction Amendment.

That is why so many religious organizations such as the Baptist Joint Committee, the American Jewish Congress and the United Methodist Church are strongly opposing the Istook amendment. In fact, these and many other religious organizations and education groups, known as the Coalition to Preserve Religious Liberty, are opposing the Istook amendment because it will harm religious freedom in America.

In my opinion, Mr. Speaker, the Istook amendment is the worst piece of legislation that I have seen in 15 years in public office. It is dangerous because it threatens our core religious rights and literally tears down its 200-year-old wall that our Founding Fathers built to protect religion from intrusion by government.

That is why I have been active and will continue to be active in the bipartisan coalition of House Members and religious leaders to defeat this ill-designed measure.

Mr. Speaker, the Istook amendment would allow satanic prayers, it would allow animal sacrifices to be performed in public schoolrooms, even in elementary schools with small children. It would step on the rights of religious minorities and allow government facilities to become billboards for religious cults.

Mr. Speaker, America already has a religious freedom amendment. It is called the First Amendment to the U.S. Constitution. It is the first pillar of the Bill of Rights. It is the sacred foundation of all our freedoms.

The first amendment begins with these cherished words: Congress shall make no law respecting an establishment of religion or prohibiting the free exercise thereof.

For over two centuries that simple but profound statement has been the guardian of religious liberty, which is perhaps the greatest single contribution of the American experiment in democracy.

□ 1140

To tamper with the First Amendment of our Bill of Rights has profound implications. In the name of furthering religion, the Istook amendment would harm religion. In the name of protecting religious liberty, it would damage religious freedom.

With no disrespect intended, if I must choose between Madison, Jefferson, and our Founding Fathers versus the gentleman from Oklahoma (Mr. ISTOOK) on the issue of protecting our religious liberty, I shall stand with Madison, with Jefferson, and our Founding Fathers. I shall stand in the defense of our Bill of Rights.

Mr. Speaker, if history has taught us nothing else, it has taught us that the best way to ruin religion is to politicize it. Our Founding Fathers did not mention God in our Constitution, not out of disrespect, but out of total reverence. It is that same sense of reverence that should move us in this House to protect the First Amendment, not dismantle it.

Some have suggested that the Istook amendment is necessary because they allege that ''God has been taken out of public places and schoolhouses.'' I

would suggest those people must not share my belief that no human has the power to remove an all-powerful ever-present God from any place on this Earth.

The fact is that there is no law in America that prohibits all prayers in our school. It has been said that ''as long as there are math tests, there will be prayers in school.'' I agree. Under present law, schoolchildren may pray silently in school or even out loud, as long as they do not disturb the class work of others or participate in government-sanctioned prayer.

Children can say grace over their school lunches and, if they wish, pray around the flagpole before and after school. In fact, before and after school, prayer groups have been established at hundreds of schools all across America, and these numbers are increasing every day.

The April 27 copy of Time Magazine of this year documents that voluntary prayer is alive and well in American schools. Mr. Speaker, I include that article in the record this evening.

Under the Bill of Rights, as it should be, government resources cannot be used to force religion upon our schoolchildren against the wishes of their parents or against the wishes of the students themselves. What the Bill of Rights does prohibit is government-sponsored prayer, and thank goodness it does.

Our Founding Fathers were wise to separate church and State in the very First Amendment, in the very first words of the Bill of Rights. Religious freedom flourishes in America today precisely because of our wall of separation between church and State.

Islamic fundamentalism seen in the Middle East today is a clear example of how religious rights are trampled upon when government gets involved in religion.

In the weeks ahead, I urge Americans to look beyond the sound bite rhetoric of the Istook amendment and to ask yourselves this question: Should prayer be an individual right or a government program?

Whether I am in office for 2 more years or 10 more years, there never has been and never will be an issue more important to me than protecting religious liberty by defeating the Istook amendment.

Our Bill of Rights is one of the greatest political documents in the history of the world. We cannot allow the gentleman from Oklahoma (Mr. ISTOOK) in sound bite politics or anything else, for that matter, to dismantle it.

First, let me say, too, that there should be an enormous burden of proof placed upon anyone wanting to amend the first words of the First Amendment of our Bill of Rights. The document has not been amended even a single time since its adoption, as I said, over two centuries ago.

