polls have shown that, not only Republicans and Democrats, but Independents. And that is why we had the vote and will continue this effort.

Mr. PALLONE. Mr. Speaker, I appreciate the comments of the gentleman.

If I could just add one thing before we conclude, one of the things that I found in the 2 months that we had the recess and we were back in our districts and I had a lot of forums on health care on seniors or just in general with my constituents in the various towns that I represent, we are living in very good economic times and the economy is good and generally most people are doing fairly well, but there is a tremendous frustration that the Government does not work. And it is I think, for whatever reason, Congress seems to be the main focus of that, the notion that somehow all we do down here is talk and we never get anything done.

The reason I was so frustrated today when I heard some of the arguments from the Republican side is because I know that this issue, the Patients' Bill of Rights issue, the HMO reform issue, is something that we can get done. Because the public wants it done. And we had Republicans join us on this Patients' Bill of Rights, and I know that the President will sign it. So I do not want this to be another issue that is important that falls by the wayside because the Congress and the President could not get their act together.

If there is anything that we can pass this year, this is the issue. And I think we just have an obligation to our constituents to show that, on something so important as this, that we can actually accomplish something and not just sit here and argue back and forth.

Obviously, we need to argue, otherwise my colleague and I would not be up here. But we also need to pass something. And that is what we are all about.

Mr. GREEN of Texas. Mr. Speaker, in closing, I would like to say, sure, I would like to talk about access, prescription medication for seniors, medical mistakes. Let us take it one step at a time.

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ANTIBODIES TO SQUALENE IN GULF WAR SYNDROME

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

Mr. METCALF. Madam Speaker, joined by several colleagues, today I wrote Secretary of Defense William Cohen asking for an objective analysis of the ''Antibodies to Squalene in Gulf War Syndrome,'' an article that has just been published in the February 2000 issue of Experimental and Molecular Pathology.

This peer-reviewed article found anti-squalene antibodies in a very high percentage of sick Gulf War-era veterans. As a bio-marker for the disease process involved in Gulf War illnesses, the blood tests cited in the study could provide a vital diagnostic tool. We hope this will quickly lead to improved medical treatments for many who are suffering.

Many who have heard about this issue are anxious to understand the ramifications, especially those veterans and their families whose lives sadly have been directly affected.

We certainly acknowledge the need for further research. However, that should not preclude a vigorous examination of the immediate benefits this study may provide doctors treating those who suffer from Gulf War illnesses.

The House-passed version of the Fiscal Year 2000 Defense Appropriations Bill included report language instructing the Department of Defense to develop and/or validate the assay to test for the presence of squalene antibodies. This action was taken in response to DOD unwillingness to cooperate with the March 1999 General Accounting Office recommendation. It reflected my firm belief that the integrity of the assay was the first step in finding answers.

Now that this study has been peer-reviewed and published, we need to take the next step and build on established science. An internal review by the same individuals within DOD who were unwilling to cooperate for months does not constitute the kind of science that those who sacrificed for this Nation deserve. Given the published article, it seems prudent to use the assay if it could help sick Gulf War veterans. At this critical juncture, my colleagues and myself fervently hope that Secretary Cohen agrees.

We must stay the course and find the answers that will bring effective medical treatments for those who suffer from Gulf War illnesses. Let me assure my colleagues, Mr. Speaker, I intend to do so.

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MARRIAGE TAX PENALTY

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, the gentleman from California (Mr. HERGER) is recognized for 60 minutes as the designee of the majority leader.

Mr. HERGER. Madam Speaker, our tax system is unfair, for many reasons. It punishes those who invest, those who succeed in business, even those who die. But one tax provision which seems particularly unfair is the marriage tax penalty. This tax penalty occurs when a married couple pays more in taxes by filing jointly than they would if each spouse could file as a single person.

For example, an individual earning $25,500 would be taxed at 15 percent, while a married couple with incomes of $25,000 each has a portion of their income taxed at 28 percent.

In addition, while two single taxpayers receive a standard deduction of $6,950 apiece, for a total of $13,900, a married couple only receives a standard deduction of $12,500.

Madam Speaker, that is simply unfair. When a couple says, ''I do,'' they are not agreeing to higher taxes. When a couple gets married, they receive a number of nice presents, China, silverware, linens, appliances. But guess what they get from the IRS? A bill for an average of $1,400 in taxes.

Last year, 28 million Americans were subjected to this unfair, higher tax. For most families $1,400 means a down payment on a house or a car, tuition for in-state college, several months' worth of quality child care, or a home computer to help their children with their schoolwork.

Madam speaker, it makes common sense to end the unfair marriage tax penalty. That is why the House of Representatives is making marriage tax reform our first order of business this year.

Tomorrow the Committee on Ways and Means, a committee on which I serve, will consider a bill to provide married couples with relief from the marriage tax penalty. This bill increases the standard deduction for married couples to twice that of singles, beginning next year. It also provides up to $1,400 in relief to couples who itemize their taxes.

I am pleased that the gentleman from Illinois (Mr. HASTERT) and the gentleman from Texas (Mr. ARCHER), chairman of the Committee on Ways and Means, have made the commitment to consider this important legislation as one of the first orders of business this year.

Madam Speaker, we have an opportunity this year to do the right thing for middle-class families. We can give them more control over their own hard-earned money. We have a chance to help working women and lower-income couples with children who are unfairly affected by the marriage tax penalty. We have an opportunity to allow common sense to prevail and to provide relief from the marriage tax penalty.

