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PROCEEDINGS AND DEBATES OF THE 106th CONGRESS, SECOND SESSION

Vol. 146 WASHINGTON, THURSDAY, FEBRUARY 10, 2000 No. 12

House of Representatives

The House met at 10 a.m.

The Chaplain, the Reverend James David Ford, D.D., offered the following prayer:

We confess, O gracious God, that we sometimes use prayer as a cover to plead our own case instead of listening to Your still small voice calling for repentance.

We confess that we offer our petitions to You before we offer our thanksgivings for the gifts that we have already received.

We confess, O God, that we diminish our prayers when we ask You to do what we should do for ourselves. Help us, eternal God, to see through our own agendas and become filled with the majesty and wonder and grace of Your abiding love to us and to all people.

This is our earnest prayer. Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

Mr. CROWLEY. Mr. Speaker, pursuant to clause 1, rule I, I demand a vote on agreeing to the Speaker's approval of the Journal.

The SPEAKER. The question is on the Chair's approval of the Journal.

The question was taken; and the Speaker announced that the ayes appeared to have it.

Mr. CROWLEY. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER. Evidently, a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 362, nays 37, answered ''present'' 1, not voting 35, as follows:

[Roll No. 11]

YEAS—362

Abercrombie
Ackerman
Allen
Andrews
Archer
Armey
Baca
Bachus
Baker
Baldacci
Baldwin
Ballenger
Barcia
Barr
Barrett (NE)
Barrett (WI)
Bartlett
Bass
Bateman
Becerra
Bentsen
Bereuter
Berkley
Berman
Biggert
Bilbray
Bilirakis
Bishop
Blagojevich
Blumenauer
Boehlert
Boehner
Bonilla
Bonior
Bono
Boswell
Boucher
Boyd
Brady (TX)
Brown (FL)
Bryant
Burr
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Cannon
Capuano
Cardin
Carson
Castle
Chabot
Chambliss
Clayton
Clement
Coble
Collins
Combest
Condit
Conyers
Cook
Cox
Coyne
Cramer
Cubin
Cummings
Cunningham
Davis (FL)
Davis (IL)
Davis (VA)
Deal
DeGette
Delahunt
DeLauro
DeLay
DeMint
Deutsch
Diaz-Balart
Dickey
Dicks
Dixon
Doggett
Dooley
Doolittle
Doyle
Dreier
Duncan
Dunn
Edwards
Ehlers
Ehrlich
Emerson
Engel
Eshoo
Etheridge
Evans
Ewing
Farr
Fattah
Fletcher
Forbes
Ford
Fowler
Frank (MA)
Franks (NJ)
Frelinghuysen
Frost
Gallegly
Ganske
Gejdenson
Gekas
Gephardt
Gilchrest
Gillmor
Gilman
Gonzalez
Goode
Goodlatte
Goodling
Gordon
Goss
Granger
Green (TX)
Green (WI)
Greenwood
Gutierrez
Hall (TX)
Hansen
Hastert
Hastings (FL)
Hastings (WA)
Hayes
Hayworth
Herger
Hill (IN)
Hilleary
Hinchey
Hobson
Hoeffel
Hoekstra
Holden
Holt
Hooley
Horn
Hostettler
Houghton
Hoyer
Hulshof
Hunter
Hutchinson
Hyde
Inslee
Isakson
Istook
Jackson (IL)
Jackson-Lee (TX)
Jenkins
John
Johnson (CT)
Johnson, E. B.
Johnson, Sam
Jones (NC)
Jones (OH)
Kanjorski
Kaptur
Kelly
Kennedy
Kildee
Kilpatrick
Kind (WI)
King (NY)
Kingston
Kleczka
Knollenberg
Kolbe
Kuykendall
LaFalce
LaHood
Lampson
Lantos
Largent
Larson
Latham
LaTourette
Lazio
Leach
Lee
Levin
Lewis (CA)
Lewis (GA)
Lewis (KY)
Linder
Lowey
Lucas (KY)
Lucas (OK)
Luther
Maloney (CT)
Maloney (NY)
Manzullo
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McCarthy (NY)
McGovern
McHugh
McInnis
McIntosh
McIntyre
McKeon
McKinney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Menendez
Metcalf
Mica
Millender-McDonald
Miller (FL)
Miller, Gary
Minge
Mink
Moakley
Mollohan
Moran (KS)
Moran (VA)
Morella
Murtha
Nadler
Napolitano
Neal
Nethercutt
Ney
Northup
Norwood
Nussle
Obey
Olver
Ortiz
Ose
Owens
Oxley
Packard
Pallone
Pascrell
Pastor
Paul
Payne
Pease
Pelosi
Peterson (PA)
Petri
Phelps
Pickering
Pitts
Pombo
Pomeroy
Porter
Portman
Price (NC)
Pryce (OH)
Quinn
Rahall
Rangel
Regula
Reyes
Reynolds
Riley
Rivers
Rodriguez
Roemer
Rogers
Rohrabacher
Ros-Lehtinen
Roukema
Roybal-Allard
Royce
Rush
Ryan (WI)
Ryun (KS)
Salmon
Sanchez
Sanders
Sandlin
Sawyer
Saxton
Scarborough
Schakowsky
Scott
Sensenbrenner
Serrano
Sessions
Shadegg
Shaw
Shays
Sherman
Sherwood
Shimkus
Shows
Shuster
Simpson
Sisisky
Skeen
Skelton
Slaughter
Smith (MI)
Smith (NJ)
Smith (TX)
Smith (WA)
Snyder
Souder
Spence
Spratt
Stabenow
Stark
Stearns
Stenholm
Stump
Sununu
Tanner
Tauscher
Tauzin
Taylor (MS)
Terry
Thomas
Thornberry
Thune
Thurman
Tiahrt
Tierney
Toomey
Towns
Traficant
Turner
Udall (CO)
Upton
Velazquez
Walden
Walsh
Wamp
Waters
Watkins
Watt (NC)
Watts (OK)
Waxman
Weiner
Weldon (FL)
Weldon (PA)
Wexler
Weygand
Whitfield
Wicker
Wilson
Wolf
Woolsey
Wynn
Young (AK)
Young (FL)

NAYS—37

Aderholt
Baird
Bliley
Borski
Brady (PA)
Clyburn
Coburn
Costello
Crane

☐ This symbol represents the time of day during the House proceedings, e.g., ☐ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

Printed on recycled paper.

Crowley	McDermott	Strickland
English	Moore	Stupak
Filner	Oberstar	Thompson (CA)
Gibbons	Peterson (MN)	Thompson (MS)
Gutknecht	Pickett	Udall (NM)
Hefley	Ramstad	Visclosky
Hill (MT)	Rogan	Weller
Hilliard	Rothman	Wu
Kucinich	Sabo	
LoBiondo	Schaffer	

ANSWERED ''PRESENT''—1

Tancredo

NOT VOTING—35

Barton	Everett	McCrery
Berry	Foley	Miller, George
Blunt	Fossella	Myrick
Brown (OH)	Graham	Radanovich
Burton	Hall (OH)	Sanford
Capps	Hinojosa	Sweeney
Chenoweth-Hage	Jefferson	Talent
Clay	Kasich	Taylor (NC)
Cooksey	Klink	Vento
Danner	Lipinski	Vitter
DeFazio	Lofgren	Wise
Dingell	McCollum	

□ 1023

Mr. ABERCROMBIE and Mr. MORAN of Kansas changed their vote from ''nay'' to ''yea.''

Mrs. NORTHUP changed her vote from ''present'' to ''yea.''

So the Journal was approved.

The result of the vote was announced as above recorded.

PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore (Mr. SHIMKUS). Will the gentleman from New York (Mr. CROWLEY) come forward and lead the House in the Pledge of Allegiance.

Mr. CROWLEY led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. The Chair will entertain 1-minutes after business is conducted today.

REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 2086, NETWORKING AND INFORMATION TECHNOLOGY RESEARCH AND DEVELOPMENT ACT

Ms. PRYCE of Ohio, from the Committee on Rules, submitted a privileged report (Report No. 106–496) providing for consideration of the bill (H.R. 2086) to authorize funding for networking and information technology research and development for fiscal years 2000 through 2004, and for other purposes, which was referred to the House Calendar and ordered to be printed.

ANNOUNCEMENT REGARDING AMENDMENT PROCESS FOR H.R. 2366, THE SMALL BUSINESS LIABILITY REFORM ACT OF 2000

Ms. PRYCE of Ohio. Mr. Speaker, this afternoon a ''Dear Colleague'' letter will be sent to all Members informing them that the Committee on Rules is planning to meet the week of February 14 to grant a rule which may limit the amendment process for H.R. 2366, the Small Business Liability Reform Act of 2000.

Any Member who wishes to offer an amendment should submit 55 copies and a brief explanation of the amendment by noon on Tuesday, February 15, to the Committee on Rules in room H–312 in the Capitol. Amendments should be drafted to the text of the bill as reported by the Committee on the Judiciary.

Members should use the Office of Legislative Counsel to ensure that their amendments are properly drafted and should check with the office of the parliamentarian to be certain their amendments comply with the Rules of the House.

COMMUNICATION FROM DEPUTY CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Deputy Clerk of the House of Representatives:

HOUSE OF REPRESENTATIVES,
OFFICE OF THE CLERK,
Washington, DC, February 9, 2000.

Hon. J. DENNIS HASTERT,
The Speaker, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the rules of the U.S. House of Representatives, I have the honor to transmit a sealed envelope received from the White House on February 9, 2000 at 5:40 p.m. and said to contain a message from the President whereby he transmits a message on rescissions and deferrals for FY 2000 in accordance with the Congressional Budget and Impoundment Control Act of 1974.

With best wishes, I am
Sincerely,

MARTHA C. MORRISON,
Deputy Clerk.

PROPOSED RESCISSION OF BUDGET AUTHORITY—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 106–194)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on Appropriations and ordered to be printed:

To the Congress of the United States:

In accordance with the Congressional Budget and Impoundment Control Act of 1974, I herewith report three rescissions of budget authority, totaling $128 million, and two deferrals of budget authority, totaling $1.6 million.

The proposed rescissions affect the programs of the Department of Energy and the Department of Housing and Urban Development. The proposed deferrals affect programs of the Department of State and International Assistance Programs.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *February 9, 2000.*

COMMUNICATION FROM THE DEPUTY CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Deputy Clerk of the House of Representatives:

HOUSE OF REPRESENTATIVES,
OFFICE OF THE CLERK,
Washington, DC, February 9, 2000.

Hon. J. DENNIS HASTERT,
The Speaker, U.S. House of Representatives, Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, I have the honor to transmit a sealed envelope received from the White House on February 9, 2000 at 5:40 p.m. and said to contain a message from the President whereby he transmits a report on Albanian compliance with U.S. and international standards in the area of emigration.

With best wishes, I am
Sincerely,

MARTHA C. MORRISON,
Deputy Clerk.

REPORT TO CONGRESS CONCERNING EMIGRATION LAWS AND POLICIES OF ALBANIA—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 106–195)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, together with the accompanying papers, without objection, referred to the Committee on Ways and Means and ordered to be printed:

To the Congress of the United States:

I am submitting an updated report to the Congress concerning the emigration laws and policies of Albania. The report indicates continued Albanian compliance with U.S. and international standards in the area of emigration. In fact, Albania has imposed no emigration restrictions, including exit visa requirements, on its population since 1991.

On December 5, 1997, I determined and reported to the Congress that Albania was not in violation of paragraphs (1), (2), or (3) of subsection 402(a) of the Trade Act of 1974 or paragraphs (1), (2), or (3) of subsection 409(a) of that Act. That action allowed for the continuation of normal trade relations (NTR) status for Albania and certain other activities without the requirement of an annual waiver. This semiannual report is submitted as required by law pursuant to the determination of December 5, 1997.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *February 9, 2000.*

MESSAGE FROM THE PRESIDENT

A message in writing from the President of the United States was communicated to the House by Mr. Sherman Williams, one of his secretaries.

PROVIDING FOR CONSIDERATION OF H.R. 6, MARRIAGE TAX PENALTY RELIEF ACT

Ms. PRYCE of Ohio. Mr. Speaker, by the direction of the Committee on Rules, I call up House Resolution 419 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 419

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals. The bill shall be considered as read for amendment. The amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, and on any further amendment thereto to final passage without intervening motion except: (1) two hours of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the further amendment printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Rangel or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without instructions.

□ 1030

The SPEAKER pro tempore (Mr. SHIMKUS). The gentlewoman from Ohio (Ms. PRYCE) is recognized for 1 hour.

Ms. PRYCE of Ohio. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to my friend, the gentleman from Massachusetts (Mr. MOAKLEY), the ranking minority member of the Committee on Rules, pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for purposes of debate only.

Mr. Speaker, House Resolution 419 is a structured rule providing for the consideration of H.R. 6, the Marriage Tax Penalty Relief Act of 2000. Under this rule, which is a typical rule for the consideration of tax legislation, the House will have 2 hours of general debate, equally divided between the chairman and ranking minority member of the Committee on Ways and Means.

After general debate, it will be in order to consider a substitute amendment offered by the minority which is printed in the Committee on Rules report. This substitute will be debatable for 1 hour.

Finally, the rule permits the minority to offer a motion to recommit, with or without instructions.

Mr. Speaker, as taxpayers across America receive their W–2 forms in the mail and prepare for the dreaded annual ritual of filling out tax forms and writing checks to the government, thousands of newlyweds across the Nation will be in for a very rude awakening. If they tied the knot in 1999, they may be surprised and outraged to find that their tax bill has increased by hundreds or even thousands of dollars.

Hopefully, these couples have not cashed and spent the wedding checks they received from Grandpa Joe and Aunt Lucy, because they still have to pay Uncle Sam. That is right, Mr. Speaker, the Federal government thinks marriage is cause for a tax increase.

We should not really be surprised. After all, there is not much that government does not tax. But it is hard to find a good reason to tax marriage and penalize the most fundamental institution in our society. Still, each year 42 million working Americans pay higher taxes simply because they are married. This is fundamentally unfair and discriminatory. Despite a robust economy, most families find that to make ends meet, both spouses must work.

Under our current Tax Code, working couples are pushed into a higher tax bracket because the income of the second wage-earner, often the wife, is taxed at a much higher rate. Because of the marriage penalty, 21 million families pay an average of $1,400 more in taxes than they would if they were single and living together.

We do not think it is fair or responsible to increase taxes on married couples, especially when marriage is often a precursor to added financial responsibilities such as owning a home or having children. This policy is without logic.

The Marriage Tax Penalty Relief Act will bring fairness to the Tax Code by doubling the standard deduction for married couples, expanding the 15 percent bracket so more of a couple's income is taxed at a lower rate, and increasing the amount that low-income couples can earn and still be eligible for the earned income tax credit. H.R. 6 provides relief to all couples suffering from the marriage penalty tax. That means lower taxes for almost 59,000 couples in my district alone.

My Democratic friends on the other side of the aisle say that they are for marriage penalty relief, but all the Democrats on the Committee on Ways and Means voted against this bill. The Clinton administration is issuing veto threats.

The Democrats make budget process arguments against marriage penalty relief, claiming concern about our surplus and social security. Yet, they know full well that by the time this legislation is approved by the Senate and ready to be sent to the President, our budget will be approved. Be assured, as long as Republicans keep control of Congress, our budget will be balanced.

Since earning the majority, Republicans have kept our promises and reached our budget goals, and there is no turning back now. Moreover, since it was the Republican majority who forced the White House and the Democrats to keep their hands out of the social security trust funds, my Democratic friends can rest easy knowing that we will continue to guard it faithfully.

Mr. Speaker, let us keep our eye on the ball. This debate is about a fundamentally unfair tax that discriminates against and discourages and punishes marriage. Shame on us if we cannot do this one thing to correct this blatant inequity in our tax system.

The fact is that the government is currently taking in more money than it needs to operate. That is what a budget surplus is. It is a big enough surplus that we can give some of it back to the people who earned it. What better place to start than by correcting an inequity in the Tax Code that affects 42 million Americans? I just cannot understand why my Democratic colleagues are so intent on pulling out all the stops to thwart this commonsense and very fair policy.

Mr. Speaker, it is time to either defend the marriage penalty or eliminate it, no more excuses. I hope all my colleagues will support this fair rule so we can move on to a full debate on the Marriage Tax Penalty Relief Act. I hope in the end all of my colleagues will vote in support of marriage and basic fairness by passing this long overdue legislation.

Mr. Speaker, I reserve the balance of my time.

Mr. MOAKLEY. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, just about everybody agrees we should get rid of the marriage tax. We just disagree on how to do it. Democrats want to target marriage tax cuts to working families, the people that really need it. We want to make sure we fix social security and Medicare, as well as implement the plan to pay off the marriage tax penalty.

Republicans, on the other hand, have a marriage tax bill that gives half of the benefits to people who pay no marriage penalty in the first place, and most of those benefits go to the top 25 percent of wage-earners. Meanwhile, Mr. Speaker, it does nothing to strengthen social security or Medicare.

Mr. Speaker, I am no tax lawyer, but I do know that if we increase the standard deduction without adjusting the alternative minimum tax, we end up just doing about nothing. By the year 2010, 47 percent of the people with two children will receive no relief whatsoever under this Republican bill. It is a tax by any other name, but it will cost just the same.

In effect, Mr. Speaker, my Republican colleagues are giving people money in the form of a marriage tax repeal and taking it away again in the form of alternative minimum taxes. As a result, millions of American families would see no net reduction of the marriage penalty tax whatsoever; that is,

Mr. Speaker, unless they are very, very rich and they do not pay any marriage penalty at all.

Mr. Speaker, once again, my Republican colleagues are willing to spend billions of dollars of social security surplus making the rich even richer but just doing nothing for anybody else. That is why this Republican bill will do for millions of American families, especially those with children, absolutely nothing.

A large number of Americans earn too little to see this bill's benefits. For that reason, my Democratic colleagues are offering our version of the marriage tax relief, one that does more for middle- and low-income families but costs a whole lot less.

This Democratic bill makes tax cuts contingent upon implementing plans to shore up Medicare, to shore up social security, and pay down the debt. This Democratic bill really does eliminate the marriage penalty for millions and millions of American families. It also costs half as much as the Republican bill, and ensures that Medicare and social security are protected. I just cannot imagine why anybody would oppose it.

Furthermore, Mr. Speaker, the Republican bill is in direct violation of the budget law, which says, in effect, we just cannot spend money before we know how much money we can spend. This tax break for the rich is just the first installment of the $800 billion tax strategy that was so resoundingly rejected last year. This year, they have carved it up into three pieces. They have cut it up into $2 billion chunks, so just think of it as that great tax break, but only on the installment plan. Either way, Mr. Speaker, it is the same bad ideas, carved up and served to us once again, and it still threatens our social security system.

Mr. Speaker, the American people opposed this idea last year, and it just has not gotten any better. So I urge my colleagues to oppose this bill and support the Democratic alternative.

Mr. Speaker, I reserve the balance of my time.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield 1 minute to my distinguished colleague, the gentleman from California (Mr. KUYKENDALL).

Mr. KUYKENDALL. Mr. Speaker, today I rise in strong support of this rule and the legislation. The marriage tax is one of those things in government that just does not make any sense. Today we have a chance to correct this situation and pass responsible tax relief for millions of working couples who pay higher taxes simply because they chose to be married.

We need to celebrate this institution of marriage, not tax it. Why should couples have to pay more to government because they decide to spend their lives married together? That is just unfair.

Since my first day in Congress, we have debated what to do with the surplus. Some said tax cuts. I have strongly supported paying down the debt. I have introduced a resolution to pay down the debt by 2015 or earlier. But if we pass responsible, targeted tax cuts, we can accomplish both.

Cutting the marriage tax is responsible tax relief. I am proud to be fighting for the end of the marriage penalty while still making sure we pay off this national debt. This is the kind of fiscal responsibility the American people want. It is the kind of relief 25 million working couples deserve. I urge my colleagues to support this rule and the legislation.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. RANGEL), the ranking member of the Committee on Ways and Means and the sponsor of the Democratic version of the tax bill.

(Mr. RANGEL asked and was given permission to revise and extend his remarks.)

Mr. RANGEL. Mr. Speaker, when the President recommended relief for the marriage penalty, everybody in the House understood and agreed that we should do it. Then the President asked the Republican leaders to please come over to see which areas of the budget they could agree to. If they were serious about taking care of that, they would have raised that issue.

Probably the President would have said that they can take care of this problem with one-third of the amount of money that they intended; but they are not really concerned just with the penalty, they are concerned with a substantial tax cut.

If the Republicans were serious, they would have said, let us go to our Democratic colleagues. And we would have said, being the politicians that we are, we do not think the President was as generous as he should have been. We would have increased the amount. We would have given more benefits, even to people who had no penalty.

But do Members know what we would have done? We would have said, let us have a budget first. Let us see what we are going to do with Medicare. Let us see what we are going to do with social security and paying down the national debt. Then we would have come in with a generous bill that is our substitute to take care of the penalty, and not just to reward those who are already fortunate in the high-income brackets that have no marriage penalty.

We will have an opportunity to do this, but it is really strange. In the last year when they came up, I say to the gentleman from Massachusetts (Mr. MOAKLEY), with the $792 billion tax bill, our Republican friends were not nearly as irresponsible as the gentleman would have them to appear, because they knew ahead of time it was going to be vetoed. So they love the country, they just love gimmicks.

So this time they made certain that the President was going to veto the bill. They made certain that they had no budget to make them accountable in the bill. They made certain that they went to the distinguished chairman of the Committee on Rules and had him fold into this and waive all of the budget restrictions, and then they came to the floor and they said, we want to take care of the problem.

Well, guess what, this is not for married people. They could have gone to Hallmark if they wanted to do something for Valentine's Day. But to use the Tax Code without hearings, without negotiations, without discussion, that is a bit much.

Mr. DREIER. Mr. Speaker, will the gentleman yield?

Mr. RANGEL. I yield to the gentleman from California, the distinguished, intelligent, and intellectual chair of the Committee on Rules.

Mr. DREIER. Mr. Speaker, I thank my friend for his somewhat thoughtful remarks and assessment of me.

I would like to say that there have been a wide range of bills that the President guaranteed that he was going to veto. I remember very well the welfare reform bill. He did in fact twice veto it, but he then signed that measure. I remember the Education Flexibility Act. He said that he was going to veto that measure. He in fact ended up signing it. There were several other measures that he talked about vetoing: the national ballistic missile defense bill; he signed it. He can sign this one, too.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield such time as he may consume to the gentleman from California (Mr. DREIER), the distinguished chairman of the Committee on Rules.

□ 1045

Mr. DREIER. Mr. Speaker, I thank my friend from Columbus, Ohio (Ms. PRYCE) for yielding me this time. I appreciate her leadership on this very, very important measure.

Mr. Speaker, I am happy to report that by a very strong, bipartisan vote, we are going to pass this measure today. As my dear friend from New York (Mr. RANGEL) knows, there are Democrats who have joined in support of this measure and there are reasons for that, because it is very clear that we are going to end one of the most illogical and unfair aspects of the Tax Code.

Even in an election year, we ought to be able to agree on some very basic principles that we all know that the American people share. One of these simple concepts is that married people should not pay more in taxes simply because they are married. That is what this debate comes down to.

The Republican marriage penalty tax relief bill helps low- and middle-income working families, particularly women and minorities who bear a disproportionate share of that unfair burden.

The American people support tax relief like this bill today. They very much want us to deal with some effort to pay down this huge national debt that we have and, of course, we are all

well aware of the fact that they want us to ensure retirement security.

Republicans are moving forward, I am happy to say, on all three of those. However, we cannot hold this marriage penalty tax relief bill hostage to a massive, all encompassing budget deal and negotiations that some will try to derail so that they can call this a do-nothing Congress.

We have gotten to the point where we have a chance to help middle-income wage earners who are struggling to make ends meet, who on average we see a $1,400 loss for them because of this penalty. We know very well, and my friend, the gentleman from New York (Mr. RANGEL), up in the Committee on Rules when we were discussing this measure made it clear that this bill does not in any way threaten protecting Social Security or our quest for paying down the debt.

We have a very fair rule here. It is a structured rule which allows for the consideration of the Minority substitute, and we will have a motion to recommit. At the same time, it is also a very fair bill; and I hope we will be able to see, as I predict, a strong bipartisan vote.

Mr. RANGEL. Mr. Speaker, will the gentleman yield?

Mr. DREIER. I yield to the gentleman from New York, my very good friend the ranking minority member, and I want him to stay in that position for many years to come.

Mr. RANGEL. Mr. Speaker, I will be a minority for a long time but not in this House.

I joined the gentleman in supporting the rule because he was fair enough to allow us to do the right thing in the substitute, but one of the arguments against our bill is that it provides no relief because we say Social Security, Medicare and paying down the national debt. I do not know why the gentleman's people do not want to do that first, but they will be given an opportunity to do all four of them and take care of the marriage penalty.

Mr. DREIER. Mr. Speaker, I thank my friend for his contribution, and I can only infer that he is reaffirming the statement that he made upstairs that, in fact, our bill does make sure that we pay down Social Security and work on debt reduction.

Mr. RANGEL. And take care of the rich at the same time.

Mr. MOAKLEY. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Mrs. TAUSCHER).

Mrs. TAUSCHER. Mr. Speaker, as a supporter of eliminating the marriage penalty tax, I am very disappointed in the way the Republican leadership has brought this issue to the floor today. It is like Ronald Reagan said over a decade ago, here they go again. Only this Republican leadership can take a consensus issue, such as the marriage penalty tax cut, and politicize it to the point of failure.

The marriage penalty, as my colleague from California said, is illogical and unfair; but it is wrong to fix it in an illogical and unfair way. It is irresponsible for the Republican leadership to bring this kind of tax cut measure to the floor outside of the context of the entire budget. If we are to be fiscally responsible and maintain our balanced budget and the era of surpluses, we cannot make these kinds of decisions in a vacuum.

Mr. Speaker, American working families need tax relief. A couple on their wedding day should not be handed a tax bill from the Federal Government, and in my district in the East Bay Area of San Francisco more than 65,000 working families pay a marriage penalty. This is the money they should be spending on educating their children, providing health care for their families, or saving for their retirement.

Bringing this bill to this floor in this way is wrong. I urge my colleagues to support the Democratic alternative and vote no on this bill.

Mrs. PRYCE of Ohio. Mr. Speaker, I yield 3 minutes to my distinguished colleague, the gentleman from Indiana (Mr. MCINTOSH), who has done so much hard work on this bill.

Mr. MCINTOSH. Mr. Speaker, I rise in support of the resolution and in support of the bill. Three years ago I received a letter from two of my constituents, Sharon Mallory and Darryl Pierce, and they wrote to me how they both were workers in the Ford electronics plant making about $9.00 an hour, certainly not what any of us would think of as rich. Sharon went on to explain they cannot afford to get married because she would forfeit her $900 tax refund and have to pay $2,800 in taxes when they were married.

She closed her letter saying Darryl and I would very much like to be married, and I must say it broke our hearts when we found out we cannot afford it. We hope some day the government will allow us to get married by not penalizing us.

Today we are taking a gigantic step forward to fulfill Sharon Mallory's wish to remove this penalty that the government imposes on people who want to get married and who are married in this country of ours.

The gentlewoman who preceded me pointed out that she had 65,000 in her district, couples who are married subject to the marriage penalty. The Democratic substitute she urged us to pass would do nothing. It is scored as zero tax relief for those 65,000 couples. It is a paper tiger. It does actually nothing to allow them to have that tax relief.

I will include in the RECORD the Heritage study from which that 65,000 number was drawn so that people can see all of the districts in this Congress and how many Americans are affected by it.

Let me urge my colleagues to support this resolution and support the bill because of what it does. It provides tax relief to married couples who own their homes. The Democrat substitute provides no tax relief for the marriage penalty if one owns a home and itemizes. It provides up to $1,400 in tax relief by doubling the standard deduction and widening the 15 percent bracket, the two ways that the marriage penalty hits most people in this country.

This bill is an easy bill to pass. At a time when we have $1.8 trillion in surplus in our budget, this would use up just one-tenth of that, to do what is right; to allow people like Sharon Mallory to finally pursue their dream to get married, live in happiness and not fear that the government will punish them simply because they are married.

I would urge all of my colleagues on the Democratic side, on the Republican side, pass this bill. Let it move forward to the Senate so we can get it to the President and he can sign it and we can have real relief for married couples in this country.

Mr. Speaker, I include for the RECORD a listing by district of the number of couples affected by the marriage penalty.

State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty
Alabama:			
1	Sonny Callahan	R	56,747
2	Terry Everett	R	63,679
3	Bob Riley	R	60,392
4	Robert Aderholt	R	63,664
5	Robert E. Cramer	D	66,356
6	Spencer Bachus	R	66,486
7	Earl F. Hilliard	D	47,632
State total			424,956
Alaska:			
At large	Don Young	R	66,876
Arizona:			
1	Matt Salmon	R	65,373
2	Ed Pastor	D	49,832
3	Bob Stump	R	57,504
4	John B. Shadegg	R	68,699
5	Jim Kolbe	R	58,902
6	J.D. Hayworth	R	52,429
State total			352,738
Arkansas:			
1	Marion Berry	D	50,565
2	Vic Snyder	D	55,159
3	Asa Hutchinson	R	54,625
4	Jay Dickey	R	47,327
State total			207,677
California:			
1	Mike Thompson	D	52,954
2	Wally Herger	R	47,553
3	Doug Ose	R	55,096
4	John T. Doolittle	R	57,132
5	Robert T. Matsui	D	48,251
6	Lynn C. Woolsey	D	58,003
7	George Miller	D	57,185
8	Nancy Pelosi	D	40,473
9	Barbara Lee	D	43,471
10	Ellen O. Tauscher	D	65,228
11	Richard W. Pombo	R	51,854
12	Tom Lantos	D	59,616
13	Fortney Stark	D	63,214
14	Anna G. Eshoo	D	59,229
15	Tom Campbell	R	64,206
16	Zoe Lofgren	D	54,939
17	Sam Farr	D	53,078
18	Gary Condit	D	51,952
19	George P. Radanovich	R	52,576
20	Calvin M. Dooley	D	44,298
21	William M. Thomas	R	51,876
22	Lois Capps	D	51,174
23	Elton Gallegly	R	59,320
24	Brad Sherman	D	61,438
25	Howard P. McKeon	R	60,273
26	Howard L. Berman	D	49,377
27	James E. Rogan	R	54,160
28	David Dreier	R	59,070
29	Henry A. Waxman	D	42,606
30	Xavier Becerra	D	44,685
31	Matthew G. Martinez	D	47,275
32	Julian C. Dixon	D	45,198
33	Lucille Roybal-Allard	D	38,069
34	Grace F. Napolitano	D	52,281

State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty
35	Maxine Waters	D	41,664
36	Steven T. Kuykendall	R	58,266
37	Juanita Millender-McDonald.	D	42,068
38	Steve Horn	R	48,899
39	Edward Royce	R	62,958
40	Jerry Lewis	R	49,590
41	Gary G. Miller	R	59,081
42	George E. Brown	D	51,363
43	Ken Calvert	R	54,878
44	Mary Bono	R	46,014
45	Dana Rohrabacher	R	59,579
46	Loretta Sanchez	D	50,574
47	Christopher Cox	R	63,022
48	Ron Packard	R	58,781
49	Brian P. Bilbray	R	45,508
50	Bob Filner	D	47,013
51	Randy Cunningham	R	60,052
52	Duncan L. Hunter	R	55,739
State total			2,752,159
Colorado:			
1	Diana DeGette	D	60,530
2	Mark Udall	D	79,685
3	Scott McInnis	R	69,766
4	Bob Schaffer	R	74,522
5	Joel Hefley	R	77,528
6	Thomas G. Tancredo	R	82,547
State total			444,578
Connecticut:			
1	John B. Larson	D	54,847
2	Sam Gejdenson	D	58,551
3	Rosa L. DeLauro	D	55,985
4	Christopher Shays	R	55,234
5	James H. Maloney	D	60,893
6	Nancy L. Johnson	R	61,796
State total			347,306
Delaware:			
At large	Michael N. Castle	R	74,120
District of Columbia:			
At large	Eleanor Holmes Norton	D	27,117
Florida:			
1	Joe Scarborough	R	53,832
2	F. Allen Boyd	D	52,640
3	Corrine Brown	D	44,474
4	Tillie K. Fowler	R	56,876
5	Karen L. Thurman	D	41,900
6	Cliff Stearns	R	52,391
7	John L. Mica	R	57,202
8	Bill McCollum	R	57,798
9	Michael Bilrakis	R	53,928
10	C.W. Bill Young	R	48,921
11	Jim Davis	D	53,627
12	Charles T. Canady	R	52,052
13	Dan Miller	R	46,602
14	Porter J. Goss	R	48,989
15	David Weldon	R	53,180
16	Mark Foley	R	51,021
17	Carrie P. Meek	D	44,037
18	Ileana Ros-Lehtinen	R	50,461
19	Robert Wexler	D	50,921
20	Peter Deutsch	D	57,696
21	Lincoln Diaz-Balart	R	60,076
22	E. Clay Shaw	R	42,810
23	Alcee L. Hastings	D	45,189
State total			1,176,623
Georgia:			
1	Jack Kingston	R	62,397
2	Sanford D. Bishop	D	52,397
3	Michael Collins	R	72,108
4	Cynthia McKinney	D	75,447
5	John Lewis	D	50,963
6	Johnny Isakson	R	78,795
7	Bob Barr	R	70,617
8	Saxby Chambliss	R	67,271
9	Nathan Deal	R	72,202
10	Charles W. Norwood	R	66,424
11	John Linder	R	59,903
State total			728,525
Hawaii:			
1	Neil Abercrombie	D	54,265
2	Patsy T. Mink	D	52,150
State total			106,415
Idaho:			
1	Helen P. Chenoweth	R	65,242
2	Michael K. Simpson	R	64,468
State total			129,710
Illinois:			
1	Bobby L. Rush	D	42,961
2	Jessie L. Jackson	D	50,527
3	William O. Lipinski	D	60,032
4	Luis V. Gutierrez	D	42,680
5	Rod R. Blagojevich	D	54,712
6	Henry J. Hyde	R	68,046
7	Danny K. Davis	D	40,467
8	Philip M. Crane	R	70,832
9	Janice D. Schakowsky	D	52,160
10	John Edward Porter	R	65,845
11	Jerry Weller	R	59,536
12	Jerry F. Costello	D	52,835
13	Judy Biggert	R	69,312
14	J. Dennis Hastert	R	65,185
15	Thomas W. Ewing	R	57,007
16	Donald A. Manzullo	R	65,058
17	Lane Evans	D	57,063
18	Ray LaHood	R	60,551
19	David D. Phelps	D	55,528
20	John Shimkus	R	58,859
State total			1,149,198
Indiana:			
1	Peter J. Visclosky	D	54,601
2	David M. McIntosh	R	59,333
3	Timothy J. Roemer	D	60,672
4	Mark E. Souder	R	65,246
5	Stephen E. Buyer	R	62,127
6	Dan Burton	R	69,809
7	Edward A. Pease	R	59,986
8	John N. Hostettler	R	58,083
9	Baron P. Hill	D	62,425
10	Julia Carson	R	53,742
State total			606,022
Iowa:			
1	James A. Leach	R	58,552
2	Jim Nussle	R	58,340
3	Leonard L. Boswell	D	58,234
4	Greg Ganske	R	62,044
5	Tom Latham	R	59,672
State total			296,842
Kansas:			
1	Jerry Moran	R	66,213
2	Jim Ryun	R	61,861
3	Dennis Moore	D	66,789
4	Todd Tiahrt	R	65,041
State total			259,904
Kentucky:			
1	Edward Whitfield	R	60,879
2	Ron Lewis	R	65,790
3	Anne M. Northup	R	61,624
4	Ken Lucas	D	64,722
5	Harold Rogers	R	44,065
6	Ernest L. Fletcher	R	66,491
State total			363,572
Louisiana:			
1	David Vitter	R	53,084
2	William J. Jefferson	D	39,319
3	W. J. Tauzin	R	47,785
4	Jim McCrery	R	37,683
5	John Cooksey	R	49,974
6	Richard H. Baker	R	51,502
7	Christopher John	D	44,996
State total			324,343
Maine:			
1	Thomas H. Allen	D	69,013
2	John Elias Baldacci	D	59,729
State total			128,832
Maryland:			
1	Wayne T. Gilchrest	R	69,668
2	Robert L. Ehrlich	R	71502
3	Benjamin L. Cardin	D	66,851
4	Albert R. Wynn	D	70,749
5	Steny H. Hoyer	D	74,288
6	Roscoe G. Bartlett	R	72,357
7	Elijah Cummings	D	51,329
8	Constance A. Morella	R	75,518
State total			552,262
Massachusetts:			
1	John W. Olver	D	60,207
2	Richard E. Neal	D	61,386
3	James P. McGovern	D	64,300
4	Barney Frank	D	62,483
5	Martin T. Meehan	D	65,488
6	John F. Tierney	D	65,995
7	Edward J. Markey	D	63,757
8	Michael E. Capuano	D	43,087
9	John Joseph Moakley	D	60,190
10	William D. Delahunt	D	62,821
State total			609,713
Michigan:			
1	Bart T. Stupak	D	53,222
2	Peter Hoekstra	R	59,111
3	Vernon J. Ehlers	R	59,536
4	Dave Camp	R	53,291
5	James A. Barcia	D	53,465
6	Fred S. Upton	R	57,296
7	Nick Smith	R	57,423
8	Debbie Stabenow	E	58,359
9	Dale E. Kildee	D	54,543
10	David E. Bonior	D	60,939
11	Joseph Knollenberg	R	65,479
12	Sander M. Levin	D	61,086
13	Lynn N. Rivers	D	57,471
14	John Convers	D	42,361
15	Carolyn C. Kilpatrick	D	30,136
16	John D. Dingell	D	56,966
State total			800,682
Minnesota:			
1	Gil Gutknecht	R	70,187
2	David Minge	D	71,909
3	Jim Ramstad	r	79,333
4	Bruce F. Vento	D	64,889
5	Martin Olav Sabo	D	56,730
6	William P. Luther	D	80,846
7	Collin C. Peterson	D	64,693
8	James L. Oberstar	D	62,008
State total			550,595
Mississippi:			
1	Roger F. Wicker	R	50,951
2	Bennie G. Thompson	D	37,268
3	Charles Pickering	R	47,423
4	Ronnie Shows	R	42,555
5	Gene Taylor	D	43,989
State total			222,187
Missouri:			
1	William Clay	D	52,961
2	James M. Talent	R	73,164
3	Richard A. Gephardt	D	65,094
4	Ike Skelton	D	65,282
5	Karen McCarthy	D	60,731
6	Pat Danner	D	68,240
7	Roy Blunt	R	63,563
8	Jo Ann Emerson	R	58,008
9	Kenny C. Hulshof	R	66,013
State total			573,057
Montana:			
At large	Rick Hill	R	89,169
Nebraska:			
1	Doug Bereuter	R	58,135
2	Lee Terry	R	58,122
3	Bill Barrett	R	58,336
State total			174,593
Nevada:			
1 Shelley	Berkley	D	69,837
2 James A.	Gibbons	R	76,304
State total			146,142
New Hampshire:			
1	John E. Sununu	R	69,881
2	Charles F. Bass	R	69,792
State total			139,673
New Jersey:			
1	Robert E. Andrews	D	59,742
2	Frank A.J. LoBiondo	R	58,821
3	Jim Saxton	R	63,735
4	Christopher H. Smith	R	61,098
5	Marge Roukema	R	70,011
6	Frank Pallone	D	64,052
7	Bob Franks	R	70,515
8	William Pascrell	D	61,959
9	Steven R. Rothman	D	62,157
10	Donald M. Payne	D	51,445
11	Rodney P. Frelinghuysen	R	72,605
12	Rush D. Holt	D	69,953
13	Robert Menendez	D	52,022
State total			818,116
New Mexico:			
1	Heather Wilson	R	51,894
2	Joe Skeen	R	44,780
3	Tom Udall	D	46,764
State total			143,438
New York:			
1	Michael P. Forbes	D	56,134
2	Rick A. Lazio	R	58,406
3	Peter T. King	R	60,425
4	Carolyn McCarthy	D	56,679
5	Gary L. Ackerman	D	57,264
6	Gregory M. Meeks	D	49,452
7	Joseph Crowley	D	45,888
8	Jerrold L. Nadler	D	36,726
9	Anthony D. Weiner	D	47,039
10	Edolphus Towns	D	35,208
11	Major R. Owens	D	41,454
12	Nydia M. Velazquez	D	36,971
13	Vito Fossella	R	49,174
14	Carolyn B. Maloney	D	41,628
15	Charles B. Rangel	D	29,900
16	Jose E. Serrano	D	27,496