There can be no more sacred freedom than the freedom of religion. To tamper with it is a grave undertaking. Frankly, I would have hoped that, prior to any vote on amending the Bill of Rights, this Congress would have had hearings more extensive than any other hearings past or present in the history of the Congress.

Unfortunately, that has not happened. In fact, in 1998, and this is hard to believe, in 1998, there has only been one day of hearings on the Istook amendment to amend the Bill of Rights for the first time in our country's history.

Regardless of one's view on the Istook amendment to have a vote changing the Bill of Rights with less review than Whitewater, campaign finance, or even the Branch Davidian hearings I believe would be an injustice to our Bill of Rights, our Founding Fathers, and all who cherish religious liberty.

It would be tragic to set a precedent in this House that amending the Bill of Rights deserves a less careful review than any other issue before this Congress or any Congress.

As Mr. ISTOOK and his supporters try to meet their burden of proof in arguing that the Bill of Rights is flawed, I hope they will follow the Ninth Commandment.

For example, many proponents of this measure have failed to point out the Ellen Pearson school bus story about a student who was told that she could not read a Bible or bring a Bible on the school bus. They use that as a reason to amend the Bill of Rights, but yet they forget to point out that that problem was solved with one phone call to a school principal in 1989, hardly a reason to amend a bill of rights in 1998.

Mr. Speaker, I believe the American people have the right to know that, under the Istook amendment, seven, eight, nine, ten-year-old schoolchildren could be subjected to satanic prayers in their public schools.

Let me read an example of what our children could be exposed to under the Istook amendment, a satanic prayer:

> I am a born satanist. I am a happy little blob of custard and you cannot nail me to any wall; in fact, I would pull those nails out and aim them at you. Tell me how negative I am. Tell me how I am filled with hate. You are not just stupid. You are wrong. Dracula loved his bride. Dr. Frankenstein loved his monster. My satanic love burns fiercely. It is perfect and uncompromising.

Maybe Mr. ISTOOK would not mind his children being exposed to that satanic prayer and others like it in our public schools, our tax-supported schools, but I would be offended if my two young sons someday are exposed to witchcraft, satanic, or cult prayers in the public schools of Waco, Texas.

Therein lies the unanswered dilemma, the unanswerable, in fact, dilemma of the Istook amendment that allows student-initiated prayer. Either you expose young impressionable children in first and second and third and fourth and fifth grades in public school classrooms to satanic and all other types of prayers from thousands of religious sects and cults, or, on the other hand, you allow 10-year-old children in elementary schools to be the censors and selectors of permissible prayers and the guardians of America's religious rights.

Under the Istook amendment, would 10-year-olds set up prayer selection committees? Would 10-year-olds create prayer appeals committees? Would eight, nine, and 10-year-olds be expected to balance majority views with minority rights as written in our Constitution through the Bill of Rights?

What if one's religion, such as the Santerias, involves animal sacrifices? Would that be allowed, cutting off the heads of chickens in the classrooms as part of a prayer ritual? Which 10-year-olds would be forced or allowed to make that decision in our public schools? Could school administrators be allowed to override that 10-year-old student's decision? If so, where do we then draw the line on government officials reviewing what is and is not a permissible prayer?

Mr. Speaker, until these and hundreds of other questions are answered concerning the Istook amendment, I would suggest we would do well to follow the wisdom of Jefferson, Madison, and our Founding Fathers and protect, not dismantle, the First Amendment to our Bill of Rights.

I think Thomas Jefferson said it better than I could ever imagine when he said this in his letter to the Danbury Baptists, ''Religion is a matter which lies solely between man and his God; that he owes account to none other for his faith or worship; that the legislative powers of government reach actions only and not opinions.''

I contemplate with sovereign reverence that act of the whole American people which declared that their legislature should ''make no law respecting an establishment of religion or prohibiting the free exercise thereof, thus building a wall of separation between church and State.''

Mr. Speaker, I think it is interesting that the other day the gentleman from Oklahoma (Mr. ISTOOK) in supporting his constitutional amendment that, in my opinion would destroy an important part of the Bill of Rights, he suggested that those who were opposing his amendment of the Bill of Rights were ''demagogues''.

Let me suggest, I do not know about whom the gentleman from Oklahoma was suggesting, but if you want to call those demagogues opposing the Istook amendment, you are going to have to include the Baptists, you are going to have to include the Methodists, you are going to have to include Jewish organizations across America, and dozens and dozens of other devout religious organizations who oppose the Istook amendment specifically because of their belief in the reverence of religious liberty in America.