I would also like to take this moment to thank the gentleman from Illinois (Mr. WELLER) for his leadership on ending the marriage tax penalty. He has truly been dedicated to correcting this tax policy and to easing the tax burden for married couples.

Madam Speaker, a few details on what the marriage tax penalty would do. Our bill provides $182.3 billion in tax relief over 10 years for more than 50 million Americans.

President Clinton, who vetoed the marriage penalty last year, recently proposed a smaller marriage penalty proposal that provides only $45 billion in relief over 10 years. Our plan, the Republican plan, provides working couples with four times more marriage penalty tax relief than the President has proposed. But I do want to thank the President for recognizing this as a problem and becoming involved in this very important issue.

Our current Tax Code punishes working couples by pushing them into higher tax brackets. The marriage penalty

taxes the income of the second wage earner, usually his wife, at a much higher rate than if she were taxed only as an individual.

Twenty-five million families pay an average of $1,400 marriage penalty according to the Congressional Budget Office. The number of dual earner couples has risen sharply since 1970 and is continuing to rise. By acting now, we will keep even more working couples from being punished in the future.

Marriage penalty relief is middle class tax relief. Middle-income families are hit the hardest by this penalty. Most married penalties occur when the higher earning spouses makes between $20,000 and $75,000.

By allowing working couples to keep more of their own money each year, our plan, the Republicans', are helping American families make their dreams come true. They can use the money to buy a family computer, make needed improvements in their home, or put toward their children's education.

Again, our marriage penalty relief bill that we are introducing tomorrow, February 2, is $182 billion in tax relief over 10 years. It doubles the standard deduction by the year 2001. It starts expanding 15 percent income brackets in the year 2003. It provides up to $1,400 in tax relief per couple.

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It would help families who itemize deductions, homeowners and nonitemizers alike. It would help up to 28 million American couples.

Madam Speaker, tonight we have laid out the reasons why the marriage tax penalty must be reformed. This tax unfairly penalizes married couples, particularly those with low to average incomes. Providing marriage tax relief could result in up to $1,400 in savings for families currently affected by this tax. I say this is something we need to do.

Last year, Congress passed marriage penalty relief. Regrettably, the President chose to veto this relief bill. This year we are giving the President another opportunity. It is encouraging that he does have his own plan available. And I am encouraged that this year we will be successful in passing needed marriage penalty relief.

Madam Speaker, I yield to my good friend, the gentleman from North Carolina (Mr. JONES).

Mr. JONES of North Carolina. Madam Speaker, I thank the gentleman from California for yielding.

I happened to be in my office watching the gentleman from California (Mr. HERGER) on the floor talking about this marriage tax, and I wanted to come down to help the gentleman from California out. As the gentleman is telling the people in Congress that we need to do something, instead of just talking about trying to help those people that have bonded based on the Bible and their belief that the Lord meant for us to marry, man and woman, that they should not be penalized.

And I just wanted to commend the gentleman from California, because many times people in my district tell me that they just cannot quite understand how we in Congress can forgive a $5 billion debt to Third World countries, how we can spend $10 billion in Bosnia, $12 billion, $14 billion in Yugoslavia, yet we cannot find the money to give tax relief to married people.

I was just so pleased to see the gentleman from California come down here and talk about this issue. And I wanted to join him for a few minutes.

Mr. HERGER. I thank my good friend, the gentleman from North Carolina (Mr. JONES). And, again, we are talking about allowing married couples to keep more of their own money.

Many times some in Congress, some in government tend to think that these tax dollars belong to government, they belong to Washington; not true. Madam Speaker, these dollars belong to the people who earn them. And they want their dollars to be spent very wisely, but also they want priorities set.

And certainly, as the gentleman has pointed out, what the government should not be doing is actually penalizing people for being married, penalizing them for having families. That is not what our country is about.

And I appreciate very much the support of the gentleman from North Carolina, his long time support in helping to correct this inequity in our Tax Code.

Mr. JONES of North Carolina. Will the gentleman yield for just one moment?

Mr. HERGER. Yes, I yield to the gentleman from North Carolina.

Mr. JONES of North Carolina. Is it true that 25 million married couples in this country would be helped if we should pass this bill, if the President finally signed it into law? Is that about right?

Mr. HERGER. That is correct. Twenty-five million married couples, that is 50 million people, plus their families, their children would be assisted, if the President works with us. And, again, he has some legislation of his own, it only gives one quarter as much relief as our legislation that we will be introducing and be hearing in the Committee on Ways and Means tomorrow.

But it is encouraging that at least he is becoming involved. And I would hope that all of our listeners in America would contact the President and urge him to support our legislation, our Republican bill, which is really bipartisan, that goes four times further to correcting this very serious inequity.

Mr. JONES of North Carolina. If I can ask the gentleman just one more question, because I may have missed this. Again, I was trying to watch the gentleman in the office, and I can see some of our colleagues have joined us, and they want to take part in this effort.

Would the gentleman tell me again how much of a savings, if our bipartisan bill, as you said, should pass, how much savings this would be per married couple approximately?

Mr. HERGER. The average penalty for these 25 million couples is $1,400. So we are talking in the vicinity of $1,400 that these working families, married couples, would be able to keep of their own money, that other people, if they were working independently and were not married, a man and a woman who were not previously married, would not be paying that would be paying the very moment that they get married an average of $1,400 a year.