State and Congressional District	Name of Representative	Party	Number of couples affected by marriage penalty
17	Eliot L. Engel	D	41,920
18	Nita M. Lowey	D	54,017
19	Sue W. Kelly	R	57,614
20	Benjamin A. Gilman	R	57,598
21	Michael R. McNulty	D	51,222
22	John E. Sweeney	R	56,962
23	Sherwood L. Boehlert	R	50,888
24	John M. McHugh	R	48,853
25	James T. Walsh	R	52,646
26	Maurice D. Hinchey	D	49,540
27	Thomas M. Reynolds	R	57,236
28	Louise McIntosh Slaughter.	D	50,919
29	John J. LaFalce	D	51,423
30	Jack Quinn	R	49,607
31	Amo Houghton	R	50,785
State total			1,511,164
North Carolina:			
1	Eva M. Clayton	D	48,949
2	Bob Etheridge	D	60,176
3	Walter B. Jones	R	57,783
4	David E. Price	D	61,042
5	Richard M. Burr	R	60,785
6	Howard Coble	R	66,220
7	Mike McIntyre	D	51,564
8	Robin Hayes	R	60,232
9	Sue Myrick	R	64,916
10	Cass Ballenger	R	67,439
11	Charles H. Taylor	R	55,897
12	Melvin Watt	D	52,299
State total			707,393
North Dakota:			
At large	Earl Pomeroy	D	65,182
Ohio:			
1	Steven J. Chabot	R	50,439
2	Rob Portman	R	62,646
3	Tony P. Hall	D	57,172
4	Michael G. Oxley	R	59,341
5	Paul E. Gillmor	R	63,245
6	Ted Strickland	D	49,998
7	David L. Hobson	R	60,415
8	John A. Boehner	R	62,222
9	Marcy Kaptur	D	54,612
10	Dennis J. Kucinich	D	55,071
11	Stephanie Tubbs Jones	D	44,387
12	John R. Kasich	R	59,563
13	Sherrod Brown	D	61,469
14	Thomas C. Sawyer	D	55,252
15	Deborah Pryce	R	58,779
16	Ralph Regula	R	58,058
17	James A. Traficant	D	52,108
18	Robert W. Ney	R	52,652
19	Steven C. LaTourette	R	61,903
State total			1,079,332
Oklahoma:			
1	Steve Largent	R	53,858
2	Tom A. Coburn	R	49,086
3	Wes Watkins	R	47,053
4	J.C. Watts	R	53,316
5	Ernest J. Istook	R	55,193
6	Frank D. Lucas	R	50,503
State total			309,010
Oregon:			
1	David Wu	D	70,770
2	Greg Walden	R	65,455
3	Earl Blumenauer	D	63,342
4	Peter A. DeFazio	D	62,608
5	Darlene Hooley	D	67,115
State total			329,289
Pennsylvania:			
1	Robert A. Brady	D	36,631
2	Chaka Fattah	D	40,398
3	Robert A. Borski	D	49,023
4	Ron Klink	D	52,612
5	John E. Peterson	R	50,461
6	Tim Holden	D	57,582
7	Curt Weldon	R	59,674
8	James C. Greenwood	R	64,507
9	Bud Shuster	R	55,538
10	Don Sherwood	R	54,417
11	Paul E. Kanjorski	D	53,044
12	John P. Murtha	D	47,161
13	Joseph M. Hoeffel	D	62,089
14	William J. Coyne	D	45,161
15	Patrick J. Toomey	R	58,875
16	Joseph R. Pitts	R	59,764
17	George W. Gekas	R	61,723
18	Michael F. Doyle	D	53,671
19	William F. Goodling	R	63,076
20	Frank Mascara	D	50,277
21	Philip S. English	R	52,227
State total			1,127,911
Rhode Island:			
1	Patrick J. Kennedy	D	51,692
2	Robert Weygand	D	51,668
State total			103,359
South Carolina:			
1	Marshall Sanford	R	58,552
2	Floyd Spence	R	59,118
3	Lindsey O. Graham	R	59,576
4	Jim DeMint	R	60,935
5	John M. Spratt	D	58,110
6	James E. Clyburn	D	48,504
State total			344,794
South Dakota:			
At large	John R. Thune	R	75,114
Tennessee:			
1	William L. Jenkins	R	57,951
2	John J. Duncan	R	58,189
3	Zachary P. Wamp	R	55,895
4	Van Hilleary	R	56,884
5	Bob Clement	D	56,284
6	Bart Gordon	D	64,216
7	Ed Bryant	R	61,121
8	John S. Tanner	D	56,686
9	Harold E. Ford	D	46,087
State total			513,314
Texas:			
1	Max Sandlin	D	55,082
2	Jim Turner	D	50,867
3	Sam Johnson	R	73,236
4	Ralph M. Hall	D	63,380
5	Pete Sessions	R	54,773
6	Joe L. Barton	R	76,230
7	Bill Archer	R	68,594
8	Kevin Brady	R	64,704
9	Nicholas V. Lampson	D	57,677
10	Lloyd Doggett	D	58,612
11	Chet Edwards	D	57,320
12	Kay Granger	R	60,536
13	William M. Thornberry	R	55,869
14	Ron Paul	R	57,103
15	Ruben Hinojosa	D	47,947
16	Silvestre Reyes	D	50,584
17	Charles W. Stenholm	D	57,649
18	Sheila Jackson-Lee	D	48,709
19	Larry Combest	R	63,088
20	Charles A. Gonzalez	D	51,273
21	Lamar S. Smith	R	65,899
22	Tom DeLay	R	67,804
23	Henry Bonilla	R	53,225
24	Martin Frost	D	61,197
25	Kenneth E. Bentsen	D	61,337
26	Richard K. Armey	R	74,098
27	Solomon P. Ortiz	D	50,820
28	Cira D. Rodriguez	D	52,293
29	Gene Green	D	46,253
30	Eddie Bernice Johnson	D	52,880
State total			1,759,038
Utah:			
1	James V. Hansen	R	70,952
2	Merrill Cook	R	71,856
3	Christopher Cannon	R	67,264
State total			210,073
Vermont:			
At large	Bernard Sanders	I	63,836
Virginia:			
1	Herbert H. Bateman	R	60,412
2	Owen B. Pickett	D	56,458
3	Robert C. Scott	D	46,775
4	Norman Sisisky	D	58,346
5	Virgil H. Goode	I	58,049
6	Robert W. Goodlatte	R	56,414
7	Thomas J. Bliley	R	63,630
8	James P. Moran	D	58,895
9	Rick Boucher	D	50,101
10	Frank R. Wolf	R	67,527
11	Thomas M. Davis	R	66,604
State total			643,209
Washington:			
1	Jay Inslee	D	70,815
2	Jack Metcalf	R	62,611
3	Brian Baird	D	60,905
4	Richard Hastings	R	61,191
5	George R. Nethercutt	R	58,153
6	Norman D. Dicks	D	55,419
7	Jim McDermott	D	53,387
8	Jennifer Dunn	R	72,796
9	Adam Smith	D	63,984
State total			559,262
West Virginia:			
1	Alan B. Mollohan	D	48,062
2	Robert E. Wise	D	49,983
3	Nick J. Rahall	D	39,340
State total			137,385
Wisconsin:			
1	Paul Ryan	R	61,060
2	Tammy Baldwin	D	63,731
3	Ron Kind	D	60,875
4	Gerald D. Kleczka	D	61,583
5	Thomas M. Barrett	D	47,411
6	Thomas E. Petri	R	62,599
7	David R. Obey	D	60,802
8	Mark Green	R	61,753
9	F. James Sensenbrenner	R	69,085
State total			548,859
Wyoming:			
At large	Barbara Cubin	R	45,336
US Total			25,000,000

Mr. MOAKLEY. Mr. Speaker, I yield 2 minutes to the gentlewoman from the District of Columbia (Ms. NORTON).

Ms. NORTON. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, when Republicans and Democrats support basically the same idea, the people expect us to come together and get together. Instead, the Republicans have drafted their bill in secret, as if this were a one-party state. If we look at their bill, it immediately becomes clear why. Half the benefit in their bill goes to couples who pay no marriage penalty.

Are we fixing the marriage penalty or giving a marriage bonus to rich couples who have no children? The stock market is already doing quite fine by them.

Even the rich would not object if we bring in millions of low- and moderate-income Americans who do pay the marriage penalty but get nothing under the Republican bill. These are the lost couples. They are the ones who where they both work, they have kids, they cannot get the earned income tax credit and now they will not qualify for the Republicans' marriage penalty relief.

When the Republicans finish trooping to the floor, slice by slice, with their tax cuts, they are going to find out that the American people can add and it still adds up to $700 billion plus, most of it going to the rich.

We are not here to support Donald Trump and whoever the next Ivana may be. Americans rich enough to need a prenuptial agreement are not demanding marriage penalty relief. Give the relief to struggling working families with kids who need it and get nothing under the Republican bill.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 1 minute to my distinguished colleague, the gentleman from California (Mr. ROYCE).

Mr. ROYCE. Mr. Speaker, the bottom line is, couples should not be punished by the government for making that decision to get married. Yet the current Tax Code pushes those married couples filing jointly into higher tax brackets. The bottom line is, this is wrong.

I strongly support this Marriage Tax Elimination Act. It provides relief from the marriage penalty. This unfair tax is keeping parents from doing all they want to do for their children. In many cases, it is requiring both parents to work full time when one of

them may prefer to work part time and spend more time with their children.

Right now, married couples pay an average of $1,400 a year more in taxes every year, every year. Frankly, over a decade, that money could go towards a family car or a college education or a down payment on a new home or better health care coverage or for retirement savings. It is their money. It is time to end the marriage penalty.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from South Carolina (Mr. SPRATT), the ranking member on the Committee on the Budget.

(Mr. SPRATT asked and was given permission to revise and extend his remarks.)

Mr. SPRATT. Mr. Speaker, I thank the gentleman from Massachusetts (Mr. MOAKLEY) for yielding me this time.

Mr. Speaker, Members should know that if they vote for this rule, they vote to violate the Congressional Budget Act of 1974. They vote to discard the discipline that has brought us from $290 billion deficits to $125 billion surpluses.

For 25 years, section 303, black letter law of the Congressional Budget Act, has wisely provided that Congress shall not take up major tax cuts of this magnitude or for that matter major spending increases without first adopting a budget resolution. That has been the procedure for 25 years, and for good reason. It requires to take something of this magnitude and put it in the framework of a budget and face it off against competing alternatives.

By not doing that, the result today will be, if we pass this bill, pass this rule, a bill that will drain $182 billion off of a surplus of about $800 billion. Twenty-five percent of the surplus will be disposed of today in one fell swoop without considering other things that we could have done for it.

Now, the rule serves a purpose. It is not some arcane rule. It says, do not do something of this magnitude, either on the tax side or the spending side, in isolation. Do it comprehensively. Consider other alternatives. Do it and see what the trade-offs of doing it are.

I want to defang the marital penalty as much as anybody else. I will gladly vote to do it, but we can vote for it by voting to double the standard deduction, cost about $44.8 billion, and then do something else. The families who are faced with this so-called marital penalty will soon be faced with the AMT, the alternative minimum tax. We never meant for them to be confronted with the AMT. That problem can be fixed, too. The cost is $32.8 billion, a total of $77 billion. Then there is $105 billion left over.

For that $105 billion, we can do Medicare prescription drug coverage per the President's proposal over the next 10 years, or we can go to the President's proposals for tax cuts this year and we have a whole list of things to do. We can expand tuition tax credits. We can provide for school construction bond subsidies. We can fix the EITC. We can expand the child care tax credit. Surely that is pro middle-income family, working families. We can add to the long-term care tax credit, a tax credit of $3,000; and we still have enough left over to do the President's proposed retirement savings account.

All of this can be done in addition to fixing the marital penalty and also fixing the AMT. That is what is wrong. That is what is out of place with this rule. It violates the Congressional Budget Act. It requires us to do something in isolation ad hoc, and what this will lead to is ragged results.

Lots of stuff left on the cutting room floor that has not been fairly considered. There is a better way of doing this. I am for the marital penalty correction but I am for doing it in the proper way.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 3 minutes to my distinguished colleague, the gentleman from Illinois (Mr. WELLER), a member of the Committee on Ways and Means, the author of much of this tax relief provision and America's greatest champion for marriage penalty relief.

(Mr. WELLER asked and was given permission to revise and extend his remarks.)

Mr. WELLER. Mr. Speaker, we have often asked over the last several years, is it right, is it fair, that under our Tax Code, 25 million married working couples on average pay $1,400 more in higher taxes just because they are married?

□ 1100

Clearly the folks back home in the south side of Chicago and the south suburbs that I have the privilege of representing say it is just wrong, it is unfair that married working couples pay more just because they are married. $1,400 in Illinois, it is 1 year's tuition for a nursing student at Joliet Junior college. It is 3 months of day care. It is a washer and dryer to take care of the kids' clothes.

Let me point out what causes the marriage tax penalty. The marriage tax penalty, I have got a machinist and a schoolteacher, $31,000 in income or $31,500 of income each. While the machinist stays single, he is in the 15 percent tax bracket; the same with the schoolteacher. But they chose to get married. Because when they are married, they file jointly, they are pushed into the 28 percent tax bracket, causing almost $1,400 in marriage tax penalty.

We want to help couples like the machinist and schoolteacher, people who pay the marriage tax penalty. We do that in several ways. Of course, if my colleagues listen to the folks in the bipartisan Joint Committee on Taxation, they point out that one-half of those who suffer the marriage tax penalty, and there is 1.1 million married couples suffering the marriage tax penalty in Illinois, one-half of them itemize their taxes, and one-half of them do not.

If we are going to wipe out the marriage tax penalty for everyone and be fair about it, we have to help both. Of course, that means that those who do not itemize, we double the standard deduction, which helps wipe out their marriage tax penalty.

For those who do itemize, and if one itemizes, one is probably a homeowner. Most middle-class families pursue the American dream. That is why they itemize as a homeowner or give to their church or charity or synagogue or they have student loan expenses. We help them by widening the 15 percent bracket. We also help the working poor by increasing the income eligibility for their earned income credit, erasing that marriage penalty as well.

My Democratic friends have a substitute. They claim it just helps those who do not itemize. That is all they want to help. If one is a homeowner, tough. But under the Democrat's substitute, according to the bipartisan Joint Committee on Taxation, the Democrat plan is phony. It is phony. It is a sham. According to Joint Committee on Taxation, the Democrat substitute they are going to offer today provides zero, nada, nothing in marriage tax relief. It is designed never to work.

Mr. Speaker, we want to eliminate the marriage tax penalty. People often point out that next week is Valentine's Day. When one thinks about it, for 25 million married working couples, what better gift to give them than bipartisan support that helps everyone who suffers the marriage tax penalty, those who do not itemize as well as homeowners and those who give to church and charity as well as the working poor.

Let us wipe out the marriage tax penalty for everyone. It is all about fairness in the Tax Code. Not just give relief to a handful, but let us eliminate the marriage tax penalty for everyone.

Mr. MOAKLEY. Mr. Speaker, it is my pleasure to yield 3 minutes to the gentleman from Missouri (Mr. GEPHARDT), the Minority Leader of the Democratic Party.

(Mr. GEPHARDT asked and was given permission to revise and extend his remarks.)

Mr. GEPHARDT. Mr. Speaker, it may seem to some people watching this debate today that we have heard it before. Last year, Republicans tried to sell their trillion dollar tax cut to the American people. They had town hall meetings. They had a road tour across America to pump up grassroots support.

The gentleman from Texas (Mr. ARMEY), the Majority Leader, was on a television show and said this, ''We believe that public opinion is going to come out strong for this package as it is better understood. And we believe the President will respond to that.''

Well, the more the American people heard, the less they liked it. In fact, by the time Republicans returned to Washington in September, we did not

hear a peep about the reckless plan to spend the budget surplus on an irresponsible tax cut. They have never tried once to override the President's veto of this risky and unpopular plan. It seems to me at least there would be a try, an attempt to override the veto if it is so popular and needed.

So now the Republicans have a new strategy. They are taking the same chocolate cake they tried to devour in a single setting last summer and dividing it into six pieces to eat one at a time. Well, they are not fooling anyone. They have twisted and contorted the legislative process into nothing more than a marketing scheme designed to make last year's unpopular tax cut more palatable.

It is bad enough that we are voting today on a costly tax cut with no committee hearings and no budget. But even worse, we are squandering a golden opportunity for future generations.

We should, instead, be using the opportunity of a surplus to extend the life of Social Security and Medicare. We need to pay off the entire national debt by the year 2013. We should be considering tax cuts only as a part of a package that achieves all of these goals. Democrats support a marriage penalty tax cut. But it needs to be a tax cut that fixes the problem, not a back door means to enact a trillion dollar tax cut in cuts and pieces and bits.

Nearly half of the relief of the Republican bill goes to people other than those that are penalized by the marriage penalty. Our alternative is targeted to the middle-class families who really need it, married couples that are currently penalized by the current surplus. We do not squander the surplus with our tax cut; we fix the problem.

Instead of engaging in a tax cut feeding frenzy, Republicans should first put together a budget that meets the needs of working families. They need to come up with a budget plan to assure all Americans that they do not plan on passing tax cuts that, taken together, are the size of Governor Bush's massive and irresponsible $1.8 trillion tax cut plan.

We need tax cuts that help all middle-class families, that reward work, support education, assist with long-term care, and support marriage. But before we do that, we need to come up with a budget plan that strengthens Social Security and Medicare first and that pays off the national debt by 2013. Anything less threatens our prosperity and risks our future.

Ms. PRYCE of Ohio. Mr. Speaker, I am very pleased to yield 3 minutes to the distinguished gentleman from Florida (Mr. GOSS), a member of the Committee on Rules and a champion for marriage penalty relief.

(Mr. GOSS asked and was given permission to revise and extend his remarks.)

Mr. GOSS. Mr. Speaker, I thank the distinguished gentlewoman from Columbus, Ohio (Ms. PRYCE), for yielding me this time.

I rise in support of this very fair rule as well as the underlying bill. It turns out we have got about 49,000 married, tax-paying couples in my district in southwest Florida; and they understand and appreciate very well why we are here today. Also, I think we have 230 of my House colleagues, presumably tax paying, Republican and Democrat, who understand it very well, too.

We know that one of the most pernicious aspects of our current Tax Code is the way in which it financially punishes men and women who choose to get married. Today we will take a direct, firm, and appropriate step to right a wrong.

I am puzzled to hear friends from the other side of the aisle disparage this fine work product. The gentleman from Massachusetts (Mr. MOAKLEY) says it is not enough relief. But we just had the Joint Committee on Taxation say that the substitute that his team has come up with provides zero relief, no dollar relief. I invite the gentleman from Massachusetts to join us because we have more relief than zero. Maybe we do not have enough. If the gentleman wishes to lead us further into more tax cuts, I will be right there by his side.

But it seems that, around here at least, that bipartisanship may be in the eye of the beholder. Just last week, I recall the House entertained a motion to instruct on patient protection legislation, which we are all interested in, billed by its champions as a great bipartisan achievement when we all voted for that. It was. Yet today, our Democratic friends spin themselves into a tight circle trying to justify why they cannot support this modest but necessary and fair bipartisan tax step towards tax fairness.

Well, we are going to hear a lot about process; we always do. We are going to hear a lot about class warfare rhetoric today; we already have, and we will hear more. But we will not hear a compelling argument about this modest and sensible bill because there just is not one.

The facts, more than 21 million couples are forced to shell out, on average, $1,400 more than if they had chosen to remain single and not get married. That is a penalty, a financial penalty. Working women are particularly hit hard in this process, as one can figure.

Although President Clinton has consistently fought our efforts to provide Americans with significant tax relief, even he has finally woken up to the need for a little fairness for married couples, at least he said so in his State of the Union address. Obviously, it remains to be seen whether he will live up to his word and sign this bill.

While I am discouraged by the negative partisan attacks on H.R. 6 by some, I remain hopeful that, in the end, they will put aside election-year politics and join with the vast majority of Americans who support reforming the marriage penalty. This is substantive legislation. It corrects an obvious wrong. It is fair play, and fair play is something that all Americans want and ask us for no matter what their party affiliation.

I wish everybody a happy Valentine's Day. I urge a vote ''yes'' on the rule and on the bill.

Mr. MOAKLEY. Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. TURNER).

Mr. TURNER. Mr. Speaker, I think it is important for us all to understand that both sides of the aisle, Democrats and Republicans, favor marriage tax penalty relief. But the truth is, bringing this bill to the floor at this time is not only a violation of the Congressional Budget Act, section 303, but it is totally contrary to common sense and it is fiscally irresponsible.

It defies common sense to bring a bill to the floor that is a major tax cut before we have even drawn up the budget. Every city council, every school board, every State legislature that adopts an appropriations act or tax cut first adopts a budget. To think today that we would come to this floor and act on a major tax bill before the Congress has even adopted a budget is simply irresponsible. It violates the basic rules that every American family understands.

Every American family understands that it is important to have a family budget. They know that sitting around the kitchen table and deciding what they are going to be able to spend for the year, what their income is going to be, is important before they embark upon a spending plan. Every family understands that when one creates a budget, everybody in the family needs to try to buy into it.

This bill comes to the floor without any hearings, without any consultation with the White House, without any consultation with the Democratic side of the Congress.

Every American family understands that one needs to pay off one's debts first when one establishes one's budget. We have a $5.7 trillion national debt. That ought to be the priority. We ought to be sure we are going to deal with that before we pass major tax relief. Every family understands one does not spend money that one does not have.

One man on the other side of the aisle this morning said we had a $1.8 trillion surplus. Well, that is only true if one assumes that we are going to stay with the spending levels that we have in the year 2000. I suspect we will probably see inflation causing some of our spending to go up.

For all of these reasons, we need to be sure that we oppose this rule and oppose this legislation.

Ms. PRYCE of Ohio. Mr. Speaker, I am very pleased to yield 3 minutes to the distinguished gentleman from California (Mr. COX), the chairman of the policy committee for the Republican conference.

Mr. COX. Mr. Speaker, we are all in favor of eliminating the marriage penalty is what I understand from listening to the debate. The only objection

that some colleagues raise is that this is not the right time to do it. It is too soon. We have only been trying to repeal the marriage penalty since 1981. We have not had enough hearings on it, only in successive Congresses going back decades.

We should pay off the national debt first. There are a number of reasons we should continue to discriminate apparently, but nothing in my view is more important than eliminating this horrible discrimination now.

From 1913 to 1948, we did not discriminate in our Tax Code. We began discriminating in the Tax Code to protect working men who did not live in community property States, because people in community property States could income-split and reduce their rate of tax, and those working men in other States could not do it. Their wives did not work according to the way that the Congress looked at it. As a matter of fact, back when we adopted our income tax code, less than 3 percent of women worked. But in the second half of the 20th century, we watched those numbers change dramatically. By 1997, the number of working women was 100 percent greater than what it had been in 1947.

Today the marriage penalty is not just a tax on marriage. It is a tax explicitly on working women. Even more so, it is a tax on African-American working women because a greater proportion of African-American women are employed full time than the rest of the labor force, than the rest of the female population.

So would we say that it is too expensive to have an Equal Employment Opportunity Commission, it is too expensive to have a Civil Rights Act, it is too expensive to enforce the laws against discrimination? I do not think so.

As a matter of fact, it is not a question of how to spend tax dollars that we are discussing today; it is a question of how to collect it. We ought to collect it fairly without discriminating against people similarly situated just because one person who we personally tax more happens to be a working woman and the other person is not.

We should repeal the marriage tax penalty as soon as possible, and we should do so for a very simple reason: it is the right thing to do.

□ 1115

It is fair. It eliminates discrimination.

I applaud the leadership of the Congress for bringing this forward. I applaud those of my Democratic and Republican colleagues who are finally willing to make this important step forward. I expect we will be able to succeed today. I expect we will strike this blow for fairness, for working women above all, for families, and ultimately for respect and integrity for our government.

Mr. MOAKLEY. Mr. Speaker, I yield 5 minutes to the gentleman from Texas (Mr. STENHOLM), the ranking member of the Committee on Agriculture.

Mr. STENHOLM. Mr. Speaker, I thank the gentleman for yielding me this time. I will probably not take all the time, but I do take this time to rise strongly in opposition to this rule. And I do so for the same basic reasons that I have done it year in and year out for several years now, and which I used to be joined in by my colleagues on the majority side of the aisle, those who would stand up and decry the Committee on the Budget waiving the budget rules and bringing a bill to the floor of the House before we followed the regular order.

Now, I have not changed. I still feel very strongly that we should follow the regular order at this day and age, in this time, on this day. I ask my friends on the other side why they have, particularly the last two speakers that I have served with for a long time, why have they changed their minds and suddenly are perfectly willing to bring a rule to the floor of the House that waives all budget considerations? I will let them answer that question.

We should establish a comprehensive fiscally responsible budget framework before considering tax legislation or any other spending legislation. We can and should cut taxes. There is no question about that, especially the marriage tax. But I would submit that if we are going to stand in the well of the House and talk all day about fixing the marriage tax, that we should confine our comments to the bill. Fix the marriage tax penalty, which is about half of the bill before us today by the majority. Fix that. I agree to that. Who could possibly stand on the floor of the House and say they could be opposed to that?

But any tax cut must be in the context of a fiscally responsible budget, I believe, and we believe, the Blue Dogs believe, that eliminates the publicly-held debt, strengthens Social Security and Medicare, and addresses other priorities, such as defense. I happen to believe the best tax cut we can give married couples is paying down the debt. That is a personal belief that I have. We can argue and debate that, hopefully in the context of future legislation.

The budget framework put forward by the Blue Dogs last year demonstrated how tax relief can be provided within a fiscally responsible budget. The Republican leadership bill that is brought forward today has failed to put forward a comprehensive plan of how that plan will fit within the overall framework that we need to be talking about. The majority knows it and I know it. And no explanation can move that away from the very fact that it is.

It is fiscally irresponsible, in my opinion, to vote on legislation cutting taxes before we know whether or not there will be sufficient revenue to cut those taxes. It is important for all of us to remember that these tax cuts we are talking about today will occur in the second 5 years. Who among us can predict accurately what is going to be the surplus, the economic conditions in 2006, 2007, 2008, 2009, 2010? Who can predict that?

Have we stopped for a moment to ask ourselves what will happen if these projections turn out to be wrong and we have spent them? Our children and grandchildren will pay dearly for our mistakes.

Is it too much to ask of the majority today to live under the rules that we have talked about living under for as long as the 21 years I have been here; to have the open and honest debate of the actual numbers and fit it within a framework that will keep the economic recovery that we are now in year 7 of, the longest single standing economic recovery period or expansion period in the history of our country?

I say again, speaking on the rule, that I cannot believe my colleagues on the other side of the aisle, who I have stood with so many times when we asked to live by the budget rules, that today they are saying it is okay to waive them so that we can have a Valentine present. I do not believe it. I cannot believe.

I hope my colleagues will change their minds, vote down the rule, send it back to the Committee on Ways and Means, let the gentleman from Ohio (Mr. KASICH) and the Committee on the Budget bring forth a budget, let us have a debate on this, and then fit the marriage tax penalty relief into that confines, which the Blue Dogs believe can be done; and I know everybody in this body believes can be done.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 1 minute to the gentleman from Kansas (Mr. MORAN).

Mr. MORAN of Kansas. Mr. Speaker, I thank the gentlewoman from Ohio for yielding me this time, and I am pleased to rise today in support of adoption of this rule and ultimate passage of the bill.

I have come to Congress with a firm belief that we need to be responsible in our budget efforts and that we need to take aggressive steps toward a process in paying down the national debt. But this issue does not wait. Fairness does not wait for another day.

We have for too long penalized those who have chosen to be married in this country. We have chosen for too long to penalize those whose families suffer. In Kansas alone, 61,000 people in my Congressional District are impacted by this unfair penalty, this unfair Tax Code. And of that, it happens to impact those of very modest and middle-class incomes. The people who are impacted in Kansas earn between $20,000 and $75,000. We are talking about $1,400, on the average, that they pay more simply because they chose to be married and to have families.

Mr. Speaker, I rise today in support of this rule and encourage its adoption and encourage today, later in the day, that we end this unfairness that has existed too long in the Tax Code.

Mr. MOAKLEY. Mr. Speaker, may I inquire on behalf of my colleague and myself how much time is remaining?

The SPEAKER pro tempore (Mr. SHIMKUS). The gentleman from Massachusetts (Mr. MOAKLEY) has 8 minutes remaining; and the gentlewoman from Ohio (Ms. PRYCE) has 6½ minutes remaining.

Mr. MOAKLEY. Mr. Speaker, I yield 2 minutes to the gentleman from Tennessee (Mr. FORD).

Mr. FORD. Mr. Speaker, I thank the gentleman for yielding me this time. I want to thank my colleague, the gentleman from California (Mr. COX), for his, I believe, genuine concern about women in the work force, particularly African-American women. I would hope that his concern for that population of the work force would extend beyond this bill and he would also look to help provide them relief, as well as all throughout the American family, as we seek to fund dollars for after-school programs and ways to keep guns out of schools and out of the hands of criminals and the mentally ill.

I want to see action on this front, like many of my colleagues do. And I applaud the gentleman from Illinois (Mr. WELLER) who has been a stalwart on this issue. But I think it is important to note that, as many of my colleagues have, and the gentleman from Texas (Mr. STENHOLM) did so eloquently just a few minutes ago, that as a cosponsor of this bill I did it believing that we would present this with an overall plan, and the gentleman from Missouri (Mr. GEPHARDT) said it so well also; that we would have a budget on the table and we would have decisions made about how we were going to ensure the solvency of Social Security and Medicare.

I say all of this as a member of the younger generation of America, and as one who is 14 weeks away from taking his own marriage vows. I certainly have a personal stake in the outcome of this. But we watch day in and day out on CNN and CNBC as large publicly-traded companies have to update their earnings and have to inform their shareholders that they might not meet the expectations that the company might have set for themselves.

We have set some pretty lofty surplus numbers for the Nation over the next 5 to 10 to 15 years. I have a concern, as I am sure all of us, about whether or not we will actually reach those projections. If we do, God bless us; and we will have money to give away, to pay down the debt, and do all the things we believe is in the best interest of the people. I cannot imagine a company in America that would give out end-of-the-year bonuses in January, which is essentially what we are doing. I cannot imagine a family in America sitting around a dinner table and talking about their October and November vacation trips in January based on projections that the company that the husband works for or the wife is going to do far better than they might expect.

I support tax cuts, but only after we are able to ensure that we can pay down the debt, secure the long-term solvency of the Social Security and Medicare and do what is right for the American people.

I hope my colleagues on both sides of the aisle do the right thing today.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield 1½ minutes to my distinguished colleague, the gentleman from Pennsylvania (Mr. TOOMEY).

Mr. TOOMEY. Mr. Speaker, I rise today in strong support of this rule and of H.R. 6. I think the case for supporting this bill is really very straightforward.

First of all, let us bear in mind, taxes are at an all time postwar record high. When taxpayers are paying more than it takes to fund the biggest Federal Government in history, when taxpayers are paying more than it takes to also pay all the Social Security benefits for the next 10 years and a $2 trillion surplus above and beyond that, which is going to be used to either reform Social Security or pay down debt, when taxpayers have already paid down $350 billion in debt just over the last 3 years and will continue to do so each year, when taxpayers are paying for all of that and still there is another trillion dollars that is going to come into the Federal Government from these taxpayers, it is obvious to me that taxes are simply too high.

Meanwhile, we have an IRS Tax Code that is terribly unfair. It is ridiculously complicated. It is downright immoral in its treatment of married couples. Today we have a wonderful opportunity to do two things: To relieve some of that tax burden on our working families, and to rid the Tax Code of one of its most ridiculous features, punishing couples for choosing to get married. It is senseless. It is immoral.

We have an opportunity to change that today. I urge my colleagues to vote yes on the rule and vote yes on H.R. 6 so we can accomplish that today.

Mr. MOAKLEY. Mr. Speaker, I yield 3 minutes to the gentleman from Florida (Mr. BOYD).

Mr. BOYD. Mr. Speaker, I thank my friend, the gentleman from Massachusetts (Mr. MOAKLEY) for yielding me the time.

Mr. Speaker, as I was walking over here a few minutes ago to speak, I passed the Triangle, and I saw all the props out there for the press conference after this vote on this piece of legislation today, with the valentine and the chart that said the majority party was going to give, or is going to give the American families a Valentine's present.

It made me think about a friend back home who says there are two kinds of folks in this world, the show horses and there are work horses. I think in this particular instance, it is obvious which category the majority party is falling in.

And why do I say that? I say that because we have a very closely balanced Congress here in terms of Democrat and Republican. We have a Democrat in the White House. There are ways to get things accomplished, and that is to sit down and work with the President and work with the minority party in the House. And you can accomplish something good for the American people.

In this case, we have started a partisan fight. We all know how those end up. They will end up with nothing happening, and as a result, I think that what we have today is just an act by the show horse team for political purposes.

Mr. Speaker, there are many Democrats that want tax relief. We all know that the marriage penalty exists. We need to deal with the deduction issue. We need to deal with bracket creep. We also have some other inequities in this country, the estate tax, the most unfair tax that exists in our code; the Social Security earnings limit needs to be dealt with.

We also have some other issues that need to be addressed by this surplus, and that is Social Security and Medicare reform. Debt reduction should be the cornerstone of any plan that deals with our surplus, defense priorities, veterans and military retirees, a major, major problem that has to be dealt with.

Mr. Speaker, we have budget rules in place. We have budget rules in place for good reasons, because we need to develop these kinds of legislation in context of the big picture, and that is why we should not be waiving these rules.

We should develop a budget that we all can agree upon. We did in 1997, we can do it in again in the year 2000 and do something good for the American people.

Ms. PRYCE of Ohio. Mr. Speaker, I am pleased to yield 1 minute to my distinguished colleague, the gentleman from the great State of Nebraska (Mr. TERRY).

Mr. TERRY. Mr. Speaker, I accept the challenge from my colleagues from the other side of the aisle to do the right thing, and the right thing is supporting this rule. It is voting to eliminate the marriage tax penalty. I will help the 52,000 married couples in your district and the 58,000 in my district.

□ 1130

Americans are overtaxed, and what I hear is we all agree with that. If it walks or you earn it or you buy it, we tax it. And we also tax love. We tax marriage. What type of message does that send to the American public and to our children when we say that this is such a great institution of marriage and something that we strive to support; but we will tax it to the tune of about $1,400 per married couple in the districts of my colleagues and in my district?

It is wrong to tax marriage. It is shameful to tax marriage. I grow in frustration as I listen to my colleagues on the other side of the aisle because

what I hear the Democrats speak is, let us keep their money, let us keep their money for our spending programs for what we want because we will do it better than they will.

Well, I trust people to keep their own money.

Mr. MOAKLEY. Mr. Speaker, may I inquire of my dear friend, the gentlewoman from Ohio (Ms. PRYCE), how many speakers she has remaining.

Ms. PRYCE of Ohio. Mr. Speaker, I have one speaker remaining, and I will close.

Mr. MOAKLEY. Mr. Speaker, I yield 2½ minutes to the gentleman from Minnesota (Mr. MINGE).

Mr. MINGE. Mr. Speaker, I thank my colleague from Massachusetts for yielding me the time.

Mr. Speaker, the debate this morning is one which is seductive. It is seductive in the sense that it is very difficult to determine what the real issue is.

I would submit that the real issue is not whether the marriage tax penalty ought to be eliminated, what type of a bill is most effective in accomplishing that, but the real debate is over the timing and our priorities in terms of the integrity of the budget process.

We have established a budget process here in the U.S. House of Representatives that places a burden on the Committee on the Budget to report a budget on the House of Representatives to consider that budget in the U.S. Senate and the House to get together and adopt a budget for congressional financial decision-making. As a part of that budget process, we are not supposed to be considering legislation which has significant budget consequences unless it is on an emergency basis.

So what is happening here in February of the year 2000, well before the budget process is advanced, we are considering a bill, which is a very attractive bill; and that is why I say it is a seductive process here. This is premature in the year. It is not easy to stand up and say that something is premature and that we ought to consider it later in the year when we know how it fits into the budget process. But the reason that it is important that this message be stated is reflected by this chart.

This chart shows what has happened when the United States Congress and when the White House are not acting responsibly. We build an enormous debt, a debt to $5.8 trillion, $20,000 for each man, woman, and child in this country. And there is a marriage tax penalty built into this type of irresponsible spending and debt. We ought to make sure.

With this type of a debt, it is incumbent upon us in Congress to avoid the temptation to be importuned for a premature action on legislation. Our first obligation, I submit, is responsibility. Our second obligation is to pay down on the debt. Our third obligation is to provide tax relief to those Americans that are deserving of it. And our fourth obligation is to emphasize the priority programs for our Nation.

I submit and I request that my colleagues join me in postponing action on this very deserving piece of legislation.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 2 minutes to my distinguished colleague, the gentleman from Missouri (Mr. BLUNT), the chief deputy whip.

Mr. BLUNT. Mr. Speaker, I thank the gentlewoman for yielding me the time, and I thank her for bringing this rule to the floor. I encourage my colleagues to support the rule and to support the bill.

What we have heard here this morning over and over again from the opponents of the rule, and I assume the opponents of the bill, is we need to fix the marriage tax and we need to fix it later, we need to fix the marriage tax and we need to fix it later. The truth is we need to fix it now.

We are meeting the important financial goals for the future of the country that we have not met in a long time: balance the budget for the first time in almost 30 years; we are restoring integrity to the Social Security trust fund by not spending that trust fund for the first time in four decades; we are paying down debt in ways that we have not before. Now, not later, is the time to look for the unfairness in the Tax Code and begin the hard work of eliminating that unfairness.

Certainly, 10-year projections can be off. In recent months, they have been off generally to the advantage of making our job easier to balance the budget, pay down the debt, restore Social Security. They may be off the other way. We may not have as much surplus out there 10 years from now as anybody thinks we have right now.

But if the surplus is not there, should we first go to American families and say, we need to continue this unfair system because we do not have as much extra money as we thought we were going to have in Washington? We should be saying just the opposite, we are going to work hard in Washington to spend money more wisely, and we are going to work hard in Washington to see that working families get a fair Tax Code and get to keep their money.

This is a vote honoring marriage. It is a vote honoring families. It is a vote honoring fairness in the Tax Code. I urge my colleagues to support the rule and later in the day, to cast an important vote for the future of families in America.

Mr. MOAKLEY. Mr. Speaker, I yield the balance of the time to the gentleman from Tennessee (Mr. TANNER) from the Committee on Ways and Means.

Mr. TANNER. Mr. Speaker, I thank the gentleman for yielding me the time.

Mr. Speaker, I just wish we were talking about the marriage tax penalty. We are talking about a budget process, and the gentleman from Minnesota (Mr. MINGE) outlined it, as well.

The backdrop of all of this business about the Tax Code is a $5.7 trillion debt. Said another way, we have spent last year and will this year over $240 billion in checks on interest.

If my colleagues want to know why the American people are overtaxed, they are overtaxed because they are paying $240 billion every year in interest payments. And until we have a budget to know where these matters fit, these tax cuts that we all support, like the marriage tax penalty, no sane, rational business person in this country would go about cutting their income before they knew where they stood and what is their outgo.

We say, unless they have a creditable framework where we know we are going to retire debt, where we know we are going to take care of Social Security and Medicare, where we know, is it a higher priority to cut taxes on married people like they say they have but which they do not, but like they say it is to take care of rural health care needs in this country? If my colleagues believe that, then vote for this rule.

Ms. PRYCE of Ohio. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, this is a fair rule. It provides for more than 4 hours of debate on an issue that has already been considered and passed once in this Congress.

Unfortunately, it was vetoed by the President. But with this rule and the underlying bill, we have an opportunity to give the President a second chance at signing marriage penalty relief into law. And I hope he will.

Now, I have to say that the Democrats' objections based on budget concerns rings a bit hollow. As the party who oversaw decades of deficit spending and reigned over an era when the Social Security Trust Fund was raided to finance big government spending, this newfound dedication to balanced budgets and debt reduction, while welcome, seems to be guided by an even stronger desire to deny the American people tax fairness and tax relief.

We are in no way jeopardizing those goals by promoting legislation that provides fundamental tax fairness to 42 million Americans and returns a very small percentage of the people's tax dollars to them in a time when we expect a $1.82 trillion revenue excess in the next decade.

If we cannot give tax relief now, when can we? Let us loosen our clutches on the American taxpayer's money, act in fairness, and let families have just a little bit of their money back. Let us be straight with the American people about what we stand for.