□ 2350

On April 22, just a few days ago, the Baptist Standard said this: ''The Baptist Standard remains a strict advocate

of the separation of church and State. The first amendment has served us well. We don't need the Religious Freedom Amendment.''

Finally, Mr. Speaker, and there are so many other issues that I hope we can discuss on the floor of this House in the weeks leading up to a vote on the Istook amendment, and I would urge the other side to agree to our recommendation or request that we have an open debate, it seems to me the least we owe, the Congress to the American people, is to have an open dialogue, an open discussion and not just one person's debate in the late hours of the evening, which the other side has been doing recently to discuss the pros and cons of amending the first 16 words of the Bill of Rights.

My concern about this Istook amendment, among many other things, goes to a statement that was made right here on the floor of this House last evening when the gentleman from Oklahoma (Mr. ISTOOK) and the gentleman from Georgia (Mr. KINGSTON) were discussing this amendment. The gentleman from Oklahoma had listed a series of Federal Court decisions where he disagreed with the judge's opinion that we should, in Thomas Jefferson's words, have separation of church and State in America. The gentleman from Georgia (Mr. KINGSTON) then replied in this way. He said, ''Mr. Speaker, there is no doubt in my mind that there is a special place in hell for a number of Federal court judges, as I am sure there will be for Members of Congress.''

I hope the gentleman from Georgia will come to the floor of this House and explain that statement, because it appears to me that in the context in which it was given, he was suggesting that because certain Federal judges happen to disagree with the gentleman from Oklahoma and the gentleman from Georgia, and happen to agree with Thomas Jefferson and James Madison, that somehow there would be a special place in hell reserved for not only those Federal judges but perhaps for Members of Congress that would agree with our Founding Fathers that the best way to protect religion is to keep government out of religious affairs.

Mr. Speaker, I think it is this kind of thinking that will create divisive debate around this country if the proponents of the Istook amendment would continue to suggest, as they did last night, that if we agree with certain views of church and State issues, somehow we have a special place in heaven; and somehow if we disagree with those people's opinions, somehow we will have a special place in hell reserved for us.

I do not think this country needs that kind of religious divisiveness, and I would suggest, Mr. Speaker, that kind of divisiveness that was part of the debate on the floor of this House last night will be replicated in thousands of schoolhouses across America as we have fights over who gets how many minutes to give which prayer in 1st grade classrooms and 5th grade classrooms and 12th grade classrooms, public classrooms in America's schools.

So for those reasons, Mr. Speaker, and for many, many more that I will have the privilege to discuss in the weeks ahead, I would urge the Members of this Congress and the American people to think carefully before we buy into the sound-bite rhetoric of the Istook constitutional amendment; that we should think seriously before we change what our Founding Fathers carefully designed as the very first 16 words of our Bill of Rights, to defend religious freedom.

I think this will be the most important debate of this Congress, and I hope this Congress will give it serious consideration and ultimately the defeat that it deserves.

[From Time, Apr. 27, 1998]

SPIRITING PRAYER INTO SCHOOL

(By David Van Biema)

On an overcast afternoon, in a modest room in Minneapolis, 23 teenagers are in earnest conversation with one another—and with the Lord. ''Would you pray for my brother so that he can raise money to go [on a preaching trip] to Mexico?'' asks a young woman. ''Our church group is visiting juvenile-detention centers, and some are scared to go,'' explains a boy. ''Pray that God will lay a burden on people's hearts for this.''

''Pray for the food drive,'' says someone.

''There's one teacher goin' psycho because kids are not turning in their homework and stuff. She's thinking of quitting, and she's a real good teacher.''

''We need to pray for all the teachers in the school who aren't Christians,'' comes a voice from the back.

And they do. Clad in wristbands that read W.W.J.D. (''What Would Jesus Do?'') and T shirts that declare UPON THIS ROCK I WILL BUILD MY CHURCH, the kids sing Christian songs, discuss Scripture and work to memorize the week's Bible verse, *John 15: 5* (''I am the vine and you are the branches''). Hours pass. As night falls, the group enjoys one last mass hug and finally leaves its makeshift chapel—room 133 of Patrick Henry High School. Yes, a public high school. If you are between ages 25 and 45, your school days were not like this. In 1963 the Supreme Court issued a landmark ruling banning compulsory prayer in public schools. After that, any worship on school premises, let alone a prayer club, was widely understood as forbidden. But for the past few years, thanks to a subsequent court case, such groups not only have been legal but have become legion.

