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 percent.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School teacher	Couple	Weller/McIntosh II
Adjusted Gross Income	$30,500	$30,500	$61,000	$61,000
Less Personal Exemption and Standard Deduction	$6,550	$6,550	$11,800	$13,100
				([1] 2)
Taxable Income	$23,950	$23,950	$49,200	$47,900
	(.15)	(.15)	([2] .28)	(.15)
Tax Liability	$3592.5	$3592.5	$8563	$7,185
Marriage Penalty	.....	.....	$1378	[3] $1378
Weller-McIntosh II Eliminates the Marriage Tax Penalty				

[1] Singles.
[2] Partial.
[3] Relief.

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. Millions of married couples are still stinging from April 15th's tax bite and more married couples are 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 year's 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 Penalty Elimination Act.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15 percent for the first $24,650 for singles, whereas married couples filing jointly pay 15 percent on the first $41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15 percent tax bracket to $49,300. Thus, married couples would enjoy an additional $8,100 in taxable income subject to the low 15 percent tax rate as opposed to the current 28 percent tax rate and would result in up to $1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently $6,900) to twice that of singles (currently at $4,150). Under the Weller-McIntosh legislation the standard deduction for married couples filing jointly would be increased to $8,300.

Our new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into higher tax brackets. It taxes the income of the families' second wage earner—often the woman's salary—at a much higher rate than if that salary was taxed only as an individual. Our bill already has broad bipartisan cosponsorship by Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote ''the era of big government is over.''

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty—a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Lets eliminate The Marriage Tax Penalty and do it now!

IN OPPOSITION TO RELIGIOUS FREEDOM AMENDMENT

(Mr. EDWARDS asked and was given permission to address the House for 1 minute and to revise and extend his remarks and include extraneous material.)

Mr. EDWARDS. Madam Speaker, tomorrow in this House I will vote to oppose the Istook amendment which would amend our cherished Bill of Rights for the first time in our Nation's history. Numerous religious organizations support this position. Yet incredibly and sadly the Christian Coalition has sent out a mailing in my district which I would like to submit for the RECORD accusing me of, quote, religious bigotry because I oppose the Istook amendment.

They say this about me: ''His attitudes have no place in Texas or anywhere in America.''

Madam Speaker, I never thought that my position in defending the first amendment of the Bill of Rights would be the basis for someone accusing me of being anti-American. Such a claim is outrageous. If I am a religious bigot for believing in the first amendment, the first 16 words of the Bill of Rights, then I shall say I will be in good company with James Madison, Thomas Jefferson, and our Founding Fathers.

Perhaps the author of this hate mail should be reminded of the ninth commandment which says, ''Thou shalt not bear false witness against thy neighbor.''

STOP THE BIGOTRY!

Your congressman, Rep. Chet Edwards, is trying to stop Christians and other people of faith from exercising two of their First Amendment rights: the freedom of religion and the freedom of expression. Rep. Edwards is the leading opponent of the Religious Freedom Amendment to the U.S. Constitution.

This Amendment would allow all Americans the freedom of religious expression in public places and would ensure that school children are not punished for creating a Valentine to Jesus, or for reading a Bible during free time.

The Edwards bigotry directed at Christians and other people of faith is outrageous and must be stopped! His attitudes have no place in Texas or anywhere in America.

People of faith cannot sit silently and allow this bigotry to be used as a tool to stop the Religious Freedom Amendment. We must stand for our right to express our religious beliefs.

Call Rep. Edwards now and (1) ask him to stop trying to silence people of faith and (2) encourage him to support the Religious Freedom Amendment.

CALL TO ACTION—PRAYER MONITORS IN THE PUBLIC SCHOOL HALLS!

Blatant disregard for the rights of people of faith are becoming more and more commonplace as our judges and politicians turn their backs on religious freedom.

WE NEED A RELIGIOUS FREEDOM AMENDMENT

Call your congressman at the numbers listed on this postcard today!

COMMENDING HONORABLE TONY HALL FOR SUDAN VISIT

(Mr. W0LF asked and was given permission to address the House for 1 minute and to revise and extend his remarks and include extraneous material.)

Mr. WOLF. Madam Speaker, I rise to commend the gentleman from Ohio (Mr. HALL) for traveling to Sudan to see firsthand what is taking place. He saw starvation, devastation, basically

an entire generation of people have been lost. The people of Southern Sudan are voiceless. They have no big law firms downtown to represent them. They have no powerful lobbyists. They have no interests in this Congress. I am pleased that the gentleman from Ohio took the time to go to be a voice for the voiceless.

Let us hope with his trip, we can begin to put together a process whereby we can bring peace to Southern Sudan and not lose another generation. I thank the gentleman from Ohio for his efforts.