I am proud to join my colleagues on this side of the aisle for real marriage penalty relief. I urge support for the rule and for the bill.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The SPEAKER pro tempore (Mr. SHIMKUS). The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. MOAKLEY. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 255, nays 165, not voting 14, as follows:

[Roll No. 12]

YEAS—255

Aderholt
Archer
Armey
Baca
Bachus
Baird
Baker
Ballenger
Barcia
Barr
Barrett (NE)
Bartlett
Barton
Bass
Bateman
Bereuter
Biggert
Bilbray
Bilirakis
Bishop
Bliley
Blunt
Boehlert
Boehner
Bonilla
Bonior
Bono
Brady (TX)
Bryant
Burr
Burton
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Cannon
Carson
Castle
Chabot
Chambliss
Chenoweth-Hage
Coble
Coburn
Collins
Combest
Cook
Cooksey
Cox
Crane
Crowley
Cubin
Cunningham
Danner
Davis (VA)
Deal
DeLay
DeMint
Diaz-Balart
Dickey
Dicks
Doolittle
Dreier
Duncan
Dunn
Ehlers
Ehrlich
Emerson
Engel
English
Eshoo
Ewing
Fletcher
Foley
Fowler
Franks (NJ)
Frelinghuysen
Frost
Gallegly
Ganske
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Goodling
Goss
Graham
Granger
Green (WI)
Greenwood
Gutknecht
Hansen
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hill (IN)
Hill (MT)
Hilleary
Hobson
Hoekstra
Holt
Horn
Hostettler
Houghton
Hulshof
Hunter
Hutchinson
Hyde
Inslee
Isakson
Istook
Jackson (IL)
Jenkins
Johnson (CT)
Johnson, Sam
Jones (NC)
Kasich
Kelly
Kildee
Kilpatrick
King (NY)
Kingston
Knollenberg
Kolbe
Kuykendall
LaHood
Largent
Latham
LaTourette
Lazio
Leach
Lewis (CA)
Lewis (KY)
Linder
Lipinski
LoBiondo
Lucas (KY)
Lucas (OK)
Maloney (CT)
Manzullo
McCrery
McHugh
McInnis
McIntosh
McIntyre
McKeon
McKinney
McNulty
Metcalf
Mica
Miller (FL)
Miller, Gary
Moakley
Moore
Moran (KS)
Moran (VA)
Morella
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Ose
Oxley
Packard
Paul
Pease
Pelosi
Peterson (PA)
Petri
Phelps
Pickering
Pitts
Pombo
Porter
Portman
Pryce (OH)
Quinn
Radanovich
Ramstad
Rangel
Regula
Reynolds
Riley
Roemer
Rogan
Rogers
Rohrabacher
Ros-Lehtinen
Roukema
Royce
Ryan (WI)
Ryun (KS)
Salmon
Sandlin
Sanford
Saxton
Scarborough
Schaffer
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherwood
Shimkus
Shows
Shuster
Simpson
Sisisky
Skeen
Smith (MI)
Smith (TX)
Smith (WA)
Souder
Spence
Stearns
Stump
Stupak
Sununu
Sweeney
Talent
Tancredo
Tauzin
Taylor (NC)
Terry
Thomas
Thornberry
Thune
Tiahrt
Toomey
Traficant
Udall (NM)
Upton
Vitter
Walden
Walsh
Wamp
Watkins
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson
Wolf
Young (AK)
Young (FL)

NAYS—165

Abercrombie
Ackerman
Allen
Andrews
Baldacci
Baldwin
Barrett (WI)
Becerra
Bentsen
Berkley
Berman
Blagojevich
Blumenauer
Borski
Boswell
Boucher
Boyd
Brady (PA)
Brown (FL)
Capuano
Cardin
Clay
Clayton
Clement
Clyburn
Condit
Conyers
Costello
Coyne
Cramer
Cummings
Davis (FL)
Davis (IL)
DeGette
Delahunt
DeLauro
Deutsch
Dingell
Dixon
Doggett
Dooley
Doyle
Edwards
Etheridge
Evans
Fattah
Filner
Forbes
Ford
Frank (MA)
Gejdenson
Gephardt
Gonzalez
Gordon
Green (TX)
Gutierrez
Hall (OH)
Hall (TX)
Hastings (FL)
Hilliard
Hinchey
Hoeffel
Holden
Hooley
Hoyer
Jackson-Lee (TX)
John
Johnson, E. B.
Jones (OH)
Kanjorski
Kaptur
Kennedy
Kind (WI)
Kleczka
Klink
Kucinich
LaFalce
Lampson
Lantos
Larson
Lee
Levin
Lewis (GA)
Lowey
Luther
Maloney (NY)
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McCarthy (NY)
McDermott
McGovern
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-McDonald
Miller, George
Minge
Mink
Mollohan
Murtha
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Owens
Pallone
Pascrell
Pastor
Payne
Peterson (MN)
Pickett
Pomeroy
Price (NC)
Rahall
Reyes
Rivers
Rodriguez
Rothman
Roybal-Allard
Rush
Sabo
Sanchez
Sanders
Sawyer
Schakowsky
Scott
Serrano
Sherman
Skelton
Slaughter
Snyder
Spratt
Stabenow
Stark
Stenholm
Strickland
Tanner
Tauscher
Taylor (MS)
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Towns
Turner
Udall (CO)
Velazquez
Visclosky
Waters
Watt (NC)
Waxman
Weiner
Wexler
Weygand
Wise
Woolsey
Wu
Wynn

NOT VOTING—14

Berry
Brown (OH)
Capps
DeFazio
Everett
Farr
Fossella
Gekas
Hinojosa
Jefferson
Lofgren
McCollum
Smith (NJ)
Vento

□ 1202

Mr. JOHN, Ms. JACKSON-LEE of Texas, and Ms. BERKLEY changed their vote from ''yea'' to ''nay.''

Messrs. BARCIA, SMITH of Washington, BONIOR, and CROWLEY changed their vote from ''nay'' to ''yea.''

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. BERRY. Mr. Speaker, I was unavoidably detained for rollcall votes 11 and 12. Had I been present, I would had voted ''yes'' on rollcall vote No. 11, and ''yes'' on rollcall vote No. 12.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 3387

Mrs. EMERSON. Mr. Speaker, I ask unanimous consent that my name be removed as a cosponsor of H.R. 3387, which mistakenly was put on it.

The SPEAKER pro tempore (Mr. SHIMKUS). Is there objection to the request of the gentlewoman from Missouri?

There was no objection.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 6

Mr. MEEKS of New York. Mr. Speaker, I ask unanimous consent to remove my name as a cosponsor from H.R. 6.

The SPEAKER pro tempore. The request of the gentleman from New York (Mr. MEEKS) cannot be entertained. The bill is already on the Calendar.

MARRIAGE TAX PENALTY RELIEF ACT OF 2000

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 419, I call up the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 419, the bill is considered read for amendment.

The text of H.R. 6 is as follows:

H.R. 6

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) SHORT TITLE.—This Act may be cited as the ''Marriage Tax Elimination Act of 1999''.

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) SECTION 15 NOT TO APPLY.—No amendment made by section 2 shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986 .

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN INDIVIDUAL INCOME TAX RATES.

(a) GENERAL RULE.—Section 1 (relating to tax imposed) is amended by striking subsections (a) through (e) and inserting the following:

''(a) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—There is hereby imposed on the taxable income of—

''(1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and

''(2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table:

"If taxable income is:	The tax is:
Not over $51,500	15% of taxable income.
Over $51,500 but not over $124,900.	$7,725, plus 28% of the excess over $51,500
Over $124,900 but not over $260,500.	$28,277, plus 31% of the excess over $124,900
Over $260,500 but not over $566,300.	$70,313, plus 36% of the excess over $260,500
Over $566,300	$180,401, plus 39.6% of the excess over $566,300.

''(b) HEADS OF HOUSEHOLDS.—There is hereby imposed on the taxable income of every head of a household (as defined in section 2(b)) a tax determined in accordance with the following table:

"If taxable income is:	The tax is:
Not over $34,550	15% of taxable income.
Over $34,550 but not over $89,150.	$5,182.50, plus 28% of the excess over $34,550.
Over $89,150 but not over $144,400.	$20,470.50, plus 31% of the excess over $89,150.
Over $144,400 but not over $283,150.	$37,598, plus 36% of the excess over $144,400.
Over $283,150	$87,548, plus 39.6% of the excess over $283,150.

''(c) OTHER INDIVIDUALS.—There is hereby imposed on the taxable income of every individual (other than an individual to whom subsection (a) or (b) applies) a tax determined in accordance with the following table:

"If taxable income is:	The tax is:
Not over $25,750	15% of taxable income.
Over $25,750 but not over $62,450.	$3,862.50, plus 28% of the excess over $25,750.
Over $62,450 but not over $130,250.	$14,138.50, plus 31% of the excess over $62,450.
Over $130,250 but not over $283,150.	$35,156.50, plus 36% of the excess over $130,250.
Over $283,150	$90,200.50, plus 39.6% of the excess over $283,150.

''(d) ESTATES AND TRUSTS.—There is hereby imposed on the taxable income of—

''(1) every estate, and

''(2) every trust,

taxable under this subsection a tax determined in accordance with the following table:

"If taxable income is:	The tax is:
Not over $1,750	15% of taxable income.
Over $1,750 but not over $4,050.	$262.50, plus 28% of the excess over $1,750.
Over $4,050 but not over $6,200.	$906.50, plus 31% of the excess over $4,050.
Over $6,200 but not over $8,450.	$1,573, plus 36% of the excess over $6,200.
Over $8,450	$2,383, plus 39.6% of the excess over $8,450.''.

(b) INFLATION ADJUSTMENT TO APPLY IN DETERMINING RATES FOR 2000.—Subsection (f) of section 1 is amended—

(1) by striking ''1993'' in paragraph (1) and inserting ''1999'',

(2) by striking ''1992'' in paragraph (3)(B) and inserting ''1998'', and

(3) by striking paragraph (7).

(c) CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking ''1992'' and inserting ''1998'' each place it appears:

(A) Section 25A(h).
(B) Section 32(j)(1)(B).
(C) Section 41(e)(5)(C).
(D) Section 59(j)(2)(B).
(E) Section 63(c)(4)(B).
(F) Section 68(b)(2)(B).
(G) Section 135(b)(2)(B)(ii).
(H) Section 151(d)(4).
(I) Section 220(g)(2).
(J) Section 221(g)(1)(B).
(K) Section 512(d)(2)(B).
(L) Section 513(h)(2)(C)(ii).
(M) Section 685(c)(3)(B).
(N) Section 877(a)(2).
(O) Section 911(b)(2)(D)(ii)(II).
(P) Section 2032A(a)(3)(B).
(Q) Section 2503(b)(2)(B).
(R) Section 2631(c)(1)(B).
(S) Section 4001(e)(1)(B).
(T) Section 4261(e)(4)(A)(ii).
(U) Section 6039F(d).
(V) Section 6323(i)(4)(B).
(W) Section 6601(j)(3)(B).
(X) Section 7430(c)(1).

(2) Subclause (II) of section 42(h)(6)(G)(i) is amended by striking ''1987'' and inserting ''1998''.

(3) Subparagraph (B) of section 132(f)(6) is amended by inserting before the period '', determined by substituting 'calendar year 1992' for 'calendar year 1998' in subparagraph (B) thereof''.

(4) Sections 468B(b)(1), 511(b)(1), 641(a), 641(d)(2)(A), and 685(d) are each amended by striking ''section 1(e)'' each place it appears and inserting ''section 1(d)''.

(5) Sections 1(f)(2) and 904(b)(3)(E)(ii) are each amended by striking ''(d), or (e)'' and inserting ''or (d)''.

(6) Paragraph (1) of section 1(f) is amended by striking ''(d), and (e)'' and inserting ''and (d)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1999.

SEC. 3. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

(a) IN GENERAL.—Paragraph (2) of section 63(c) (relating to standard deduction) is amended to read as follows:

''(2) BASIC STANDARD DEDUCTION.—For purposes of paragraph (1), the basic standard deduction is—

''(A) $8,600 in the case of—

''(i) a joint return, or

''(ii) a surviving spouse (as defined in section 2(a)),

''(B) $6,350 in the case of a head of household (as defined in section 2(b)), or

''(C) $4,300 in any other case.''

(b) TECHNICAL AMENDMENTS.—

(1) Paragraph (4) of section 63(c) is amended to read as follows:

''(4) ADJUSTMENTS FOR INFLATION.—In the case of any taxable year beginning in a calendar year after 1999, each dollar amount contained in paragraph (2) or (5) or subsection (f) shall be increased by an amount equal to—

''(A) such dollar amount, multiplied by

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins.''

(2) Subparagraph (A) of section 63(c)(5) is amended by striking ''$500'' and inserting ''$700''.

(3) Subsection (f) of section 63 is amended by striking ''$600'' each place it appears and inserting ''$850'' and by striking ''$750'' in paragraph (3) and inserting ''$1,050''.

(4) Subparagraph (B) of section 1(f)(6) is amended by striking ''subsection (c)(4) of section 63 (as it applies to subsections (c)(5)(A) and (f) of such section)'' and inserting ''section 63(c)(4)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1999.

The SPEAKER pro tempore. The amendment printed in the bill is adopted.

The text of H.R. 6, as amended, is as follows:

H.R. 6

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the ''Marriage Tax Penalty Relief Act of 2000''.

(b) SECTION 15 NOT TO APPLY.—No amendment made by this Act shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

(a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—

(1) by striking ''$5,000'' in subparagraph (A) and inserting ''200 percent of the dollar amount in effect under subparagraph (C) for the taxable year'',

(2) by adding ''or'' at the end of subparagraph (B),

(3) by striking ''in the case of'' and all that follows in subparagraph (C) and inserting ''in any other case.'', and

(4) by striking subparagraph (D).

(b) TECHNICAL AMENDMENTS.—

(1) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking ''(other than with'' and all that follows through ''shall be applied'' and inserting ''(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied''.

(2) Paragraph (4) of section 63(c) of such Code is amended by adding at the end the following flush sentence:

''The preceding sentence shall not apply to the amount referred to in paragraph (2)(A).''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

SEC. 3. PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT BRACKET; REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.

(a) IN GENERAL.—Subsection (f) of section 1 of the Internal Revenue Code of 1986 (relating to adjustments in tax tables so that inflation will not result in tax increases) is amended by adding at the end the following new paragraph:

''(8) PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT BRACKET.—

''(A) IN GENERAL.—With respect to taxable years beginning after December 31, 2002, in prescribing the tables under paragraph (1)—

''(i) the maximum taxable income in the lowest rate bracket in the table contained in subsection (a) (and the minimum taxable income in the next higher taxable income bracket in such table) shall be the applicable percentage of the maximum taxable income in the lowest rate bracket in the table contained in subsection (c) (after any other adjustment under this subsection), and

''(ii) the comparable taxable income amounts in the table contained in subsection (d) shall be ½ of the amounts determined under clause (i).

''(B) APPLICABLE PERCENTAGE.—For purposes of subparagraph (A), the applicable percentage shall be determined in accordance with the following table:

"For taxable years beginning in calendar year—	*The applicable percentage is—*
2003	*170.3*
2004	*173.8*
2005	*183.5*
2006	*184.3*
2007	*187.9*
2008 and thereafter	*200.0.*

''(C) ROUNDING.—If any amount determined under subparagraph (A)(i) is not a multiple of $50, such amount shall be rounded to the next lowest multiple of $50.''.

(b) REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.—

(1) Subsection (d) of section 24 of such Code is amended by striking paragraph (2) and redesignating paragraph (3) as paragraph (2).

(2) Section 32 of such Code is amended by striking subsection (h).

(c) TECHNICAL AMENDMENTS.—

(1) Subparagraph (A) of section 1(f)(2) of such Code is amended by inserting ''except as provided in paragraph (8),'' before ''by increasing''.

(2) The heading for subsection (f) of section 1 of such Code is amended by inserting ''PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT BRACKET;'' before ''ADJUSTMENTS''.

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided by paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2002.

(2) REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.—The amendments made by subsection (b) shall apply to taxable years beginning after December 31, 2001.

SEC. 4. MARRIAGE PENALTY RELIEF FOR EARNED INCOME CREDIT.

(a) IN GENERAL.—Paragraph (2) of section 32(b) of the Internal Revenue Code of 1986 (relating to percentages and amounts) is amended—

(1) by striking ''AMOUNTS.—The earned'' and inserting ''AMOUNTS.—

''(A) IN GENERAL.—Subject to subparagraph (B), the earned'', and

(2) by adding at the end the following new subparagraph:

''(B) JOINT RETURNS.—In the case of a joint return, the phaseout amount determined under subparagraph (A) shall be increased by $2,000.''.

(b) INFLATION ADJUSTMENT.—Paragraph (1)(B) of section 32(j) of such Code (relating to inflation adjustments) is amended to read as follows:

''(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined—

''(i) in the case of amounts in subsections (b)(2)(A) and (i)(1), by substituting 'calendar year 1995' for 'calendar year 1992' in subparagraph (B) thereof, and

''(ii) in the case of the $2,000 amount in subsection (b)(2)(B), by substituting 'calendar year 2000' for 'calendar year 1992' in subparagraph (B) of such section 1.''.

(c) ROUNDING.—Section 32(j)(2)(A) of such Code (relating to rounding) is amended by striking ''subsection (b)(2)'' and inserting ''subsection (b)(2)(A) (after being increased under subparagraph (B) thereof)''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

The SPEAKER pro tempore. After 2 hours of debate on the bill, as amended, it shall be in order to consider the further amendment printed in House Report 106–495 if offered by the gentleman from New York (Mr. RANGEL), or his designee, which shall be considered read and debatable for 1 hour, equally divided and controlled by a proponent and an opponent.

The gentleman from Texas (Mr. ARCHER) and the gentleman from New York (Mr. RANGEL) each will control 1 hour.

The Chair recognizes the gentleman from Texas (Mr. ARCHER).

GENERAL LEAVE

Mr. ARCHER. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on H.R. 6.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. ARCHER. Mr. Speaker, to open the debate on our side, I yield 4 minutes to the gentleman from Illinois (Mr. HASTERT), the distinguished Speaker of the House of Representatives.

Mr. HASTERT. Mr. Speaker, when a man and a woman exchange the vows of marriage, they traditionally promise to their spouse that they will be there for richer or for poorer. Unfortunately, for too many years, our government has wanted to make these married couples poorer. Over 25 million married couples have to pay extra taxes, just because they are married.

Well, today we have the opportunity to give a Valentine's Day gift to these 50 million, hard-working American families.

The Marriage Tax Penalty Relief Act is another piece of our common sense agenda that enjoys strong support of Americans around this country. This is because most Americans understand that it is ridiculous for our government to penalize married people.

This is not just about tax cuts; it is about fairness. I know of a young couple in my home State of Illinois, Peggy and Patrick Allgeier. Peggy is an elementary school teacher and Patrick is an assistant football coach at a small college. These fine young people have committed their lives to teaching. They have committed their lives to helping young people. Last July, in a wedding ceremony, they committed their lives to each other; but they also committed about $1,500 of their salary back to the Federal Government because they decided to get married.

Because of that wedding, Peggy and Patrick now face the risk of being penalized by our Tax Code. This is absurd. We should be helping young married couples, not forcing them to pay extra taxes.

Some have argued that the marriage penalty is no big deal. They think that if Americans itemize, they should be penalized. They think that if an American owns a house, he or she ought to be penalized. They say that if an American scrapes and saves to obtain the American dream, they ought to be penalized. Well, I think these people are wrong.

In my district alone, over 65,000 couples are hit by the marriage penalty tax every year. These couples pay an average of $1,400 in extra taxes simply because they are married. We need a fairer Tax Code. We need a Tax Code that does not punish married couples. We need a Tax Code that recognizes that working families need help. They need to buy braces for the kids; they need to be able to pay the insurance on the car and the home. They need to do the things that every American, whether one itemizes on one's income tax or not, needs to do. They do not need the Federal Government picking their pocket and taking money out of their home account just because they are married.

I encourage all of my colleagues here to vote yes on the Marriage Tax Penalty Relief bill today.

Some of my friends on the other side of the aisle said this is an extreme bill. It is an extreme practice to do this, extreme tax cuts. Well, folks, I think it is extreme too. I think it is an extremely good idea, and we ought to do it as extremely quickly as possible because the American people think that they need to have the marriage penalty relief. They think that this is extremely fair, and they would like to have it passed today.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

I agree with the Speaker that this is a serious problem that we face. The President of the United States agrees, and God knows if the majority wanted to take care of this and not want a political issue that was going to be vetoed, they would have reached out to the Democrats, they would have reached out to the President, they would have had hearings, and we would have targeted the relief.

Why did they pile on so many tax cuts that were totally unrelated to the marriage penalty? Why did they make certain that the President was going to veto this because they completely ignored the budget process? They have so violated their own budget rules that in order for this issue to come to the floor, they have to waive the regular rules, just to bring it on the floor. They have no budget to deal with Social Security, no budget to deal with Medicare, no budget to deal with the national debt; but they intend to take this $1.8 trillion tax cut and feed it to the House piece by piece.

It would seem to me that it is not too late for us to decide what issues are important enough for us to work together on. We voted for the rule. We supported the rule because it gives us an opportunity to get a bill that the President will sign, a bill that really deals with the penalty and not with just a broad tax cut. The President said he will veto this because there is no provisions made for anything that deals with the budget. So I know that the Republicans want to have a political gimmick for Valentine's Day, and that is what this is all about; but it is not too late for us to work together. It is not too late for us to take care of the marriage penalty. It is not too late for us to take care of Social Security, Medicare, affordable drugs, to do something for education.

Let us all work together. There are enough things for us to argue about come November; but I think the American people would want us to start working together, not as Republicans, not as Democrats, but as the House of Representatives.

Mr. Speaker, no one discussed this bill with me or any of the members of the committee that are not in the majority party. We have had no hearings, the President's bill was never discussed. Our input was never asked for. It is not too late for beginning to get something productive in this year, this last year of the session.

Mr. Speaker, I reserve the balance of my time.

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, today the Congress is launching into a debate to do the right thing, to correct the terrible wrong in

the Tax Code that is called the marriage penalty that penalizes Americans simply because they got married. That is truly wrong, and we should all be proud to have the opportunity to correct this injustice.

Indeed, the fundamental principle of doing what is right has driven the Republican agenda since we got into the majority in 1995. We have worked to fix what was wrong and to do what was right.

It was right to make Congress live under the laws that apply to everyone else, and we did that. It was right to balance the budget so that we do not leave greater debt to our children and their children, and we did that. It was right to strengthen Medicare so that older Americans could have more confidence that their bills will be paid, and we did that. It was right to give families the child tax credit so that today, every family gets $500 per child. For a family with 2 children, that is $1,000 a year. We did that, and it was right.

It was right to give tax breaks for higher education, and it was right to eliminate the capital gains tax on the sale of houses. It was right to fix the broken welfare system so Americans could discover independence, the freedom of work, and the power of responsibility. We did that. It was right to reform the IRS, to shift the burden of proof to the government, and to do so much more; and we did that. It was right to expand educational opportunity for schoolchildren and give more flexibility to parents and to teachers, and we did that.

□ 1215

It was right to stop the raid on social security on the trust fund and to protect every dime of the social security surplus from being spent on other programs, and we did that.

Today, Mr. Speaker, it is right to fix the marriage tax penalty. I hope all of my colleagues will stand with American families today and fix this once and for all, and not simply use the crutch of every excuse that can be manufactured.

For my entire career in Congress I have fought for the marriage tax penalty. Unfortunately, last year President Clinton vetoed our marriage penalty relief. It would have helped 25 million couples, but it was vetoed. Just 2 weeks ago the President stood in this room, right here, and told the Nation that he would finally join with us to fix the marriage tax penalty, and he got resounding applause.

So today we are back at it again. I hope President Clinton and Vice President Gore this time will embrace this good bipartisan bill, because there are 26 Democrat cosponsors. The American people support it, Representatives and Senators from both parties support it, and there is no excuse why it should not be done now.

Despite all this support, I have a feeling we are still hearing excuses from the Democrats why we cannot do it, for whatever reason.

They may say that we should not also help stay-at-home moms and dads. They call this the marriage bonus. Their plan actually denies relief to child-caring parents. That is wrong. So we do help, and that is right. Raising a child is the single most important job in the world. Those who forego careers and outside work activities to stay and rear those children need help, too.

We are right to provide families with that relief. Even President Clinton says we should help these parents. He said it not long ago in his State of the Union Address here in this Chamber. Why do the Democrat leaders not agree? Why do they fight us on this?

Democrats also complain that this is too much tax relief, but again, they are wrong. Fixing the marriage penalty takes less than 1 penny out of every dollar of Federal revenues. Is that too much to fix this wrong, one penny? Their position is extreme.

Then they say the timing is not right. Wrong again. We should fix the marriage penalty right now. Married couples should not have to wait one day longer to be treated fairly by the Tax Code.

Then they say, oh, it helps the wealthy. They mean those who itemize. Their plan only takes care of those who take the standard deduction. We think the marriage penalty should be fixed for those who itemize, too, and want to deduct the interest on their home mortgages and the taxes on their houses, because almost half of the people that are helped by this are in that category, and they are in the 15 percent bracket.

Almost 25 million married couples pay an average of $1,400 in higher taxes each year, $1,400 each year just because they are married. The Tax Code is tough enough on Americans as it is, but it should not create this penalty.

Let us work together and give millions of married couples the fairness they deserve. We do that. Our plan is fair. It is right. It is broad-based. It helps lower- and middle-income taxpayers, and all married couples.

It comes down to a matter of principle. The fact that married couples pay more in taxes just because they are married is simply immoral. It is unfair. It is not right. It is unjust. It should be corrected. All of our colleagues should join me in voting for this bill.

Mr. Speaker, I reserve the balance of my time.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from California (Mr. MATSUI), a senior member of the Committee on Ways and Means.

Mr. MATSUI. Mr. Speaker, I thank the gentleman from New York, the ranking Democrat, for yielding time to me.

Mr. Speaker, Democrats favor relief on the marriage penalty. In fact, when the President spoke, more Democrats stood up quicker than the Republicans stood up during the State of the Union message.

The President, in his budget that he gave us last week, has relief for the marriage penalty. In fact, Members on both sides of the aisle in a couple of hours will be able to vote on the substitute offered by the gentleman from New York (Mr. RANGEL), which will deal with the problem of the marriage penalty.

The problem with this bill, talking about extreme, is that this bill really is not a marriage penalty relief bill. It is in name only. It is kind of like the Trojan horse. It does not really exist. The Republicans will have to admit, maybe they will not want to talk about it, but over half the relief in this bill of $182 billion, one-half of the bill of the gentleman from New York, $182 billion, that goes to people who do not even have a marriage penalty. So how can Members call this really a marriage penalty bill?

There are a lot of problems with this bill, because we did not have a hearing, we did not have discussions. Nobody talked to the President or the gentleman from New York (Mr. RANGEL) or any Democrat on this piece of legislation. It was just kind of put together at the last minute. All of a sudden, we are voting for it a week later on the floor of the House of Representatives.

But bear in mind, this is unbelievable but it is true, somebody who makes $50,000 a year will get major relief from the marriage penalty of $149 a year, about $10 a month. But if you make $100,000 a year, you are going to get about $1,000 a month. That is what is extreme. It is not about the marriage penalty, this is about tax relief and redistribution to wealthy Americans.

In addition, it is going to create a lot more complexity in the code, because people who make $50,000 then will have to file what is known as the alternative minimum tax.

But the real problem with this bill is we have no budget. Because we have no budget, what is going to happen is these little tax bills that are moving through the House right now, $180 billion here, $200 billion there, all of a sudden it is going to affect our ability to fix Medicare and social security, the two most pressing problems in America today.

It would be wonderful if the Republicans would have come to the floor today with a social security relief package, but they have spent most of their time playing the blame game. If we just had a bill to deal with social security first, because that is what we need to do. Social security and Medicare should be dealt with before we deal with tax provisions, because we are using, we are using the so-called budget surplus that may or may not be there.

I urge a strong no vote on this extreme bill that is in name only called the marriage penalty, and vote for the substitute offered by the gentleman from New York (Mr. RANGEL), which really deals with the problems of average, middle-class Americans that are suffering from the marriage penalty.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). Without objection, the gentleman from Illinois (Mr. WELLER) claims time on the majority side.

There was no objection.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would say to the gentleman, if he votes against this bill, 340,000 married couples in the Fifth Congressional District of California, one-half of whom are homeowners and itemizers, will not get relief from the marriage penalty. The gentleman may be able to explain that to them, but I sure cannot.

Mr. Speaker, I yield 4 minutes to the gentlewoman from Washington (Ms. DUNN), who has been a real leader in her effort to eliminate the marriage penalty.

Ms. DUNN. Mr. Speaker, I thank the gentleman for yielding time to me.

To respond to the gentleman who preceded me, the Joint Committee on Taxation has rated the Democrat plan at providing zero in relief for the marriage penalty over the next 5 years.

Mr. Speaker, let us take a close look at what happens with the marriage penalty. A young couple is thinking about marrying. Each of them already has a job. They bring in an income and pay income tax on that income.

They decide to marry. As they file together, instead of separately, the way they were doing before, all of a sudden the joint incomes push that lower-income earner into the higher-income spouse's upper tax bracket. Therefore, they end up paying taxes on a larger amount in a higher bracket. That is the penalty.

The penalty on average is about $1,400 per year per couple. I think it is about time that we end this penalty. Uncle Sam should not be able to say, with this ring I thee tax. This is exactly the case for the 7,200 married couples in my district that I represent in the State of Washington, and for 25 million working couples around this Nation. We were overtaxing them.

We understand that the rewards that come with working can be abundant, and we also understand that this new economy is being driven in large part by women, because women are starting businesses at twice the rate of men. These are enterprising women. They want to use their talents, as they should. But they are also having to balance the demands of work and family.

I will tell the Members right now, Mr. Speaker, 70 percent of mothers are out there now in the work force. I think they deserve a little relief, but $1,400 so they can work, than if they were staying home, it is not fair. Republicans believe that that $1,400 can be spent a lot more wisely by a couple at home, so we want to redirect that dollar back into the couples' pockets so they can spend it on a washer, a dryer, the kids' education, a family vacation in the great Pacific Northwest.

Republicans also believe in choice. We think it is very important that the Tax Code neither discourages nor encourages people as to what they do with their lives, whether they go back to work or they stay home and choose to be at home raising their children. That is what I did for about 8 years before I returned to the work force, and nobody can tell me that work at home raising a family is not hard work. That is why we are looking at this. Both families should receive benefits, whether they are staying in the home working and raising children, or going out into the work force.

Our marriage penalty tax relief provides just that, equal treatment for married women, so they can make the choice as to whether they work or they stay at home and raise their children. I think we have a great opportunity today to help women reach their goals, whether it be pursuing a successful career or raising their little ones.

We hear a lot of talk about whether the President will veto this bill or not. I think he will sign this bill. I have great faith in him. Even though Secretary of the Treasury Larry Summers sent him a letter advising him to veto the marriage penalty, I think he will see the fairness. I think as he really listens to the voices of folks that I and my colleagues represent all over this Nation, that he will sign this bill.

The President has a bill. I think there are some problems with his bill. For example, in the President's plan, he says that he will decide when the time is right for marriage penalty relief. Under the House proposal, a couple earning a combined income of $60,000 would receive just about $750 more dollars in relief than under the President's plan, because it is a very narrow plan. It would help 16 million fewer couples than our bill does.

I think if we get behind this bill, the fairness of it, and folks write to the President and say, let us go for this, I think the President will be very wise and sign this fair bill.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Michigan (Mr. LEVIN), a senior member of the Committee on Ways and Means.

Mr. LEVIN. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, I favor a tax cut, but one that is fiscally responsible, that does not undermine the fiscal discipline that has brought unprecedented prosperity to our Nation. This proposal that the Republicans are peddling does not meet that test.

First of all, it is a first chapter in a book, but the Republicans will not tell us the rest of the book, the other chapters. We all learned long ago, do not buy a book according to the first chapter.

Secondly, the first chapter has a false title. Most of the reductions of taxes in this bill, most of them have nothing to do with the marriage penalty.

Third, this first chapter does not even tell the story. The cost for the first 10 years would be $182 billion. In the second 10, it would explode by an additional $300 billion. And if we include the AMT adjustment that that side says it wants to make, it would be an additional $47 billion a year.

Look at this chart. If Members look at the 20-year projection, we are talking about $700 billion. What does that mean for Medicare? What does that mean for social security? They peddled the argument that our marriage penalty provision, our proposal, brings no relief. That is wrong. The only reason CBO might say that is because we say we first have to adjust and we have to take care of social security and Medicare. Once we do that, our marriage penalty provides relief. They have the cart before the horse. They have this before social security and Medicare relief.

They talk about a valentine, and they have a red chart, a red poster over there. That is not a valentine, that is a veto. The gentlewoman from Washington (Ms. DUNN) should not be misguided, the President is going to veto this with red ink, because that is what they would lead to without thinking through where all of this leads, without telling us what is the rest of their plan.

□ 1230

The American people, they want some straight talk. They want some fiscal responsibility and they want some bipartisan effort, and this bill fails on all accounts.

Vote for the substitute and vote against this bill.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would say to the previous speaker, that my friend, if he votes against this bill, 61,000 married couples, one half of whom are itemizers, from the 12th Congressional District of Michigan, will not get relief from the marriage tax penalty.

The gentleman may be able to explain that to them, but I sure cannot.

Mr. Speaker, I yield 2 minutes to the gentleman from Michigan (Mr. CAMP), a real leader in the effort to eliminate the marriage tax penalty.

Mr. CAMP. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, I rise in support of H.R. 6. I am proud today that we are able to step forward and fix a glaring inequity in our Tax Code. Twenty-five million American couples pay more in taxes simply because they walk to the altar and say, I do. At an average of $1,400 a couple, the marriage penalty makes it much tougher for families, for millions of families, to make their car payments or save that little bit extra for college down the road.

In my district in Michigan alone, there are 106,000 people paying higher taxes just because they are married.

I was pleased to see the President agree with us and call for marriage penalty relief this year. His plan is a good start, but it is really not enough. I think it is better to hit the marriage

penalty head on instead of the President's approach, which picks and chooses which families get relief and which families do not.

The President's proposal would not mean a dime for a working couple earning $30,000 each, who scrimped and saved to buy their home last year. Why would they not benefit from the President's plan? Because they itemize their taxes and fill out longer forms. That just does not make any sense at all.

Our proposal on the other hand helps everyone who faces a marriage penalty, whether they happen to own their home or not, whether they itemize or not. If they pay the penalty, our legislation will help them. I believe that American families are overtaxed. American families today pay twice the taxes they did just in 1985, and over 38 percent of the typical family's income goes to taxes.

The $3 trillion surplus over the next 10 years that we see really means that taxpayers have made a substantial overpayment. Let us make a start at returning some of that overpayment and fixing one of the strangest and most inequitable features of our Tax Code. I urge a yes vote on H.R. 6.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. FROST), a distinguished Member of the House.

Mr. FROST. Mr. Speaker, I thank the gentleman from New York (Mr. RANGEL) for yielding me this time.

Mr. Speaker, more than 6 months ago, the Republicans passed the crown jewel of the Republican agenda, tax breaks for the wealthiest, costing nearly $1 trillion of the surplus.

As Yogi Berra once said, it is deja vu all over again, because today Republicans are once again pushing a plan that risks Social Security and Medicare by squandering the surplus on a massive tax break.

True, they have tried to disguise it this year, but to quote The Washington Post, the Republican tax package, quote, ''has little, if anything, to do with marriage. The label is a gloss for a generalized tax cut mainly for the better-off.''

Indeed, today Republicans try to take the first $200 billion step toward their goal of spending the surplus. Next they will take another couple of hundred billion for more tax breaks for the wealthiest and then another couple hundred billion dollars and then another couple hundred billion dollars.

Mr. Speaker, to paraphrase a distinguished former Member of Congress, $200 billion here, $200 billion there and pretty soon we are talking about real money. Pretty soon, Mr. Speaker, Republicans will have squandered the entire surplus and, with it, our historic opportunity to strengthen Social Security and Medicare.

Mr. Speaker, I support the Democratic substitute because I want to provide honest marriage penalty relief to the 61,197 married couples in my district. I also want to protect the Social Security and Medicare benefits enjoyed by 72,240 of my constituents, and to reduce my constituents' $8.4 billion share of the Federal debt.

I am proud today to support a Democratic plan that provides more tax relief for married couples who suffer under the current system and that also protects Social Security, Medicare, and our other national priorities.

Mr. Speaker, I urge my colleagues to join me in rejecting the Republican plan and supporting the responsible Democratic alternative.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would say to the previous speaker that if he votes against this bill, 61,000 married couples, one half of whom are itemizers in the 24th Congressional District of Texas, will not get relief from the marriage tax penalty. We need fairness. We can explain it. I am sure the gentleman cannot.

Mr. Speaker, I yield 2 minutes to the gentleman from Pennsylvania (Mr. ENGLISH), who has been a real leader in our effort to bring fairness to the Tax Code by eliminating the marriage tax penalty.

Mr. ENGLISH. Mr. Speaker, I rise in strong support of the Marriage Tax Penalty Relief Act. Let us be clear what this is about today. The other side says it is for marriage penalty tax reform, but they have opposed it every time it has come up for a vote. They have opposed it today in its purest form when the reform benefits 25 million couples, especially in the middle- and lower-income brackets.

We have heard all kinds of excuses from them: It is not the right flavor of reform. There have been no hearings. It will hurt Social Security and Medicare. It is politics, this from the politics free zone on the other side of the aisle.

We have heard the beltway excuses. Now let us look at the facts. Thanks to the Republican majority, we have already walled off the revenue for Social Security and Medicare. The fact is that under this bill, one dime of the real surplus outside of Social Security and Medicare, just one dime, will be spent to help those who are unfairly penalized simply because they say, I do.

Just 13 days ago, the President stood before us in this very chamber proclaiming that he was for this reform; but this week he is threatening a veto. And the other side of the aisle said they are for it, but today we have heard the excuses.

Mr. Speaker, if not now, then when is the appropriate time to use one dime of the real surplus to provide significant tax relief for married couples, including 52,000 couples in my district in western Pennsylvania?

Let us be clear on this. This vote will define forever who is for solving this problem and who is against reform. If one is for reform, vote for the bill.

Let us understand what is really going on here. Those who are opposed to this commonsense tax reform do not want to pass this because they would rather spend the money on their priorities rather than allow married couples to spend the money they earn.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from Connecticut (Ms. DELAURO).

Ms. DELAURO. Mr. Speaker, I rise in support of providing real marriage penalty relief to middle class families. I also rise in opposition to a Republican tax scheme which goes far beyond the marriage penalty. Their irresponsibility jeopardizes Social Security and leaves nothing to strengthen Medicare.

Marriage penalty relief is the right thing to do. Married couples should not find themselves penalized because both need to work. The Tax Code has penalized marriage for too long and any tax cut proposal should attack this problem. That means acting within the framework of a balanced budget that will pay down the debt, protect Social Security, strengthen Medicare, and make needed investments in education. These are the priorities of the American people. Hardworking Americans, Democrats, independents, and even Republicans have sent us this message loud and clear.

The only people who do not seem to be listening are the Republican leaders in this Congress. If they were listening, they would hear the families out, those who say do the right thing. Instead, Republicans come to this floor with a massive tax bill that not only squanders the surplus, it fails to provide true marriage penalty relief.

In fact, over 70 percent of the tax relief in their bill goes to the wealthiest Americans, most of whom do not even pay a marriage penalty. Meanwhile, families that need relief the most would receive less than 41 cents a day. Democrats support real marriage penalty relief that targets those who need it most. Our plan provides more tax relief to low- and moderate-income Americans who work hard for their paycheck each and every day and deserve to keep more of their money. It would ensure that more working families can take advantage of the earned income tax credit.

One hundred thousand of my constituents in my district, those on Social Security, will be hurt by this Republican bill, and the Democratic alternative would cover both those who are suffering from the marriage penalty and those who are on Social Security. We should not be fooled by the numbers that are being brought up on the other side. The Democratic proposal would cover both.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would say to the previous speaker that if she votes against H.R. 6, 56,000 married couples, one half of whom are itemizers in the 3rd Congressional District of Connecticut, will not get relief from the marriage tax penalty.

The gentlewoman may be able to explain that to them, but I sure cannot.

Mr. Speaker, I yield 2 minutes to the gentleman from Kentucky (Mr. LEWIS), a member of the Committee on Ways and Means, and a leader in our effort to bring fairness to the Tax Code by eliminating the marriage tax penalty.

Mr. LEWIS of Kentucky. Mr. Speaker, there are some issues we discuss in Congress where both sides of the aisle can agree. The importance of marriage, I am convinced, is near the top of that list. That is why I am surprised by this debate today.

We have an opportunity to wipe out a tax problem that otherwise penalizes married couples. We are helping married couples who are building families, pursuing the American dream of homeownership, and couples that contribute to our economy so that they and their families have a safe and prosperous country to live in.

My friends on the other side of the aisle, however, say that this bill gives those families too much. They are talking about families where the husband and wife are just starting out; the ones that can barely afford the new starter house, the ones that sacrifice in order for one parent to stay home so that their children have the best possibility for beginning in life.

The Democrat side says those families do not need a break. They get too many breaks in the Tax Code already. I encourage my friends to talk to those families, and I doubt they would agree.

Mr. Speaker, is the idea of a tax cut that upsetting to some of the Democrats? I guess they did not get the title as tax and spend Democrats for nothing.

Are some in this body more concerned with maintaining a perfect scoreboard for raising taxes on Americans than helping struggling new families? We have a projected surplus of over $3 trillion. Is the need to feed their spending habit so strong that they cannot spare a small part of that to really fix this Tax Code problem?

Mr. Speaker, I certainly hope not. I encourage my colleagues to support the married couples and vote yes for H.R. 6.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, it is so unfair to use political labels like tax and spend. We are very anxious to work with the majority to get a budget and to get this thing done right, but if they just want a political issue they have it.