Mr. JONES of North Carolina. I just wanted to come down on the floor and thank the gentleman from California and my colleagues. I see the gentleman from South Dakota (Mr. THUNE) is here and the gentleman from Arizona (Mr. HAYWORTH) will be here in just a moment. I just wanted to let the gentleman know that I will do everything I can as one Member of Congress to help see that this legislation passes, because it has been needed for a long time.

We need to reward men and women that marry and live by the sanctity of our Lord. I just commend the gentleman from California and everybody else. I look forward to helping.

Mr. HERGER. I thank my dear colleague, the gentleman from North Carolina (Mr. JONES), very much for joining us this evening.

Madam Speaker, I yield to the gentleman from South Dakota, my good friend, (Mr. THUNE).

Mr. THUNE. Madam Speaker, I thank the gentleman from California for yielding and also our mutual friend and colleague, the gentleman from North Carolina (Mr. JONES) and appreciate the gentleman from California drawing attention to this issue.

This is a huge issue for the American people, and one which just is so fundamentally unfair. I cannot imagine how we ever got in our Tax Code to the point where we penalize people for being married, and the efforts that the gentleman has made to draw attention to this, to highlight this issue and the legislation that is underway to correct it is long overdue.

Frankly, this is something that I think hits right at the heart of middle income America. In fact, there was a situation, I had a gentleman come into my office a couple of weeks ago in Sioux Falls, South Dakota and share with me his personal situation. He is a young guy, married, has two children, 3½ and 16 months, and their marriage penalty, he went through the computation, did his calculation this year of what his taxes were going to be, because it is getting to be tax season.

For the benefit and privilege of being married, it is going to cost him an additional $1,953 this year. This is a young gentleman who is trying to make ends meet. He and his wife are both working, raising two children; and because of the marriage penalty in the tax code as it exists today, he is going

to be assessed an additional $1,953. I think that is outrageous. We need to correct this for people like him and others and his family, those families, middle-income Americans who are adversely impacted, because they got married.

We all know it costs a lot to be married in the first place. Certainly we do not have to have the Internal Revenue Service and the tax code that we have in this country add to that cost and that burden by penalizing people in additional income tax for choosing to get married. I think what we ought to do in this country, frankly, is encourage marriage. We want to do that in every way that we can.

The legislation that you are discussing here this evening will do that. It will provide relief for 28 million American couples in a substantial way. Think of what one can do with $1,400 in average tax relief. Three months of child care, a semester of community college, 4 months of car payments, school clothes for the kids, a family vacation, home computer to help your kids' education, several months of health insurance premiums, a down payment on a home, a contribution to an IRA or retirement savings. The marriage penalty means real money for real people in this country.

Again, I come back to the basic premise in all this. Not only is it outrageous for the additional burden financially that it imposes on married couples, but it is fundamentally and on a basic level unfair to tax people in this country for being married. I hope that we can get this passed through the Congress, on the President's desk; and I hope that the President will have a change of heart about this. He has proposed something which is very small by comparison, which does not get at the real heart of this issue.

I think he needs to go with us all the way on this, get rid of this thing, make it effective in the year 2001, get rid of this onerous provision in the tax code and bring some much-needed relief to American people, particularly those married couples who are working hard to make ends meet, to raise their children, to live their lives and to provide a little bit for their retirement security.

Again, I commend the gentleman for raising the issue to be here on the floor this evening discussing it, and hopefully we will be able in a meaningful way to address the marriage penalty in this Congress and soon. It is long overdue. This ought to be the last tax year where the American people have to deal with this onerous provision in the tax code. I would say on behalf of the people that I represent in the State of South Dakota, most of whom are middle income, most of whom believe very profoundly in the concept of marriage and are very committed to their families, that this is just exactly the kind of thing that the United States Congress ought to be working on. I appreciate the hard work that the gentleman from California has put into this.

Mr. HERGER. I thank my good friend, the gentleman from South Dakota (Mr. THUNE), for his comments on this very important issue.

Mr. Speaker, I yield to the gentleman from Pennsylvania.

Mr. PETERSON of Pennsylvanbia It is a pleasure to join the gentleman from California this evening to talk about something that is kind of incredible when we really stop and think about it. The old wise philosophers always say, if you want less of something, tax it. Well, we have taxed marriage, holy union between man and wife; and we have taxed it hard. Unfortunately in America we have less of it. It seems pretty incredible when a country like the USA has a tax policy that would suggest to young people who are struggling economically that it would be a great cost saving to live together without getting married, rather than to marry.

I think it is pretty basically fundamental that we ought to have a tax code that does not discourage people from living in marriage, which is what really this country was all about. It is interesting when the President stood here just a few nights ago. He sort of supported it a little bit. He has opposed it, but I think he is beginning to maybe, what they say, feel the heat, because 80 percent of Americans support doing away with the marriage tax penalty.

The President did not really come clean; he did not really support it wholeheartedly, but he at least supported the concept. Now, from my memory, he is willing to support this for the poorest of Americans, and I support that. And he is probably saying he does not want to support it for the richest of Americans. But the proposal that the President is talking about would not support it for middle America. We really need to look at America's tax code. It is the middle Americans who really pay the taxes. Most poor people in this country pay little or no federal or State income tax because they are indexed out of it. But it is the middle Americans who do not earn a lot of money, who do not have a lot of resources, who do not have a lot of wealth but who are raising families, raising children, maintaining a home, preparing for their college costs for their children. The people who make this country strong, the heart and soul of America, middle America, are the ones that would be left out of the President's marriage penalty tax help.