Madam Speaker, I rise today to commend my good friend Rep. TONY HALL for traveling to Sudan to see first-hand what is taking place there. He saw devastation and starvation—an entire generation lost on account of the brutal war that has been raging for over a decade. Slavery, terrorism, starvation, and genocide—all are occurring on a regular basis in Sudan.

Now is the time to do more to bring peace to Sudan—a place where over 1.5 million people have died. The Sudanese people cannot take much more. An entire generation has already been lost.

The people of Southern Sudan are poor and voiceless. They have no access to high-priced lobbyists or expensive public relations firms. They are relying on the American Government to help them. They have no other hope.

I am glad my good friend, the gentleman from Ohio (Mr. HALL), went to look at the atrocities taking place in Sudan. I look forward to working with him to help bring an end to this brutal war.

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. SMITH) is recognized for 5 minutes.

(Mr. SMITH of Texas addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. BONIOR) is recognized for 5 minutes.

(Mr. BONIOR addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Michigan (Mr. CONYERS) is recognized for 5 minutes.

(Mr. CONYERS addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Massachusetts (Mr. DELAHUNT) is recognized for 5 minutes.

(Mr. DELAHUNT addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Oregon (Mr. BLUMENAUER) is recognized for 5 minutes.

(Mr. BLUMENAUER addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from the District of Columbia (Ms. NORTON) is recognized for 5 minutes.

(Ms. NORTON addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New York (Mr. ENGEL) is recognized for 5 minutes.

(Mr. ENGEL addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from New Jersey (Mr. PALLONE) is recognized for 5 minutes.

(Mr. PALLONE addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

REMEMBERING ROBERT F. KENNEDY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Georgia (Mr. LEWIS) is recognized for 5 minutes.

Mr. LEWIS of Georgia. Madam Speaker, 30 years ago this week, Bobby Kennedy was taken from us by an assassin's bullet. I remember that night all too clearly, and I still feel the sadness of the loss. Today I want to take a moment to honor this public servant who was so committed to the cause of social justice and fairness.

It was my great pleasure, my great honor, to have worked with Bobby Kennedy, to have known him. As I worked with this man, I grew to respect, admire and love him. He cared so much and he cared so deeply. He was a man so full of life, so driven by a vision for a better world. He had a fierce determination to enforce the civil rights laws of this Nation. And later he became a one-man crusade across the country, speaking out against hunger and poverty. To paraphrase his brother, Senator Ted KENNEDY, Bobby Kennedy ''saw wrong and tried to right it, saw suffering and tried to heal it, saw war and tried to stop it.''

This man, this great man that we lost when he was so young, he spoke from his heart and from his gut. He had the ability and the capacity to look beyond the accepted way.

This was a man who took off his jacket, his coat. He had the ability to loosen his tie and to travel outside of the usual circles. He went to visit poor blacks in the heart of the Mississippi delta and gave them hope. He visited low-income whites in Appalachia to bring them encouragement. He went to the barrios in the Southwest and he brought them inspiration. He went to the reservations and brought care and compassion. He knew that some in this great Nation of ours were in trouble, and he wanted to help.

He was a wonderful, loving, compassionate person and leader. Bobby Kennedy used to say that we did not need a revolution in the streets, but in our hearts and in our minds. He wanted people to engage in meaningful dialogue, on poverty, on race, on the pressing issues of the day.

Today, 30 years after his death, his voice, his commitment and his leadership are deeply missed and remembered. I for one will never forget Robert F. Kennedy, his wisdom, his wit, his moral courage, and his vision.

PROTECTING INNOCENT SPOUSES

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Maryland (Mr. EHRLICH) is recognized for 5 minutes.

Mr. EHRLICH. Madam Speaker, a few months ago I wrote an article in one of my local papers concerning a constituent who left her ex-husband 13 years ago after what she described as an abusive marriage. The Internal Revenue Service had targeted my constituent for payment of a $29,000 tax debt which was her former husband's personal responsibility. As a result, for a decade the IRS became a fixed, unwanted presence in her life.

When my constituent appealed to the IRS for relief under what are known as the innocent spouse provisions of the Tax Code, the IRS told her she did not qualify, even though she is a textbook example of the kind of person the innocent spouse provisions are supposed to help. The fact that she does not qualify for help under existing law told me all I needed to know about the need for change in the IRS code.

The IRS reform bill passed by the House last year did not specifically address the plight of many innocent spouses. Similar legislation under consideration by the Senate, however, does toughen innocent spouse protections. The House should follow suit and enact legislation to ensure women like my constituent will never be twice victimized, first by an abusive spouse and then by the government.

Accordingly, I have introduced H.R. 3650, a bill to repeal joint and several liability of spouses who file their tax returns married filing jointly. My bill will enable a spouse to accept liability for Federal taxes resulting only from his or her income rather than the total liability for all of the couple's taxes. Had the Ehrlich bill been law at that