Mr. Speaker, I yield 3 minutes to the gentleman from Washington (Mr. MCDERMOTT).

(Mr. MCDERMOTT asked and was given permission to revise and extend his remarks.)

Mr. MCDERMOTT. Mr. Speaker, I want to support and will support the Democratic substitute which provides an honest marriage tax penalty relief for 53,000 of my people, but it also protects the 81,000 who get Medicare and Social Security in my district.

Rather than do that out here, we have come to Alice in Wonderland. I saw the Speaker of the House come out here and tear up the budget process. He said, let us pass a tax package before we even have a hearing on the Committee on the Budget, on which I sit.

What is even more curious is that the marriage tax penalty was in the Contract on America. For 5 years, the other side has not dealt with it, and suddenly it comes here.

In 1997, in the Committee on Ways and Means, I offered the amendment which is the Democratic substitute. All the Democrats voted for it and all the Republicans voted against, because they were going to give a tax break to the businesses.

Now we come out here, and we want to do this at top speed. It has to be done today in the House so it can be done in the Senate on, what, Tuesday, Wednesday, so that the ad campaign, including the Valentines that are going to be sent to all the married people in this country, will get there with it, with a ''we sent it to them.''

Now I can see a PR campaign when I see it. It has nothing to do with legislation, the President is right to veto it, until we have a budget and we decide what we are going to do with Social Security and what we are going to do with Medicare.

To be making tax cuts without having one single discussion in here about what we are going to do to protect Social Security or protect Medicare or pay down the debt, they come out here the first thing and say let us send a valentine to everybody because it is an election year.

□ 1245

Mr. DOGGETT. Mr. Speaker, will the gentleman yield?

Mr. MCDERMOTT. I yield to the gentleman from Texas.

Mr. DOGGETT. Mr. Speaker, did I understand, then, that 3 years ago every Democrat on the Committee on Ways and Means voted to implement 100 percent of the contract of America marriage penalty relief, and the Republicans rejected it and did not think it was the appropriate priority?

Mr. MCDERMOTT. Mr. Speaker, I could not believe it, but that is what happened. I saw it with my own eyes. It was my amendment. The gentleman from Wisconsin (Mr. KLECZKA) and I put the bill in last year.

Mr. DOGGETT. Mr. Speaker, if the gentleman will yield, this candy is about 2 years too late, is it not?

Mr. MCDERMOTT. Mr. Speaker, I guess better late than never. But it ought to be in the context of what kind of budget we are putting together. What are they doing with Social Security? What are they doing with Medicare? Why do they have to send valentines before they get down to the serious work here?

The American people expect us to be serious about protecting Medicare and about protecting Social Security and talking about a prescription drug program. Now, my colleagues and I, we have the FEHBP; and if we have to get the prescription filled, it costs $12, and we get a 90-day supply. My mother and a lot of other 90-year-olds in this country have to go out and pay retail. What my colleagues want to do is send this valentine totally unrelated to what is going on in the budget.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would say to the gentleman from Washington (Mr. MCDERMOTT), the previous speaker, that if he votes against H.R. 6, 53,000 married couples, and half of whom are itemizers in the Seventh Congressional District of Washington, will not get relief in the marriage tax penalty. Let us eliminate the marriage tax penalty.

Mr. Speaker, this effort to eliminate the marriage tax penalty has been a bipartisan effort.

Mr. Speaker, I yield 1½ minutes to the gentleman from the great State of Ohio (Mr. TRAFICANT), who has been a leader in the effort to eliminate the marriage tax penalty.

Mr. TRAFICANT. Mr. Speaker, all politicians in America promote family values. They are good political buzz words. But the truth is, in America, family values happen to mean higher taxes for married people, period. But it does not stop there. Our Tax Code is so screwed up, it also rewards dependency, subsidizes illegitimacy, promotes sexual promiscuity, denies and inhibits achievement and work, while all the time supposedly promoting family values.

It has become so perverse in America, even marital sex is overtaxed by our policies. It is no wonder the American people are taxed off. It is no wonder America has so many common law homes and marriages and unwed mothers and kids on our street without guidance, nor stability. I am going to vote for this bill.

I want to yield back all the broken homes in America that have been the result of all of the family value rhetoric we hear from Washington politicians.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. MCNULTY), a member of the Committee on Ways and Means.

Mr. MCNULTY. Mr. Speaker, I thank the gentleman from New York (Mr. RANGEL), the Democratic leader, for yielding me the time.

Well, here we go again. My friends on the other side of the aisle want to give away surplus revenue before the surpluses even materialize.

I support marriage penalty tax relief. I will save the gentleman from Illinois (Mr. WELLER), my friend on the other side of the aisle, the time and trouble of citing the statistics in my district. There are 51,222 married couples in my district, and they would get relief under the Rangel substitute which I intend to support.

But I would also point out that more than twice as many people, 112,262 constituents in my district receive Social

Security and Medicare benefits; and they will not get protection under the Republican bill.

We have had 30 years of deficit spending. There is enough blame to go around for all of that and the tremendous national debt that has resulted. Now we have an era of surpluses, and we are going to decide what to do with the extra money.

But what is the size of the surplus? I am amused by all these guesstimates. Six months ago, the CBO said that it was going to be a trillion dollars, and we all started to divvy up that money. Then a few weeks ago, because of this robust economy that we are experiencing, they revised that figure and said it was going to be almost double that, $1.9 trillion. We all got excited about that until I picked up the New York Times and read an article by Bob Reischauer called the ''Amazing Vanishing Budget Surplus.''

As I went through his article, which I thought was pretty well thought out, and he took away the Social Security portion of that surplus, which is the bulk of the surplus, and moderately revised down some of the over-optimistic assumptions. He concluded that our 10-year budget surplus could actually be as low as $100 billion. Now, I can understand people thinking that it will be more than that, and I am among that number. But do we really think it is going to be 20 times that?

We all say that we are in favor of saving Social Security, saving Medicare, providing prescription drugs for the elderly, and paying down the national debt. We all say that. But if we do that, what, if any, money will be left? I think Bob Reischauer's projection is low. But what if he is right? Let us take that as an example. This one bill, I would say to the gentleman from Illinois (Mr. WELLER), this one bill would put us $82 billion in deficit. Just this one bill!

So I support the Rangel substitute. I will vote against this irresponsible bill, and I will say to the gentleman from Illinois, I know how many married couples are in my district. I am going to protect them and the seniors.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I say to the gentleman from New York (Mr. MCNULTY), the previous speaker, that if he votes against H.R. 6, 51,000 married couples, half of whom are itemizers in the 21st Congressional District of New York, will not get relief from the marriage tax penalty. We protected social security. We are paying down the debt. Let us end the marriage tax penalty.

Mr. Speaker, I am happy to yield 2 minutes to the gentleman from Ohio (Mr. PORTMAN) who has been a real leader in our effort to make the Tax Code more fair by eliminating the marriage tax penalty.

Mr. PORTMAN. Mr. Speaker, I thank the gentleman from Illinois for yielding me this time. I appreciate his efforts to bring marriage penalty relief to the floor today. He has been a real champion on this issue. I also commend the gentleman from Texas (Chairman ARCHER) for moving it through the Committee on Ways and Means.

Let me just start by saying that we have a non-Social Security budget surplus projected that is over $2 trillion. The marriage penalty we are talking about today is about one dime out of the dollar of that non-Social Security budget surplus. To say that we cannot take care of paying down the debt, to say that we cannot take care of Social Security and Medicare in that context is just not right. We can. We can do that, and we can take care of this unfairness in the Tax Code.

This is a good bill because 25 million couples out there pay, on average, about $1,400 on average more than people who are in their situation but not married. That is just unfair. That may not be much money by Washington standards; but in my district, that is a lot of money. That means about 63,000 couples in the second district of Ohio have more money to save for their own retirement, more money to save for their kids' education, more money to make a down payment on a car or a home. Frankly, it is just not fair. This is their money. This part of the code has to be changed.

I have heard some of my friends from the other side of the aisle say today, well, our bill is more targeted. We want to target it more. Well, if you target it, two things happen.

Number one, people who deserve the benefit, who deserve to get outside of the marriage penalty do not get it. This includes, yes, people who itemize, people who own their own homes. Yes, it includes stay-at-home moms. It even includes some folks that they say they would like to help. Because if they target it and be too specific and refine it too much, they are going to miss some people who need the help.

The second thing that happens is in order to target it and refine it the way that Democrats would like to do they add enormous complexity to the Tax Code. Now, I hope all of us will focus on that today. We are doing this, not only in a way that provides relief to people who are being penalized by this unfair part of our Tax Code, but we are doing it in a way that is as simple as possible so we are not adding tremendous complexity to the Tax Code. My colleagues have to add that complexity if they try to target and try to social engineer too much with this proposal.

So I would say to my friends on the other side of the aisle, let us ask the couples in our districts, do they want to get outside of this unfair marriage penalty. The answer will be a resounding yes.

We have an opportunity to do it today. Let us join together and pass real marriage penalty relief, and I urge everyone to vote yes on final passage.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Pennsylvania (Mr. COYNE), a senior member of the Committee on Ways and Means.

(Mr. COYNE asked and was given permission to revise and extend his remarks.)

Mr. COYNE. Mr. Speaker, marriage penalty relief is an important issue, and I am glad that the House is considering the legislation today. Most of us have supported marriage penalty relief for many, many years. That being said, however, I do not think that the current version of H.R. 6 is helpful.

The President's budget addresses the problem in a more fiscally responsible fashion, and I commend him for making his proposal. It would increase the standard deduction for two-earner households to double the amount of the standard deduction for single filers. Since most married couples claim the standard deduction and pay taxes at the 15 percent marginal rate, this provision would eliminate the marriage penalty for most families across the country.

Like the President's proposal, the Democratic alternative that will be offered today would target marriage penalty relief to the families that need it most in the country. Unlike the version of H.R. 6 that was reported out of the Committee on Ways and Means, the Democratic alternative ensures that the alternative minimum tax will not prevent married couples from receiving marriage penalty relief. Consequently, we should support the Democratic alternative that will be offered later today. I believe that this proposal would do the most to help married couples that we represent.

Mr. Speaker, I support the Democratic substitute because I want to provide honest marriage penalty relief to the 45,160 married couples that are in the 14th Congressional District in Pennsylvania. But I also want to protect the Social Security and Medicare benefits enjoyed by 110,656 of my constituents and to reduce my constituents' $8.4 billion share of the Federal debt.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I say to the gentleman from Pennsylvania (Mr. COYNE), the previous speaker, that if he votes against H.R. 6, 45,000 married couples, one-half of whom are itemizers in the 14th Congressional District of Pennsylvania will not get relief in the marriage tax penalty. Let us bring about fairness. Let us eliminate the marriage tax penalty.

Mr. Speaker, I am happy to yield 2 minutes to the gentleman from Iowa (Mr. NUSSLE), who has been a real leader in our effort to bring fairness to the Tax Code by eliminating the marriage tax penalty.

Mr. NUSSLE. Mr. Speaker, I thank the gentleman from Illinois for yielding me this time.

Targeted tax cuts, that is what the Democrats are offering here today. Targeted tax cuts. Here is the target, folks, right here, target, zero. That is

the target. They hit it as they have every year that they were in power. Every year that they controlled this House of Representatives, they came up with a zero with regard to reducing taxes. No, taxes went up during their control.

Taxes are going down under Republican control. That is why we are here today to talk about tax fairness, to talk about a time in our history where we have finally balanced the budget, where we have finally started to reduce the national debt, where we have finally taken the Social Security Trust Fund away from the big spenders.

We have an opportunity today to find one small area of the Tax Code and say, for the 300,000 married couples in Iowa, as an example, it is time to put fairness into the Tax Code.

What do the Democrats say? We would like to, but. Well, ''We would like to cut taxes but'' sounds a lot like we would like to reform welfare but, and voted against it. We would like to stop robbing the trust fund of Social Security, but we really would like to spend it; and they did. That sounds a lot like we would like to balance the budget but never were able to during the time they controlled the House of Representatives. It sounds like a lot of excuses from a party who could never quite get a plan put together.

The minority leader came to the floor and said he does not like our plan. Well, it is high time that he came up with a plan that did something. The President at least came forward with a budget that wants to cut taxes. He raised taxes, too. That is another story; we will get into it. But at least he is trying.

From the Democrats in the House, we have got a plan. It is targeted at zero. It is such a big goose egg, we need to vote against the plan, if that is what my colleagues want to call it, to target taxpayers the way the Democrats have and let us give tax relief the way the Republicans are doing it.

□ 1300

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume to say shame on the gentleman who just spoke. The only reason his side gets the goose egg is because the joint committee said that they would do nothing with Social Security, do nothing with Medicare, and do nothing to pay down the national debt. And we are prepared to say yes it will be zero in tax cuts until we fulfill that responsibility. The gentleman knows it, and I know he knows it.

Mr. Speaker, I yield 3 minutes to the gentleman from Maryland (Mr. CARDIN), a senior member from the committee.

Mr. CARDIN. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, the marriage penalty is wrong, we all acknowledge that. Persons should not have to pay additional taxes because they get married. It is wrong for someone who lives in the Third Congressional District in Maryland, it is wrong whatever Congressional District someone lives in.

But let us explore why we have a marriage penalty in the Tax Code. In the 1940s, Congress felt it important to reward marriage by having the joint tax return. That allowed couples who got married to get a marriage bonus; that is they paid less taxes when they were married than they would if they filed two single returns. It was a good policy in the 1940s.

In the 1960s, we heard from single taxpayers who were outraged that they had to pay such higher taxes. So the Congress provided relief in the 1960s for the singles, creating a larger marriage penalty. That was wrong to create a marriage penalty. And of course with the economic circumstances, and more and more spouses working and having comparable income, we now have a marriage penalty. We should do something about it.

But recognize at least that half the people that are married are receiving a bonus because they are married. So why do I oppose the Republican bill? I oppose it first because it spends $180 billion to provide $80 billion of relief. That does not make good sense. Why are we spending an extra $100 billion that goes to the people who are receiving already a bonus for being married? That is not right. That money we need for Medicare, we need for Social Security; and we need to reduce the national debt.

As my Republican friends have told us, this is the first of a series of tax bills that will spend over a trillion dollars, which jeopardizes our ability to maintain our economic progress.

My good friend, the gentleman from Illinois (Mr. WELLER), who keeps on mentioning our statistics, I hope he will be at least honest in presenting this information and point out that his bill does not provide any additional relief until 2003. That is the first year that this bill helps the person who itemizes their tax returns. And this bill does not fully implement that until 2008. So there is going to be no difference between an approach that deals with an itemized deduction or one that deals with spreading the brackets until at least that year. Let us be honest with our citizens as to the difference here.

What I would hope we would do is be committed to a budget. Yes, we are upset because there is no budget today. We do not know how this all fits together. Let me just give my colleagues one example, if I might. Let us take a Member of Congress, who happens to be married and where the spouse does not work, and one who is single. Today, the married Congressman pays $4,300 less in taxes because he is married.

What the Republican bill would do when fully implemented in 2008 is provide an additional $1,400 of tax relief for that Member of Congress. I do not think that is right. Let us target the money to the people that are paying the penalty. That is what we should be working together to do. I urge my colleagues to work together to solve the problem.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to say to my friend, the previous speaker, that if he votes against H.R. 6, 60,000 married couples, one-half of whom are itemizers in the Third Congressional District of Maryland, will not get relief from the marriage tax penalty. This has been a bipartisan effort.

Mr. Speaker, I yield 1 minute to the gentlewoman from Missouri (Ms. DANNER), who has been a real leader, in fact the lead Democrat cosponsor of H.R. 6.

Ms. DANNER. Mr. Speaker, I am proud that my home State of Missouri recognizes the benefits of allowing married couples to file either jointly or separately.

Missouri is known as the ''Show Me State,'' and I think we serve as a shining example of the fact that we can have a tax that is fair and equitable to all married couples. I think the Federal Government should, indeed must, emulate my State in providing long overdue tax relief.

There is an old saying, ''Death and taxes are both certain, but death isn't annual.'' Let us each pledge to bring an end to this unfair and costly tax burden which is annually placed on married couples. I can certainly think of no better gift this Congress can give the American taxpayers as we close in on Valentine's Day than to vote on H.R. 6, the Marriage Penalty Relief Act of 2000.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Wisconsin (Mr. KLECZKA), a senior member of the Committee on Ways and Means.

Mr. KLECZKA. Mr. Speaker, my colleague, the gentleman from Maryland (Mr. CARDIN), asked a rhetorical question, and I want to answer it. He asked why are we spending an additional $100 billion in this bill that does not go to anyone who is in a marriage penalty?

Well, I say to the gentleman from Maryland and my other colleagues, because it is payback time. Those dollars go to the wealthiest in this country who are contributors to my fellow Republicans, who are supporters. They are the exact people who gave $70 million to George W. Bush in his effort to be President of the United States. That is what this is all about.

We have had over 20 Republican speakers today talk about this H.R. 6 marriage penalty bill, but only one, one, had the honesty to come forward in his remarks and state that, yes, there is a bulk of benefits for the most wealthy in this country.

Let me refer my colleagues to this chart. I have taken the liberty of retitling the bill to what it really and actually is, and that is the Tax Fraud Act of Year 2000.

Mr. Speaker, when the bill was before the committee we asked some very

pointed questions to the Republican staff. And, surprisingly, we found out that over 50 percent of the benefits in this bill go to people who do not even pay a marriage penalty. So to Patty and Pat in the Speaker's district who just got married, I think it is incumbent on the Speaker and the rest of us to tell Patty and Pat that half of this is going to be who are not suffering the marriage penalty.

Where does all this money go? The Republicans in this bill increase the size of the 15 percent tax bracket. And, surprisingly, 84.1 percent of those benefits go to those taxpayers in this country who are earning over $75,000. On this particular chart we show the 10-year cost of the bill: $182 billion. In the blue shows the dollars that are going for the marriage tax penalty. That is what we are being told the bill is all about.

But I have to tell my colleagues a little deep dirty secret the Republicans do not want us to learn about, and that is that 105 go to other than marriage tax penalty payers. In fact, here again, 84.1 percent of the increase goes to those who earn over $75,000 a year.

So let us be honest in this portrayal. Later in the debate we will have the opportunity to vote for a real, a real live marriage penalty bill, and that is one that goes to those who pay the penalty, not the 50 percent who do not pay the penalty who today earn a marriage bonus.

And, yes, Patty and Pat from the Speaker's district, along with 61,582 of my constituents will get relief from the Democratic substitute and the marriage penalty, but it also recognizes that constituents in my district, like Sid and Doris, 99,234 other seniors, will have a shooting shot later in this session to make sure there are some dollars left to resolve problems like modernizing Medicare, providing a meaningful drug benefit, and saving Social Security. I challenge my colleagues to address this question.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to say to my friend, the previous speaker, that if he votes against H.R. 6, 62,000 married couples, half of whom are itemizers in the 4th Congressional District of Wisconsin, will not get relief from the marriage tax penalty. Yes, we want to help stay-at-home moms and dads who own their homes.

Mr. Speaker, I yield 1 minute to the gentleman from Michigan (Mr. KNOLLENBERG).

Mr. KNOLLENBERG. Mr. Speaker, I thank the gentleman for yielding me this time, and I rise to support H.R. 6, the Marriage Tax Penalty Relief Act of 2000.

This says it all, though. I have heard a lot of rhetoric, obviously from both sides, but this placard, this sign, says it all: Zero. And I think that when we look at the budget surpluses that we produce by refining government, that are projected as far as the eye can see, how can we really truly deny giving back to the American people what is theirs?

The nonpartisan Joint Committee on Taxation has been talked about, and, yes, that is part of the problem with the Democratic substitute. Because what it does is it provides no relief. None. Under the Democratic plan, the Democratic substitute, the provisions do not go into effect until, get this, a Social Security certification, a Medicare certification, and public debt elimination. Until the middle of this century, 2050, to get all three of those out of the way.

That tells me that the Democratic body really does not want relief. They want all the lights to be green before they start across down. And we know that is an improbability.

I would say this: Let us pass this legislation and give the American couples a Valentine gift they deserve.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume to just reiterate that saying it over and over again does not make it right. We have a bill that takes care of the problem and the other side knows it.

Mr. Speaker, I yield 3 minutes to the gentlewoman from Florida (Mrs. THURMAN), a member of our Committee on Ways and Means.

Mrs. THURMAN. Mr. Speaker, I thank the gentleman for yielding me this time.

First, I want to address this issue that the gentleman from Illinois (Mr. WELLER) keeps bringing up. Our information in numbers is exactly the same as his, but under the Democratic substitute, when signed in law, because it will be the one signed into law, it will provide a marriage penalty relief to 43,900. And I want to also let the gentleman know, because this is a very high number for us in Florida, I want to protect the Social Security and Medicare benefits enjoyed by 188,821 recipients in my area.

Just as importantly, if we take care of Medicare, if we take care of Social Security, and we pay down the debt, that same married couple will be the recipient of those programs as well in the future.

But if my colleagues do not want to believe me, let us go to an outside group. In The Washington Post, dated February 3, 2000, the title of an article, ''Fattening the Marriage Bonus.''

The article says, ''The House Ways and Means Committee yesterday approved a bill to ease the so-called marriage penalty. The bill, however, has little, if anything, to do with marriage. The label is a gloss for a generalized tax cut mainly for the better-off. The bill is structured in such a way that as much as half of the benefits go to the families who do not even incur the supposed penalty but receive a marriage bonus under the law; their taxes are already less than they would be if they were single.

''The Republican-backed bill is backloaded so that its true cost is masked. The estimate is $182 billion over 10 years, but by the 10th year the annual cost would be $28 billion and likely higher if, as expected, Congress also eases the alternative minimum tax. The measure,'' and this is important, ''would thus consume by itself about one-fourth of the surplus in other than Social Security funds projected by the Congressional Budget Offices in the most realistic of its forecasts, and even that forecast was rosy, in that CBO was forced by the accounting conventions to ignore several hundred billions of dollars in cost that everyone understands the government will incur.

''The main provision in the bill, accounting for well over half,'' as was displayed by our last speaker, ''would benefit only taxpayers in the highest quarter of the income distribution. The President,'' which is where the Democratic substitute has been looked at, ''would propose in next week's budget a tax cut limited to middle- and lower-income families that do pay a marriage penalty. It would cost only about a fourth as much as the Republican bill. Secretary Summers rightly warned in a letter this week that he would not recommend the President sign the Republican bill.''

So the only true bill on this floor is the Democratic one. It is the only one that will give a Valentine.

□ 1315

Mr. WELLER. Mr. Speaker, I would say to my friend, the previous speaker, that if he votes against H.R. 6, 42,000 married couples, one-half of whom are itemizers in the 5th Congressional District of Florida, that they will not get relief from the marriage tax penalty.

We protect Social Security. We are paying down the debt. No more excuses. Let us eliminate the marriage tax penalty.

Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. SAM JOHNSON), a respected member of the Committee on Ways and Means, a real leader in the effort to make the Tax Code fair.

Mr. SAM JOHNSON of Texas. Mr. Speaker, we are talking over here on this side about delaying any relief for married families for up to 10 years. Marriage is a cherished institution in America, and we should promote it, not discourage it.

Today we are going to do just that. Right now married couples pay more in taxes than two single people living together, and that is just not right. Washington has got to stop it, penalizing the cornerstone of our society, the American family. We should encourage marriage, not penalize it.

Do my colleagues know what we are doing? We are really restoring family, children, and the American dream. Democrat allies labeled marriage penalty relief as risky last year, and the President vetoed it. Last week, all the Democrats voted against it in the Committee on Ways and Means.

Today, they are trying to fool us and the American people into thinking that

they are for marriage penalty relief. Do not believe them. They do not have a plan that provides for even $1 of guaranteed marriage penalty relief, and this is a shame.

In my district alone, this bill will end the marriage penalty for over 150,000 Americans. The President and his Democrat friends should stop playing election-year politics. A vote for this bill is a vote for America. It is a vote for American families.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. DOGGETT), a member of the Committee on Ways and Means.

Mr. DOGGETT. Mr. Speaker, well, leave it to the House Republicans to convert an issue that enjoys such broad bipartisan support into a totally contrived election-year ploy. Had they the slightest interest in correcting the marriage penalty in a timely way, it would have already been done.

In 1997, the Democrats proposed to implement fully the Contract on America provisions, which they so widely ballyhooed all over this country, to put them into effect immediately. But Republicans had other priorities, other special interest priorities.

The ''American dream'' about which the last speaker spoke in fact, that is the title they put on their bill regarding the marriage penalty to implement the Contract with America. They called it the ''American Dream Restoration Act.'' But they dropped that provision when Democrats offered it in the Ways and Means Committee as an alternative to other special interest priorities.

Last year we had the same thing happen. We proposed more marriage penalty tax relief than Republicans did. But they had their own priorities. They had that special interest provision to provide a tax subsidy for chicken manure. And they had a whole lot of other special interest tax breaks. They were not interested in coming together and cooperating in a bipartisan way to really do something about the marriage penalty.

We now have a new millennium. But, unfortunately, we do not have a new era of cooperation from this House leadership. If we had that, the American families, about which they are expressing such concern about today, would have already had the relief in place, instead of waiting for Valentine's Day.

Now, we also know that this bill cannot pass the truth in packaging standards. Over half of the relief in this so-called marriage penalty tax relief goes to families that do not experience any marriage tax penalty. The sponsors of this bill have never been able to refute that point. In fact, it is a central purpose of their bill. What that means is that over half the relief goes to families that already enjoy an advantage over people who are filing as a single taxpayer under the Tax Code.

I have been blessed with 31 years of marriage to a great woman, my parents over 55 years of marriage. It is a great institution. But I do not see any reason why I need to discriminate against a family that is not as fortunate as I am.

The victim of domestic abuse, the widow who is out there, what do they get out of this great valentine? They do not even get a stale candy wrapper, not one penny. There is no reason why the 50 million American families that are single-parent families, most headed by single women, many of them facing much greater struggles than my family has faced, trying to be a sole provider, trying to care for a family, why they should be discriminated against.

By providing an additional bonus to those taxpayers who already enjoy a bonus or advantage under the Tax Code, this bill actually discriminates against single individuals.

And finally, the most comprehensive discrimination is imposed on our children both of those families who incur and those who do not incur a marriage penalty; it imposes on them a new penalty and that is to share a greater burden of the national debt.

We need to do what the nonpartisan Concord Coalition said yesterday, ''giving away chocolates rather than giving away the surplus would be the most appropriate way to celebrate Valentine's Day.''

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to say to my friend, the previous speaker, that if he votes against H.R. 6, 59,000 married couples, one-half of whom are itemizers, in the 10th Congressional District of Texas will not get relief from the marriage tax penalty.

I would also note that my friend from Texas voted against last year's effort to wipe out the marriage tax penalty.

Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. COX) a real leader in the effort to make the Tax Code fair by eliminating the marriage tax penalty.

Mr. COX. Mr. Speaker, I thank the gentleman for yielding me the time.

Mr. Speaker, we have heard that it was important to reduce the marriage penalty a few years ago but we cannot do it this year. We have heard that we should be bipartisan, and yet every Republican is in favor of this and 38 Democrats, not a single bit of bipartisanship in the opposition.

From 1913 until 1948, there was no discrimination against married people or against singles. The Tax Code treated them the same way no matter what. The reason we got a marriage penalty is that back then when the prejudice was in favor of working men, Congress decided to give a protection to working men who did not live in community properties States who could not income split. So now what we have is not just discrimination against married couples, but explicitly we have discrimination against working women.

Back when we got the income Tax Code, women did not work, about three percent of the labor force. That has dramatically changed. From 1947 to 1997, there was a 100 percent increase in the number of working women.

We need to pass this legislation because discrimination is at stake. We would not get rid of the court system, the Civil Rights Act, or the EEOC because it was spending money. Vote for this bill because it is the right thing to do.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, it has been pointed out that the gentleman from Illinois (Mr. WELLER) has 92,571 constituents who are Social Security beneficiaries. And certainly, if they are just going to go after giving tax relief, they really do not care anything about them and those on Medicare.

Mr. Speaker, I yield 3 minutes to the gentleman from Massachusetts (Mr. NEAL), a member of the Committee on Ways and Means.

Mr. NEAL of Massachusetts. Mr. Speaker, I thank the gentleman from New York (Mr. RANGEL) for yielding me the time.

Mr. Speaker, let me talk about the impact of the alternative minimum tax on this bill. Because, as the gentleman from Texas (Mr. ARCHER) knows, I have been speaking out about this for the past few years, and it is time to eliminate the alternative minimum tax. It no longer performs the function it was intended to and, in my view, has perverse consequences in the tax system.

Now, laying that aside, let me tell my colleagues that I had a call this week from a Republican interest group asking me to support this bill. The rationale was the statistic that they were offering that suggested that 61,386 married couples in my district were affected by the marriage penalty.

When I asked how many would not get any benefit from the Republican bill because of the alternative minimum tax, they did not know; and they did not know because they did not care. They saw this then and they see this today as a purely political issue.

Now, is the AMT a minor flaw in this bill? Absolutely not. It would cost $65 billion to fix the problem. To put it another way, the Republican bill promised about $250 billion of tax relief and, by sleight of hand, uses the AMT to take back $65 billion, or 26 percent of the benefit.

This is not a small problem. It is a known problem. It is a fixable problem. But in this legislation that they are offering, it is not fixed.

Now, we hear that this will be taken care of in the future. Sounds a little bit like the Popeye character, Whimpy, promising to buy someone a hamburger next week if only on this day we will buy him one.

If there is a problem, then fix the way we do in the Democratic proposal. If their side keeps promising a pig in a poke, eventually the public is going to demand a look in the bag.

Now, I had a few other callers in support of fixing this tax penalty; and I

agreed with them, and that is why I am going to vote for the Democratic alternative. When I asked some of them why they were flirting with the Republican penalty bill, where half the money does not even go to fixing the marriage penalty but to making a single penalty in current law worse, it is written so that the more children they have the less likely they are to get any marriage penalty relief, they do not know what is in the fine print.

So if they are so concerned about children, why did they not take the money they were using to increase marriage bonuses and use it to solve the AMT problem with families with children? They have the money. It is right in their own bill.

So for tens of thousands of American families, the only thing the Republican bill gives them is a requirement that they are going to have to fill out two tax forms instead of one, the regular tax form and a 50-line alternative minimum tax form. Now, that truly is a penalty on the Republican side for being married and having children.

These would be serious problems if this was a serious bill, but it is an election year and we know that it is not, as many of the bills that will follow also I think will be based on. Hopefully, we are going to have a chance this year to fix some real problems.

Now, I want to ask the gentleman from Illinois (Mr. WELLER) a question as I conclude as he leaps to the floor to call attention to the number of people in my district that I have already cited. I would ask if he would state the number of families in my district who are being deceived by using the AMT to take back the tax cut they are promising?

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to say to my friend the gentleman from Massachusetts (Mr. NEAL), the previous speaker, that if he votes against H.R. 6, 61,000 married couples, one-half of whom are itemizers in the 2nd Congressional District of Massachusetts, they will not get relief from the marriage tax penalty.

I would also note that my friend from Massachusetts voted against the outright repeal of the alternative minimum tax this past year.

Mr. Speaker, I yield 2 minutes to the gentleman from Indiana (Mr. MCINTOSH), one of the real leaders in the effort to bring fairness to the Tax Code and one of the authors of Weller-McIntosh.

Mr. McINTOSH. Mr. Speaker, I thank the gentleman for his leadership in bringing this bill to the floor today.

Today is a great day for freedom. It is an even greater day for our families in America. I hope the American people are listening to this debate because it is a debate about priorities. It is a debate about who will truly fight for families versus those who want to fight for higher taxes.

The other side of this debate say they are for marriage penalty relief. But watch what they do, not what they say.

Let me quickly compare these two proposals. The Democrats' plan gives zero dollars in tax relief. There it is on the chart. And that is from a nonpartisan joint committee on tax assessment of the two bills. Zero, zip, nada, nothing to families in their bill. They do not want us to know that, so they scream about other issues.

The GOP gives $182 billion in tax relief, one-tenth of the projected surplus over the next 10 years. The Republican plan will give couples up to $1,400 in tax relief, and it is a plan that applies to all married couples who pay taxes.

Not so for the Democrat alternative. They do not want moms who stay at home to have a benefit under this bill. That is the bottom line when they say people are getting tax relief who should not. It is the moms who are sacrificing, not following their career who choose to stay home and take care of their children. Our bill says give them the same marriage tax relief.

Democrats do not want to give tax relief to people who own a home and itemize. If they are a homeowner, they get zero tax relief under the Democrats' bill. If they are a homeowner and they itemize, they get relief from the marriage tax penalty under our bill.

This morning I heard a Democrat from one of their think tanks say, any family that makes over $50,000, that is $25,000 for the husband and $25,000 for the wife, they are wealthy and they do not deserve relief from the marriage penalty.

Not so under the Republican bill. All families who pay taxes in America will get relief.

This is a true Valentine's gift. It is more like the Hope Diamond on the Republican side. I am proud to support it.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I have a copy of that Joint Committee on Taxation report and it says, yes, that there is zero under the Democratic plan. If the Republicans have no budget, if the Republicans do nothing for Social Security, if the Republicans do nothing to pay down the national debt, then there will be absolutely nothing under our plan.

We are assuming at some point that the Republicans will work with the President and work with us and do those things and then relief is there. It is as simple as that. The report is available. It is called the Joint Committee on Taxation.

None of the people in the district of the gentleman from Illinois (Mr. WELLER) will get any benefit from the Republican or the Democratic plan until we come together and work together.

Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. GREEN).

(Mr. GREEN of Texas asked and was given permission to revise and extend his remarks.)

□ 1330

Mr. GREEN of Texas. Mr. Speaker, I stand here today wanting to support a reform of the marriage tax penalty. It is wrong that we would punish people for being married, and that is why I would hope that we could support a bill that would be bipartisan. But what we have today is the Republican bill that is really a Trojan horse. I heard it referred to as the Hope Diamond, but it is really a Trojan horse, because half of those benefits in this bill go to people not subject to the marriage tax penalty right now. Let me repeat that, half the benefits of this bill go to the people who do not have any marriage tax penalty.

That is what is wrong with this bill. It is irresponsible in size and cost, the GOP bill, its willingness to neglect the long-term needs of our country, Social Security, Medicare, paying down our debt, and even national defense. Later this year we will hear about how they want to do stuff for national defense. Well, you cannot give away the store now and expect to pay for it later.

$182 billion would use the surplus in addressing American's priorities by paying down the national debt, Social Security and Medicare. Let me say as a Member of Congress, I would benefit. Like my colleague from Texas, I have a working spouse in Texas who is a schoolteacher. I would benefit from the Republican bill. But it is wrong to do that for the income level we have. It ought to go to the people who really need it, and that is what is wrong with this bill. So Members of Congress should really vote against it, because it benefits us too much.

Half the benefits, again, will go to the taxpayers who have no marriage tax penalty. According to the Citizens for Tax Justice, the Republican bill would give the lion's share of the tax cut to higher income families. Two-thirds of the tax relief would go to 30 percent of the married couples with incomes over $75,000 due to the large tax bracket.

Let me also say we have a Democratic plan that scales it down and really addresses marriage tax relief. Understand, it works with the alternative minimum tax, so it does not give you with one hand and take it away with another. Their bill does.

Over the last few months I have had a chance to do town hall meetings. We were out for 2 months. We did a newsletter. I know I am going to hear in a few minutes from my Republican colleague about how many people will not benefit. Let me tell you, I have 322,000 taxpayers in my district who pay into Social Security, and they want it there 30 and 40 years from now instead of giving away the store now. I have 55,000 recipients on Social Security and Medicare now. They want that benefit now, not given away in a tax cut that is irresponsible.

We sent out a newsletter, and let me talk about it. Mr. Barrera from southeast Houston, ''It is so important that you remember, we need to pay down the debt, strengthen Social Security, a

prescription drug benefit, fund education, and then give me a tax cut.'' That is from southeast Houston.

We have a young lady from north side Houston, Ms. Kubala. She said, ''You need to show more concern for the not-so-rich people instead of catering to the rich.'' I do not think that I have a better statement than my constituent for this bill today.

We have a gentleman from the North Shore area of northeast Houston. ''It isn't that we do not want a tax cut, but there are other things more important.''

Mr. Speaker, I cannot say it better than my own constituents.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would say to the previous speaker, my friend, if you vote against H.R. 6, 92,000 married people in the Twenty-ninth Congressional District of Texas will not get relief from the marriage tax penalty. One-half of them are itemizers. No more excuses. Let us bring fairness to the Tax Code.

Mr. Speaker, I yield 1 minute to the gentleman from Colorado (Mr. MCINNIS), a respected member of the Committee on Ways and Means.

Mr. MCINNIS. Mr. Speaker, I appreciate the gentleman yielding me the time.

You know, I get it. I was at the airport not long ago and I met a young mother, her name was Carrie. She has four children, the oldest of which is six. She asked me about the marriage penalty. I think we all agree, it is unfair. The previous speaker from the Democratic side just said it was unfair.

I told her it is unfair. She said, ''Do you think it will pass?'' I said, ''Sure, it is going to pass. It makes so much sense, the Democrats are going to join with us.''

But, old stupid me. Stupid me. I forgot you guys who are worried about election year politics. Forget the merits of getting rid of an unfair tax like the marriage tax penalty. Forget that. It is all about election year politics, and you know it is about election year politics.

There are 30 or 40 of you over there on the Democratic side that have enough guts to stand up and vote for this bill based on its merit, vote on it based on the fact that it is unfair. But the rest of you like to use red herring, Social Security, in fact.

Why do you not just get up here and tell it like it is? It is election year politics. We would not dare want the Republicans to get credit for being fair to the American people. We have got to continue our bash against them. Stand up and vote on the merits, not on election year politics.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Maryland (Mr. WYNN).

Mr. WYNN. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, the most important thing that the public needs to know about this so-called marriage tax penalty is that it undermines our serious efforts to pay down the national debt, to save Social Security and to provide for Medicare.

This bill will explode in 10 years. It costs $182 billion and will consume over one-fourth of the non-Social Security surplus. We are trying to save Medicare.

This is a pre-Valentines Day stunt. The institution being threatened is not the institution of marriage, it is the institution of Social Security. Let me assure you lovers are not sitting around saying ''Honey, we better not get married because of the marriage tax penalty.'' But I assure you people on Social Security and people soon to be on Social Security are worried that we do not take some serious action to save Social Security.

Now, I agree, we ought to address concerns about the marriage tax penalty for those folks who do pay that tax. But this bill does not do that.

Let me tell you what is wrong with the Republican so-called marriage tax penalty bill. First of all, it is another gimmick to give tax relief for the very rich. Two-thirds of the benefit go to the top one-fourth of taxpayers, those people already well off and, moreover, they are doing very well in today's economy. They do not need a tax break.

Second, half of the relief goes to people who are not even paying the marriage tax. What is that all about?

Third, many of families with children who need a marriage tax break will not get it under this plan.

Clearly they are not addressing the target. On the other hand, you have the targeted Democratic approach. We double the standard deduction and adjust the earned income tax credit, and, as a result, we can provide targeted tax relief from the marriage penalty for those families who genuinely need it. There are 70,000 people in my district, as you will hear, who will benefit if we give targeted tax relief. I want to do that. I do not want to give a bloated Valentine's gift to the very rich who do not need it.

Mr. Speaker, it should be well recognized by now, this is part of a big tax cut for the rich that the Republicans and George Bush are pushing. It is not a good idea. We should reject it, save Medicare, save Social Security, and pay down the debt.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentlewoman from New Jersey (Mrs. ROUKEMA).

(Mrs. ROUKEMA asked and was given permission to revise and extend her remarks.)

Mrs. ROUKEMA. Mr. Speaker, I rise in strong support on this long overdue reform. At last we are going beyond the rhetoric of family values and doing something real to make our Nation truly a place where hardworking American families can have a job and raise a family and own a home. We should not be taxing marriage. Let us stop this discrimination.

I have got to tell you that I think it is only the first step towards what I would hope would be major tax reform, but we have got to deal with this now. We have put it off for too long. It is a testament to the complexity of our Tax Code today.

There are over 25 million couples, that is 40 percent of all married couples, who pay an average of $1,400 in extra taxes because they are married. That adds up to more than 70,000 people in my own district. But $1,400 a year is real money. So what we are saying is do not make any mistake about it; we are talking about real money that will mean money in the bank for these families within the next 2 years. Let us do it.

May I just add that the numbers are confusing, but look at the CBO numbers, the Congressional Budget Office numbers.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from California (Ms. WOOLSEY).

(Ms. WOOLSEY asked and was given permission to revise and extend her remarks.)

Ms. WOOLSEY. Mr. Speaker, I have a math question for my colleagues today: If the Republican marriage tax proposal spends $182 billion and the Democratic plan is $89 billion, which one leaves more money to invest in our children? You do not have to know new math to prove that the Democratic bill provides relief for working families, while saving $93 billion to invest in the needs of our children.

For example, if we adopt the Democratic plan, $25 billion could go to the States to improve child care, another $25 billion could be invested in children's health programs, and another $25 billion could be used for family services, with money left over to expand the Earned Income Tax Credit.