He says it is just for the rich, but that is not really true. I do not know what he qualifies as rich. But the President's plan would not really truly solve the marriage penalty for most working Americans. I believe that if the American public really understood how much extra they were paying over being married and maybe their neighbors who do not marry and live together, how much less they are paying, they would be totally outraged. But, of course, we do not get to compare pay stubs and tax forms with each other.

But the numbers are pretty significant, anywhere from $1,200, I heard as high as $1,900 per couple, in additional taxes just because you are married. That makes no public policy sense. It certainly is not an incentive to support holy matrimony and marriage, but it certainly sends the wrong message I think to young people in this country. I get a little tired of those who always talk about every tax cut is for the rich. We all know that the rich do not pay nearly as many taxes, because there are lots of ways they can avoid paying taxes. One is to invest their money in municipal bonds and things that are not taxable, and we do not tax those because we want people to have incentives to invest in governmental organizations' financial needs.

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But the people who really pay and pay and pay are the working middle class. Representative Herger's proposal will really get at helping those who are the middle-class wage earners of this country, who struggle to pay the grocery bill, who struggle to pay their heating bill, who struggle to pay the insurance bill, who struggle to set a little bit of money aside for the college education for their children because the system does not give them free grants. Because they are middle-class wage earners, they do not get the grants to send their children to college free. They have to save.

So life sometimes gets a little meager in the middle class, when you stop and think about having to provide the education for your youth. You do not get any handouts or any help. You pay for it all yourself. So those are the people that are also paying this marriage penalty.

I believe the President will sign a good bill. I do not think he will be clapping his hands. I do not think he and AL GORE believe in this, but I think he knows that 80 percent of the American public do; and I am pleased that we have for the first time the marriage penalty where the American public can just hear that simple discussion.

It is simple, not very complex. For the first time they can hear the simple discussion here in Congress about the unfairness of the marriage penalty and how we want to eliminate it, not just a little bit of it, but eliminate it, so that whether you are two individuals living together or whether you are two individuals married, you will pay the same tax rate. That is only fair, and that is what America is about, fairness.

So I congratulate my friend from California for his long-time leadership on this issue. It is so basically simple, so basically fair, that finally I believe we can make it happen.

I am an optimist. There are those that think the President will not want to cooperate; but, you know, he has a pragmatic side that I admire. When

Congress wins a public discussion, on welfare it took him two or three times. They had to pass it, and I was not here then, two or three times before he felt the heat from the public, because the public wanted welfare reform.

I think if we make the case real well, as the general public learns about this issue in detail and how much they are paying more, I think the general public, whether they are Republican, whether they are Democrat, whether they are independent, no matter what party they are from, they will be for the marriage penalty being done away with, because it is just not right.

Mr. HERGER. I want to thank my friend from Pennsylvania (Mr. PETERSON) for his comments. To think in this country, when we are taxed on virtually everything we do, to think that somehow the Government somehow has actually taxed this an average of $1,400 just to be married, is wrong; and we need to do the right thing. We need to correct that.

I would like to now recognize an individual who has been very active on this issue, the gentleman from Illinois (Mr. WELLER), who was very active the last couple of years and this year in leading the fight on correcting this. I yield to my good friend from Illinois.

Mr. WELLER. I want to thank my friend, the gentleman from California (Mr. HERGER), for the opportunity to say a few words on this important discussion tonight. I also want to commend the gentleman for his leadership in our efforts to eliminate the marriage tax penalty. Thanks to your effort, as well as the gentlemen from South Dakota and Pennsylvania, we now have 231 Members of the House of Representatives now joined as cosponsors of the Marriage Tax Elimination Act.

We have often asked in the well of this House, is it right or fair that under our Tax Code 28 million married working couples pay an average of $1,400 more in higher taxes just because they are married? Is that right? Certainly the folks back home in the south side of Chicago and the south suburbs that I represent say it is not. Whether you are in the union halls, or the VFW, or the Legion posts or the local coffee shop, the local grain elevator, people keep asking me, when are the folks in Washington going to eliminate the marriage tax penalty?

Of course, it broke my heart last year when President Clinton vetoed our efforts to eliminate the marriage tax penalty. It was part of a bigger package of tax relief. Fortunately, this year the Speaker of the House, DENNIS HASTERT, has made I think a very important strategic decision. The Speaker says no more excuses. We are going to send a stand-alone piece of legislation which wipes out the marriage tax penalty for the vast majority of those who suffer it by itself. It is the only thing the proposal is going to do.

Tomorrow the Committee on Ways and Means has scheduled to have committee action on H.R. 6, the Marriage Tax Elimination Act legislation, which will wipe out the marriage tax penalty, providing marriage tax relief for 28 million married working couples.

Let me introduce a couple that time and time again I have referred to in this debate over the need to wipe out the marriage tax penalty, and that is Michelle and Shad Hallihan. They are two public school teachers from Joliet, Illinois. They suffer about $1,000 in marriage tax penalty. Of course, that is a little bit less than the average marriage tax penalty.

But Shad and Michelle just recently had a baby. Michelle Hallihan said, ''Tell your colleagues in the Congress what that marriage tax penalty means to us.'' She said, ''They should know that that $1,000 would buy 3,000 diapers for our baby.''

The marriage tax penalty, whether it is $1,000 for the Hallihans or $1,400 more for the average married couple, it is real money for real people. In fact, $1,400, the average marriage tax penalty in Joliet, Illinois, the home of Michelle and Shad Hallihan, is one year's tuition at Joliet Junior College, our local community college; it is 3 months of daycare at a local daycare center; it is several months' worth of car payments; it is the majority of an IRA contribution for their annual retirement account. It is really money for real people.

