

belief that government can and should play an active role in solving people's problems, and he worked mightily to better his home State of West Virginia.

Senator Randolph was a champion of the interstate highway system, the Appalachian Regional Commission, local airports, and countless infrastructure projects that brought the basics to our people. That is how he thought of himself, once saying, "I essentially am a West Virginia senator. I'm not what you'd call a national Senator or international Senator."

It is true that Jennings Randolph was an effective, tireless advocate of West Virginia. But if my colleagues think that he did not have an influence on this Nation, they would be badly mistaken. After all, it was Jennings Randolph who authored the constitutional amendment that gave 18-year-olds the right to vote. And in so many other areas, his work and support was crucial to policies that advantaged citizens from coast to coast. Throughout his service in the House and then in the Senate, he was a model of courtesy, of grace and professionalism.

As the Senate historian said so well, "Very few senatorial careers were as full as his. He always struck me," the historian, "as the image of a Senator's Senator, a teacher within the institution who would take young Senators beneath his wing and lecture them, sometimes gently and sometimes not so gently, about the importance of etiquette."

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Mr. Speaker, with Jennings Randolph passing, the people of West Virginia have lost a great friend and representative. We salute his lasting record of achievement and honor his memory as a passionate, dedicated public servant.

WELLER-McINTOSH II MARRIAGE TAX COMPROMISE

The SPEAKER pro tempore (Mr. PETRI). 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, questions are often asked in this body, and I think one of the most important questions asked is: Why is enactment of the Marriage Tax Elimination Act so important for working families in America? I think this series of questions best illustrates why.

Do Americans feel that it is fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel that it is fair that 21 million married working couples on average pay \$1,400 more a year just because they are married, \$1,400 more than an identical couple that lives together outside of marriage?

Do Americans feel that it is right 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 live together outside of marriage?

Clearly, Americans feel that the marriage tax penalty is not only unfair, it is wrong. It is immoral that our Tax Code punishes society's most basic institution. The Congressional Budget Office tells us that 21 million married working couples pay an average of \$1,400 more just because they are married.

Let me give you an example of a couple in the south suburbs. I represent the south side of Chicago and the south suburbs of Chicago and Illinois. I have an example here of a south suburban couple, working man and working woman, who pay the marriage tax penalty.

The gentleman is a machinist at Caterpillar where they make the big equipment, the heavy earth-moving equipment. This machinist makes \$30,500 a year. Under the current Tax Code, if you add in the standard deduction and exemption, he is taxed at the 15 percent rate.

Say this machinist meets a schoolteacher a tenured schoolteacher in the Joliet public schools. The schoolteacher has an identical income. She would be in the 15 percent tax rate if she stays single. But if they choose to get married, if they choose to live in holy matrimony, under our Tax Code, this married working couple, a machinist at Caterpillar and a schoolteacher in the Joliet public schools who choose to get married, will pay the average marriage tax penalty of almost \$1,400.

In Washington, D.C., \$1,400 is just a drop in the bucket. But in Joliet, Illinois, in the south suburb of Chicago, \$1,400 for this machinist and schoolteacher is real money, real money for real people: one year's tuition at Joliet Junior College, 3 months of day care at the local day care center in Joliet; and it is also several months' worth of car payments. That is real money that Uncle Sam is taking away from this machinist and this schoolteacher just because they are married.

We have a solution. We believe that elimination of the marriage tax penalty should be our number one priority as we address the tax provisions in this year's balanced budget which will be, hopefully, the second balanced budget in over a generation.

The Marriage Tax Elimination Act, which is now called the compromise as well as Weller-McIntosh II, it is pretty simple. What it does is it doubles the standard deduction for those who do not itemize from \$4,150 for a single person, \$8,300 for a married couple, simply doubling it, helping eliminate the marriage penalty.

Also, for the five tax brackets, we double the income threshold for couples. Currently, you are in the 15 percent tax bracket if you make \$24,650. We double that to \$49,300, eliminating the marriage penalty. Because, currently, even if you are making \$24,650, our current Tax Code, you can only make \$42,000. So there is about an

\$8,000 marriage tax penalty in the 15 percent tax bracket.

We want to eliminate the marriage tax penalty. The Marriage Tax Elimination Act of 1998 accomplishes that goal. We believe it should be the centerpiece of this year's balanced budget plan.

There are always competing ideas, and President Clinton has a good idea. He says our priority should be expanding the current child care tax credit. Under the President's child care tax credit, the average family that will qualify would see about an extra \$368 in total take-home pay a year.

If we eliminate the marriage tax penalty for that machinist and schoolteacher, they would see an extra \$1,400 in take-home pay. So let us think about that which is better. If we eliminate the marriage tax penalty, \$1,400 will pay for almost 3 months of child care at a local day care center in Joliet. If we forget about eliminating the marriage tax penalty and just do the expanding the current child tax credit, the President's \$358 will pay for 3 weeks worth of day care in Joliet, Illinois. So which is better, 3 weeks or 3 months?

Clearly, elimination of the marriage tax penalty is a better deal for working couples and working married couples throughout America.

What is the bottom line? We want to eliminate the marriage tax penalty. It is wrong that our Tax Code punishes society's most basic institution. It is time that we stop punishing marriage.

We think about it. This Congress in the last 3 years has made helping families by raising take-home pay a real priority. We strengthened families by providing the adoption tax credit in 1996 so that families who hope to provide a loving home for a child in need of adoption can better afford it.

In 1997, we provided the \$500 per child tax credit which will benefit 3 million children in Illinois, an extra \$1½ billion in higher take-home pay that will stay in Illinois rather than coming to Washington.

Let us eliminate the marriage tax penalty. \$1,400 is real money for real people. Let us make elimination of the marriage tax penalty the centerpiece of this year's budget agreement.

OLDER AMERICANS ACT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997, the gentlewoman from California (Ms. SANCHEZ) is recognized during morning hour debates for 2 minutes.

Ms. SANCHEZ. Mr. Speaker, May is Older Americans Month, which gives us the special opportunity to honor our Nation's seniors. The theme of this month is living longer and growing stronger in America; and we are saluting the growing numbers of Americans who enjoy increased longevity and continue to contribute to their families, their communities and to this country.