Mr. Speaker, I want to provide honest marriage tax penalty relief to the 58,003 married couples in my district, and I also want to protect the Social Security and Medicare benefits enjoyed by 95,424 of my constituents and to reduce my constituents' $8.4 billion share of the Federal debt, but, Mr. Speaker, let us give working families the assistance they really need. Let us give them tax relief. Let us help them take care of their children. Tax relief any other way just does not add up.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentlewoman from Florida (Mrs. FOWLER).

Mrs. FOWLER. Mr. Speaker, I rise today to express my support for the Marriage Tax Penalty Relief Act of 2000. There are almost 57,000 couples in my district in Florida alone who pay higher Federal taxes simply because they are married. Because women are often the second income source for married couples, this unfair tax has a disproportionate impact on them. When a woman accepts a marriage proposal, that does not mean an automatic pay cut. What could be more unfair, more immoral really, than taxing someone just because they fell in love?

As a gift to the American people this Valentine's Day, it is time to get rid of tax penalties against married couples once and for all.

Again, I would like to pledge my strong support for the Marriage Tax Penalty Relief Act, and I will continue to work with my fellow Republicans to eliminate unfair taxation.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from Missouri (Ms. MCCARTHY).

(Ms. MCCARTHY of Missouri asked and was given permission to revise and extend her remarks.)

Ms. MCCARTHY of Missouri. Mr. Speaker, I thank the gentleman from New York for yielding me time.

Mr. Speaker, I rise in opposition to H.R. 6. It is untimely, it is unlawful, it is unfair, and it is unaffordable. It is also irresponsible and punitive tax policy.

It is untimely and unlawful because Section 303 of the Congressional Budget Act, the law of the land for 25 years, prohibits a tax cut of this magnitude before Congress adopts a budget resolution. We hope that resolution will establish a framework for using the surplus to extend the solvency of Social Security and Medicare.

It is unfair because 60 percent of all married couples will not benefit from it. In fact, middle class families with children will find their taxes increasing because this measure forces them to pay the alternative minimum tax.

It is not affordable. It consumes one-fourth of the anticipated surplus, keeping us from paying off the national debt, thus jeopardizing the strong economy we now enjoy.

It is irresponsible tax policy because it fails to address the marriage bonus and further distorts tax fairness. Under this measure, two-thirds of the total tax relief will go to wealthy taxpayers.

The gentleman from Illinois is going to point out that nearly 60,000 married couples in my district will benefit from your tax scheme, but that is only 30 percent of the married people in my district. Sixty percent will not benefit, and many of them will face a tax increase.

The valentine we should be sending American families is one which provides fiscal security by using any surplus to pay down our publicly held debt and make Social Security and Medicare solvent. Then construct a tax relief package that helps working families. I want to protect the Social Security and Medicare benefits enjoyed by nearly 100,000 of my constituents.

Mr. ARCHER. Mr. Speaker, I yield 1½ minutes to the gentleman from Florida (Mr. FOLEY), a respected Member of Committee on Ways and Means.

Mr. FOLEY. Mr. Speaker, frankly, I am stunned that anyone would have a problem with this bill. The bill does three basic things, two of which the President himself has embraced. One, it expands the Earned Income Tax Credit; and, two, it doubles the standard deduction for married taxpayers. The only thing that the bill does do that the President's does not is offer relief to those married couples who do not qualify for the earned income tax credit and who do not take the standard deduction because they itemize instead.

□ 1345

Well, Mr. President, many couples itemize because they struggle to buy a home for themselves and their children, and they continue to struggle to maintain that home.

I realize that President and Mrs. Clinton have only recently become homeowners, so they probably do not realize yet just how much of a financial sacrifice most American homeowners make to provide that home. In fact, The New York Times recently reported that Mrs. Clinton was quoted as saying, ''I am stunned to discover the tax burden faced by State residents.''

Well, Mr. President and Mrs. Clinton, welcome to the real world. Those taxes and homeowner mortgages are exactly why many married taxpayers itemize on their tax forms and will never benefit from the President's proposal.

So here is my hope. Now that the President and Mrs. Clinton are finally homeowners, I hope that they will recover from their stunning encounter with high taxes in time to realize that married homeowners deserve a break too and support our fine bill.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from Texas (Ms. JACKSON-LEE).

(Ms. JACKSON-LEE of Texas asked and was given permission to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, I thank the gentleman from New York for his leadership, and I thank the Chairman of the Committee on Ways and Means. Frankly, I believe if H.R. 6 is passed, Mr. Speaker, we will have a sad Valentine's Day.

I rise in opposition to H.R. 6, the Marriage Tax Relief Act. America's hard-working families deserve relief from the marriage penalty burden. However, I cannot in good conscience support a bill that provides no relief for millions of families with children and offers big tax breaks for wealthy couples. If we look here, we will see by the year 2010, almost 60 percent of America's families with two children will be denied relief under the Republican bill. Mr. Speaker, H.R. 6 grants tax breaks averaging approximately $1,000 per year to couples earning more than $70,000.

I have a good friend in my district, Mr. Booker Morris, and we talk frequently about targeted tax breaks. I support that, but not without a budget that establishes priorities.

In plain English, H.R. 6 is fiscally irresponsible. I will not support a large tax cut that eviscerates the surplus as included in this bill. We owe it to American families to ensure a framework that supports and secures Social Security and Medicare as well as pay down the national debt, as well as establish priorities like health care and education and fighting HIV/AIDS. This bill commits $182 billion over 10 years and as well, it takes away from Social Security and Medicare.

In summary, I am opposed to H.R. 6 because it is too expensive. It drains estimated surpluses. Middle-income families with children do not receive adequate tax relief. Half of the tax relief goes to those who currently do not pay any marriage penalty, and 70 percent of the projected tax cut goes to help the top quarter of income earners.

Mr. Speaker, I support the Democratic substitute because I want in my district to provide honest marriage penalty relief to the 48,209 married couples in my district. I want to work for them, but I also want to protect the Social Security and Medicare benefits enjoyed by 81,696 of my constituents. As well, I do not want them to have to suffer the $8.4 billion share of the Federal debt.

Mr. Speaker, I rise in opposition to H.R. 6, the Marriage Tax Relief Act. America's hard working families deserve relief from the marriage penalty burden; however, I cannot with good conscience support a bill that provides no relief for millions of families with children and offers big tax breaks for wealthy couples. Specifically, H.R. 6 grants tax breaks averaging approximately $1,000 per year to couples earning more than $70,000 disregarding whether or not they pay a marriage penalty.

In plain English, H.R. 6 is fiscally irresponsible. I will not support a large tax cut that eviscerates the surplus as included in this bill. We owe it to American families to ensure that a framework is firmly in place that preserves Social Security and Medicare, as well as, pay down our national debt before spending our surplus. This bill is the first of many installments in the Republican tax cut plan. It commits $182 billion of the estimated surpluses earned throughout the next 10 years, before bolstering Social Security and Medicare and paying down the national debt.

The most disturbing aspect of this bill slowly phases in a widening of the 15% tax bracket. The widening of the 15% bracket offers nothing to couples already in this bracket. For example, a married couple without children in the year 2000 would be in the 15% tax bracket up to an income of $56,800. The irony of this measure is that nearly more than half of all married couples are below this income level and would not derive any benefit from this bill. Moreover, the Citizens for Tax Justice predict that two-thirds of the tax relief will go to married couples with incomes in excess of $75,000, in most part due to the widening 15% tax bracket change.

In addition, using the Alternative Minimum Tax to reduce the overall cost of this bill is unwise. Couples with children claiming large State and local

tax deductions may be denied tax relief, while those couples without children and residing in States with low State and local tax burdens will receive the bulk of the benefit. This is due to the fact that personal exemptions and State and local deductions are not used against the minimum tax.

In summary, I along with my fellow Democratic colleagues oppose H.R. 6 because:

(1) it is too expensive;

(2) it drains estimated surpluses over the years without first strengthening Social Security and Medicare and paying down the debt;

(3) middle income families with children do not receive adequate tax relief;

(4) half of the tax relief goes to those who currently do not pay any marriage penalty, while, those with higher incomes benefit disproportionately than those with lower income; and

(5) 70% of the projected tax cut benefit goes to the top quarter of income earners.

I encourage us all to support an alternative bill that:

(1) assures that Social Security, Medicare, and debt reduction are a primary concern;

(2) provides additional relief for lower income working couples; and

(3) allows for more relief for couples who claim the standard deduction.

Specifically, the Democratic alternative will:

(1) increase the standard deduction for married couples filing jointly by doubling the standard deduction for couples from the single filer level and exempting the Alternative Minimum Tax;

(2) increase the beginning and ending income phaseout levels to $2,000 for married couples claiming the Earned Income Tax Credit in 2001 and a permanent $2,500 increase beginning in 2002; and

(3) takes real action to extend Social Security Solvency until 2050, as well as, Medicare solvency to 2030, and seeks to eliminate the estimated public debt by 2013.

This alternative bill is just and fair to all Americans and urges our support.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Florida (Mr. WELDON).

Mr. WELDON of Florida. Mr. Speaker, I rise in support of the bill. All I can tell my colleagues is what I saw in practicing medicine for 15 years before coming here to the Congress. I had patients who lived together out of wedlock, many of whom said they did so because their taxes would go up if they got married. Now, I have examined the Democratic substitute and amongst other things, it provides no marriage penalty relief until the public debt is paid off.

I would like to quote from Robert Reich, former Secretary of Labor, and I believe someone who would be properly labeled a liberal Democrat. He said, ''It would be one thing if the born-again, fiscally austere Democrats were speaking out of strong conviction backed by sound ideas. But the conviction is paper thin. Eliminating the national debt has not been a plank of any Democratic economic program in living memory, and most Democrats who are now talking greatly about its importance have never uttered the words, 'eliminate the debt,' before.''

Robert Reich, thank you for speaking the truth.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. SHERMAN).

(Mr. SHERMAN asked and was given permission to revise and extend his remarks.)

Mr. SHERMAN. Mr. Speaker, I yield to no one when it comes to dedication to eliminating the national debt. Robert Reich and no one else on the liberal side was in my district when that is the issue that led me here to the United States Congress.

There is perhaps no part of our Tax Code that has been the subject of more confusion and misnomers than the so-called marriage penalty.

When I began working as a CPA back in the Ice Age, there were fewer two-earner families, and we were told to urge clients to get married to reduce their taxes, to try to get married by December 31 to reduce their taxes for a particular year. Today, roughly half the couples get a marriage bonus. They pay lower taxes because they are married and would pay more if they were merely cohabiting. But half the couples are paying a marriage penalty, and that is why I have been intensely dedicated to eliminating that marriage penalty.

However, the Republican proposal is so poorly drafted and so misleadingly titled. Over half the benefits go to couples that are not paying a marriage penalty, but are instead getting a marriage bonus, and three-quarters of the benefits go to the top one-quarter wealthiest families.

This is as sneaky as a Valentine's suitor who has a little area on his finger where his ring has been removed. This is using the marriage penalty as an excuse to provide tax relief for upper-income families, half of whom are already enjoying a marriage bonus. This bill makes a mockery of those who have fought with us against the marriage penalty, and the process that brings this bill to the floor makes a mockery of fiscal responsibility when it comes to the floor before we have a budget resolution and before we have placed it in context.

We need to defeat this bill.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Arizona (Mr. HAYWORTH), another respected member of the Committee on Ways and Means.

(Mr. HAYWORTH asked and was given permission to revise and extend his remarks.)

Mr. HAYWORTH. Mr. Speaker, I thank the esteemed Chairman of the Committee on Ways and Means. What is the name of the song, My Funny Valentine. The opposition would be funny if it were not so sad.

Here we are with a historic opportunity. Mr. Speaker, 30 Members have joined with the majority on a bipartisan basis to offer much-needed relief from the marriage penalty to restore fairness to taxation, and what we get are the clever arguments from the same folks who wanted to redefine the word ''is.''

Now they want to redefine the word ''rich.'' A couple, perhaps both schoolteachers, both earning $25,000 a year, in the minds of the minority, congratulations, they are rich. Therefore, they do not deserve relief from the marriage penalty. Friends, we have a historic opportunity.

Mr. Speaker, I would extend my hand in partnership to the minority to restore fairness rather than trickery, rather than clever arguments, rather than the footnote of subparagraph B, real marriage relief penalty. I ask them to join us in passing this bill.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The Chair would advise the House that the gentleman from Texas (Mr. ARCHER) has 17¾ minutes remaining; the gentleman from New York (Mr. RANGEL) has 9¾ minutes remaining.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Oregon (Mr. BLUMENAUER).

Mr. BLUMENAUER. Mr. Speaker, I appreciate the gentleman's courtesy in allowing me to speak on this presentation.

Just 3 months ago, this Congress left Washington, having passed a budget that none of us could take pride in, a budget filled with gimmicks, so-called emergency spending, and special interest earmarks.

Now we are starting off this new session on the same track of fiscal irresponsibility and unresponsiveness to what Americans tell us are the real issues. The one difference is that instead of a single massive tax cut along the lines that the America public turned a cold shoulder to last year and is still being proposed by Republican front runner Governor Bush, the majority in Congress is pursuing a piecemeal strategy of the same thing. They are offering last year's rejected tax bill, only repackaged in a few smaller chunks.

Today's so-called marriage tax reform is the first piece. Instead of targeting tax relief to the people who need it most, this bill is replete with other special-interest provisions that will cost almost $200 billion over the next 10 years. Only half the proposed tax benefits go to the tax filers who currently pay the marriage penalty. Ironically, this bill does nothing to address the growing problems of working families being forced to pay the alternative minimum tax.

In short, the majority's approach is to spend more money than we need or

can afford in order to help people who need it the least, while it shortchanges those most in need: the working poor and lower-income families who have seen their incomes actually fall by about 10 percent.

The Democratic alternative takes a different approach. It is targeted towards those people who need help the most. It doubles the standard deduction, adjusts the AMT so that families will receive the full benefit of the standard deduction, and addresses the marriage penalty and the earned income tax credit, providing greater relief for the working poor and, therefore, poor families. Not only targeting will help those who need it the most, it will save money, money that we can use to pay down the debt, protect Social Security and Medicare, and fund what my constituency tells me are their priorities: education, environmental protection, and prescription drug benefits.

I hope we can start working together today to make our tax system fairer and help those who need it the most.

Mr. ARCHER. Mr. Speaker, I yield 1½ minutes to the gentleman from Georgia (Mr. COLLINS), a respected Member of the Committee on Ways and Means.

Mr. COLLINS. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, I rise in support of legislation which eliminates the marriage penalty. To do so is just basic tax policy fairness. The code should not take more from those who are married just because they are married.

While the bill before us provides important tax relief, it needs improvement; and later this afternoon, Mr. Speaker, I will offer an amendment under unanimous consent that will strengthen the legislation by ensuring that we provide relief from the marriage penalty this year. As we know, the current language calls for a standard deduction for married couples beginning next year, the tax year 2001. But, Mr. Speaker, according to the Congressional Budget Office, the Federal Government will collect more taxes and revenues this year than we anticipated; so therefore I think we should share those unexpected revenues with the people that work so hard for them.

Another point that I would like to bring out, Mr. Speaker, is the gentleman from Massachusetts (Mr. NEAL) mentioned the alternative minimum tax. It is a problem. It has been a problem for a number of years, and we have tried to address this problem in the past. This bill does have a provision that will partially correct the alternative minimum tax problem for those who will be affected by the changes in the Tax Code. The administration has also offered a proposal that would eliminate probably about one-half of those over the next 10 years that will be affected by the alternative minimum tax. One-half is not enough. As the gentleman from Massachusetts said, we need to repeal the alternative minimum tax provisions of law.

I hope this House will support me in my unanimous consent request to offer an amendment later this afternoon.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Illinois (Mr. DAVIS).

Mr. DAVIS of Illinois. Mr. Speaker, under current law, many working married couples end up paying more in taxes than they would if they were single, but married couples with a one-wage earner often get a bonus by paying less to the Federal Government than they would if they were single.

While Members on both sides of the aisle agree that America's working couples need to keep as much money in the house as they can, but we must ask at what cost. Mr. Speaker, the Republican bill costs $50.7 billion over 5 years, $182.3 billion over 10 years. Two-thirds of the total tax relief will go to the 30 percent of married couples with incomes over $75,000.

□ 1400

In my district, the Seventh District of Illinois, that equals to about 7,000 families out of about 130,000 total.

Mr. Speaker, I have over 30,000 families with an average income of less than $20,000 a year. The substitute offered by the gentleman from New York (Mr. RANGEL) will benefit those families making $50,000, but it will also benefit families claiming the earned income tax credit, as well as increase the standard deduction for joint filers to twice the level of single filers.

This is a more comprehensive bill, a less expensive bill, and it is truly a bill for more of America's families. Therefore, I urge support for the Rangel substitute.

Mr. ARCHER. Mr. Speaker, I yield such time as he may consume to the gentleman from Nevada (Mr. GIBBONS).

(Mr. GIBBONS asked and was given permission to revise and extend his remarks.)

Mr. GIBBONS. Mr. Speaker, I rise in strong support of H.R. 6.

Mr. Speaker, Americans pay more in taxes today (as a percentage of the gross domestic product) than they have at any time since the Second World War. As disturbing as that fact may be, it is even more disturbing that according to the Congressional Research Service, over the next ten years, the average household will pay in taxes $5,307 more than government needs. The high tax burden on American families is simply unnecessary and too heavy.

One of the most unfair taxes if the Marriage Penalty Tax. The marriage penalty forces two-earner, middle-income couples into higher tax brackets than if they filed as individuals. As a result, over 25 million American couples, including over 146,000 couples in the State of Nevada alone, pay an average of $1,400 more in federal taxes simply because they are married.

Today, we have the opportunity to reduce this stifling tax burden and to correct a grave inequity in our current tax code. Today we can pass the Marriage Tax Penalty Relief Act.

The Marriage Tax Penalty Relief Act will provide over the next decade $180 billion in marriage penalty relief to more than 25 million couples, including millions of America's middle class families which are hit hardest by this unfair tax burden.

Taxes are a big reason why families feel so stressed. For example, the average family in my state had to work until May 14th last year just to pay their tax bill. That means Nevadans spend the first four months of last year working for the government.

Many American families pay more in taxes than they spend on food, clothing, and housing combined. Under these burdensome circumstances, how can a family possibly hope to save for retirement or college?

American families need a break, and they deserve a tax code which doesn't punish them for choosing marriage, especially in this day and age when divorce rates are at an all time high.

Mr. Speaker, the marriage tax penalty is simply unfair. As a Congress and as a nation, we should encourage marriage—not tax it. By providing marriage penalty tax relief, we can correct a gross inequity in the tax code and enable more of America's families to save money for their retirement, a computer, a home, or their children's education.

Support the Marriage Tax Penalty Relief Act and give American families a real chance to make their dreams come true.

Mr. ARCHER. Mr. Speaker, I yield 1½ minutes to the gentleman from California (Mr. HERGER), a respected member of the Committee on Ways and Means.

Mr. HERGER. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, when a couple stands at the alter and says ''I do,'' they are not agreeing to higher taxes. On tax day, April 15, 25 million American couples, including 47,000 within my own district in northern California, will pay up to $1,400 more in taxes than they would if they were single. That is wrong, it is anti-marriage, and 85 percent of Americans say it should be fixed.

What does $1,400 mean for married couples? Those couples could use that extra money for 4 months of a car payment, a year's worth of diapers, a computer for their children, or even a donation to their favorite charity. The IRS should not be allowed to continue taking this tax overpayment, instead of giving it back to its rightful owners, hard-working American families.

No one should be opposing this. It is an issue that transcends party politics. I urge Members from across the aisle and the President to work with us to make marriage penalty relief a reality for families this year.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Maine (Mr. ALLEN).

Mr. ALLEN. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, we need to reduce the marriage penalty, and do it this year, but to vote this week for this irresponsible Republican proposal would be a huge mistake.

About half of the married couples in this country pay a marriage penalty,

but the other half get a marriage bonus. The Republican plan is not directed just at those who pay the marriage penalty, it is a grab bag of goodies weighted to the top one-quarter percent of income earners. It would make it much harder for us to pay down the national debt, to provide a prescription drug benefit for seniors, to improve our schools, or to strengthen social security and Medicare.

The Democratic alternative doubles the standard deduction for married couples, expands the earned income tax credit, and, unlike the Republican plan, protects families from the harmful effects of the alternative minimum tax.

The Republican bill is estimated to cost $182 billion over 10 years. The Democratic alternative would provide $95 billion of tax relief targeted more precisely to reduce the marriage penalty and to those middle-income taxpayers who need relief the most. Real marriage penalty relief and true fiscal discipline are only available in the Democratic alternative.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Connecticut (Mr. SHAYS).

Mr. SHAYS. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, my colleagues on the other side of the aisle are straining out gnats and swallowing camels. Tax cuts are for those who pay taxes.

For the last 3 years, we have gotten our country's financial house in order and eliminated the deficit. Since last year, we no longer spend our social security trust fund money. We are looking at surpluses of $3 trillion to $4 trillion in the next 10 years, We are taking $2 trillion and paying down debt.

Whether we have $1 or $2 trillion left, we want a tax cut, and we want to deal with tax fairness. It is wrong for married people to pay more than single people.

And then to complain about the AMT tax as denying some people the benefit? It is the Democrats' tax. They, my colleagues, in the last minute are more concerned for the AMT, and it is like being the captain of the Titanic and finally noticing the iceberg. It was there a long time ago. Deal with it. It is a separate issue.

Mr. RANGEL. Mr. Speaker, I reserve the balance of my time.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Indiana (Mr. ROEMER).

(Mr. ROEMER asked and was given permission to revise and extend his remarks.)

Mr. ROEMER. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, I rise as an original cosponsor in favor of this act and in favor of removing the tax penalty. I do so for a very simple reason, because this type of action would value family, would value marriage, would value simplicity, and it would value education.

Let me give an example. If someone is a teacher, a husband, and the wife is working making the same wage, $30,000, as a carpenter, they make $60,000 a year, this might put $1,400 back in their pockets. In Indiana, that $1,400 could go to pay the entire tuition, almost, at Indiana University at South Bend.

So for working families, both spouses working hard to make a difference for their children, this could make a big difference in their lives. I am proud to be an original cosponsor to put this value on families and tax simplicity, where families will be able to find it and file it and take advantage of it.

Mr. Speaker, I rise as a proud original cosponsor of H.R. 6, the Marriage Tax Penalty Relief Act of 2000. It simply does not make sense that the Tax Code makes it more expensive to be married than to be single. The government should not punish married working couples by taking more of their hard-earned money in taxes than an identical couple living outside of marriage.

For more than thirty years, our tax laws have punished married couples when both spouses work. For no other reason than the decision to be joined in marriage, 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. In fact, there are 67 different laws in the Tax Code targeting couples, just because they are married. These laws are egregious and unfair. We should reward, not punish, the value of family and the institution of marriage.

In my district in Northern Indiana, more than 60,000 couples are penalized by the marriage penalty. These Hoosiers do not pay just a little bit more in taxes; they paid an average of $1,400 apiece. Instead of having the choice to invest this money for their future or use it for everyday expenses, they are forced to hand over this hard-earned money to the IRS. That is money that could be better used to save for a child's college education, purchase a family computer, or make the mortgage payments for their home.

Whether it is in a church or in a courtroom, couples usually have to pay some kind of fee for the marriage ceremony. But while it may cost money to get married, it should not cost money to be married. Rather, we need to establish policies that encourage marriage and encourage good, strong, healthy families that are absolutely critical for vibrant societies. The pressures on working families are enough without this disincentive on the tax books.

Over the past three years, we have successfully enacted meaningful IRS reform legislation that tames tax collectors and shifts the burden of proof from the taxpayer back to the IRS, reinforcing that an American is innocent until proven guilty with the IRS. We have also established a taxpayer advocate and provided worthwhile relief for low- and middle-income families, students, farmers and retired Americans. Now Congress must eliminate this marriage tax to help the two-parent family, not punish it. Therefore, I will vote to eliminate the marriage penalty and strongly encourage my colleagues to support H.R. 6.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am certain that newspapers around this country have been able to see through what is a Valentine's Day gimmick.

The truth of the matter is that even in our local Washington Post, the editorials would indicate that we are not talking about relieving the marriage penalty. Democrats, Republicans, the President, we all want to do it. The problem that we have, and we will be showing the chart from the Joint Committee on Taxation, is that the majority would have us to do this to take care of a tax problem that they see that those in the higher incomes are paying too much taxes, but it has nothing to do with the marriage penalty. They would pay $182 billion to take care of people who pay less than that because they are married, and they should, but at the same time, they would do this without bringing a budget to the House floor.

So once they find out that the President needs a budget, needs to take care of social security, needs to take care of Medicare, wants to pay down the national debt, if they decide not to do any of these things, then they are saying they do not want relief from the marriage penalty.

Let me say it again. Unless they agree to work out something with the President to avoid the veto, which would include drafting a budget that takes into consideration shoring up Medicare, shoring up social security to pay down the debt, if they travel in the other way, if they break the rules of the House, if they get waivers from the House, if they bring it to the floor and say that they are not going to do any of those things, then they know there is going to be a veto.

Why ask for a veto? Why not work this out with the Democrats? Why not work it out with the President of the United States? Why does it have to be a camel's head in the tent for a $1.8 trillion tax cut given to us in dribbles and drabs when what we can do is to see what we can do to fix the roof while the sun is shining; do those things that a great country should be doing while we have the surplus; take care of this social security, which all of us have beneficiaries of in our districts; make sure that we have affordable prescription drugs for our elderly; make certain that the Medicare system works for our aged; and pay down the national debt, so that the billions of dollars that we are paying in interest can be eliminated so that we can do more things for education, more opportunities for job training, and close that gap between those who have nothing, and not even hope, and those who have been the recipients of a very great economy?

Mr. Speaker, I would hope that as we reject the Republican plan that has worked outside of a nonexistent budget, that we will have an opportunity in the substitute that would follow to really target the money where it could really relieve the pain of the penalty of getting married and paying more taxes, but at the same time we will be giving

assurances to Americans that we have a budget where they know how this fits in, that it is not the same 800-pound, $792 billion gorilla they could not get off the ground last year, it is not the George W. $1.8 trillion tax cut, it is not the camel trying to get the tax cut head in terms of the tent, as we try to take care of our national obligations.

We have to be able to say that we are going to do all of those things, social security, Medicare, pay down the debt, and then, of course, we can join across the aisle working with the President and taking care of the marriage penalty.

Mr. Speaker, I hope that, if we can possibly defeat the Republican plan, I hope that we can join together on the substitute, which will be signed into law.

Mr. Speaker, I yield back the balance of my time.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. CALVERT).

Mr. CALVERT. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, the issue before us today is a fundamental question, should the Internal Revenue Service tax the institution of marriage, not the other issues that were spoken about earlier.

The answer to that is no. In my district alone, 54,000 couples will feel the pain of paying higher taxes, just because they are married, than single people. This is an issue beyond just money, it is an issue of fairness and what is right in America. Americans know what is fair and what is not fair, and this marriage penalty is not fair.

This marriage penalty is also anti-woman. Presently, the Tax Code taxes the income of a second wage-earner, usually the wife, at a much higher rate than if she were taxed as a single person. That is wrong. We should not let some antiquated budget law get in the way of equality for working moms.

Finally, the marriage tax penalty punishes working couples by pushing them into a higher tax bracket. Of these couples, middle-aged families and seniors are hit the hardest.

Mr. Speaker, let us do the right thing. Let us pass this and move on.

Mr. ARCHER. Mr. Speaker, I yield 1½ minutes to the gentleman from Florida (Mr. SHAW), a respected member of the Committee on Ways and Means.

Mr. SHAW. Mr. Speaker, I thank the chairman for yielding me this time.

Mr. Speaker, we have just received, on our side, a brand new bulletin called the White House Bulletin. It provides in it that ''The White House reveals the Democrat 2000 Agenda.'' It is entitled ''Families First, the 2000 Democrat Agenda.'' The ink on this is not even dry at this particular point, and already we are seeing the marriage penalty being defended.

We are hearing a lot about budgets. What about the family budget? I have four kids. All of them are married, all of them have kids, all of them have mortgages, all of them have health insurance to pay. All of them have all of the expenses and all of the payments that we would expect to have all across this country. All of them are getting penalized because they are married, and paying higher taxes because they are married. That is wrong.

It is like the earnings penalty. We should not penalize earning under social security. We are going to start with a hearing next week, and we are going to have this done, and it is going to be done with a great deal of bipartisan support.

Already we have seen bipartisan support for the marriage penalty elimination. We have had speakers on both sides of the aisle get up.

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We do not have to have everything exactly the way the President wants it in order to support it. The Democrats are going to have their shot twice for bills that they can put up, but when these bills go down, do not vote against the Marriage Penalty Elimination Act. This is a very important piece of legislation.

We have the best crack at changing it; but if that fails, join with us and work together; and we will eliminate this evil tax that we have, the marriage penalty tax. It must be done away with, and I urge all Members to vote on final passage of this bill.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Illinois (Mr. MANZULLO).

Mr. MANZULLO. Mr. Speaker, there are 65,000 couples in the congressional district that I represent who are married and who are paying a total of $91 million per year as a fine simply because they are married and working. That is indefensible. I cannot see how any Member of Congress can defend a tax that penalizes people just because they get married.

The government should be fostering marriage. It should not be taxing it.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Utah (Mr. COOK).

Mr. COOK. Mr. Speaker, I applaud the leadership and the gentleman from Texas (Mr. ARCHER) for bringing marriage penalty relief legislation to the floor early in this session of Congress.

This burdensome tax that punishes so many Americans for getting married is nothing more than ridiculous. Working women and minorities are suffering most from this tax, as they often earn less than their white male counterparts. This is unfair.

The 65 provisions in our current Tax Code that penalize marriage discriminate against the very institution that we should be trying to preserve. Over 70,000 married couples in my district, more than 210,000 couples in my home State of Utah, and millions nationwide, are affected by the marriage penalty. Regardless of whether both spouses work, the marriage penalty relief will help families by reducing their tax liability and giving them back some of their hard earned money.

I hope the President will join our efforts to help families by signing this bill into law.

The government should not be taking economic advantage of those who do the right thing, get married and work to provide for their families.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from New York (Mr. FOSSELLA).

Mr. FOSSELLA. Mr. Speaker, I thank the gentleman from Texas (Mr. ARCHER) for yielding me this time.

Mr. Speaker, like the speakers before, let me indicate that there are 49,174 married couples in Staten Island, Brooklyn, who will benefit from this marriage penalty relief bill. That is 49,174 families who are going to have more money to spend on their education, on their home, on their cars. Essentially, they will have the freedom to spend that money as they see fit, and not the folks here in Washington.

I heard a lot of rhetoric today about the wealthy, the rich. The facts are, under this bill a New York City fire fighter, who is married to a New York City teacher, I do not think they can be characterized as wealthy, they would benefit to the tune of over $1,500 under this bill. Again, that is a fire fighter married to a school teacher. That is the so-called wealthy and the rich who will benefit under this bill.

Mr. Speaker, this bill is essentially about righting a wrong and providing freedom to the American people to spend their tax money as they see fit, and for those who want to engage in class warfare I suggest they go back home to Staten Island and all across the country and tell those teachers and fire fighters that they are too wealthy to receive their money back.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to another respected Member, the gentleman from New York (Mr. QUINN).

Mr. QUINN. Mr. Speaker, I want to thank the gentleman from Texas (Chairman ARCHER) and his committee for the hard work they have done on this issue and others.

Mr. Speaker, as we have heard today, our Tax Code unfairly punishes married couples by forcing them into a higher tax bracket and therefore causing them to pay more taxes than if they had filed separately.

We have already heard that this marriage penalty forces over 25 million families to pay an average of between $1,400 and $1,500 a year in taxes more. This is simply unacceptable.

Mr. Speaker, what we have before us today is simply an issue of fairness. It is unconscionable that our Tax Code punishes couples for choosing to get married and to have a family. Today we have an opportunity to eliminate the marriage penalty, and in my mind it is simply the right thing to do and we need to do it now.

Mr. ARCHER. Mr. Speaker, I yield 4 minutes to the gentleman from Illinois

(Mr. WELLER), a respected member of the Committee on Ways and Means, one of the lead sponsors of this legislation.

Mr. WELLER. Mr. Speaker, I want to thank the gentleman from Texas (Mr. ARCHER), for the long-time leadership that he has given on the issue of eliminating the marriage tax penalty in his time and tenure in the House and on the Committee on Ways and Means.

Over the last several years, many of us have been asking a pretty fundamental question, and that is, is it right, is it fair, that under our Tax Code that 25 million married working couples on average pay $1,400 more in higher taxes just because they are married?

In fact, in my home State of Illinois, 1.1 million married working couples, almost 120,000 married people in the south side of Chicago and the south suburbs that I represent, suffer the marriage tax penalty.

Of course, we know that the marriage tax penalty is created when a man and woman get married. Two single people when they marry they file jointly and their combined income pushes them into a higher tax bracket, creating the marriage tax penalty. Some say that the $1,400 average marriage tax penalty is just a drop in the bucket, it is no big deal, let us keep that money here in Washington and spend it here, but for the folks back home the $1,400 is real money for real people. $1,400 is one year's tuition for a nursing student at a community college in Illinois. It is 3 months of day care in Joliet. It is a washer and a dryer for a home. It is real money for real people.

We want to eliminate the marriage tax penalty for everyone. If we look at who suffers the marriage tax penalty of those 25 million people, one-half of them do not itemize their taxes. The other one-half do. Many middle class families itemize their taxes because they are homeowners or they give money to the church or the charity or their synagogue.

We need to help everyone who suffers the marriage tax penalty. And I am proud that the bill that we have before us under the leadership of the gentleman from Texas (Mr. ARCHER), H.R. 6, legislation which has almost 240 cosponsors, a bipartisan bill, Democrats and Republicans working together. And I am proud that almost 30 Democrats have joined with us in an effort to eliminate the marriage tax penalty and help married couples who suffer the marriage tax penalty in three ways. For those who itemize, such as homeowners and those who give to charity, we widen the 15 percent bracket. That helps 42 million married couples.

We also help over 9 million couples by doubling the standard deduction for those who do not itemize; and for the working poor, those who benefit and are helped by the earned income credit we address the marriage penalty and eligibility for those who suffer the marriage penalty under the earned income credit.

Over the last several years, I have pointed to a young couple that came to me asking for help from the marriage tax penalty. This is Shad and Michelle Hallihan, two public school teachers. They have a combined income of $61,000.

Under the Democrat definition of rich, these two public school teachers from Joliet, Illinois, are rich because they make $61,000. Well, they suffer the average marriage tax penalty. Of course, under the Democrat plan they would not have much relief. We provide relief by widening the 15 percent bracket and essentially wipe out the marriage tax penalty.

Michelle, who just is the proud mother as Shad is the proud father, just had a baby and they point out by wiping out their marriage tax penalty they have extra money equivalent to about 3,000 diapers for their newborn baby. The marriage tax penalty is real money for real people.

Now, the Democrat leadership has offered a lot of excuses, and why not, to eliminate the marriage tax penalty. In fact, they say we have to do all of these other things. Tough luck if one suffers the marriage tax penalty. Maybe in 10 years we will take care of it. Well, that is the difference.

The Joint Committee on Taxation was asked to score, to determine how much marriage tax relief was in the bipartisan proposal or the Democrat leadership plan. Of course, over 10 years we provide about $182 billion in marriage tax relief. Without this, that means those married couples still pay $182 billion in higher taxes because they are married.

Under the Democrat plan, according to the nonpartisan Joint Committee on Taxation, married couples get zero relief.

Mr. Speaker, let us eliminate the marriage tax penalty. It is all about fairness. Let us help everyone who suffers the marriage tax penalty. Let us vote down the Democrat substitute and support H.R. 6.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentlewoman from Wyoming (Mrs. CUBIN).

Mrs. CUBIN. Mr. Speaker, the marriage penalty is one of the most unfair tax burdens the Federal Government places on American people today. Under the current Tax Code, the marriage penalty taxes the incomes of a married couple at a much higher rate than that of an unmarried cohabitating couple. The most onerous thing about the tax penalty is that it punishes working women and lower income couples with children.

In essence, it taxes the income of the second wage earner, typically the wife, at a much higher rate than if she were filing only individually.

A married couple pays an average of $1,400 per year more than an unmarried couple with the same income under the current Tax Code. That money could be going toward paying bills, putting a down payment on a car or a house, saving for college tuition for their children.

We have a chance today, Mr. Speaker, to do the right thing. By ending the marriage penalty, we will help the middle class; we will help their families lead better lives.

I ask my colleagues to support H.R. 6.

Mr. ARCHER. Mr. Speaker, I yield 2 minutes to the gentlewoman from Connecticut (Mrs. JOHNSON), a highly respected member of the Committee on Ways and Means.

(Mrs. JOHNSON of Connecticut asked and was given permission to revise and extend her remarks.)

Mrs. JOHNSON of Connecticut. Mr. Speaker, this bill is not first about tax relief. It is first about tax fairness. It is also about relief, but this is primarily a matter of fairness.

This bill does two very simple things. It gives a married couple double the deduction that a single person would get. A single person would get a deduction and the married couple gets twice the deduction, but it does something even more important than that because the deductibility issue is really relatively minor in determining how much taxes one pays.

The exciting thing that this bill does is to double the 15 percent bracket for married couples. That means when my kids make the economic sacrifice—and I am proud they are but it is a big sacrifice—to stay home with their kids and live on one salary, when they start going back into the workforce because they do not want their skills to get too rusty, when they start going back into the workforce in order to balance their responsibility to their kids and their responsibility to the economic strength of the household, they want to go back in sooner rather than later but part time, not full time.

When we let them get popped up into a 28 percent bracket at $43,000, we end up taxing their income so heavily that their husband says, ''oh, honey, do not go to work. Between the expenses of work and what it will do to us in taxes, it is better not to work outside our home.

We are educating women in America to higher standards than we have at any other time in our history. They need to be able to enter the workforce and we need them in the workforce, but they need to be able to enter when their kids are capable of standing on their own two feet, and they need to be able to slide in part time, 10 hours, 20 hours, 30 hours.

We do not want a Tax Code that makes it, frankly, not worth it to work. We want a Tax Code that says they are going to get the same 15 percent bracket on their earnings that their husband gets on his earnings. That is why fairness matters. It is about economic opportunity. It is about using the best of one's abilities for themselves, their family and our Nation. That is why this bill matters so much. Tax fairness for families strengthens families and children.

Mr. BENTSEN. Mr. Speaker, I rise in support of the amendment offered by Mr. RANGEL and against the politically-motivated Republican marriage penalty tax proposal. The Democratic alternative is fiscally responsible and uses the surplus in a fiscally responsible manner to strengthen Social Security and Medicare and pay off the entire national debt by 2013; all while ensuring that those truly in need of tax relief receive it.

The marriage tax penalty occurs when both spouses earn approximately equal incomes. The Democratic substitute spends less of the budget surplus and provides true marriage penalty relief. The marriage penalty relief in the Democratic alternative is $89.1 billion over ten years. It provides for an increase in the standard deduction for married couples filing jointly to twice the level for single filers and an exemption from the Alternative Minimum Tax (AMT). Further, it grants couples a $2,000 increase in the beginning and ending income phaseout levels for families claiming the Earned Income Tax Credit (EITC) in 2001 and a permanent $2,500 increase starting in 2002.

The marriage penalty occurs in cases where a couple may pay more taxes because they file jointly than they would as two single people. Because the rate brackets and standard deduction for joint filers are not twice as large as those for single filers, some couples find that some of their income is taxed at a higher rate. Alternatively, if a couple has very different incomes, or only one spouse works, the couple gets a ''marriage bonus.'' A recent Treasury Department study estimated that roughly 48 percent of couples pay a marriage penalty and 42 percent get a marriage bonus.

As drafted, H.R. 6 would give the lion's share of its tax cuts to higher-income families, including those who currently suffer no marriage tax penalty. The average tax cut for families with incomes less than $50,000 would be about $149 per year, while families with higher incomes would get an average tax cut of nearly $1000 per year. Further, once fully phased in, nearly 70 percent of the benefit will be enjoyed by couples earning more than $70,000 annually, even if they suffered no marriage penalty under existing law.

More importantly, under the Republican plan, nearly half of America's families with two children would receive nothing or less than the tax relief promised. This results because the Republican plan will likely force an increasing number of middle-class families with children to pay the AMT. The AMT tax was designed to ensure that wealthy taxpayers could not avoid income taxes through excessive use of preferences such as credits and deductions. It is structured in a way that, if the Republican bill passes, would require more families to be subject to the AMT.

The Majority's plan is designed to re-create the trillion dollar tax cut bill of 1999, using all of the projected surplus, at the expense of investments in Social Security and Medicare, and paying down the national debt. As the U.S. just set the record for its longest economic expansion, why risk this economic prosperity by abandoning the fiscal restraint that is helping propel this economy. As a senior member of the House Budget Committee, I know we can provide tax relief for those married couples who need it while using the vast majority of the surplus to pay down the $3.7 trillion public debt and bolster Social Security and Medicare—the two pillars of retirement security—for future generations.