The legislation that, of course, we are going to be acting on in committee tomorrow, will wipe out the marriage tax penalty for a majority of those who suffer it by doubling the standard deduction for those who do not itemize for joint filers to twice that of singles. One of the benefits of that, not only will it provide marriage tax relief for many low and moderate income families who do not itemize their taxes, but 3 million married working couples will no longer need to itemize, simplifying their tax form.

For those who do itemize their taxes, like a homeowner, when you own a home, in many cases you itemize, or if you give to charity or have other deductible contributions, you itemize your taxes. Under this proposal, not only do we double the standard deduction, but we widen the 15 percent tax bracket. Every working American is in the 15 percent tax bracket, and under our legislation, by widening the tax bracket so that joint filers can earn twice what single filers can earn and be in the 15 percent tax bracket, we provide tax relief for those who itemize their taxes as well.

The third component is an important one as well. The earned income credit, which helps working poor families make their ends meet, there is a marriage penalty there as well. We adjust the income threshold so that joint filers, married couples, qualify equally with single people for the earned income credit.

So it is an issue of fairness, and I am proud that this House is now scheduled after the Ways and Means Committee acts tomorrow, to vote on our efforts to eliminate the marriage tax penalty a week from Thursday, on February 10th. That is good news. I really want to salute Speaker HASTERT and the House Republican leadership for making elimination of the marriage tax penalty first out of the box in our efforts to bring fairness to the Tax Code. I am proud of that.

I again want to thank the gentleman from California for his leadership in organizing today's discussion.

Mr. HERGER. I thank the gentleman from Illinois (Mr. WELLER) for leading a similar evening last night on this very important issue. But I believe it really shows just how important it is, how important it is to the leadership of this Congress, certainly to us as Republicans, that we do the right thing as far as families are concerned; and certainly this is where we, I believe, should be beginning and where we are beginning in this legislative year.

I would like to yield again to my friend from South Dakota (Mr. THUNE).

Mr. THUNE. I thank the gentleman from California for yielding.

I would again also say to the gentleman from Illinois who just finished speaking, that he has been a leader in this effort for some time and has introduced legislation which I have cosponsored in previous Congresses, as was noted earlier; and I think this is significant earlier this year; but last year, I should say in 1999, we passed tax relief legislation that would partially reduce the marriage penalty.

Unfortunately, again, the President vetoed that legislation, and, as the gentleman from Pennsylvania pointed out, I think sometimes it takes awhile for the President to recognize a good idea. But when he does discover that there is an idea that resonates with the American people, he soon is pretty quick to try to co-opt it.

I noted the other night in his State of the Union speech he addressed in some fashion this whole issue of the marriage penalty. Unfortunately, his effort is not bold enough, not by the least.

If you look at the relief that the President's proposal provides, it averages about $210 in tax relief to married couples, providing relief again from the marriage penalty, and does not address in a very fundamental way the serious issues at stake here.

In fact, the President's proposal on the marriage penalty helps about 9 million American couples. The legislation that will be acted on tomorrow in the House Committee on Ways and Means will in fact help about 28 million American couples, and to the tune of about $1,400 on average per working couple in this country. So to suggest for a minute here that we have total agreement on this I think would be a mistake, because I do not believe we yet have the President to a position where he is ready to sign off on this.

But I agree again with what the gentleman from California suggested earlier, and that is the President will do the right thing, because it is the right thing. It is a basic matter of fairness. It is a matter of principle, and that is exactly the kind of thing that we want to be, at least I want to be associated with around here, and that is doing the right thing for people in this country, who work hard and pay their bills, who try to make a living, who are trying to raise their kids, who are trying to put aside for college education, trying to put a little bit aside for retirement. And this effort is critical in that regard, because it does get at the heart and the core of what is a fundamentally unfair provision in the Tax Code and one which is desperately long overdue for elimination.

As I mentioned earlier this evening in my remarks, this is a real issue. This is a human issue. This is a personal issue for people. The young couple that I alluded to in my State of South Dakota that came into my office and gave me their situation, who in this next year are going to be punished to the tune of $1,953 because they chose to get married, and they are both working, they are raising two children, and they file jointly. If they filed separately, were not married, they would save about $1,900. That is just flat wrong, and it is something that we need to change. It is long overdue. It is something we have been leading the charge on for some time, and, as I indicated earlier, we have run into roadblocks at various places in the process. Last summer it was the presidential veto.

I hope that this legislation, as we move it through the House, hopefully as well through the Senate, by that time the President will have come around and been persuaded that this is the right thing to do, it is the right thing to do for the country.

I know there is a general resistance and reluctance to do anything that would reduce taxes, you know, at the other end of Pennsylvania Avenue. The White House is generally, as the President laid out the other night, $343 billion of new spending, or about $3.8 billion for every minute of his 89 minute address, that is where he would like to see the surplus dollars go.

We believe, again, in a fundamental way, that after we set aside money to protect Social Security and Medicare and put in place a systematic program for paying down the federal debt, that the dollars left over ought to go back to the American people and not be spent here in Washington. That is a fundamental difference we have; and, frankly, that is a debate we are going to have.