The clubs' explosive spread coincides with a more radical but so far less successful movement for a complete overturn of the 1963 ruling. On the federal level is the Religious Freedom amendment, a constitutional revision proposed by House Republican Ernest Istook of Oklahoma, which would reinstate full-scale school prayer. It passed the Judiciary Committee, 16 to 11, last month but will probably fare less well when the full House votes in May. One of many local battlefields is Alabama, where last week the state senate passed a bill mandating a daily moment of silence—a response to a 1997 federal ruling voiding an earlier state proschool prayer law. Governor Fob James is expected to sign the bill into law, triggering the inevitable church-state court challenge.

But members of prayer clubs like the one at Patrick Henry High aren't waiting for the conclusion of such epic struggles. They have already brought worship back to public school campuses, although with some state-imposed limitations. Available statistics are approximate, but they suggest that there are clubs in as many as 1 out of every 4 public schools in the country. In some areas the tally is much higher: evangelicals in Minneapolis-St. Paul claim that the vast majority of high schools in the Twin Cities region have a Christian group. Says Benny Proffitt, a Southern Baptist youth-club planter: ''We had no idea in the early '90s that the response would be so great. We believe that if we are to see America's young people come to Christ and America turn around, it's going to happen through our schools, not our churches.'' Once a religious scorched-earth zone, the schoolyard is suddenly fertile ground for both Vine and Branches.

The turnabout culminates a quarter-century of legislative and legal maneuvering. The 1963 Supreme Court decision and its broad-brush enforcement by school administrators infuriated conservative Christians, who gradually developed enough clout to force Congress to make a change. The resulting Equal Access Act of 1984 required any federally funded secondary school to permit religious meetings if the schools allowed other clubs not related to curriculum, such as public-service Key Clubs. The crucial rule was that the prayer clubs had to be voluntary, student-run and not convened during class time.

Early drafts of the act were specifically pro-Christian. Ultimately, however, its argument was stated in pure civil-libertarian terms; prayers that would be coercive if required of all students during class are protected free speech if they are just one more after-school activity. Nevertheless, recalls Marc Stern, a staff lawyer with the American Jewish Congress, ''there was great fear that this would serve the base for very intrusive and aggressive proselytizing.'' Accordingly, Stern's group and other organizations challenged the law—only to see it sustained, 8 to 1, by the Supreme Court in 1990. Bill Clinton apparently agreed with the court. The President remains opposed to compulsory school prayer. But in a July 1995 speech he announced that ''nothing in the First Amendment converts our public schools into religion-free zones or requires all religious expression to be left at the schoolhouse door.'' A month later Clinton had the Department of Education issue a memo to public school superintendents that appeared to expand Equal Access Act protections to include public-address announcements of religious gatherings and meetings at lunchtime and recess.

Evangelicals had already seized the moment. Within a year of the 1990 court decision, prayer clubs bloomed spontaneously on a thousand high school campuses. Fast on their heels came adult organizations dedicated to encouraging more. Proffitt's Tennessee-based organization, First Priority, founded in 1995, coordinates interchurch groups in 162 cities working with clubs in 3,000 schools. The San Diego-based National Network of Youth Ministries has launched ''Challenge 2000,'' which pledges to bring the Christian gospel ''to every kid on every secondary campus in every community in our nation by the year 2000.'' It also promotes a phenomenon called ''See You at the Pole,'' encouraging Christian students countrywide to gather around their school flagpoles on the third Wednesday of each September; last year, 3 million students participated. Adult groups provide club handbooks, workshops for student leaders and ongoing advice. Network of Youth Ministries leader Paul Fleischmann stresses that the resulting clubs are ''adult supported,'' not adult-run. ''If we went away,'' he says, ''they'd still do it.''

The club at Patrick Henry High certainly would. The group was founded two years ago with encouragement but no specific stage managing by local youth pastors. This afternoon its faculty adviser, a math teacher and Evangelical Free Church member named Sara Van Der Werk, sits silently for most of the meeting, although she takes part in the final embrace. The club serves as an emotional bulwark for members dealing with life at a school where two students died last year in off-campus gunfire. Today a club member requests prayer for ''those people who got in that big fight [this morning].'' Another asks the Lord to ''bless the racial-reconciliation stuff.'' (Patrick Henry is multiethnic; the prayer club is overwhelming white.) Just before Easter the group experienced its first First Amendment conflict: whether it could hang posters on all school walls like other non-school-sponsored clubs. Patrick Henry principal Paul McMahan eventually decreed that putting up posters is off limits to everyone, leading to some resentment against the Christians. Nonetheless, McMahan lauds them for ''understanding the boundaries'' between church and state.