H.R. 6 undermines Social Security and Medicare, sacrificing our elderly and working families and could lead us down the road to budget deficits. The Republican plan is a rash gamble that foolishly disregards the need to save Social Security and Medicare by refusing to place this tax measure in the context of a comprehensive budget plan. In addition to jeopardizing our investment in Social Security and Medicare, the Republican proposal could cost us this opportunity to pay down the national debt which today approaches $5 trillion.

Mr. HILL of Montana. Mr. Speaker, today, Congress will pass a bill to eliminate the marriage penalty affecting over 25 million Americans. In Montana alone, 89,169 families suffer from the $1400 penalty where they are required to file a joint return.

Repealing the marriage penalty leaves about $125 million in Montana's economy every year. Overall, it puts $182.3 billion back into the nation's economy over the next 10 years.

The Marriage Elimination Act is fair because, by doubling the standard deduction for joint returns, widening the 15 percent tax bracket for joint filers to twice single returns, and increasing the Earned Income Tax Credit by raising the ''phased-out'' limit by $2000, it will treat married couples the same as single people.

Today's families are suffering from increasing demands and burdensome taxes. Eliminating the marriage penalty allows them to spend this money as they wish. The extra $1400 could mean several months of child care, several car payments, or a semester of tuition at a community college.

It puts money immediately back in to Montana's economy which we can all benefit from. The debate over this issue is essentially who should come first—already burdened taxpayers, or the government. Those of us supporting the measure say taxpayers should come first.

The bill is good for families, good for taxpayers, and good for our economy.

I commend my colleagues for passing this bill and prioritizing taxpayers over the government.

Mr. DIXON. Mr. Speaker, I rise in support of the substitute amendment and in opposition to the underlying bill, H.R. 6. Unfortunately, the debate here today is less about the merits of marriage tax penalty relief than it is about the timing of this legislation and the best way to provide such relief. We all agree that married couples should not be subjected to increased tax burdens as a cost of their union. But H.R. 6—at a projected cost of $182 billion over ten years—does much more than simply relieve the additional tax burden that some families pay.

Under our current tax law, many married couples receive a ''marriage bonus,'' meaning they pay less tax than two single people with the same income, while others pay a ''marriage penalty.'' More than half of the tax cuts in H.R. 6 go to people who don't pay a marriage penalty and in fact, to many who presently receive a bonus. That is because most of the relief provided by H.R. 6 is not marriage penalty relief; it is an expansion of lower tax brackets to include higher income people, so two-thirds of the benefits in H.R. 6 go to the top one-fourth of taxpayers.

H.R. 6 is not the way to provide marriage penalty relief. I will be pleased to support legislation—like the substitute before us—that provides real marriage penalty relief in a responsible way. I urge my colleagues to work toward that goal.

Mr. SANDLIN. Mr. Speaker, I rise today in strong support of eliminating the Marriage Tax Penalty. Our tax code punishes married couples when it should encourage families to stay together and help them prosper. I am a cosponsor of H.R. 6 in its original form and have consistently supported the repeal of this egregious provision of our tax code.

The original text of H.R. 6, however, was dramatically different from the bill we consider today. The bill we consider today is bloated and costly, while the original bill contained true marriage tax penalty relief for those who need it most. I will cast my vote in support of this bill today, but I do so only with the expectation that its considerable flaws will be remedied in the Senate.

I am also disappointed in the process surrounding the consideration of this bill. Tax relief for working families is long overdue. However, it would be more prudent for Congress to consider tax relief as part of the larger budget framework. Eliminating the estate and marriage penalty taxes, as well as reducing the burden of the capital gains tax and providing education tax credits, are important priorities. These tax cuts should comprise 25 percent of a fiscally responsible budget—a budget that also puts aside 50 percent of the surplus to reduce the debt and 25 percent for investments such as national defense and education.

I urge my colleagues not to lose sight of our responsibility of ensuring that current economic prosperity continues long into the future. We have a commitment to our children and grandchildren, and the only way to truly fulfill that commitment is through debt reduction as a result of responsible budgeting.

Mr. DEFAZIO. Mr. Speaker, I was unable to vote on marriage penalty tax relief today because I am out of the country on official business. While I support a targeted elimination of the marriage penalty, I am opposed to H.R. 6. It's cliche, but true in this case nonetheless, that the devil is in the details.

Let's get beyond the rhetoric of this issue and take a look at the details. The plan offered by the Republicans skews its benefits to the wealthiest Americans, including some who aren't even subject to a marriage penalty. In fact, once the tax cuts contained in H.R. 6 are fully phased in, two-thirds of the benefits go to the top quarter of income earners.

It is also important to recognize that the bill is very expensive, costing $182 billion over 10 years. Therefore, in order to make up the lost revenue, Republicans will be forced to rely on projected budget surpluses that may never materialize. In a little noticed section of his prepared testimony before the Senate Budget Committee, CBO Director Dan Crippen noted that if the economy slows and entitlement programs such as Medicare and Medicaid grow faster than expected, ''the on-budget surpluses that CBO is projecting in its baseline would never emerge. Instead, the on-budget deficit would rise to more than $290 billion a year by the end of the decade.''

If this projection came to pass, Congress would be forced to pay for H.R. 6 by drastically cutting services and programs Americans consider essential, dipping into Social Security surpluses, or once again running budget deficits.

Instead of H.R. 6, which goes far beyond marriage penalty relief, I support the substitute proposal offered by my Democratic colleagues. The Rangel substitute provides the same, or larger, benefits for middle and lower-income Americans but does not shower tax breaks on those who don't need them. In addition, it ensures that Medicare, Social Security, and debt reduction come first by delaying implementation of the tax relief until these critical issues are addressed.

I think the Washington Post was dead-on when they recently editorialized about H.R. 6 by saying, ''The bill, however, has little if anything to do with marriage. The label is a gloss for a generalized tax cut mainly for the better off. The bill is structured in such a way that as much as half the benefit could go to families who don't even incur the supposed penalty but receive a marriage 'bonus' under the law.''

Mr. COYNE. Mr. Speaker, marriage penalty relief is an important issue, and I am glad that the House is considering such legislation. I have supported marriage penalty relief for years. That being said, however, I am concerned about both the timing and the content of the legislation currently before us.

I am concerned that the House is considering a major tax bill before it has even begun to draft its fiscal year 2001 budget. The legislation before us today would cut taxes by $180 billion over the next 10 years. That is not an insignificant amount. While addressing the marriage penalty should be one of Congress' top priorities, there are other important decisions that Congress must make which will have substantial fiscal impact. Recognizing the need for Congress to set tax and spending decisions in a thoughtful, comprehensive manner, Congress passed the Budget Act more than 25 years ago. This legislation has provided a helpful process and sensible rules for making such decisions. I believe that it should be adhered to.

Last week the Ways and Means Committee marked up this legislation. This week it is on the floor. And yet, the House has not yet passed its FY 2001 budget resolution. In fact, the House Budget Committee has not yet even marked up this resolution. What other tax cuts will we pass this year? Would enactment of this legislation preclude consideration of other tax cuts? Would it stop us from taking action to preserve Social Security? Would enactment of this legislation prevent us from creating a Medicare prescription drug benefit? Would it keep us from paying down the national debt? We simply don't know. We may be able to do all of these things this year, but we just don't know yet—because we haven't even begun drafting the budget. Consequently, I object to consideration of this legislation now.

I also have concerns about the content of this legislation.

I have concerns about the bill before us today because it does not target marriage penalty relief to the families that need relief the most. Consequently, the bill would lose a great deal of revenue while not providing a proportionate amount of help to the households that we should be helping. It does not seem like the best way to fix the marriage penalty problem.

I believe that the President's budget addresses the problem in a more fiscally responsible fashion, and I commend him for his proposal. It would increase the standard deduction for two-earner households to double the amount of the standard deduction for single filers. Since most married couples claim the standard deduction and pay taxes at the 15 percent marginal rate, this provision would eliminate the marriage penalty for most families.

Like the President's proposal, the Democratic alternative that will be offered today would target marriage penalty relief to the families that need it the most. This plan would also ensure that married couples actually receive the marriage penalty relief that Congress wants them to receive. Unlike the version of H.R. 6 that was reported out of the Ways and Means Committee, the Democratic alternative ensures that the alternative minimum tax will not prevent married couples from receiving marriage penalty relief. Consequently, I will support the Democratic alternative that will be offered today. I believe that this proposal would do the most to help married couples in my district.

Mr. ADERHOLT. Mr. Speaker, Americans are slapped with extra taxes on everything from earning a work bonus, to buying a house, and are even taxed upon death. There is a tax designed for every stage of life, but perhaps the most immoral tax of all is the marriage tax.

Over 28 million Americans pay an average of $1,400 extra in taxes each year simply because they are married. The marriage penalty punishes millions of married couples, almost 425,000 of them in my home State of Alabama, who file their income taxes jointly by pushing them into higher tax brackets.

When the marriage tax first appeared in the tax code in 1969, most families had only one bread winner, and the tax provision was actually designed to give a tax cut, or a so-called ''marriage bonus'' to one-income families. But the government ignored the eventual tax burden on families. Instead of dismantling this tax, the government continued to collect extra taxes from those who chose marriage, making it harder to raise their families. This current tax code makes it more expensive for couples to marry, immorally discouraging the most sacred of institutions—marriage.

Congress is making strides to right the wrong of government's financially abusive punishment of marriage, the foundation on which strong families are built. To address this concern, I am proud to cosponsor the Marriage Tax Elimination Act, offered by the gentleman from Illinois, to eliminate the marriage penalty.

Congressman WELLER's proposal would significantly reduce the average $1,400 in additional taxes per year that married couples pay than if they remained single. Additionally, while I agree with those who believe we should recognize the economic empowerment that can be achieved by returning money from Washington bureaucrats to working families, I also believe we should also recognize the moral empowerment of proposals which can strengthen an institution essential to our cultural and National well-being, the Family.

I urge my colleagues to join me in co-sponsoring the Marriage Tax Elimination Act.

Mr. ETHERIDGE. Mr. Speaker, I rise today to announce I will vote for this legislation even though I have serious reservations about many of its details. I will vote for this bill because I support providing relief from the burden of taxation on North Carolina's families.

Let me be clear that the Democratic substitute to this bill is far superior legislation, and I proudly voted for it. But that alternative has failed and the question falls to passage or defeat of H.R. 6.

Despite my concerns about the cost of this bill and the distribution of its benefits, I support passage of H.R. 6 to move the legislative process forward toward a balanced, compromise solution that provides real relief from the marriage penalty for married couples in North Carolina. I reserve the right to vote against the final version of H.R. 6 if it comes back from the Senate with its severe flaws still intact. And I support the right of the president to veto this legislation if it threatens our ability to honor our commitments to Social Security, Medicare and debt reduction and our priorities of education, law enforcement, and agriculture.

Mr. Speaker, I call on the Majority Leadership in this House to work in a bipartisan manner to achieve our shared goals of meaningful relief from the marriage tax penalty for our nation's families.

Mr. POMEROY. Mr. Speaker, I rise in opposition to H.R. 6, a bill that under the guise of marriage penalty relief advances a tax plan that is skewed toward high income earners, leaves inadequate resources for working family tax relief, and makes a debt reduction a second tier priority. Members who want to address the marriage penalty while maintaining fiscal responsibility should vote for the Rangel substitute and against H.R. 6.

If H.R. 6 were only concerned with providing targeted tax relief to married couples who are penalized by the current code, the bill would pass with unanimous support. Unfortunately, the majority has brought forward a $200 billion bill in which half the benefits go to people who receive a marriage bonus, and two thirds of the benefits go to people earning more than $75,000. By grossly inflating the costs of marriage penalty relief, the majority is jeopardizing other needed tax relief for working families and impeding our effort to pay down the debt.

The greatest gift Congress could give to married couples and to all the American people is to pay down the debt. H.R. 6, however, lays claim to more than $200 billion of the projected budget surplus before this session of Congress has dedicated even one dollar to debt reduction. Paying down debt should be our first priority, not our last.

The improved budget outlook will allow Congress and the President to enact targeted tax cuts within a fiscally responsible framework. By considering H.R. 6 outside the context of the overall budget, however, the majority is draining resources from other working family tax relief including tax cuts to help pay for college, to encourage retirement savings, and to increase the affordability of health care. I support marriage penalty relief, but we should do so in a way that leaves room to address the core pocketbook issues that working families face.

In sum, Mr. Speaker, I urge my colleagues to support the Rangel substitute and to oppose H.R. 6.

Mr. UDALL of Colorado. Mr. Speaker, I am very reluctant to vote for this bill—but I will.

I am reluctant because this is not the best time for this bill, and this is not the best bill for the job.

It's not the right time because under the Budget Act, a tax bill like this—or a spending bill, for that matter—should not be considered at all until after Congress has passed an overall budget resolution to establish priorities

among revenue measures and appropriations bills. That is the rule, because that is the prudent way to set our fiscal policy. I agree with the Concord Coalition that we should follow that rule, which is why I voted against the Republican leadership's motion to waive that rule so this bill could be taken up today.

And this is not the best bill for the job because in some areas it does too little, and in others it does too much.

It does too little because it does not adjust the Alternative Minimum Tax. That means it leaves many middle-income families unprotected from having most of the promised benefits of the bill taken away. The Democratic substitute would have adjusted the Alternative Minimum Tax, which is one of the reasons I voted for that better bill.

The Republican leadership's bill does too much in another area. Because it is not carefully targeted, it does not just apply to people who pay a penalty because they are married. Instead, a large part of the total benefits under the bill would go to married people whose taxes already are lower than they would be if they were single. In other words, if this bill were to become law as it now stands a primary result would not be to lessen marriage ''penalties'' but to increase marriage ''bonuses.''

And, by going beyond what's needed to end marriage ''penalties'' the bill—if it were to become law—would go too far in reducing the surplus funds that will be needed to bolster Social Security and Medicare.

Those are the reasons for my reluctance to vote for this bill. They are strong reasons—in fact, if voting for the bill today would mean that it would be law tomorrow, I would vote against it. But that isn't the case, fortunately. This is the start, not the end of the process—and I will reluctantly vote for the bill because I favor eliminating the marriage penalty and having the House pass this bill is the only way we can try to do that this year.

Under the Constitution, all tax bills must start here, in the House. And during the course of today's debate it's become clear that this is the only tax bill dealing with the marriage penalty that the Republican leadership will allow the House to consider this year.

For them, it's their way or no way. But that's not the end of the story, fortunately. From here the bill must go to the other body, where it can be improved, and any final bill must go to the President for signature or veto.

So, because I do think the marriage penalty should be ended, I will vote for this flawed and unsatisfactory bill in order to send it to the other body. I hope that there it will be improved. If it is changed, it will have to come back to us here in the House. If that happens, and it is improved to the point that it merits becoming law—meaning that it will deserve the President's signature—I will vote for it again, without reluctance. If it is changed but falls short of being appropriate for signature into law, I will not support it.

Mr. DAVIS of Virginia. Mr. Speaker, I rise today to voice my strong support for H.R. 6, the Marriage Penalty Tax Relief Act of 2000. As an original co-sponsor of this bill, I am pleased to stand here today to urge my colleagues to vote in support of the sanctity of marriage and in turn, divorce this burdensome tax.

66,604 hard-working married couples in my district, the eleventh district of Virginia and over 21 million loving couples across the nation are unfairly penalized by our Tax Code system simply because they chose to make a life time commitment to each other and walk down the aisle. On average, the words, ''I do'' carry the high price tag of $1,400 a year. Is it right to place such an unfair financial burden on the shoulders of two wage earner working families? No, but our current tax system requires that married couples file joint tax returns based on the combined income of the husband and wife. When both the husband and the wife work, the secondary earner is, in effect, taxed at the top rate of the primary earner. As a consequence, a married couple could pay more than they would if each spouse were taxed as a single wage earner.

We need the Marriage Penalty Tax Relief Act of 2000 to eliminate this financial deterrent to marriage. H.R. 6 would provides $182.3 billion in tax relief over 10 years, by raising the standard deduction for married couples filing jointly so that it is equal to twice the standard deduction single filers. It also expands the lowest tax bracket (15%) to twice that of the corresponding bracket for single filers. To help low income working families, the plan increases the Earned Income Credit (EIC), making more couple eligible for EIC assistance.

I would like to commend Representative JERRY WELLER for taking the initiative to introduce this vital tax relief bill. And I applaud my fellow members of the Republican Leadership and the 236 co-sponsors of this bill on both sides of the aisle, for their support for making the tax system fair for married couples a priority. Let's eliminate this penalty and give families financial freedom to make a down payment for their first home, save for a car or their child's college education. I strongly urge all of my colleagues to give married couples the best gift they could possibly receive from Congress for Valentine's Day, freedom from this punishing tax.

Mrs. BIGGERT. Mr. Speaker, the Federal Government taxes work, savings, investment, risk taking, creativity, ingenuity, entrepreneurship—even death. You name it, Washington taxes it, and sometimes Washington taxes it twice or three times.

So it is not all that surprising that the Federal Government taxes marriage. And today we have an opportunity to right that wrong.

But let's not forget what we are and what we aren't talking about. We aren't talking about tax cuts for the rich. We are talking about tax cuts for women.

The simple truth is that the marriage tax disproportionately affects women. Marriage taxes can impose a nearly 50 percent marginal tax rate on second earners, most of whom are wives and mothers. And the hardest hit by the marriage penalty are those couples who each earn between $20,000 and $30,000 a year.

Ask those couples if they are rich, as they try to provide for their children's education, pay off the mortgage on their house, and juggle all of life's challenges.

Despite what the other side may say, H.R. 6 gives the most benefits to these middle class families. That should be enough to get the support of all my colleagues.

But the President says that his plan is the right way to give marriage penalty relief. Well, let's talk about what his plan does—it creates another inequity. His plan increases the standard deduction for two-income married couples to double that of single filers only if both couples work. If a woman decides to stay home to start a family, this deduction does not apply and her taxes are higher.

This is wrong. How can we penalize anyone for staying at home to raise their children?

We can't.

The Republican plan ensures that all married filers receive marriage penalty relief, whether one parent stays at home with the children or if both parents go to work.

H.R. 6 is the right way to give millions of Americans, including more than 69,000 in my own district, real marriage penalty relief. I urge my colleagues to support H.R. 6, and to support all American families.

Mr. SMITH of New Jersey. Mr. Speaker, I rise today in support of the Marriage Tax Penalty Relief Act which will abolish the unfair marriage tax penalty by raising the standard deduction for married couples filing jointly so that it is equal to twice the standard deduction for single fliers. It also expands the lowest tax bracket at fifteen percent to twice that of single filers.

If you vote ''yes'' to eliminate the marriage tax penalty, fifty million married taxpayers will gain from doubling the standard deduction, and six million senior citizens will benefit from this provision. Another six million taxpayers will no longer have to itemize, which greatly simplifies the tax process, and taxpayers will save $66.2 billion over ten years.

On the other hand, if you vote ''no,'' you will be taking an average of $1,400 out of the pockets and bank accounts of our nation's hardworking families.

If you vote ''no,'' you will be rejecting legislation that benefits the middle class, particularly women. Not only do women early just 74% of what men earn, but under the marriage tax penalty, the second wage earner is taxed at a higher rate. This is the ultimate double-whammy.

If you vote ''no,'' you will singlehandedly take much needed tax relief away from more than 61,000 couples in my district and almost 1 million couples in my state who already pay more than their fair share of taxes—just because they are married.

And finally, if you vote ''no,'' you will send a clear message to our nation's children—that the sanctity of marriage is not to be respected—it instead is to be taxed by Uncle Sam.

Do not punish couples because they have found happiness, have made a lasting commitment to each other, and have gotten married. Cast your vote for the American family today and vote to help do away with the marriage tax penalty.

Mr. BILIRAKIS. Mr. Speaker, I rise in strong support of H.R. 6, the Marriage Tax Elimination Act of 1999, because it is designed to provide significant tax relief to over 21 million married couples. According to a recent report by the Heritage Foundation, there are currently 53,928 married couples in my district who are affected by the marriage penalty. This year we have the chance to do the right thing and help numerous families by eliminating the marriage penalty.

Our current tax code punishes working couples who file jointly by pushing them into a higher tax bracket. The marriage penalty taxes the income of the second wage earner—often the woman's salary—at a much higher rate than if she were taxed only as an individual. Not only does the marriage penalty financially

penalize married couples, it also discourages single people from getting married.

This bill will provide $182.3 billion in marriage penalty tax relief over 10 years by allowing the average dual-income family to keep $1,400 more of their money each year. These savings can make a significant difference to many families. Families will be using this extra money to improve their current lifestyle, secure their future or save for their children's education. Most importantly, it would encourage single people in love to join not only their lives together but their 1040 forms!

Mr. GILMAN. Mr. Speaker, I rise in strong support of H.R. 6, the Marriage Tax Elimination Act and I urge my colleagues to support this worthy, long overdue, legislation.

I became a cosponsor of this legislation because I believe the marriage penalty is the most indefensible thing about our Nation's current Tax Code.

The current Tax Code punishes married couples where both partners work by driving them into a higher tax bracket. The marriage penalty taxes the income of the second wage earner at a much higher rate than if they were taxed as an individual. Since this second earner is usually the wife, the marriage penalty is unfairly biased against female taxpayers.

Moreover, by prohibiting married couples from filing combined returns whereby each spouse is taxed using the same rate applicable to an unmarried individual, the Tax Code penalizes marriage and encourages couples to live together without a formal legal commitment to each other.

The Congressional Budget Office has estimated that 42 percent of married couples incurred a marriage penalty in 1996, and that more than 21 million couples paid an average of $1,400 in additional taxes. The CBO further found that those most severely affected by the penalty were those couples with near equal salaries and those receiving the earned income tax credit.

This aspect of the Tax Code simply does not make sense. It discourages marriage, is unfair to female taxpayers, and disproportionately affects the working and middle class populations who are struggling to make ends meet. For these reasons this marriage penalty needs to be repealed.

Mr. BLUMENAUER. Mr. Speaker, just three months ago, this Congress left Washington, having passed a budget none of us could take pride in, a budget filled with gimmicks, so-called emergency spending and special interest earmarks. Now we are starting off this new session on the same track of fiscal irresponsibility and unresponsiveness to real issues. The one difference is that, instead of a single massive tax cut along the lines of that rejected by the American public last year and still proposed by the Republican front-runner, the majority in Congress is pursuing a piecemeal strategy. They are offering last year's rejected tax bill, only repackaged in smaller chunks.

Today's so-called marriage tax reform is the first piece. Instead of targeting tax relief to the people who need it most, this bill is replete with other special interest provisions that will cost almost $200 billion over the next ten years. Only about half the proposed tax benefit goes to tax filers who currently pay a marriage penalty. Even less relief goes to those most in need, since about 70 percent of the benefits will go to couples earning more than $70,000 per year. Ironically, this bill does nothing to address the growing problems of working families being forced to pay the Alternative Minimum Tax.

In short, the majority's approach is to spend more money than we need or can afford in order to help the people who need help the least, while it shortchanges those who need help the most—the working poor and lower income families, who have seen their income fallen by about 9 percent.

The Democratic alternative takes a different approach. It is targeted toward the people who most need help. It doubles the standard deduction, adjusts the AMT so that families will receive the full benefit of the standard deduction, and addresses the marriage penalty in the EITC, providing greater relief for the working poor and near-poor families. Not only will targeting aid this way help those who need it most, it will save money—money that we can use to pay down the debt, protect Social Security and Medicare, and fund what my constituents tell me are their priorities: education, environmental protection and prescription drug benefits. This is what the American people want, what is needed in my district, and above all, something could be accomplished in a heartbeat with no partisan rancor.

I hope we can start working together today to make our tax system fairer and to help people who need it most.

Mr. MOORE. Mr. Speaker, I rise today to discuss H.R. 6, the Marriage Penalty Relief Act of 2000. The bill is the right thing to do for many reasons and I will support its passage. This bill will provide needed tax relief for married couples by reducing the marriage tax penalty while strengthening the financial resources of the American family and fostering economic prosperity into the 21st century.

Currently, forty-two million married taxpayers, including almost 67,000 families in my district, will gain from the standard deduction increases in this bill; the average tax cut for married couples provided by the bill would be nearly $500 per year—money that will go a long way toward paying for food, housing, and clothes for their children; and the bill will significantly help low- and middle-income working families.

I will be voting for this legislation; however, I will be doing so with strong reservations. I have deep concerns that this Congress has yet to act on a budget resolution this year and, as such, we have no knowledge how this legislation will fit into our other collective commitments to extend the solvency of Social Security and Medicare and reduce our national debt. Congress should first pass a budget resolution that puts into place a framework to strengthen Social Security and Medicare and pay down the debt before enacting a big tax cut—in stages or all at once—that spends the surplus.

That is why I will also be voting for the substitute bill and the motion to recommit. The substitute not only takes a large step toward eliminating the marriage penalty, it does so after we have developed a budget that certifies the solvency of Social Security and Medicare and after we have developed a budget that provides for debt repayment by the year 2013. The motion to recommit provides that we first establish a budget that ensures all of our priorities are met—solvency of Social Security and Medicare, repayment of our national debt, and tax cuts.

Although the majority claims to support retiring the publicly held debt, they have begun the session by scheduling several tax bills funded by the projected budget surplus without giving any consideration to the impact that the bills will have on the ability to retire this debt. Although each of these bills will have a relatively modest cost when considered in isolation, the total costs of these bills will be nearly as much as the vetoed tax bill, and could even be more expensive.

I caution my colleagues, on both sides of the aisle, that this marriage penalty bill reported by the Ways and Means Committee will consume most, if not all, of the resources that will be available for tax cuts without jeopardizing our commitment to paying down the debt and strengthening Social Security and Medicare. I caution my colleagues that if this marriage penalty bill is enacted, it may be difficult to enact additional tax cuts that Congress considers—estate tax relief, tax credits for health insurance and education, and Alternative Minimum Tax (AMT) reform.

We can and should cut taxes. But any tax cut must be in the context of a fiscally responsible budget that eliminates the publicly held debt, strengthens Social Security and Medicare, and addresses our other priorities. While I will be supporting this legislation, I am doing so to move the process forward and to correct a wrong in our tax code.

I hope this Congress considers carefully this bill's cost in the larger context of the federal budget and I hope the Senate will take on this important issue in a responsible manner that places these other priorities in context.

Mr. SCHAFFER. Mr. Speaker, the United States Tax Code discourages marriage. No amount of fancy accounting or political rhetoric can dispute this fact. Today's vote will assist in relieving a tax burden felt by more than 74 thousand couples in my eastern Colorado district. Statewide, 444,578 Colorado couples are affected by marriage tax penalties—penalties in place just for being married.

Mr. Speaker, the current tax law punishes married couples who file income taxes jointly by pushing them into higher tax brackets. The marriage penalty taxes a portion of combined income at higher rates than if each salary were taxed individually.

The Congressional Budget Office estimates that the federal income tax system imposes a marriage tax penalty on nearly fifty million Americans. Further, Mr. Speaker, the marriage tax penalty discourages hard work by penalizing dual-income married couples more than other individuals. It is unfair and inappropriate for the federal government to impose an additional income tax penalty on married individuals.

Mr. Speaker, I submit House Joint Resolution 99–1055, passed by the Colorado General Assembly, for today's RECORD. Colorado's resolution urges the United States Congress to enact legislation eliminating the federal marriage tax penalty. In addition to their recommendation, the President of the United States of America called for marriage tax penalty relief in his final State of the Union Address.

Mr. Speaker, I agree with the president, the Members of the Colorado General Assembly, and the millions of Americans who are calling for the elimination of the federal marriage tax penalty. I urge my colleagues to join me in voting to eliminate these anti-family, anti-American tax provisions.

HOUSE JOINT RESOLUTION 99–1055

Whereas, The Congressional Budget Office estimates that the federal income tax system imposes a marriage tax penalty on twenty-three million Americans; and

Whereas, The marriage tax penalty discourages hard work by penalizing dual income married couples more than any other individuals; and

Whereas, Under the federal income tax system, married individuals have smaller standard deductions, earlier loss of itemized deductions and personal exemptions, a smaller capital loss deduction, and a double loss of IRA deductions when compared to single individuals; and

Whereas, The marriage tax penalty has a severe impact on the working poor; and

Whereas, It is unfair and inappropriate for the federal government to impose an additional income tax penalty on married individuals; and

Whereas, Several bills to eliminate the federal marriage tax penalty are presently pending before the United States Congress; and

Whereas, The elimination of the federal marriage tax penalty is an important step in creating a fairer and simpler federal income tax system; now, therefore,

Be It Resolved by the House of Representatives of the Sixty-second General Assembly of the State of Colorado, the Senate concurring herein:

That we, the members of the General Assembly, urge the United States Congress to enact legislation eliminating the federal marriage tax penalty.

Be It Further Resolved, That copies of this Joint Resolution be sent to each member of the Colorado congressional delegation and to Charles O. Rossotti, Commissioner of the Internal Revenue Service.

Mr. RAMSTAD. Mr. Speaker, I rise as a proud cosponsor and strong supporter of the measure before us to provide urgent relief to families suffering from the unfair marriage tax penalty.

About 25 million married couples currently pay an average of $1,400 more in taxes than they would as single taxpayers. in my own congressional district alone, almost 160,000 taxpayers pay higher taxes simply because they are married. That is simply wrong.

Consider what $1,400 a year would mean to a family struggling to make car or mortgage payments, to buy groceries and clothes for their kids, or to save for their child's college education. If we don't believe marriage penalty tax relief will make a difference in the lives of real families, then we are severely out of a touch.

And significantly, the bill will provide relief to both taxpayers who itemize deductions and those who fill out a simplified tax form. It helps two-earner couples and couples in which only one spouse earns an income. I am stunned by those who believe the families who make sacrifices so one parent can stay home with the children do not deserve relief.

I had hoped when I heard the President's State of the Union Address that marriage penalty relief would be a bipartisan effort in this session. But as near as I can tell, some have decided it is ''too soon'' to provide this fairness. When is it too soon to stop an injustice?

Mr. Speaker, I urge my colleagues to support real relief for real families, right now.

Mr. PHELPS. Mr. Speaker, I rise to fulfill a commitment to my constituents but also to express my disappointment with the way in which this House is ignoring our established budget process. I also want to strongly caution my colleagues against continuing down this road of piecemeal tax cuts which threaten to devour our entire surplus before they can be evaluated in the overall budget context.

Early in my tenure I made a commitment to those who sent me to Washington to support an issue of great importance to them, marriage penalty relief. At the time, H.R. 6 was the primary vehicle for eliminating the marriage penalty, and I agreed to co-sponsor the bill. I do not believe this bill is perfect, and I do not support the timing of this vote, which flies in the face of reasonable budget decision-making. However, I believe in keeping promises to my constituents, and today I will honor my commitment by voting in favor of H.R. 6.

Over 25 million married couples, including 55,000 in my congressional district, experience the marriage penalty when they pay their taxes each year. Our current tax code punishes many married couples by pushing them into a higher tax bracket and taxing the second wage-earner's income at a higher rate. I do not believe our tax code should discriminate against any group, and we certainly should not cause couples to make marriage decisions based on the tax implications of their choice. Furthermore, marriage is often a precursor to new financial obligations, such as buying a home, deciding to start a family, and beginning to save for a child's education. We should by no means make it harder for couples to meet these obligations.

Last year, I voted against the massive, irresponsible Republican tax cut package. Since then, I have consistently assured my constituents they would have my support if certain elements of that bill, such as elimination of the marriage penalty of phase-out of the estate tax, were considered alone. Today, I will honor that promise, but I do so reluctantly for the following reasons.

It is incredibly irresponsible to consider H.R. 6 as one of the first orders for business of this new legislative session, before any consideration of a budget resolution. I think every member of this House agrees that we can and should provide tax relief to the American people this year. But we should not be making these decisions in a vacuum, while we remain completely blind to their ultimate impact on the overall budget picture.

As we debate this bill today, none of us knows what it will mean to our ability to pay down the debt, shore up Social Security and Medicare, provide a prescription drug benefit or pay for vital programs like health care, veterans benefits, agriculture, defense and education. Today's vote sets a dangerous precedent, and I worry that the Republican leadership has started down a dangerous course of passing last year's failed tax cut package in a series of small pieces which mask their overall impact on the budget and impede our ability to address other priorities.

Although I am prepared to ultimately support H.R. 6, I will first vote for the Democratic substitute and the motion to recommit, both of which I believe would enable us to provide common-sense tax relief without jeopardizing our other goals. I have been a strong advocate for debt reduction since joining this body, and I continue to believe a significant portion of any surplus must be set aside for this purpose. Eliminating our nation's debt is, in fact, the best tax cut we can possibly give to our constituents.

Mr. Speaker, I am glad today to fulfill a commitment to my constituents by supporting the elimination of the marriage penalty. But I sincerely hope that today's vote is not an indication of the way in which the Republican leadership plans to deal with all tax legislation this year.

Mr. MCGOVERN. Mr. Speaker, I rise today in opposition to H.R. 6 and in support of real marriage penalty tax relief that will benefit married couples. The bill we are considering today is flawed in several ways—both in terms of policy and in terms of process. Instead, I will support the Rangel substitute amendment that will provide real relief for married couples and will also allow us to continue working to extend the solvency of both Social Security and Medicare and to pay down the debt.

I will vote for the Rangel Substitute because it accomplishes the right things—an increase in the standard deduction for joint filers to twice that of single filers, an increase in the income level at which the Earned Income Tax Credit is phased out and a provision to ensure that Congress extends the solvency of Social Security until 2050 and Medicare until 2030, and eliminates the debt by 2013. The Rangel substitute will allow us to continue to work on the issues important to all Americans—a prescription drug benefit for Medicare, a strong, comprehensive Patients' Bill of Rights, a continuation of the greatest economic expansion in the history of this country, and targeted tax relief. The Republican Leadership's bill we are debating today places all of these priorities at risk.

H.R. 6 is flawed because the bill targets the wrong people and it places the potential surplus at risk. The most expensive provision of this bill would only affect one out of four married couples. Once fully phased in, this provision will cost $30 billion each year. However, the beneficiaries of this provision are not penalized by the marriage tax but, instead, receive what is known as a marriage bonus. H.R. 6 does not provide the relief needed by the middle- and low-income couples that are penalized by the Tax Code. My constituents deserve the best marriage penalty tax relief possible, relief that is not provided by H.R. 6.

Moreover, H.R. 6 irresponsibly taps the potential budget surplus without consideration of the budgetary impacts. This bill isn't even paid for! Where will the money come from? It will come from the current efforts to pay down the debt, to extend the solvency of Medicare and Social Security and to provide a comprehensive prescription drug benefit. The bill's $182 billion price tag—which will undoubtedly increase as adjustments are made to the alternative minimum tax and other tax provisions—is too costly to blindly rush through Congress, especially as we are just now beginning to consider the budget for the next fiscal year. Congress should be working to provide real, responsible marriage penalty tax reform that targets middle- and low-income married couples.

H.R. 6 is also flawed because of the process under which we are considering this bill today. President Clinton released his budget only two days ago, Congress has yet to complete hearings on his proposed budget and the House Budget Committee has not begun to work on a budget resolution. Besides being irresponsible, consideration of this bill violates the rules of the House. It is a violation of House rules to consider tax or spending measures before Congress considers a budget resolution. In order to consider this bill

today, the Republican leadership forced a vote to waive this rule, Why? Not in the name of true reform, but so they could grandstand on Valentine's Day.

Mr. LANTOS. Mr. Speaker, the legislation which we are considering today has little to do with helping struggling married couples and a great deal to do with politics. For years now, we have been subjected to partisan calls to deal with the so-called ''marriage tax penalty.'' We have heard stories about couples who have considered divorce, or even been divorced, because they had a tax burden that was so inequitable. I don't know about my colleagues on the other side of the aisle, but most people that I know do not make the decision whether to enter into—or not enter into—marriage vows simply because of the tax implications of marriage. Matrimony has many consequences, but tax consequences are probably not the major concern.

Unfortunately, Mr. Speaker, there has been very little cool thoughtful consideration of the policies that we are considering here today. It is abundantly clear that the version of the legislation supported by our colleagues on the other side of aisle has much to do with an agenda to benefit the wealthy and little to do with making our tax system fairer for married couples. Approximately half of the tax benefits this legislation provides will go to tax filers that currently pay NO marriage penalty, and the bulk of the benefits will go to the top quarter of income earners.

The Democratic alternative being presented by our colleague, the gentleman from New York, Mr. RANGEL, provides more genuine tax relief for working families who do pay a ''marriage tax penalty.'' I urge my colleagues to support the Rangel substitute.

Mr. Speaker, The Washington Post (June 16, 1998) published an excellent article by Albert B. Crenshaw entitled ''Congress Tackles Marriage Tax Penalty: Experts Doubt That Debate will Yield Lasting Solution to Perennial Inequity.'' That article was particularly insightful on this complex issue. I am submitting the article for the RECORD at this point, and I urge my colleagues to read it. This careful and thoughtful analysis provides a much-needed counterpoint.

[From the Washington Post, June 16, 1998]

CONGRESS TACKLES MARRIAGE TAX PENALTY—EXPERTS DOUBT THAT DEBATE WILL YIELD LASTING SOLUTION TO PERENNIAL INEQUITY

(By Albert B. Crenshaw)

As House Republicans rally around a proposal to eliminate the tax code's ''marriage penalty,'' some experts are skeptical that this latest round of debate on a long-discussed issue will lead to a lasting solution.

The penalty, which causes some married couples to pay higher income taxes than they would as single people, has been a problem for as long as there has been a federal income tax.

Over the years it has sparked repeated, and largely unsuccessful, efforts by Congress to craft a solution equitable to both married couples and singles. The repeated failure of these efforts has led some experts to say it's impossible to create a tax law that would cause all married couples with the same income to pay the same tax, that would treat taxpayers the same regardless of their marital status and that would at the same time would remain progressive.

The key element that leads to the marriage penalty is the progressive nature of the nation's tax code. As income rises, it is taxed at higher rates, also known as brackets. When two people marry, their income is added together, so instead of, say, two singles in the 15 percent bracket, they become a married couple partly in the 15 percent bracket and partly in the 28 percent bracket.

For example, a single man earning $25,000 annually and a single woman earning $25,000 would each be in the 15 percent bracket. If they marry, however, their annual income becomes $50,000 and some of it is taxed at 28 percent. For married couples filing jointly, that higher bracket starts at $42,350.

While the tax code penalizes married couples with similar incomes, it benefits couples in which one spouse earns most or all of the income.

For example, a single woman earning $50,000 annually is taxed at the 28 percent rate for slightly less than half her income, while the rest is taxed at 15 percent. If she marries a man with no income, $42,350 of her income is taxed at 15 percent, and less than $8,000 at 28 percent.

For lower-income workers, the effect can be even more dramatic because of the earned income tax credit, a credit designed to ease the tax burden on low-income working families. For example, the Congressional Budget Office last year found that two single parents earning $11,000 each would have no income tax liability and each would receive a $2,150 refund under the EITC. If they married, they would owe $765 in tax and receive only $1,368 under the EITC. The credit would wipe out their tax liability, but their refund would be only $603.

Thus this couple would lose $3,701, or 16.8 percent of their income, by virtue of being married.

The CBO study found that about 42 percent of couples paid a marriage penalty in 1996, 51 percent paid less than they would have as singles—a marriage ''bonus''—and 6 percent were unaffected. In other words, 21 million couples paid an average of $1,400 in additional taxes because they were married, while 25 million got a tax benefit—to the tune of an average $1,300—because of their marital status. In total, penalties added up to $29 billion, and bonuses to $33 billion.

Since World War II, tax policy has veered from greatly benefiting married couples to helping out singles to today's hodgepodge of rules that benefit some married couples and penalize others.

The CBO noted that ''marriage penalties and bonuses are not deliberately intended to punish or reward marriage. Rather they are the result of a delicate balance among disparate goals of the federal income tax system.''

Some scholars have found bonuses and penalties in the code going back to 1914, but the modern dispute dates from 1930. At that time, taxes were levied on individuals, and single or married people paid at the same rates. This benefited couples in which spouses had similar incomes and penalized those in which one earned much more than the other.

In community-property states, however, state law required that couples share all income equally. Taxpayers in those states had begun dividing their income equally for tax purposes as well, and in 1930 the Supreme Court upheld that strategy.

This resulted in couples in different states being taxed at different rates, depending on whether they lived in a community-property or common-law state. In 1948, to remedy this, Congress began allowing all couples to, in effect, equally divide their income.

This, in turn, meant that singles paid more tax on the same income than married couples. By 1970, a single person with $20,000 in income was paying $5,328 in tax compared with $3,750 for a married couple—a 42 percent penalty for the single person.

Congress limited the differential to 20 percent beginning in 1971, and in 1981 it added a two-earner deduction of up to $3,000. This cut the penalty for couples affected by the penalty but boosted the bonus for others. The Tax Reform Act of 1986 repealed the two-earner credit but also sharply reduced the number of tax brackets, from 15 to two—at 15 percent and 28 percent—and thus also reduced the marriage penalty. The addition of new brackets in 1990 and 1993 boosted the number to five, and the issue began heating up again.