But I hope just on the issue of fairness, fundamental fairness, that the President will be persuaded as he looks at this and as we get this legislation moved through the Congress and to the President's desk, that this is the right thing to do, he needs to sign it into law, he needs to bring relief to married couples across this country, families like the one I mentioned in South Dakota, like so many others across this county, who day in and day out are rolling up their sleeves and going to work and hoping that there is going to be enough at the end of the month to pay the bills; and yet every year the Federal Government is taking $1,400 on average out of their pocket, $1,400 that could be used for many other things, important things, like putting aside for college for their children, for retirement for themselves, car payments, school clothes, family vacation, so many other things, health insurance. Those types of things are ways in which these dollars could be put to work by the American people.

That is why it is so important that we get the surplus dollars out of Washington and we do it in a way consistent with our values and principles, and that is to take this burden off of married couples in this country, to encourage and promote marriage and staying together; and, as I said earlier this evening, we all know that marriage can be sort of an expensive proposition from the get-go. We certainly do not need to add to the cost of that in the Tax Code. We can bring some much needed relief on an annual basis, every year when people fill out their tax returns, by getting rid of this marriage penalty.

So, again, I credit the gentleman from California. The gentleman from Pennsylvania is here this evening to discuss this. Another colleague from California is on the floor and I am sure would like to comment on this as well.

So I will yield back to the gentleman from California, and appreciate the opportunity to share in this discussion and to hopefully draw additional attention and to highlight what I think is an egregious example of an overreach by the Federal Government to tax people for the benefit and privilege of being married in this country.

□ 1815

Mr. HERGER. I thank the gentleman from South Dakota (Mr. THUNE). As the gentleman mentioned part way through his talk was that the marriage penalty is flat wrong. I think that really says it. It is wrong. It is something that should have been corrected long ago.

We are encouraging the President and our colleagues on the other side of the aisle to work with us, it will be before the Committee on Ways and Means tomorrow, and to pass and to correct this.

At this time I would like to introduce a good friend of mine, my neighbor from northern California, an adjoining congressional district, the gentleman from California (Mr. OSE).

Mr. OSE. Mr. Speaker, I thank the gentleman from California (Mr. HERGER) for yielding me this time. The gentleman from California (Mr. HERGER) has been a leader in this.

I wanted to come down and visit briefly today on this particular subject, that being the marriage tax penalty. As has been recited very eloquently, the numbers and the facts and the figures of what this existing tax law provision causes, I want to talk about what the consequences of this $1,400 per year in added costs is to married couples. I happen to think that most young people, whether they be planning to get married or having been married planning for their family or their future, typically confront a month-to-month or week-to-week situation where their resources are constrained.

They struggle in many cases to make their ends meet, and to have the opportunity to send to the Federal Government an extra $1,400 a year by virtue of having become married certainly is a privilege that they probably regret having. So I would like to come down and add my voice to those that argue for changing that particular provision of law.

Now, the President has come forward very eloquently this past week suggesting at long last $45 billion worth over the next 10 years of tax relief for married couples, but I want to be clear in my comments that that really is a drop in the bucket. The President's proposals generally boil down to a doubling of the standard deduction and an across-the-board application of that, but he does not delve into the subject of the deductions that are available for married persons when their aggregate income exceeds a certain threshold.

It is there we differ with the President in large measure because we, in fact, on this side of the aisle are attempting to bring equity across the board to married persons, regardless of their situation.

Let me just highlight a few instances where that $1,400 comes into play, that annual $1,400 difference. That is a little bit over $110 a month. That is a night out for mom or for dad or for the two of them, after a long week of taking care of the kids. That is a new car, the difference between being able to make the payment or not make the payment. Perhaps that is the cost to add a room to their house if they have a new child. That is $1,400 a year into their retirement program that they otherwise might not have to make. $1,400 over a lifetime's career is a huge amount of money for retirement security. These are just a couple of the different consequences of providing this tax relief to married persons, and it comes at no cost to unmarried persons. It, in fact, is the same benefit unmarried persons enjoy today.

So what I want to do, what I came down to do, was to back up the arguments that my good friend from northern California makes, and my good friend from Pennsylvania and so many of us make on a day-to-day basis; the arguments that I made when I campaigned for this office, that we ought to have a tax code that treats person

number one the same as person number two, regardless of marital position. It should not make any difference. Those who are married should not be punished for being married. Those who have the privilege of being married should be treated equitably, without discrimination, and yet embedded in our Tax Code is this discrimination to the tune of potentially $1,400 per year that adversely impacts their finances.

I for one strongly urge the President and this Congress to change the Tax Code to allow for an across-the-board equitable treatment of people, regardless of whether they are married or not. That is what the American theme has always been, and I encourage this body to take it up as soon as we can.

I look forward to tomorrow's committee hearing; and, as always, it is a pleasure to be here with my good friend from the north.

Mr. HERGER. Well, I thank my good friend from California (Mr. OSE) for his comments.

The gentleman from California was alluding to some of the comparisons of the two bills of President Clinton's and the House Republican bill, and I would just like to continue that, if I could, for a moment. The President's marriage penalty plan would give relief of $45 billion over 10 years. Our legislation would give relief of $182 billion, about four times more, in tax relief over those same 10 years. The President's plan doubles the standard deduction over 10 years. Our plan doubles the standard deduction by next year, within one year as opposed to 10. The President's plan does not expand the 15 percent income bracket. The Republican plan starts expanding 15 percent income bracket in 2003.

The President's plan provides up to $210 in tax relief per couple per year. Our plan provides up to not $210 but $1,400 in tax relief per couple. The President's plan would help only nonitemizers. So those people who owned a home, who are itemizing, would not be affected by the tax relief. Our plan would help families who itemize deductions, homeowners and nonitemizers.