In Alabama, the new school-prayer bill attempts to skirt those boundaries. The legislation requires ''a brief period of quiet reflection for not more than 60 seconds with the participation of each pupil in the classroom.'' Although the courts have upheld some moment-of-silence policies, civil libertarians say they have struck down laws featuring pro-prayer supporting language of the sort they discern in Alabama's bill. In the eyes of many church-club planters, such fracases amount to wasted effort. Says Doug Clark, field director of the National Network of Youth ministries: ''Our energy is being poured into what kids can do voluntarily and on their own. That seems to us to be where God is working.''

Reaction to the prayer clubs may depend on which besieged minority one feels part of. In the many areas where Conservative Christians feel looked down on, they welcome the emotional support for their children's faith. Similarly, non-Christians in the Bible Belt may be put off by the clubs' evangelical fervor; members of the chess society, after all, do not inform peers that they must push pawns or risk eternal damnation. Not everyone shares the enthusiasm Proffitt recently expressed at a youth rally in Niagara Falls, N.Y.: ''When an awakening takes place, we see 50, 100, 1,000, 10,000 come to Christ Can you imagine 100, or 300, come to Christ in your school? We want to see our campuses come to Christ.'' Watchdog organizations like Americans United for the Separation of Church and State report cases in which such zeal has approached harassment of students and teachers, student prayer leaders have seemed mere puppets for adult evangelists, and activists have tried to establish prayer clubs in elementary schools, where the description ''student-run'' seems disingenuous.

Nevertheless, the Jewish committee's Stern concedes that ''there's been much less controversy than one might have expected from the hysterical predictions we made.'' Americans United director Barry Lynn notes that ''in most school districts, students are spontaneously forming clubs and acting upon their own and not outsiders' religious agendas.'' A.C.L.U. lobbyist Terri Schroeder also supports the Equal Access Act, pointing out that the First Amendment's Free Exercise clause protecting religious expression is as vital as its Establishment Clause, which prohibits government from promoting a creed. The civil libertarians' acceptance of the clubs owes something to their use as a defense against what they consider a truly bad idea: Istook's school-prayer amendment. Says Lynn: ''Most reasonable people say, 'If so many kids are praying legally in the public schools now, why would you possibly want to amend the Constitution?'''

For now, the prospects for prayer clubs seem unlimited. In fact, the tragic shooting of eight prayer-club members last December in West Paducah, Ky., by 14-year-old Michael Carneal provided the cause with matyrs and produced a hero in prayer-club president Ben Strong, who persuaded Carneal to lay down his gun. Strong recalls that the club's daily meetings used to draw only 35 to 60 students out of Heath High School's 600. ''People didn't really look down on us, but I don't know if it was cool to be a Christian,'' he says. Now 100 to 150 teens attend. Strong has since toured three states extolling the value of Christian clubs. ''It woke a lot of kids up,'' he says. ''That's true everywhere I've spoken. This is a national thing.''

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. GILCHREST). In the absence of a designee of the majority leader, the gentleman from Texas was permitted to continue.

CONGRESS MUST ELIMINATE MARRIAGE TAX PENALTY NOW

(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 it so important that we pass the Marriage Tax Elimination Act of 1998? I think a series of questions best illustrates why.

Do Americans feel that it is fair that the average working married couple pays higher taxes just because they are married? Do Americans feel that it is fair that 21 million married working couples pay on the average $1,400 more just because they are married? Do Americans feel that it is right that our Tax Code actually provides an incentive to get divorced?

Of course not. Americans recognize that the marriage tax penalty is unfair. Twenty-one million married working couples pay on the average $1,400 more just because they are married. That is real money for real people. One year's tuition at Joliet Junior College in the south suburbs of Chicago equals $1,400. Fourteen hundred dollars is 3 months of child care at a local day care center in Joliet as well. That is real money for real people.

Let us make elimination of the marriage tax penalty our number one priority in this year's budget. Let us eliminate the marriage tax penalty. Let us eliminate 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 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 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.

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.