Here is an example of the marriage penalty, with the husband and wife earning equal salaries . . .

A MARRIAGE PENALTY, A BONUS

	If filing as a single		Filing as a couple
	Husband	Wife	
Adjusted gross income	$37,500	$37,500	$75,000
Less personal exemptions	2,550	2,550	5,100
Less standard deduction	4,000	4,000	6,700
Equals taxable income	30,950	30,950	63,200
At 15 percent	24,000	24,000	40,100
At 28 percent	6,950	6,950	23,100
Tax liability	5,546	5,546	12,483
Marriage penalty			$1,391
. . . and of the marriage bonus, with only one spouse as the sole breadwinner.			
Adjusted gross income	$0	$75,000	$75,000
Less personal exemptions	2,550	2,550	5,100
Less standard deduction	4,000	4,000	6,700
Equals taxable income	0	68,450	63,200
At 15 percent	0	24,000	63,200
At 28 percent	0	34,150	40,000
At 31 percent	0	10,300	23,100
Tax liability	0	16,355	12,483
Marriage bonus			$3,872

SOURCE: Congressional Budget Office.

Mr. STARK. Mr. Speaker, I rise today in opposition of H.R. 6, the Marriage Tax Penalty Relief Act of 2000. The Republicans will characterize those who oppose their bill as opposing tax relief for working families. This is not true. I support targeted tax relief for working families. However, any tax legislation must be enacted prudently and must be structured to target the right population. The bill before us today is far from prudent. I oppose H.R. 6 because of the process chosen by the GOP; the bill is misleading; and the Democrats have offered a better alternative.

Targeted marriage tax penalty relief should be an issue that everyone can support. So it was surprising to learn that Ways & Means Democrats were left out of the whole process. The leadership developed this bill without any consultation from Democrats. If real legislation is going to pass the second session of the 106th Congress, then we must work in a bipartisan fashion. It seems that my colleagues on the other side of the aisle prefer to politicize legislation rather than produce policy that will actually help the citizens we serve.

This bill puts the cart before the horse. There is no budget in place in which to examine this bill in an overall framework for this year's spending. To explain my point, the average American worker should not go out and purchase a brand new car without knowing how much is needed for their other expenses. The worker would end up with bounced checks and nothing left for food and medical expenses. This is exactly what the Republicans intend to do with this tax bill. Congress does not know how much is needed for our other spending priorities. It is fiscally irresponsible to spend money without an overall budget in place.

Without a budget, last year's mantra to save Social Security and Medicare has been completely ignored. I am committed to saving Social Security for current and future retirees. I am also committed to saving Medicare—and enhancing its benefits—for current and future retirees. The American worker is entitled to both of these benefits in their golden years. I will not participate in a negligent Congress whose behavior could eliminate these two programs.

A vote on H.R. 6 today does not allow Congress to prioritize our spending. So not only does this bill fail to ensure solvency for Medicare and Social Security, it prohibits us from other spending needs such as improving our schools, providing a Medicare prescription drug benefit, and making health care available to the 11 million children currently without it.

This bill needs to target tax relief for those who need it most. Unfortunately, the GOP proposal actually helps wealthy Americans, not simply those facing a tax penalty due to marriage. There are nearly as many families that receive ''marriage bonuses'' as receive marriage penalties in the U.S. As much as half of the $182 billion in tax relief in the GOP bill will go to families who receive the bonus and are not hurt by the marriage penalty. This bill's costliest provision, expanding the 15% tax bracket, only benefits taxpayers in the top quarter of the income distribution. This accounts for 65% of the plan's total cost, or nearly $100 billion. The bill's title implies that it helps those who are faced with a marriage penalty when it truthfully benefits the wealthy.

Finally, I cannot support this reckless tax cut when the Democrats have offered a safer, more responsible option. First and foremost, our bill uses the projected surplus to extend the solvency of Medicare to 2030 and the solvency of Social Security to 2050. The American worker has told us time and time again that extending these programs is a priority. I've listened to my constituents and I encourage my GOP colleagues to do the same.

The Democratic substitute bill is not only more responsible than the Republican plan, it is also less costly and targeted to those who need it most. Our plan costs $89 billion over 10 years; one needn't be an economist to know that this is much more affordable than the $182 billion Republican price tag. Low-income married couples face a marriage penalty in the earned income tax credit. The Democratic substitute would reduce those penalties by increasing the income level at which the credit begins to phase out by $2,000 in 2001 and by $2,500 in 2002 and thereafter. It would also repeal the current reduction in the EITC and refundable child credit by the amount of the minimum tax. Again, the Democratic substitute would provide greater tax relief for these taxpayers than would the Republican bill.

We shouldn't even be debating marriage tax penalty today. This is not the right time or the right product through which to achieve a reasonable tax cut. It is ludicrous to take a piecemeal approach to any tax reform package. Treasury Secretary Lawrence Summers has urged President Clinton to veto this bill. We need to oppose H.R. 6, go back to the drawing board, establish a budget and bring responsible tax relief legislation to the floor for a vote.

Mr. FRELINGHUYSEN. Mr. Speaker, it is time we give 25 million married Americans a break—a tax break, that is.

Under our current tax code, working, married couples are pushed into a higher tax bracket than single working Americans. And worse yet, the Marriage Penalty Tax impacts the second wage earner in a family—usually a woman—so, she is taxed at a much higher rate just because she is married!

Is this fair?

Of course not, and that's why Congress must try yet again to repeal the Marriage Penalty Tax, an unfair tax burden on 25 million American families.

Mr. Speaker, this is sensible tax relief for the middle class, and a $1400 tax cut for these hardworking Americans will be put to good use. Indeed, $1400 in the pockets of millions of married couples can be used on important family obligations like tuition for college, a home computer, renovating a kitchen and paying family bills, or investing for retirement security.

Mr. Speaker, 818,116 married couples in my home state of new Jersey would benefit directly if we repeal the Marriage Penalty Tax—72,605 in my District alone, New Jersey's Eleventh.

Each one of them deserve relief from the Marriage Penalty Tax and New Jersey's married couples deserve to know that they are paying only their fair share to Uncle Sam—nothing more.

Let's repeal the Marriage Penalty Tax and restore fairness to our tax code for America's married couples.

And let's get this Marriage Penalty Tax revenue, unfairly collected by the Federal government, out of the hands of Washington bureaucrats and into the pockets of America's married couples where it rightfully belongs.

Mr. BUYER. Mr. Speaker, I rise in support of H.R. 6 and I am proud to be a cosponsor of this bill.

More than 20 million American married couples pay higher taxes than they would if they were single. The ''tax'' on marriage in our system averages nearly $1400 per couple. This $1400 could be used by couples to save for college or retirement, make several months of car payments, pay for braces or piano lessons. Unfortunately, some in this chamber believe that Washington knows better how to use $1400 than a husband and a wife.

Numerous statistical evidence is available that children are far less at risk for academic and behavioral problems when raised in a two-parent family. But built into our Tax Code is a disincentive for families to stick together.

The marriage penalty in the Tax Code is more likely and larger in those households where both marriage partners have incomes that are nearly equal. In 1995, 72 percent of working age couples had both individuals in paid employment. 12 percent of couples with incomes below $20,000 had penalties in 1996; 44 percent of couples with incomes between $20,000 and $50,000 had marriage penalties; and 54 percent of those with incomes over $50,000 had penalties.

It is time that the Federal Tax Code support marriage, and not penalize it. I urge the adoption of the Marriage Tax Penalty Relief Act.

Mr. MILLER of Florida. Mr. Speaker, I rise today in support of this important legislation to end the unfair taxation of married couples and provide real tax relief for working families. The marriage tax penalty is one of the shining examples of stupidity and injustice in our overly complex and injustice tax code.

Mr. Speaker, this tax hits real people, real hard. It punishes working couples by pushing them into a higher tax bracket. It taxes the income of the second wage earner—typically a working woman—at a higher rate than if she were taxed as an individual. It impacts middle class couples the most, with the greatest marriage tax penalties falling on those families where the higher earning spouse makes between $20,000 and $75,000 per year.

Overall, some 42 million working Americans pay higher taxes simply because they are married. On average, each couple pays $1400 more every year to the federal government simply because they are married. In my Florida district alone, over 46,000 couples are hit by this ridiculous marriage tax penalty. Let me tell you about how this tax affects some of them in real terms.

I had an opportunity when this issue first gained prominence, to meet in my district with 20 working women from Bradenton, Sarasota, and Venice. Their number one concern was marriage tax penalty relief. Why? Because this is not some obscure issue, these women knew what an extra $1400 a year meant to their family budget. It's a new computer, it's the yearly grocery bill, it's a semester at community college, or maybe it's a much needed family vacation.

Mr. Speaker, some of my colleagues here talk about wanting to expand government subsidies and programs for health care or daycare. Let me say to them, if you are serious about helping working families, then let's start by letting these families keep $1400 of their own hard-earned money each year and use it towards a year of health care premiums or several months of day care. Let these families make their own choices and meet their own needs without having to beg for their own money back from Washington bureaucrats.

My district in Florida also has a large population of senior citizens. Most people don't think of the marriage tax penalty hurting seniors, but it does depending on how they receive income, and not just the ones who are already married. A not uncommon situation is that two widowed seniors meet each other in a retirement community, find new love, and want to remarry. The marriage tax penalty actually discourages them from remarrying. Our truly bizarre tax code says to this senior couple that they are better off economically if they just live together without getting married! I find this tax to be repugnant.

Mr. Speaker, a tax that penalizes people for falling in love and getting married is an outrage. We have a chance today to get rid of it. I urge my colleagues to vote ''yes'' on this bill and provide real tax relief and fairness to 46,000 working couples in my district and 21 million families nationwide.

Mr. RILEY. Mr. Speaker, there's not a good reason why married couples in my home State of Alabama should pay higher Federal income taxes than if they were single and just living together.

But this is what is happening to more than 60,00 married couples in my district alone and 25 million nation-wide because of the Marriage Tax Penalty.

As our Federal tax law stands now, the average married couple in America pays an additional $1,400 a year on their tax bill. That is absurd.

Mr. Speaker, $1,400 is a lot of money to most folks in Alabama, and not an amount

they're happy doing without just because they are married. You can pay a few house payments with $1,400, or a semester's worth of tuition and books for college. Those are real life expenses, and not just numbers on charts and graphs over at the Internal Revenue Service.

The institution of marriage should be sacred, not taxable.

I urge my colleagues to vote for the Marriage Tax Penalty Relief Act and put an end to this unfair and irresponsible tax.

Mr. BALLENGER. Mr. Speaker, I am pleased that a popular tax relief proposal, the so-called marriage tax penalty relief bill, is coming up for a vote today. Unlike President Clinton, I believe that we can achieve our budget and tax objectives simultaneously in this booming economy. If we keep reigning in new federal spending and waste, fraud and abuse in existing programs, we can provide this long overdue tax relief—and more—while protecting Social Security, Medicare and retiring the public debt.

H.R. 6 is needed to make a down payment on eliminating the marriage tax penalty which roughly 67,439 couples in my congressional district alone pay Uncle Sam each year. A marriage tax penalty happens when a married couple pays more taxes by filing jointly than they would if each spouse could file as a single person. The bottom line is that the tax code punishes millions of couples by pushing them into higher tax brackets, and middle income American families are hit the hardest.

Why should a man and a woman be forced to pay higher taxes simply for being married? Since President Clinton vetoed the marriage tax penalty relief package last fall, I am glad that we have started this process early this year in the hope we can get a bill which President Clinton will sign. After all, just two weeks ago he said he favored marriage tax penalty relief. He should work with us to give hard-working Americans a break.

Mrs. CHENOWETH-HAGE. Mr. Speaker, today I rise to speak about the tax code's Marriage Penalty. This is a fundamentally unbalanced, unfair, and discriminatory section of the tax code.

For far too long, we have treated married couples as if they were an opportunity for the government to tax more. In particular, for the young newly married couple, this penalty means an average of fourteen hundred dollars a year in confiscated income. Assuming a couple invested this fourteen hundred dollars in an IRA that earned a ten percent interest rate, at the end of thirty years they would have two hundred and sixty-six thousand dollars for retirement. A ten percent return is the historic rate.

In Idaho alone, one hundred and twenty-nine thousand married couples are affected by this discriminatory tax. The standard of living and the median income are below the national average. Unemployment rates are above the national average. Marriage Tax relief would provide substantive relief for the one hundred and twenty-nine thousand couples in Idaho who are disparately impacted by this tax.

Mr. Speaker, equality before the laws is a principle enshrined within our Constitution. In 1919, we gave married couples two votes instead of one. It's time we treated hard-working married couples as two people instead of one person and two-thirds of another person.

Mr. CRANE. Mr. Speaker, I rise in strong support of H.R. 6, the Marriage Tax Penalty Relief Act.

The Republican-sponsored Marriage Tax Penalty Relief Act provides $182 billion in tax relief over the next 10 years. Since hundreds of billions of dollars is hard to comprehend, let me explain how that translates to our constituents.

In my Congressional district, over 140,000 taxpayers are penalized by the tax code simply because they are married. In Illinois, 1.1 million couples, or 2.2 million taxpayers are hit with a marriage penalty. Nationwide, there are some 50 million individuals paying a marriage penalty. On average, these couples each earn between $20,000 and $30,000—hardly a princely sum. The bill before us today will provide roughly $1,400 in tax relief to every family faced with a marriage penalty.

I have long argued that the tax code is immoral because it penalizes those values we pass along to our children. We encourage our children to get married and start a family and to save their money for the proverbial rainy day. Unfortunately, once they marry, they're immediately punished by the tax code that charges them more than when they were single. And don't get me started on capital gains taxes and estate taxes punishing savings and investments for the future.

While most of us in Washington have publicly supported marriage tax penalty relief, I am amazed that our Democrat colleagues are opposing our bill and that the President has threatened to veto the measure. I hear that my friend Mr. RANGEL, a Member of our Ways and Means Committee, calls our plan a gimmick. He is opposing our bill because it is being ''rushed'' through Congress before we have a budget. We rush emergency spending measures through this body on a regular basis. I ask my colleagues—why is it wrong to rush this much needed tax refund to hard-working Americans? Especially since President Clinton vetoed our tax bill last year which would have provided relief from the marriage tax penalty.

I understand that our Democrat friends have their own version of what they call marriage tax penalty relief. Unfortunately, their plan provides only a fraction of the relief of H.R. 6, while making the tax code much more complicated in the process. Perhaps all that was rushed was the drafting of their bill.

I urge my colleagues to reject the Democrat amendment and to support H.R. 6 so that we can quickly provide this much needed tax relief to Americans.

Mr. BEREUTER. Mr. Speaker, this Member rises today to express his support for H.R. 6, the Marriage Tax Penalty Relief Act of 2000, of which he is a cosponsor. This bill will have a positive effect, in particular, on middle and lower income married couples.

At the outset, this Member would like to thank both the main sponsor of H.R. 6 from Illinois [Rep. WELLER] and the distinguished Chairman of the House Ways and Means Committee from Texas [Mr. ARCHER], for their instrumental role in bringing H.R. 6 to the floor of the House today.

While there are many reasons to support H.R. 6, this Member will enumerate two reasons. First, H.R. 6 takes a significant step toward eliminating the current marriage penalty in the Internal Revenue Code. Second, H.R. 6 follows the principle that the Federal income tax code should be marriage-neutral.

1. First, H.R. 6 will help eliminate the marriage penalty in the Internal Revenue Code in two ways. It will increase the standard deduction for married couples to double the standard deduction for singles. In addition, H.R. 6 will increase the amount of couples' income subject to the lowest 15 percent marginal tax rate.

2. Second, this bill will help the Internal Revenue Code become more marriage-neutral. Currently, many married couples pay more Federal income tax than they would as two unmarried singles. The Internal Revenue Code should not be a consideration when individuals discuss their future marital status.

Therefore, for these reasons, and many others, this Member urges his colleagues to support the Marriage Tax Penalty Relief Act of 2000.

Mr. MCCOLLUM. Mr. Speaker, as families across the country start to think about filing their taxes, there is a flaw in our tax code that unfairly punishes millions of married couples. In the state of Florida alone, more than 1 million married couples pay an average of $1,400 per year more in taxes than they would pay if they are unmarried. This burdensome tax is especially unfair to working women, whose income is often cut in half by the higher tax rates caused by the marriage penalty.

Under the current tax code, a married couple pays more taxes by filing jointly than they would if each spouse filed as a single person. The marriage tax penalty exists because the standard deduction for couples ($7,350) is $1,450 less than double the standard deduction for singles ($4,400 + $4,400 = $8,800).

In essence, the tax code punishes millions of couples by pushing them into higher tax brackets. The marriage penalty taxes the income of the second wage earner—often the wife's salary—at a much higher rate than if the salary were taxed only as an individual.

For example, an individual earning $30,500 would be taxed at 15 percent. But a working couple with incomes of $30,500 each are taxed at 28 percent on their combined income of $61,000—costing the couple almost $1,400 more in taxes because they are forced into a higher tax bracket.

This year, the House of Representatives wants to provide American couples real relief from the marriage tax penalty. I support H.R. 6, the Marriage Tax Relief Act of 2000, which will provide more than 50 million American couples with $182.3 billion dollars in tax relief. Under this plan, lower and middle income couples—those earning between $20,000 and $70,000—receive the greatest relief.

H.R. 6 would increase the standard deduction for joint returns to twice that of single filers, increase the width of the lowest tax bracket for joint returns to twice that of single returns, and raise the phaseout limit on the earned income tax credit (EITC) by $2,000 for married couples. The increase in the standard deduction and the increased phaseout limit for the EITC would be effective next year. The increase in the 15% tax bracket would be phased in over 6 years starting in 2003. Furthermore, H.R. 6 helps both families who itemize their deductions, like homeowners, and those who do not itemize.

President Clinton, who vetoed the marriage penalty last year as part of Congress' overall tax relief plan, recently proposed a smaller plan that provides $45 billion over the next 10 years. His plan would double the standard deduction over 10 years, as opposed to next

year, and does not expand the 15% tax bracket like Congress' plan does. Under the President's marriage tax relief plan, only families who do not itemize their taxes would benefit. Simply put, Congress will provide working couples with four times more relief than the President's plan, dramatically easing the unfair tax burden on American families.

For working families, an extra $1,400 a year could mean a new computer to help children with their education, child care for three months, or a contribution to retirement savings. Over a decade, that money would pay for a family car, a college education, or the down payment on a new home.

Of all the challenges married couples face in providing for their children, the U.S. tax code should not be one of them. I believe families—not Washington bureaucrats—know best how to spend the money they have earned. It is time to eliminate the marriage tax penalty and help strengthen the building block of or society—the American family.

Mrs. CLAYTON. Mr. Speaker, consistent with the position of many of my colleagues, I firmly believe that the marriage tax penalty ought to be alleviated. It is an unfair burden on many married couples and families. Also, given the level of suffering that has rocked my district, I would like nothing more than to have additional resources remain in the pockets of my constituents.

During the rebuilding process—in the aftermath of destruction from Hurricanes Dennis, Floyd and Irene—every dollar counts. This is especially the case for low-income families.

However, Mr. Speaker, I am disturbed because this bill has many flaws and it is ill-timed.

As a body, we have yet to agree to a budget resolution for Fiscal Year 2001. Thus, size of any budget surplus remains to be determined. As a body we have not yet done what we know Americans want us to do: to reduce the debt, protect Social Security and Medicare first.

Mr. Speaker, H.R. 6 is projected to have a net cost of $182 million over the next ten years. This bill is far too costly and designed to help those couples with no penalty and high incomes. The cost of H.R. 6 is too high, especially when many working families will not even benefit from these proposed tax cuts. The cost of this bill is too high, especially when, as a result of the structure of this legislation, many couples currently unaffected by the marriage penalty will receive tax reductions. Therefore, I ask my colleagues to support the Democratic alternative.

What is true is that Democrats and Republicans alike are committed to alleviating the marriage tax penalty. The President also shares this commitment. Where we differ is on how much this tax cut should be, how universal in nature, and when this bill should be considered.

The bill we are currently considering will prevent other needed tax cuts, prevent resources from being allocated to Medicare, Social Security, child care and other family needs.

I strongly feel that the Democratic alternative to H.R. 6 is effective and will achieve our overall goal of providing Americans across this nation the relief that they so desperately need. It is a more responsible approach in that it reduces the ''marriage penalty'' by $89 million over 10 years; this is about half of what is requested in H.R. 6. More importantly, Mr. Speaker, the substitute makes the tax reduction contingent on certification that the Social Security trust fund will remain solvent until 2050, certification that the Medicare trust fund will remain solvent until 2030, and certification that the publicly held national debt is projected to be eliminated by 2013. I ask my colleagues to vote responsibly by supporting the Rangel substitute.

Mr. RYUN of Kansas. Mr. Speaker, today I rise in support of the 125,000 married people in the Second District of Kansas who are adversely affected by the marriage tax penalty.

Kansas couples have been penalized just for walking down the aisle and saying, ''I do.''

As I've traveled across my district over the past three years and held town meetings, each individual I have explained this penalty to has said it is wrong. They are right, it is wrong, and today I can tell them that we finally did something about it.

Returning $1,000 to the average working couple in Kansas will make a real difference in their lives. It may allow them to save for their children's college education, take a family vacation or make long overdue home improvements. More importantly, returning this tax overpayment will allow them to spend their money in a way that will most benefit their families.

Mr. Speaker, we can look forward to as much as $1.8 billion in non-Social Security budget surpluses over the next 10 years. This bill will give back just 10% of the total projected non-Social Security surplus. I think we can say with confidence that the federal government is in a sound financial position to return some of the taxpayers hard-earned money.

A yes vote on this important bill is not only fiscally sound, it will end the unfair practice of taxing the marriage license, and will put in place a tax policy that encourages marriage and families. Vote yes on the Marriage Tax Penalty Relief Act.

Mr. HOBSON. Mr. Speaker, I rise in support of legislation to repeal the marriage tax penalty. Marriage is one of the most sacred institutions and serves as a strong foundation for stable families. However, our convoluted federal tax code doesn't see marriage as an institution worthy of praise, but rather as a convenient way to provide additional revenue for federal coffers.

The Treasury Department estimates that 25 million couples in the United States have to pay an average of $1,400 more on their income taxes every year, than they would if they could file as individuals. In essence, the federal tax code punishes millions of married couples by pushing them into higher tax brackets. The marriage penalty taxes the income of the family's second wage earner at a much higher rate than if the salary were taxed only as an individual.

This unfair assessment on marriage is nothing new, but it is becoming a larger problem. The share of dual-earner married couples has risen from 48 to 60 percent since 1969, and this percentage is only expected to rise in the future.

Even the President recommended reducing the marriage penalty in his final State of the Union Address, not once, but twice. I earnestly hope that the new millennium will see the beginning of the end for this unfair assault on married taxpayers.

We have tried for years to eliminate the marriage penalty. In fact, it was a key provision in last year's Republican tax plan, which was vetoed by the President. It is past time to get the job done, and I ask my colleagues to support the Marriage Tax Penalty Relief Act of 2000.

Our plan would increase the standard deduction claimed by couples who do not itemize income tax deductions to double the amount of the standard deduction for single taxpayers beginning in 2001. Unlike the President's proposal, we also would provide relief for the millions of families that do itemize their taxes.

By reducing the marriage penalty we can continue to expand the benefits of our current strong economy to an even greater percentage of the American people. I believe the lifting of this unfair marriage tax penalty is a matter of fundamental tax fairness and will improve the lives of many working families by allowing them to keep more of their hard-earned paychecks.

Mr. PACKARD. Mr. Speaker, critics of the Marriage Tax Penalty Relief Act are calling it irresponsible. I rise today to offer what I believe is truly irresponsible.

Mr. Speaker, the past thirty years of taxing hard-working married couples is irresponsible. Over-taxing American families at an average of $1400 annually is irresponsible. Penalizing 25 million families annually is irresponsible. Penalizing 58,781 families in my Southern California district is irresponsible. Placing an unnecessary tax burden on our working men and women who devote their lives to each other in marriage is blatantly irresponsible.

Mr. Speaker, critics are calling eliminating the Marriage Tax Penalty reckless. Mr. Speaker, this is not reckless. Punishing working married couples is reckless. American families paying more in taxes than for food, clothing, shelter and transportation combined—is unequivocally reckless. Eliminating the marriage tax penalty for only a quarter of the affected families as the President's plan would do is reckless.

Mr. Speaker, I urge my colleagues to support this legislation and provide meaningful tax relief for all of our working families. Failure to do so is irresponsible. Failure to honor our most valued institution—the family—is reckless. Let's not lose this opportunity to affirm the American family and provide meaningful tax relief.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). All time for general debate has expired.

AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MR. RANGEL

Mr. RANGEL. Mr. Speaker, I offer an amendment in the nature of a substitute.

The SPEAKER pro tempore. The Clerk will designate the amendment in the nature of a substitute.

The text of the amendment in the nature of a substitute is as follows:

Amendment in the nature of a substitute offered by Mr. RANGEL:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Marriage Tax Penalty Relief Act of 2000''.

SEC. 2. MARRIAGE PENALTY RELIEF.

(a) STANDARD DEDUCTION.—

(1) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—

(A) by striking ''$5,000'' in subparagraph (A) and inserting ''twice the dollar amount in effect under subparagraph (C) for the taxable year'',

(B) by adding ''or'' at the end of subparagraph (B),

(C) by striking ''in the case of'' and all that follows in subparagraph (C) and inserting ''in any other case.'', and

(D) by striking subparagraph (D).

(2) INCREASE ALLOWED AS DEDUCTION IN DETERMINING MINIMUM TAX.—Subparagraph (E) of section 56(b)(1) of such Code is amended by adding at the end the following new sentence: ''The preceding sentence shall not apply to so much of the standard deduction under subparagraph (A) of section 63(c)(2) as exceeds the amount which be such deduction but for the amendment made by section 2(a)(1) of the Marriage Tax Penalty Relief Act of 2000.

(3) TECHNICAL AMENDMENTS.—

(A) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking ''(other than with'' and all that follows through ''shall be applied'' and inserting ''(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied''.

(B) Paragraph (4) of section 63(c) of such Code is amended by adding at the end the following flush sentence:

''The preceding sentence shall not apply to the amount referred to in paragraph (2)(A).''.

(b) EARNED INCOME CREDIT.—

(1) IN GENERAL.—Subsection (a) of section 32 of such Code (relating to credit for earned income) is amended by adding at the end the following new paragraph:

''(3) REDUCTION OF MARRIAGE PENALTY.—

''(A) IN GENERAL.—In the case of a joint return, the phaseout amount under this section shall be such amount (determined without regard to this paragraph) increased by $2,500 ($2,000 in the case of taxable years beginning during 2001).

''(B) INFLATION ADJUSTMENT.—In the case of any taxable year beginning in a calendar year after 2002, the $2,500 amount contained in subparagraph (A) shall be increased by an amount equal to the product of—

''(i) such dollar amount, and

''(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2001' for 'calendar year 1992' in subparagraph (B) thereof.

If any increase determined under the preceding sentence is not a multiple of $50, such increase shall be rounded to the next lowest multiple of $50.''.

(2) REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.—

(A) Subsection (d) of section 24 of such Code is amended by striking paragraph (2) and redesignating paragraph (3) as paragraph (2).

(B) Section 32 of such Code is amended by striking subsection (h).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

SEC. 3. TAX REDUCTIONS CONTINGENT ON SOCIAL SECURITY AND MEDICARE SOLVENCY CERTIFICATIONS.

(a) IN GENERAL.—Notwithstanding any other provision of this Act, no provision of this Act (or amendment made thereby) shall take effect until there is—

(1) a social security certification,

(2) a Medicare certification, and

(3) a public debt elimination certification.

(b) DEFINITIONS.—For purposes of this subsection—

(1) SOCIAL SECURITY SOLVENCY CERTIFICATION.—The term 'social security solvency certification' means a certification by the Board of Trustees of the Social Security Trust Funds that the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund are in actuarial balance until the year 2050.

(2) MEDICARE SOLVENCY CERTIFICATION.—The term 'Medicare solvency certification' means a certification by the Board of Trustees of the Federal Hospital Insurance Trust Fund that such Trust Fund is in actuarial balance until the year 2030.

(3) PUBLIC DEBT ELIMINATION CERTIFICATION.—There is a public debt elimination certification if the Director of the Office of Management and Budget certifies that, taking into account the tax reductions made by this Act and other legislation enacted during calendar year 2000, the national debt held by the public is projected to be eliminated by the year 2013.

The SPEAKER pro tempore. Pursuant to House Resolution 419, the gentleman from New York (Mr. Rangel) and a Member opposed each will control 30 minutes.

The Chair recognizes the gentleman from New York (Mr. RANGEL).

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Wisconsin (Mr. KLECZKA).

Mr. KLECZKA. Mr. Speaker, for the last 3 hours we have been extolling the virtues of eliminating the marriage tax penalty. The most amazing part of the debate is, we all agree.

I agree with the gentlewoman from Connecticut (Mrs. JOHNSON). In fact, I have introduced legislation that does just that. So that is not in question before us today.

The President supports it. The Vice President, AL GORE, supports it. What is the problem with the bill we have before us today?

Mr. Speaker, look at this chart.

□ 1430

The problem with the bill, and I have taken the liberty of renaming it, I think it should be really called the tax fraud act of the year 2000, because Republican after Republican has stood up and said the bill provides marriage penalty tax relief. When the bill was before the Committee on Ways and Means last week, we asked the Republican staffers, where do the benefits go? Ms. Paulls, their main staffer, conceded to all of us that over 50 percent of the benefits in this bill go to people who do not pay a marriage penalty. They are in a marriage bonus situation. They are rewarded for being married.

So what is all this rhetoric we are hearing about? Why will not any of my Republican colleagues respond to this? If they do not have a decent answer, just say, Because we wanted to do it, that is why.

Well, where does this inequity come from? What the Republicans have done in this bill, they have added a change in the lowest tax bracket, the 15 percent tax bracket. By doing that, we found from the Citizens for Tax Justice that 84 percent of those benefits go to those earning $75,000 a year or more.

Well, wait a minute. I just heard this is for the poor and moderate, the couple that just got married, the Hallihans from Illinois who, by the way, that chart was before the committee last week. Last week their total income is $50,000. Today it is $61,000. God bless them for the big increase over the weekend. Eleven grand. Wow, are they on a roll.

Well, Mr. Speaker, the entire bill before us costs $182 billion. The Democratic substitute resolves the marriage penalty. That costs this much right here, $76 billion, $77 billion. Plus we also correct another problem that is going to be upon us, and that is putting people in the alternative minimum tax. We correct that at this point. My colleagues do not.

But where does the vast benefit go if it is not going to those who pay a marriage penalty? It goes to the high income, those making over $75,000 a year.

As the red portion of the chart shows us, of the total bill before us, $105 billion goes for increasing the 15 percent bracket. Of this slice of the pie, of this slice of the pie, 84.1 percent go to the poor, moderate-income Republicans, making more than $75,000 a year.

I challenge my colleagues in the next hour of debate, respond to this. Tell the American people why half the benefits go to those who do not even pay a marriage penalty today.

Mr. ARCHER. Mr. Speaker, I rise to claim the time in opposition to the amendment.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The gentleman from Texas (Mr. ARCHER) is recognized for 30 minutes.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from South Dakota (Mr. THUNE).

Mr. THUNE. Mr. Speaker, let me just say that the legislation that the Democrat substitute, as we are discussing it here today, does not get the job done. We need to do the right thing for the American people, and the right thing is to eliminate the marriage penalty in the Tax Code.

My colleagues just heard in elaborate detail some of the discussion from the gentlemen on the other side of this issue. But I can tell my colleagues on behalf of the people that I represent in the State of South Dakota, I had a gentleman come into my office a couple of weeks ago, a young couple in their middle thirties, combined income about $67,000 a year and two kids. He had gone through the calculation to determine what his marriage penalty would be, and it comes out that he will pay an additional $1,953 this year in income taxes, Federal income taxes, for the benefit and privilege of being married. We need to fix that.

The legislation, as proposed by the House Committee on Ways and Means and the gentleman from Texas (Chairman ARCHER), does that. And it does not just do it halfway, it does it in its entirety.

This is something that we need to fix. It is a problem that is long overdue for a solution. Frankly, Mr. Speaker, I

think it is high time we correct the inequity in the Tax Code as it exists today and vote against the Democrat substitute and support the legislation that came out of the Committee on Ways and Means.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Maryland (Mr. CARDIN).

Mr. CARDIN. Mr. Speaker, let me thank the gentleman from New York (Mr. RANGEL) for yielding me this time. I want to thank the gentleman from New York for offering this substitute, because I think it clarifies the circumstance. We all favor dealing with the marriage penalty and helping those that have a marriage penalty. But let us concentrate on the differences between the Democratic motion, the alternative, and the Republican bill.

The Democratic alternative provides $95 billion of relief. The Republican bill is twice as expensive. The Republican bill spends $100 billion on those who receive a marriage bonus, that is, they pay less taxes because they are married, not more. That is wrong.

The Democratic alternative protects the 44 million people who receive Social Security and Medicare recipients by allowing us to move forward with reducing debt and protecting Medicare and Social Security.

During general debate, I gave the example of a Member of Congress, one who is married, and his spouse has no income, versus a single Member of Congress who is not married. The single person pays $4,300 more in taxes. The married person has a $4,300 marriage bonus today because that person is married. They pay less taxes. The Republican bill, we give that individual $1,400 more in tax relief. That is not right. We should be dealing with the people who pay a penalty.

The gentleman from Illinois (Mr. WELLER), the sponsor of the bill, points to a difference, he says, between our approach and the Republican approach, talking about those who itemize their tax returns. But what the gentleman from Illinois (Mr. WELLER) has not said, that for tax year 2000, for tax year 2001, for tax year 2002, there is no difference for those who itemize their tax returns. I see he is on the floor, and perhaps he will clarify that point. Because the Republican bill does not start to take effect in 2003 as it relates to those who itemize their deductions and does not get fully implemented until the year 2008.

Mr. Speaker, let us come together, Democrats and Republicans. We can do this. The Democrat alternative is one-half as costly. It is focused to those who are really paying the penalty. It gives us a chance to come together. The administration supports it. It is an opportunity for us to really help those who are paying the penalty, not those who are receiving the bonus. That is what we should be doing. We can come together on this issue.

I urge my colleagues to support the alternative.

Mr. ARCHER. Mr. Speaker, I reserve the balance of my time.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Washington (Mr. MCDERMOTT) from the Committee on Ways and Means.

(Mr. MCDERMOTT asked and was given permission to revise and extend his remarks.)

Mr. MCDERMOTT. Mr. Speaker, I imagine my colleagues sitting in their offices listening to this, and perhaps the world watching it on C–SPAN, by now, their eyes have got to be glazed over about what is really happening here. The real issue of the Democratic alternative is this: we say that, first, one deals with protecting Social Security, and then one deals with protecting Medicare, and then one deals with paying down the debt of this country. When that is done, when one has a budget that does these things, the next thing one does is look at a tax bill that relieves the burden of the American taxpayer.

Now, my colleagues have seen here that we on the Democratic side are giving $95 billion worth of tax relief under the so-called marriage tax penalty. The chart put up on the other side with a big zero is simply not the truth. But the big issue here is whether we are going to run and give tax relief before we deal with Social Security and Medicare and paying down the debt.

Now, 60 percent of married couples are subject to this tax. Some of them are getting a benefit already because of the way the structure is. My colleagues heard $100 billion of what they are spending out of $190 billion tax bill is for people who already are getting a benefit. No sense in that.

We take the $95 billion and direct it to the people at the bottom who need it, those people like this couple here whose income has gone up $11,000 since we were in the committee. They make $60,000. Most of ours is directed to people below that number. We increase the earned income tax credit for the working poor.

We passed a bill here pushing people out on to work. We do not want them on welfare. We all agree it is better to work than be on welfare. But the earned income tax credit is the way we try and help them when they are out there making $25,000, $30,000 and a couple of kids.

Now, the other thing that is interesting about this Republican bill is those of you who get that valentine in the mail, ''You have received your marriage tax benefit from us, the Republican Party,'' go in your living room immediately and count your children. If you have more than two children, you are not getting it. You are not getting it. So just be real careful about spending this benefit you think you are going to get because it is fraudulent. It sounds like it is for everybody, and in fact it is not for everybody.

But what is so awful about it is that my colleagues would do this and not take care of their own parents, our own parents and our own Social Security first and then deal with taxes.

Vote for the Democratic alternative.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentlewoman from Connecticut (Mrs. JOHNSON).

Mrs. JOHNSON of Connecticut. Mr. Speaker, there has been a lot of rhetoric and a lot of charts on the floor. I would like to just sort of set the record straight.

First of all, I am proud of Republican leadership on this issue, and I am very pleased that my Democrat colleagues now agree that everybody should get the double deduction. In the original proposal, they were not going to give it to stay-at-home moms, and now they are giving it to everybody, and we are giving it to everybody.

But this business of doubling the 15 percent bracket is very, very important; and there is, in fact, only one group of people who are going to benefit. If you are over $51,000 in joint income, there is not going to be any change. You will still be in the 28 percent bracket. If you are under 43 percent, there will be no change. You will still be in the 15 percent bracket. But if you are between 43 and 51, you are going to be able to enjoy a 15 percent bracket which you cannot now.

That is because we are going to let both the mom and the dad have that 25 percent deduction that a single person has. These are the families that really need it the most. These are two people earning under $27,000, who are going to benefit from this, or one earning more and one earning less.

So it is very important from the point of view from fairness. It helps primarily middle-income families in America, and I am real proud of that.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the gentlewoman from Connecticut (Mrs. JOHNSON), the previous speaker, is talking about a tax cut, and that should be argued in a separate bill. But I think the way she expresses it and admits it has nothing to do with the marriage penalty, it has everything to do with something else.

Mr. Speaker, I would like to ask the majority as to how many speakers they have remaining, because the last time I yielded back the balance of my time, they had a lot of speakers, and I think that the delivery ought to be more balanced. I have several speakers, but I think the time difference is on their side. I am trying to determine how many speakers that they intend to have.

Mr. ARCHER. Mr. Speaker, if the gentleman will yield, I would say to the gentleman from New York, we have an unlimited number of speakers on this side. They are not all on the floor at this time, and I do not know how many will appear before we conclude this debate, so it is very difficult to tell right now.

Mr. RANGEL. Mr. Speaker, what is the time allotment?

The SPEAKER pro tempore. The full time allotted was 30 minutes on either side. The gentleman from New York (Mr. RANGEL) has 21 minutes remaining. The gentleman from Texas (Mr. ARCHER) has 28 minutes remaining.

Mr. RANGEL. Mr. Speaker, I reserve the balance of my time.

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, for many reasons, I rise in strong opposition to this substitute amendment. But perhaps the most important reason is shown in these charts. Here is the basic H.R. 6 bill. What it does to provide relief, it doubles the standard deduction for joint filers. It helps couples that itemize, such as homeowners, widens the 15 percent tax bracket. That is a big help to middle-income working Americans.

We did not double the 28 percent bracket, the 31 percent bracket, the 33 percent bracket or the 39.6 percent bracket. Those are the brackets that apply to higher income.

□ 1445

They were left alone. We doubled the 15 percent bracket. That helps middle-income working Americans, and increases the phase-out range for the earned income credit by $2,000. This is real relief from the marriage penalty.

And also included therein is relief for stay-at-home moms who have elected to do the most important task in our society and that is to rear children. The Democrats do not want them to get any help out of this bill. They call it a marriage bonus. So be it. Call it a marriage bonus, but, yes, we unabashedly also help the stay-at-home moms.

Now, what is the Democrat substitute, as estimated by the nonpartisan Joint Tax Committee? There it is, my colleagues. The Joint Tax Committee estimates that the Democrat substitute delivers zero tax relief.

Now, why is that? Because they tie it to the condition that before it can take effect the entire public debt has to be paid off. How long must married couples wait for relief?

And then they add other conditions; that the Social Security Trust Fund must be certified as secure until the year 2050. And then they add another condition; that the Medicare Trust Fund must be certified as being viable through the year 2030.

All of these things must occur before any of their provisions can take effect. And so the joint committee says this is zero tax relief. It does not fix the marriage penalty. It does not fix a single thing.

The plan is just like the old Peanuts comic strip where Charlie Brown keeps trying to kick the ball, and Lucy keeps yanking the ball away as he comes through so he never gets to kick it. That is the Democrat substitute. That is not truth in advertising, and we should not mislead married couples. We should help them.

Now, even if the plan could take effect, which it cannot under their own terminology, why is it faulty? Because, number one, itemizers, if they have any charitable deductions, if they have any home mortgage interest or taxes on their home, they get no help from the marriage penalty. They are left out. Only those who do not itemize are helped. We help the itemizers.

It also has no help for the stay-at-home moms, or dads in those rare cases where the father stays at home and elects to rear children instead of having a career. No help, even if it could go into effect. And yet it creates significant complexities in a code that is already too complex. We simply take advantage of what is already in the code without making it more complex.

But under their system people will be asked to fill out additional worksheets before they can ever fill out their return. That is what targeting so often means. The last thing we should be doing today is making it more difficult for people to understand the Tax Code and to take advantage of it.