The President's plan would help 9 million American couples. The Republican plan would help up to 28 million American couples.

So, again, I think the comparison is there. I do want to commend the President for at least becoming involved, for recognizing that there is a problem. I just feel that the President's plan does not go nearly far enough. We need to erase this horrible tax on American couples, and we need to work to do it completely.

At this time I would like to recognize again my friend, the gentleman from Pennsylvania (Mr. PETERSON).

Mr. PETERSON of Pennsylvania. Mr. Speaker, I thank the gentleman from California (Mr. HERGER) for yielding me this time.

Mr. Speaker, just to follow up on this, the one point I want to mention again and make specifically clear, the President has agreed to double the standard deduction, but he is not going to double it for 10 years. It is going to take 10 years so one is going to get a little bit more next year and a little bit more the next year. Even though that is only one piece of the overall fix to this, he is going to string it out for 10 years.

Why would he do that? Because it is going to have very little impact in this year's budget, and this is the last budget he is concerned about. He wants to spend that money. He does not want to give it back to the married couples of America.

If one listened to the President the other night, it was issue after issue that he spent $20 billion, $30 billion, $10 billion. If I had had an adding machine, I am not so sure I would not have run out of paper because every time he switched gears it was another spending proposal and many people wondered what the figure would really be.

Now, when he came to some issues, I was pleased to hear him talk about defense for the first time and defending this country, making it safe, but he did not give any numbers. He just said we need to make this country safe and we need to strengthen defense, but on many of his issues he gave large numbers of increases. I think a lot of that is about election year politics, too.

Why are people opposed to cutting taxes? They want to spend the money. It has been my view watching Congress for many years that Congress was elected on what they were willing to give the American public, and the American public bought that because they did not stop to think that every new benefit they received that they had to pay for it.

So the Federal Tax Code, as complex as it is, gives us annual tax increases without legislative authority because as our incomes grow, as we sell and buy and do business, we pay taxes.

So it was interesting for over a decade of the eighties and into the nineties, our government growth was three times the rate of inflation. When we stop and think about that, that is three times faster than the growth of our economy.

Now, if the Federal Government continued to grow at that rate it would soon consume everything, because we cannot have one part of our economy growing at three times the rate of inflation without it just taking over.

We have been able to slow that down, and we have been able to stop deficit spending now for 2 years. It is time that we look for some fairnesses in the Tax Code and this is one of the fairness issues, just being fair.

I am sure if we would put the $182 billion on the table over 10 years, or let us talk about a 1-year figure, $18.5 billion is what it will cost each and every year for the next 10 years, that figure, if we were willing to replace that with another tax I am sure the President and the Vice President would both be right down here saying let us do it because they would still have the money to spend, because that is how they hope to get elected in November by offering the American public some more goodies.

What people need to learn is that when they send money to Washington they do not get it all back. Recently in education, I have noticed that from my State less than half of the education dollars ever get back into the classrooms at our schools. So is it wise to send money to Washington and get 40 some cents on the dollar back at our school districts?

We fund this huge bureaucracy over at the Education Department. The State bureaucracies are basically funded with Federal dollars, and we fund regional bureaucracies in every region of the State called intermediate units. In different States they are called different things. In some that is what they are called. All by Federal dollars, but only less than half of the money gets back.

This shell game has been going on in Washington here for a long time, and I do not think the President has learned that the American public basically do not want more government. They do not want to pay more taxes, and if we do not cut taxes they will be paying more taxes because of the complexity of our Tax Code.

Let us just share what some people say about this. Marriage taxes can impose a nearly 50 percent marginal tax rate on second earners, most of whom are wives and mothers. This is a State-sponsored discrimination against women, the unintended consequence of which is to discourage women from entering the labor force. If Congress is sincere in improving the lives of American women and their families, it will eliminate the tax loopholes that choke their paychecks, Independent Women's Forum, Barbara Ledeen, Executive.

From Center for Enterprise and Opportunity, since women still make up the preponderance of secondary earners in married households, these quirks and kinks of the system hit working women hardest. They force married women into a competitive disadvantage since their tax considerations necessarily affect their professional choices. We welcome the marriage tax elimination introduced today by representatives so and so. This bill can be a first step in recognizing in law that the family is the first church and the first school, the first government, the first hospital, the first economy, the first and most vital mediating institution in our culture. In order to encourage stable two-parent, marriage-bound households we can no longer support a Tax Code that penalizes them. That is the Catholic Alliance.

Current law forces many married Americans to pay a higher tax bill than if they remained single and had the same combined income so what we really do is tax the two incomes as if it was one, when it is really two Americans earning an income.

Such a double standard is wholly at odds with the American ideal that

taxes should not be a primary consideration in any individual's economic or social choices. That is from the National Taxpayers Union.

Government, by taxing married couples at higher rates than singles, has far too long been a part of the problem. At a time when family break-ups, and think about this, are so common, in most family break-ups that I know there are financial considerations. They are having difficulties meeting their budget. Congress should pass legislation to encourage marriage and ease the burden of families trying to form and stay together.

This legislation places government on the side of families, from the Christian Coalition.

The list goes on of all the organizations that support this.

□ 1830

Most of them are organizations that are on the side of the taxpayer and on the side of families. If we do not get back to supporting families in this country, this country's future will be bleak.

All of the problems that we deal with, from Columbine on down, are the deterioration of the American family. We have overtaxed the American family and penalized the holy marriage, and that needs to stop in this country. We need to support families. We need to support marriage. I know that if all Americans understood this issue, it would not be 80 percent of them supporting, it would be 100 percent.

Mr. HERGER. I thank the gentleman from Pennsylvania. I think those are points that are very well taken. I thank him for his participation and his help with this this evening on this very important issue.

I again yield to my good friend, the gentleman from California (Mr. OSE).

Mr. OSE. Mr. Speaker, I thank the gentleman from northern California for yielding to me.

Mr. Speaker, this past Saturday I had a great opportunity. I was in Sacramento. I went to the Sacramento Hispanic Chamber of Commerce dinner.

I had what I consider to be the privilege to sit with two young men. One was named Moses, one was named Nils. They worked at Intel. Moses is 20, Nils is 25. As I sat with those young men, both of them unmarried, we talked about what do they do at Intel and how is their compensation level, do they participate in the retirement programs, and what have you.

I must say that we have some remarkable young people working in this country. Let me just tell Members a little bit about these two fellows. Both were enrolled in the retirement program. Nils stays in the house owned by Moses. Moses is 20 years old. He has worked at Intel for 3 years.

They are both quality engineers. In other words, what the chip makers produce comes to their shop, and then they check it for quality control. Then, as they both described, they tend to have to send it back to the chip engineers, as they described the flaws.

The substance of the conversation was that both of these young men are enjoying remarkable success in a competitive world environment. Both of them at some point in the coming years, being 20 and 25, will consider the question of whether or not to enter into marriage. These are fellows that have taken the time to gain the skills to give them the opportunity to compete in the employee workplace and enjoy the benefits therefrom.

They are going to confront the question of whether to get married. They are smart, make no doubt about it. There is no doubt about it, these kids are smart. They are going to run through the numbers, as they should in any analysis, and they are going to ask, why is it, when I come home from a long day's work, when I take my money on Saturday and Sunday and I go out and buy real estate or I buy automobiles or I support the communities, the charities in the communities in which I live, why is it that if I get married to another engineer at Intel or a successful young woman in her own business, why is it when we aggregate our income together, so that the total exceeds a certain threshold, why is it that we suffer a discount to the deductions we would otherwise get by virtue of our investments?

Why is it that once we pass this threshold, that the money we pay for property taxes no longer is worth dollar for dollar on our income tax returns? Why is it that the money we pay for maintenance on real estate or investment advisory fees no longer is worth dollar for dollar on our income tax returns what we paid for it?

That is at the heart of the marriage tax penalty. That is, when two people get together in marriage and their incomes exceed a certain level, then the expenses that they confront, whether it be for education or home ownership or investment for their retirement security or what have you, charity, what have you, those contributions, if you will, something that we support, education, investment, real estate ownership, those contributions no longer enjoy the same valuation as someone who is below that income level, that threshold.

What we need to do is to bring equity to that situation. That is what this is all about is giving not only those two young men but every young man and woman in the country who is considering their prospects for the future and the reality that at some point or another they are going to meet Mr. Right or Ms. Right and they are going to get married, that is what this is all about is giving those young people the opportunity to get together and enjoy all those things that at least my wife and I have enjoyed and hundreds of thousands of other couples have, too, and to have no financial disincentive for doing it.

It is not the role of government to place financial disincentives in the way of young people looking to get married, or those who already are. That is why I support this so wholeheartedly. That is why I encourage Members' votes. That is why I applaud the President for coming at least as far as he has, and I encourage him to come all the way.

The gentleman from California (Mr. HERGER) has done great work for bringing this to this point. I thank the gentleman for the opportunity to come down here and visit with him.

Mr. HERGER. Mr. Speaker, I thank the gentleman from California (Mr. OSE) for his work on this, and I thank him for his articulate statements. I thank him very much for joining us.

Mr. Speaker, this is really, I believe, what it is all about: Are we as Americans going to allow a tax that basically tells a young couple, a man and a woman who want to get married, that we are going to penalize them an average of $1,400 for just getting married?

What are we telling them? Are we really encouraging them, to say if they are not married and they live together, they are not going to pay this? Is this the message we want to send them? It certainly is not.

Mr. Speaker, tonight we have laid out the reasons why the marriage tax penalty must be reformed. This tax unfairly penalizes married couples, particularly those with low to average incomes. Providing marriage tax relief could result in up to $1,400 in savings per family currently affected by this tax.

I say that this is something we need to do. Last year Congress passed marriage penalty relief. Regrettably, President Clinton chose to veto our tax relief bill.

Mr. Speaker, we are offering it again. We will be hearing it in committee, marking it up, H.R. 6 tomorrow. We are urging President Clinton to do the right thing. Just last week the President indicated a willingness to work with Congress on the marriage tax penalty issue. Mr. Speaker, we welcome this commitment and look forward to working with the President on this issue, one that should go beyond party politics. It is an issue of common sense and fairness for American families, the backbone of this great Nation. If we can change our Tax Code to make their lives better, then it is our obligation to do so.

Mr. Speaker, I want to thank all of my colleagues who joined me here tonight to express their commitment to passing the marriage penalty relief.

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HERITAGE AND HORIZONS, THE AFRICAN-AMERICAN LEGACY AND THE CHALLENGES OF THE 21ST CENTURY, AN IMPORTANT THEME FOR BLACK HISTORY MONTH

The SPEAKER pro tempore (Mr. REYNOLDS). Under the Speaker's announced policy of January 6, 1999, the gentleman from Georgia (Mr. LEWIS) is recognized for 60 minutes.