So today I say to all my colleagues, make sure and vote for the real marriage penalty tax relief, the bipartisan bill, H.R. 6, cosponsored by 26 Democrats. It is the real marriage penalty relief and it is the real help for the stay-at-home moms. It is not some election year gimmick that can only take effect in some out years which are totally, totally uncertain and, which as my colleagues can see, is estimated by the nonpartisan joint committee as delivering zero tax relief.

Do not let Democrats annul our marriage penalty tax relief.

Mr. Speaker, I reserve the balance of my time.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the difference between H.R. 6 and the Democratic alternative is that H.R. 6 is going to be vetoed and the Democratic alternative can be signed into law. When the chairman had his blank sheet up there saying that this would provide zero, he was the only one on the other side that admitted that, yes, the Democratic plan and tax alternative is conditioned.

I would say that the 20 or 30 Democrats who joined with the other side in trying to remove this penalty must have thought that they would be working it out in a bipartisan way and not have it fly in the face of the President's budget. They must have thought that the other side would not come and bring a tax cut bill to the floor without first having a budget. They must have thought, as the President would hope, that in the budget they would say that they wanted to deal with Social Security, that they wanted to deal with Medicare. They must have thought that, just being a Republican, that they would say that before a tax cut they would want to pay down, not eliminate but pay down, on the national debt.

We are paying hundreds of billions of dollars of interest on the trillions of dollars that we owe on the national debt. Why should not the President think, as he gave his State of the Union message, that the Democrats and Republicans would come together, have a budget, deal with these issues, so that we can deal with the serious problem of the marriage penalty.

So basically, if my colleagues want to know the difference, if they vote for H.R. 6, they are not voting for relief for the marriage penalty. They are voting for a bill that is going to be vetoed. The other side knows it and those who vote for it know it. If what we really want is relief, and we want it in a bipartisan way, we should not reject the President's hands, we should not reject the hand of the minority and a bill that really is dealing with problems that go far beyond the penalty, and take a bill that is targeted for $95 billion rather than double, take a bill that protects Social Security and Medicare, take a bill that pays down the debt, and take a bill that the joint committee says that this can be done, and take a bill that the President of the United States will sign.

It seems to me that it is very simple for us to decide. If we just want to vote for a gift for Valentine's Day, that will never become law, then there is the choice, the blank sheet that the chairman has shown us. If, on the other hand, we want to reach out in a bipartisan way and present to the President a bill that he can sign, it is here. The choice is ours to make.

Mr. Speaker, I reserve the balance of my time.

Mr. ARCHER. Mr. Speaker, the gentleman is right, I am sure the President would sign the bill, a bill that does nothing.

Mr. Speaker, I yield 1½ minutes to the gentleman from Alabama (Mr. CALLAHAN).

(Mr. CALLAHAN asked and was given permission to revise and extend his remarks.)

Mr. CALLAHAN. Mr. Speaker, I thank the gentleman for yielding me this time, and I rise in support of the original bill and against the substitute.

But I would like to pose a question to both the author of the substitute as well as the author of the original bill. And that is, in 1993, when we had the largest tax increase in the history of mankind, we suddenly decided it was all right to retroactively tax people. So why does the gentleman from New York (Mr. RANGEL) and the gentleman from Texas (Mr. ARCHER) consider in each of their bills an amendment that would make this tax relief, under either provision, retroactive to January 1, 1999?

Mr. RANGEL. Mr. Speaker, will the gentleman yield?

Mr. CALLAHAN. I yield to the gentleman from New York.

Mr. RANGEL. Mr. Speaker, I would answer the gentleman's question by saying that the chairman does not talk to Democrats about anything concerning tax policy.

Mr. CALLAHAN. Well, reclaiming my time, Mr. Speaker, I would say to

the gentleman that I am a chairman and I am talking to him right now.

Mr. RANGEL. If the gentleman will continue to yield, I would just simply say that he and I ought to start working together.

Mr. CALLAHAN. Will the gentleman accept an amendment to his bill to make it reactive to January 1, 1999, just as the gentleman supported the retroactiveness of the increasing taxes in 1993?

Mr. RANGEL. If we can find out how much it costs, and make certain we take care of Social Security, we can work it out together.

Mr. CALLAHAN. That is my point, that I think we should accept, and I understand an amendment would be out of order but one is going to be offered anyway, that we should consider the fact that we ought to retroactively effect this just as they did in 1993 when they created all these new taxes. We ought to give these people that were impacted, and that are filing their taxes now, the same opportunity for the income tax refund this April 15.

Mr. HOYER. Mr. Chairman, will the gentleman yield?

Mr. CALLAHAN. I yield to the gentleman from Maryland.

Mr. HOYER. Mr. Speaker, I would tell my good friend, because I know he is for accuracy, that he must know that the Dole-Reagan tax cut of 1982, that tax increase, was higher than the 1993.

Mr. ARCHER. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. WELLER), the distinguished sponsor of this legislation.

Mr. WELLER. Mr. Speaker, I thank the gentleman for the opportunity to address the substitute being offered by the gentleman from New York (Mr. RANGEL). And of course I rise in opposition to the substitute, with all due respect to my colleague, and rise in support of H.R. 6, the bipartisan approach to eliminating the marriage tax penalty.

My colleagues, H.R. 6 helps 25 million married working couples, 50 million Americans who today pay higher taxes just because they are married. We believe to be fair, and eliminating the marriage tax penalty is a fairness issue, that we should help everybody who suffers the marriage tax penalty. That is why we double the standard deduction for those who do not itemize.

I would point out that that benefits 6 million senior citizens. It is a good idea, and we make it effective immediately. We also help those who itemize. And the Joint Committee on Taxation tells us that half of those who suffer the marriage tax penalty do not itemize and the other half do itemize.

The main reason that many middle class families itemize is because they are homeowners, or they give to their church or synagogue or charity, so they itemize their taxes. The Rangel substitute ignores homeowners and those who give to charity, their church, synagogue, or temple and itemize.

We should help everybody who suffers the marriage tax penalty if we truly want to make the Tax Code fair. We do so by doubling the standard deduction. But I would also point out that widening the tax pack in the 15 percent bracket, helping those who itemize, we will benefit 42 million Americans.

We also help the working poor by addressing the marriage penalty under the earned income tax credit. And that will benefit 1 million low-income families who receive higher earned income credit payments, up to $421 a year more, because we wipe out their marriage tax penalty as well.

My colleagues, the Joint Committee on Taxation scored. They are the ones that tell us whether or not there is tax relief in a proposal. They said they estimate the substitute will not go into effect and thus there is no revenue impact. And what they mean by that is, the way this is written, it will never happen. So under the Democrat substitute there is not going to be any marriage tax relief. It will never happen.

□ 1500

Under H.R. 6, we begin providing marriage tax relief for the middle class next year immediately. And my hope is a good number of Democrats will join with us. I was proud that 30 Democratic Members chose to cosponsor the bill, joining almost 240 colleagues of this House, a bipartisan majority, cosponsoring an effort to wipe out the marriage tax penalty for a majority of those who suffer it.

It is a fairness issue. We should work together. My hope is that, by the time this legislation reaches the President's desk, it is a stand-alone bill, there are no extraneous issues. It is a clean marriage tax elimination proposal that helps 25 million married couples. It deserves bipartisan support. Let us get it signed into law.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from California (Mr. BECERRA), a member of the Committee on Ways and Means.

Mr. BECERRA. Mr. Speaker, I thank the gentleman from New York (Mr. RANGEL) for yielding me the time.

Mr. Speaker, I support the Democratic substitute because I want to provide honest marriage penalty relief for the more than 44 million families in my congressional district. But I also want to protect the Social Security and Medicare benefits that are enjoyed by more than 42,000 of my constituents, as well; and I also want to reduce the more than $8.4 billion that my constituents must bear of the more than $3.6 trillion in debt that the Federal Government right now holds.

Mr. Speaker, the reason we have problems is because this plan, under H.R. 6, does nothing on Social Security. It does not strengthen it. Where is the plan to strengthen Medicare? Where is the plan to reduce that $3.6 trillion Federal debt? There is no plan because this Congress yet has to come up with a budget. We have done nothing to come up with a budget.

We are treating this particular issue on marriage tax penalty like a child in a candy store. Give the child a dollar, that child is going to come back with $5 worth of candy to purchase. If we tell the child about a budget, the child will say, what budget? Congress cannot handle the budget for all of America's families like a child in a candy store.

In my city of Los Angeles, where more than four out of every five people in the city make less than $70,000, few of them will benefit, because 70 percent of the benefits in this particular bill before us, H.R. 6, goes to those who make more than $70,000. That is not fair.

By 2010, when this fully takes effect, 47 percent of American families with two children will receive nothing or less than the tax relief that this bill proposes to give to America's families. That is not tax relief for America's families.

Let us eliminate the marriage tax penalty for married couples. Let us all agree to that. But let us do it right, let us do it fairly, and let us do it responsibly within the framework of a responsible budget. Let us get our act together. Let us do it the way American families do it, figure out how much money we have and then figure out how much money we can spend and invest. But, before that, do not put the cookies and candy in front of the children because they take it; and at the end of the day, we will not have the money to pay for it.

Mr. ARCHER. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. PITTS).

Mr. PITTS. Mr. Speaker, the family is the fundamental building block of American society. No school or social worker can replace it. Without the family, a child is deprived. Without parents, a child grows up with a very real disability.

If our families are this important, I do not see how we can possibly justify penalizing American couples for being married. Marriage is sacred. It should not be penalized. The marriage penalty tax is unfair. It harms 25 million American families.

Charging American families $1,400 a year for being married is unconscionable. Our tax policy should not discourage family formation. It should encourage family formation. It is time for us to strengthen our families in this country. Perhaps we cannot make strong families just by passing laws, but we can remove those laws that tempt families to split apart.

We should go on record by saying that we believe our moms and dads should be together, that every child deserves a mom and dad in one house and have time for their kids. A vote for H.R. 6 is a vote for the American family.

Mr. RANGEL. Mr. Speaker, I yield 3½ minutes to the distinguished gentleman from Maryland (Mr. HOYER).

Mr. HOYER. Mr. Speaker, the Republicans' risky and irresponsible tax schemes have more lives than Freddy Krueger, the marauder in the movie ''Nightmare on Elm Street.'' They died in August, and they are back in February. They just will not die no matter how bad they are.

Last year's monster tax machine, a plan that primarily would have benefited the wealthiest Americans, is back to haunt us again this year. The majority has chopped a huge tax bill into smaller bills, and the marriage penalty bill before us is one of those pieces.

Well, we are not going to stand by while they threaten the American economy. We are not going to stand by while they strengthen our sacred compact with seniors, Social Security. We are not going to stand by and let them turn Valentine's Day into the Valentine's Day Massacre of America's future.

It is clear, the majority did not learn a thing after last year's tax debacle. The American people saw right through the Republicans' $792 billion risky tax scheme. They saw that the top 1 percent of American income earners would have reaped 41 percent, the top 1 percent, 41 percent of the benefits, according to an analysis by Citizens for Tax Justice.

That unfairness is one reason why President Clinton vetoed that bill. And that is why, my colleagues, Senator JOHN MCCAIN called it ''a cornucopia of good deals for special interests and a nightmare for common citizens.'' That was JOHN MCCAIN. This is a nightmare the majority apparently wants us to relive today.

Now the majority has even hitched its wagon to the tax plan put out by presidential candidate George W. Bush. The Bush campaign says its plan would cost an estimated $483 billion over 5 years. But what it does not say, my colleagues, is that the Bush tax plan would explode to $1.8 trillion by fiscal year 2010.

The Bush plan not only would eat up the entire non-Social Security surplus, it would also raise as much as three-fourths, 75 percent, of the 10-year projected Social Security surplus, according to the Citizens for Tax Justice.

We are not the only ones who see the dangers lurking. In Johnstown, Iowa, on January 16, again Senator MCCAIN commented, ''Governor Bush's plan has not one penny for Social Security, not one penny for Medicare, and not one penny for paying down the national debt.''

In one of his television ads, Senator MCCAIN stated, quote, ''There's one big difference between me and the others: I will not take every last dime of the surplus and spend it on tax cuts that mostly benefit the wealthy.'' That was Senator MCCAIN.

Neither will we. We have a rare opportunity in our Nation's history, and we must seize it. Let us use these surpluses to shore up our sacred promise of Social Security. Let us extend the life of and add prescription drug benefits to America. And let us pay down our national debt and keep our economy vibrant for future generations.

I urge my colleagues to vote against this bill, the first of many that would only squander our budget surpluses.

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am disappointed at the remarks of the previous gentleman, inserting presidential political campaign rhetoric into this debate. It really does not connect to what we are talking about today.

Now, many may be concerned, many may be interested in his comments about Governor Bush's tax plan. It just so happens it has no relationship to the debate of the bill that we are talking about today. I would hope that we could stay on debating this bill.

Mr. Speaker, I yield 2½ minutes to the gentlewoman from Connecticut (Mrs. JOHNSON).

Mrs. JOHNSON of Connecticut. Mr. Speaker, this is a very important matter of tax fairness. This is not a huge tax package. It is not a budget buster. It is about tax fairness.

I am disappointed that my Democratic colleagues were against this provision when it was part of a big bill; but they said they were for marriage penalty relief, just not in that bill. Now we bring a small bill, just marriage penalty relief; and they are not for this bill, even though they say they are for marriage penalty relief.

We are for marriage penalty relief. And we know that by starting this tax bill now, by the time it winds its way through our slow process, we will have a budget resolution; and, in that budget resolution, we will make clear how much we are going to spend, how much we are going to pay down the national debt, and how much we are going to reserve to reduce the burden of taxes on the American people.

It was the Republicans that in the last year led the fight for $15 billion add-back to Medicare. Before our committee, the President would say, oh, there is a problem. Do something about it. But he never would say how much or where from. And when he sent a bill up here to close that deficit in our budget, what was in it? A Medicare cut.

So we added back in Medicare. We have reduced the deficit by $140 billion. And the gentleman from Illinois (Mr. HASTERT), the Speaker of the House, has committed to eliminating the debt by the year 2015. So we are on track to fulfill our promises to reduce the American Government's debt to lower taxes on the American people. We are on track.

Last year we added more money back in education than the President recommended. We added more money back in education and more money back in healthcare. Education, health care, the environment. Those were priorities in our budget. And we did it at the same time we also reduced the debt and recommended tax cuts.

Now, this is a modest tax cut. And look who it will help. A police officer and waitress making $30,000 with two kids would get an additional $718 in benefits under the Republican marriage penalty. This couple is not rich. They are hard working and they need tax relief. A schoolteacher and a storm manager making $50,000 a year with two kids would get $225 under this tax plan, or over 10 years $2,550. That is a lot toward a kid's college education. They are not rich. They need tax relief.

I said this earlier when I got up, by doubling the bracket, all we are doing is helping schoolteachers, waitresses, policemen, store managers, those kinds of hard-working Americans. And I am proud to do it.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, is the gentlewoman from Connecticut (Mrs. JOHNSON) saying that she is supporting recommending a tax cut before we have a budget?

Mr. Speaker, I yield 30 seconds to the gentlewoman from Connecticut (Mrs. JOHNSON) to answer the question.

Mrs. JOHNSON of Connecticut. Mr. Speaker, I am absolutely supporting getting this tax-cutting bill started. Because the gentleman from New York (Mr. RANGEL) knows and I know that our process is such a long and complicated one that, by the time this bill winds its way through the Senate and into conference committee, this House and the Senate will have a budget resolution passed. Because we know we are going to set aside some money for tax fairness, and we say this is number one on tax fairness.

Mr. RANGEL. Mr. Speaker, I thank the gentlewoman for her comments.

I think, basically, Mr. Speaker, that the gentlewoman from Connecticut (Mrs. JOHNSON) may have set the difference that we have between our approach to this very serious tax problem. We like to have a budget. We like to take care of the things we have to take care of. And we like to target relief.

□ 1515

The gentlewoman is suggesting that if we give this relief now, that, sooner or later, the House and the Senate will have a budget.

Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. STENHOLM), a man who has worked for many, many years on this budget problem, who may be able to explain this new Republican concept to us.

(Mr. STENHOLM asked and was given permission to revise and extend his remarks.)

Mr. STENHOLM. Mr. Speaker, I, too, am a little troubled by some of the rhetoric I have been hearing from my colleagues today that the Democratic substitute does nothing, objecting to the language of the Democratic substitute and the motion to recommit making tax relief contingent on a plan to eliminate the debt and strengthening Social Security and Medicare.

The simple truth is if the Republican leadership is serious about eliminating the publicly held debt and strengthening Social Security and Medicare, the contingency language in the Democratic substitute will not prevent marriage tax penalty relief from becoming a reality, or, to my friend from Alabama, having it retroactively applied to this year, if we can fit it within a budget.

The Speaker and the President have both expressed a desire to pay off our national debt by 2013. There are several plans to strengthen Social Security; Kolbe-Stenholm, that of the gentleman from Michigan (Mr. SMITH), the gentleman from South Carolina (Mr. SANFORD), and Archer-Shaw.

We could deal with these challenges if the leadership of the House was willing to work together and make it a priority. The only explanation for any objection to the contingency language in the Democratic substitute is that the Republican leadership is not serious about establishing a plan to eliminate the publicly held debt or strengthening Social Security and Medicare. That has to be the conclusion.

Now, I want to provide relief to the 57,000 couples in the 17th Congressional District of Texas who pay a marriage tax penalty, but I also care about the 67,000 households in my district who depend upon Social Security, the 253,000 workers paying into the Social Security system now who are counting on us to make sure Social Security and Medicare are there for them when they retire, the 250,000 children under age 18 who will face a crushing debt burden and higher taxes if we do not take action now to deal with Social Security and Medicare and paying off our national debt, and the 107,000 families in my district I care about with home mortgages who I believe will benefit from lower interest rates if we reduce our national debt.

I do not understand, Mr. Chairman, with all due respect to the gentleman as a fellow Texan, why we continue to have all of the debate about a tax cut instead of bringing the Social Security question to the floor of the House and debating it. I do not understand why we spent all of last year debating a $1 trillion tax cut that did get vetoed, as it should have gotten vetoed, and, here we go again, same argument, same debate, same mischaracterization of everybody's position regarding the issue.

Why can we not deal openly and honestly with Social Security? As the gentleman knows, I will gladly join with him, as I have joined with others on his side of the aisle, to work on this question. But the only conclusion I come to is that is not on the agenda for this year, that we have to wait. That is why getting a budget first makes a lot more sense to the American people.

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume simply to respond to the gentleman from Texas.

The gentleman clearly knows that whatever budget resolution we adopt will have plenty of room for this modest tax cut. The gentleman fully knows that it will not interfere with Medicare, that it will not interfere with Social Security, that it will not interfere with paying down the debt. The only way that it could would be if he and his colleagues want to increase spending $170 billion above current level, which is in the President's budget. The President spent $4.3 billion a minute for every minute in his State of the Union address for new spending. But any budget that we adopt will include plenty of room for this.

Now, as far as Social Security is concerned, the gentleman is genuine about Social Security; I am genuine about Social Security. I have laid forth a plan called the Archer-Shaw plan that would save Social Security for all time, not just for 50 years, that would get better and better and better at the end of the next century and the century beyond, and it can be done for $1.3 trillion of the surplus out of a $3 trillion projected surplus. There is plenty of room.

Now, why have we not considered Social Security? It should not get up in this debate. It has no connection to this bill. But the gentleman raised it. It is because there has not been active presidential leadership.

I have done my best to try to build a bipartisan coalition in the House. I have developed a plan that has been criticized severely by the right wing. But there has been no coming together, and the President has not provided the leadership. I, too, would like to say save that. But let us talk about this bill, and not about a disconnect that has nothing to do with this bill.

Mr. Speaker, I yield 1 minute to the gentleman from Washington (Mr. NETHERCUTT).

Mr. NETHERCUTT. Mr. Speaker, I thank the gentleman for his good work on this bill.

Mr. Speaker, it is instructive to think back as to how this particular unfair tax penalty on marriage got in the code in the first place. It happened, I am informed, about 30 years ago. And guess who controlled Congress then? The Democratic Party.

Now we want to take it out in strict fairness to the 58,000-plus couples in my particular Congressional District who pay an average of $1,400 more than they otherwise would if they were not married, and now guess who wants to not take it out, to prevent it from being taken out of the code? The Democratic Party.

It does not work. You cannot have it both ways. From 1969 until the Republican Congress took over the House and the Senate, the debt went up dramatically. Who was in charge then? The Democratic Congress.

So I think it is disingenuous of the Democrats in this House to start blaming the Republicans for the problems that exist with regard to the debt and the unfairness in the Tax Code, when in fact it was they that are responsible for them in the first place. Let us pass this bill overwhelmingly today.

Mr. RANGEL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, it is really interesting to see my distinguished chairman asking for the President's leadership on Social Security. He sure did not ask for any leadership for that $792 billion tax cut, and I do not hear them asking for leadership, since they are in the majority, on any other issue.

As a matter of fact, we can talk about the Archer-Shaw plan all we want. We do not have any legislation that has been submitted to our committee or to the House floor for consideration. But I guess we are still waiting for the President to provide leadership for this legislative body to fix Social Security.

Now the President comes and says he wants to fix the marriage penalty, but you do not ask for his leadership on that. You go in the back room and you come out with this tax cut.

Mr. Speaker, I yield 30 seconds to the distinguished gentleman from Texas (Mr. STENHOLM).

Mr. STENHOLM. Mr. Speaker, I use this time to respond to my good friend from Texas by saying he made my point, my point in asking that we have a budget before we discuss tax cuts or spending increases.

It is the fact that the gentleman's very own bill, which he mentioned, will cost $933 billion over the next 10 years. It would seem to me, and this is the point I was trying to make, that if we truly are concerned about the future of Social Security, and you have a good program, you have one of which I would not talk down about, but it costs money, and what the gentleman is saying with the bill today is that it takes priority over the Social Security bill that the gentleman is advocating. My point is we should have that debate in the context of priorities.

Mr. ARCHER. Mr. Speaker, I yield 1½ minutes to the gentleman from Kentucky (Mr. FLETCHER).

Mr. FLETCHER. Mr. Speaker, I appreciate the chairman putting forth this bill, and I rise today in strong support of this bill.

I stand amazed as we see the minority be very gifted in demagoguery, to the point I think they could demagogue apple pie if we put that up. It is also very interesting as we look that there has been a lot of rhetoric and jargon, we are talking about Social Security and Medicare. I looked at the number of bills. We have almost 4,000 bills filed, almost 2,000 by the minority side, and only 49 deal with Social Security. We bring up one bill that will bring fairness to families and married couples and they talk about Social Security, when we have 25 percent more bills that deal with Social Security and Medicare and offer plans to reform them.

So it is very clear that first we have saved Social Security. We put all the

money aside. Now we want to provide fairness, fairness because a couple wants to make a committed relationship to their family.

Now we talk about family. What does that mean? What about the spouses that want to stay home? Our bill gives them that kind of support, because they make a great sacrifice when they stay home. Your bill does not do that on the minority side.

The President sent down a budget with one provision called an infant child credit. He gives $250 a year for an infant. But do you know what it does? It takes it away after the child is one year old. That is what he has got in his budget. He kicks him out and says you are on your own after one year. What kind of values are those? That is not valuing the American family.

This bill is clearly something that will set straight fairness and begin the path to fairness in our tax structure and begin to say we are concerned about the family, and we want to make sure that the message we have coming out of this House is a message that says you are important and we want to support you in what you are doing.

Mr. ARCHER. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. CRANE), the ranking member on the Committee on Ways and Means.

Mr. CRANE. Mr. Speaker, I thank my distinguished chairman for yielding me time on this issue.

Mr. Speaker, I will be celebrating my 41st wedding anniversary on Valentine's Day, and am looking forward to that occasion, and my wife is too, and our seven remaining children are going to be there to celebrate it with us. It is something that, when I reflect on the importance of getting some kind of relief in our obscene Tax Code, is an issue that I struggled with, my wife struggled with, all of our kids struggled with, and I know you folks over here struggled with the same thing. It is something we are trying to address.

Mr. Speaker, in my district in the State of Illinois we have the highest number of married couples that are being burdened with this marriage penalty tax in the entire State of Illinois. It is over 70,000 couples. That is over 140,000 individuals in my Congressional District.

I do recognize that our distinguished minority leader has only 30,000 couples in his district that are burdened this way, and I asked him if they had done polling up there, because I questioned whether they are registered Republicans and not understanding they are taking this hit, or are they Republicans and Democrats, because maybe we should all become Democrats.

Mr. RANGEL. If the gentleman would yield, would the gentleman restate his question?

Mr. CRANE. I was pointing out the gentleman has only 30,000 couples in his district that are adversely negatively affected by this marriage penalty. There are 70,000 in mine.

Mr. RANGEL. Would the gentleman explain his point, please?

Mr. CRANE. My only point is has the gentleman checked their registration, their voter registration?

Mr. RANGEL. No. I only want to do what is right for the people, regardless of their registration.

Mr. CRANE. I wanted to make sure that these are not just Republicans taking the hit in the gentleman's district.

Mr. RANGEL. That is a good point.

Mr. CRANE. I think we all, on a bipartisan basis, we all have an opportunity here to provide much-needed relief to continue to foster the growth of an institution that is in our national interest and our community interest. Our families are dependent upon it, and we do not want to continue to punish people for doing the right thing. As you know, that hit is primarily on people in the $20,000 to $75,000 income bracket. That used to be awesome dollars. It is not awesome dollars any more, and people are struggling and struggling very hard.

So I would urge all of my colleagues, let us get back together again. Even President Clinton recognized belatedly that there was marriage penalty tax relief in that big bill that we passed before that he vetoed.

□ 1530

So even he came back with a modest move in the right direction. We will help him continue down that path too. I urge all of my colleagues to get behind the bill. Vote for H.R. 6.

Mr. ARCHER. Mr. Speaker, I would say to the gentleman that I believe under the rules we have the right to close, and I would encourage the gentleman to have his last speaker, and then we will have our last speaker.

Mr. RANGEL. Mr. Speaker, I yield such time as she may consume to the gentlewoman from California (Ms. PELOSI).

(Ms. PELOSI asked and was given permission to revise and extend her remarks.)

Ms. PELOSI. Mr. Speaker, I thank the gentleman for yielding, and I commend him for his great work on this Democratic alternative.

I urge support of it and rise in opposition to this so-called valentine for married couples in America, which is more like a Halloween trick masking yet again another tax break for the high end. I urge my colleagues to vote yes on the alternative and no on the Republican proposal.

The timing of this bill is a political stunt for Valentine's Day. It forces Members to vote on a bill without knowing its relationship to the overall budget.

The bill is too expensive. Without gimmicks, the true cost would be in excess of $250 billion. It is a flawed attempt to resurrect the failed $800 billion tax cut strategy of last session.

The bill will drain projected surpluses that should be used to extend the solvency of the Social Security and Medicare systems, provide a prescription drug benefit to the elderly, a Patients Bill of Rights, education initiatives and an increase in the minimum wage.

It is entirely unclear how the measure's whopping cost will fit into the budget picture, since the bill is being advanced before consideration of the FY 2001 budget resolution.

A family with one child and an income of $50,000 would receive at most $218 in annual tax relief because their taxable income is at the 15% tax rate. If they own their own home and itemize their mortgage interest deduction they would receive no benefit from the Republican bill.

Many middle-income families with children will not get any tax relief because the Republicans ignored the alternative minimum tax (AMT) when writing their bill.

Once fully phased in, 70% of the benefit of the tax cut goes to the top quarter of income earners and will cost about $20 billion a year. Half of the relief goes to those who do not pay any marriage penalty today.

I support the Democratic Substitute because (1) it protects Social Security and Medicare first, (2) provides more relief to lower income working couples, and (3) costs less than half as much as the Republican bill.

Mr. RANGEL. Mr. Speaker, I yield the remainder of the time to the gentleman from Michigan (Mr. BONIOR), our minority whip.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The gentleman from Michigan (Mr. BONIOR) is recognized for 6½ minutes.

Mr. BONIOR. Mr. Speaker, I want to congratulate the gentleman from New York (Mr. RANGEL), my dear friend and his committee, as well as Members on the other side of the aisle for working on this bill.

A few years back, Jim Carey had a movie out that I am sure some of you heard about, perhaps, and hopefully did not see; but it was called ''Dumb and Dumber.'' We could give the same title to a movie about the marriage penalty tax. After all, what could possibly be dumber than telling a schoolteacher and a police officer, for example, that if they tied the knot, their taxes would be going up. Well, there is one thing that would be dumber, and that would be to allow this kind of taxpayer abuse to continue.

The bottom line is that at a time when it has never been more important to help keep America's families together, the marriage penalty tax does only one thing, and that is help to pull couples apart.

That is why so many of us were looking forward to working together to craft a bipartisan bill, Democrats and Republicans together, to repeal the marriage penalty once and for all. That is why so many of us were so disappointed when the product that came out of the committee, H.R. 6, hit this floor.

Instead of bringing Democrats and Republicans together to draft a sensible proposal to help middle-class couples, the sponsors of H.R. 6 have presented us with something far, far different. With a price tag, as we have heard throughout the debate this afternoon, of over $182 billion, H.R. 6 is a two-fisted assault on the U.S. Treasury. It would rob America of the dollars it is going to take to pay down the

debt, to strengthen Social Security, to protect Medicare. But as bad as all of that is, under H.R. 6, nearly half, half of all families with two children would receive only a small part of the tax relief that had been promised them. In many cases, they would receive nothing at all.

What is more, half of the tax breaks provided under H.R. 6 would go to taxpayers who currently pay no marriage penalty tax today. Let me repeat that. Half of the $182 billion would go to folks who pay no marriage penalty tax today. Many of them are in the group of the highest income earners in our country, the top 25 percent of Americans.

There is only one marriage H.R. 6 would strengthen, Mr. Speaker, and that is the long-standing romance between the Republican leadership and those who are most well off in this country.

What is at stake here? What is this really all about, H.R. 6? It is about taking last year's Republican tax plan, we all remember it, it was very close to $1 trillion, with a similar plan that Governor Bush has out there now that is over $1 trillion, it is taking that plan and cutting it up into little slices, little pieces, hoping the American people will swallow all of it.

Well, Mr. Speaker, we are not biting and neither are America's working families. Today, in my congressional district, there are 61,000 couples who are being stuck with the marriage penalty. They deserve relief, not empty promises. That is why we Democrats have an alternative which unlike H.R. 6 would pull the plug on the marriage penalty and provide real tax relief to middle-class families.

Today, I would like to invite my Republican colleagues and friends to join us in making it the law of the land. Why do we not decide right here and now to join together, to roll up our sleeves and say in one strong voice that we believe that marriage is a good thing. What is more, we should not have to have a law on the books of this country that discourages it. We could even call it the bipartisan marriage penalty repeal act of the year 2000. Because what really matters at the end of the day is not who gets the credit, it is whether families get the help that they need.

Mr. Speaker, H.R. 6 will not provide it, and we ought to get together and craft a bipartisan plan that will. I urge my colleagues to think of what our alternative would do in moving us in that direction. Mr. Speaker, $95 billion in marriage penalty relief targeted to middle-income families across this country and working families, and at the same time it does that, it would protect 44 million Social Security and Medicare recipients and help us pay down that national debt. We pay down that national debt, we free up all that interest that is going to service that debt, and we can take care of the marriage penalty for middle-income working people, we can deal with strengthening and protecting Medicare and Social Security; we can have the resources to deal with our education and health care needs.

Mr. Speaker, I urge my colleagues to vote for our substitute. It is the only plan that repeals the marriage penalty, but also allows us to pay down the debt, protect Social Security, strengthen Medicare.

Mr. Speaker, the marriage penalty is dumb, but H.R. 6 is dumber. I urge my colleagues to vote against it on final passage.

Mr. ARCHER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I must say that as I stand here in the well of this House of the people that I sense a string of large red herrings being drawn across the well. There is no connection between what we are doing here and Social Security or Medicare. Any reasonable person knows that the surpluses ahead are more than enough to take care of Social Security and Medicare and leave an awful lot left over. The only thing that I can think is that the Democrats who want to draw this connection really want to spend the money. They are following the leadership of their President when he said last year, we have a surplus; what should we do with it? We could give some of it back to you, the taxpayers who sent it here; but who would know if you would spend it right? They genuinely believe they know how to spend money better than the taxpayers do by keeping more of their money and spending it on their own problems. Only that could generate a concern as to whether this might impact on Social Security or on Medicare.

So let us dismiss that. That is one of the large red herrings.

Then another is, oh, we are going to give too much to the rich. Another red herring.

Let me read to my colleagues from the distribution table of the joint committee, the nonpartisan body that advises this Congress. What does this bill do? For those with $20,000, it will create a 14.4 percent reduction in taxes. For a family of four with an income of $30,000, it will create a 93.9 percent reduction in taxes. For a family of four with $50,000, it will be 7.6 reduction. For a family of four with $75,000, it will be 10.7. For a family of four with $100,000, it will be 7.6; and if one has over $200,000, which may get into the rich category, it will be a reduction of only 2.5 percent.

So who gets the benefit from this bill? These are the official numbers, not concocted by somebody else who wants to bend statistics. This is a fair bill. More importantly, it is the right thing to do. And yes, they say, appropriately, that some of the benefits in this bill will not go to the people who are suffering from an immediate marriage penalty; and we are proud of that, because that is relief for the stay-at-home moms.

They call it a marriage bonus. What do they mean by a marriage bonus? They mean the child-caring parents who forgo a career, who forgo going out and making money in the private sector, and they are performing the most beautiful and the most important role in our society. Yes, we help them. We are proud of it. They urge it as a defect in the bill. They do nothing for them. But I say to my colleagues, their substitute does nothing for anyone. It is a nothing bill. And the joint committee says it gives no tax relief.

Let us also talk about who bears the marriage penalty burden the most. The CBO has done a study, and here is what they say: marriage bonuses occurred most often among married couples with incomes less than $20,000. I say to the gentleman from New York (Mr. RANGEL), we help them. We do. I admit it. I am proud of it. And many of them are stay-at-home moms and stay-at-home dads, and that is a great asset in this bill, and my colleagues do nothing for them.

What I said is a fact. What we are doing here is providing relief for all married couples, but we are accentuating the elimination of the marriage tax penalty, which is wrong.

I am proud of this bill. All of us on a bipartisan basis should vote for it instead of finding excuses that the time is not right, the amount is too big, the amount is too small. We do not like this; we do not like that. This is a good bill and vote against the substitute.

The SPEAKER pro tempore. Pursuant to House Resolution 419, the previous question is ordered on the bill and on the amendment offered by the gentleman from New York (Mr. RANGEL).

The question is on the amendment in the nature of a substitute offered by the gentleman from New York (Mr. RANGEL).

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Mr. RANGEL. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 192, nays 233, not voting 9, as follows:

[Roll No. 13]

YEAS—192

Abercrombie	Blumenauer	Clyburn
Ackerman	Bonior	Condit
Allen	Borski	Conyers
Baca	Boswell	Costello
Baird	Boucher	Coyne
Baldacci	Boyd	Cramer
Baldwin	Brady (PA)	Crowley
Barrett (WI)	Brown (FL)	Cummings
Becerra	Capuano	Davis (FL)
Bentsen	Cardin	Davis (IL)
Berkley	Carson	DeGette
Berman	Clay	Delahunt
Bishop	Clayton	DeLauro
Blagojevich	Clement	Deutsch

Dicks
Dingell
Dixon
Doggett
Dooley
Doyle
Edwards
Engel
Eshoo
Etheridge
Evans
Farr
Fattah
Filner
Forbes
Ford
Frank (MA)
Frost
Gejdenson
Gephardt
Gonzalez
Gordon
Green (TX)
Gutierrez
Hall (OH)
Hall (TX)
Hastings (FL)
Hill (IN)
Hilliard
Hinchey
Hoeffel
Holden
Holt
Hooley
Hoyer
Inslee
Jackson (IL)
Jackson-Lee (TX)
John
Johnson, E. B.
Jones (OH)
Kennedy
Kildee
Kilpatrick
Kind (WI)
Kleczka
Klink
Kucinich
LaFalce
Lampson
Lantos
Larson
Lee
Levin
Lewis (GA)
Lipinski
Lowey
Luther
Maloney (CT)
Maloney (NY)
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McCarthy (NY)
McDermott
McGovern
McIntyre
McKinney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-McDonald
Miller, George
Minge
Mink
Moakley
Moore
Moran (VA)
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Owens
Pallone
Pascrell
Pastor
Payne
Pelosi
Peterson (MN)
Phelps
Pickett
Pomeroy
Price (NC)
Rangel
Reyes
Rivers
Rodriguez
Roemer
Rothman
Roybal-Allard
Rush
Sabo
Sanchez
Sanders
Sandlin
Sawyer
Schakowsky
Scott
Serrano
Sherman
Shows
Sisisky
Skelton
Slaughter
Smith (WA)
Spratt
Stabenow
Stark
Stenholm
Strickland
Stupak
Tauscher
Taylor (MS)
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Towns
Traficant
Turner
Udall (CO)
Udall (NM)
Velazquez
Waters
Watt (NC)
Waxman
Weiner
Wexler
Weygand
Wise
Woolsey
Wu
Wynn

NAYS—233

Aderholt
Andrews
Archer
Armey
Bachus
Baker
Ballenger
Barcia
Barr
Barrett (NE)
Bartlett
Barton
Bass
Bateman
Bereuter
Berry
Biggert
Bilbray
Bilirakis
Bliley
Blunt
Boehlert
Boehner
Bonilla
Bono
Brady (TX)
Bryant
Burr
Burton
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Cannon
Castle
Chabot
Chambliss
Chenoweth-Hage
Coble
Coburn
Collins
Combest
Cook
Cooksey
Cox
Crane
Cubin
Cunningham
Danner
Davis (VA)
Deal
DeLay
DeMint
Diaz-Balart
Dickey
Doolittle
Dreier
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Ewing
Fletcher
Foley
Fossella
Fowler
Franks (NJ)
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Goodling
Goss
Graham
Granger
Green (WI)
Greenwood
Gutknecht
Hansen
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hill (MT)
Hilleary
Hobson
Hoekstra
Horn
Hostettler
Houghton
Hulshof
Hunter
Hutchinson
Hyde
Isakson
Istook
Jenkins
Johnson (CT)
Johnson, Sam
Jones (NC)
Kanjorski
Kaptur
Kasich
Kelly
King (NY)
Kingston
Knollenberg
Kolbe
Kuykendall
LaHood
Largent
Latham
LaTourette
Lazio
Leach
Lewis (CA)
Lewis (KY)
Linder
LoBiondo
Lucas (KY)
Lucas (OK)
Manzullo
McCrery
McHugh
McInnis
McIntosh
McKeon
Metcalf
Mica
Miller (FL)
Miller, Gary
Mollohan
Moran (KS)
Morella
Murtha
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Ose
Oxley
Packard
Paul
Pease
Peterson (PA)
Petri
Pickering
Pitts
Pombo
Porter
Portman
Pryce (OH)
Quinn
Radanovich
Rahall
Ramstad
Regula
Reynolds
Riley
Rogan
Rogers
Rohrabacher
Ros-Lehtinen
Roukema
Royce
Ryan (WI)
Ryun (KS)
Salmon
Sanford
Saxton
Scarborough
Schaffer
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherwood
Shimkus
Shuster
Simpson
Skeen
Smith (MI)
Smith (NJ)
Smith (TX)
Snyder
Souder
Spence
Stearns
Stump
Sununu
Sweeney
Talent
Tancredo
Tanner
Tauzin
Taylor (NC)
Terry
Thomas
Thornberry
Thune
Tiahrt
Toomey
Upton
Visclosky
Vitter
Walden
Walsh
Wamp
Watkins
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson
Wolf
Young (AK)
Young (FL)

NOT VOTING—9

Brown (OH)
Capps
DeFazio
Everett
Hinojosa
Jefferson
Lofgren
McCollum
Vento

□ 1606

Messrs. SMITH of Michigan, OXLEY, LINDER, and RAHALL changed their vote from ''yea'' to ''nay.''

Messrs. LANTOS, FORD, and THOMPSON of Mississippi changed their vote from ''nay'' to ''yea.''

So the amendment in the nature of a substitute was rejected.

The result of the vote was announced as above recorded.

REQUEST TO OFFER AMENDMENT

Mr. COLLINS. Mr. Speaker, I ask unanimous consent to offer an amendment to change the effective date to the year 2000 to double the standard deduction for married couples, and add that amendment to this bill.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The previous question has been ordered under the rule. Therefore, no further amendments are in order and the Chair therefore declines to recognize the unanimous consent request of the gentleman.

Mr. COLLINS. Mr. Speaker, I could not hear the Chair's ruling. The House is not in order, and I could not hear the Chair's ruling.

Mr. Speaker, I am not so sure the Chair understood my request. I ask for unanimous consent to offer an amendment to change the effective date to the year 2000 to double the standard deduction for married couples under this bill.

The SPEAKER pro tempore. The Chair advises the gentleman that the previous question has been ordered under the rule. Therefore, no further amendments are in order, and the Chair declines to recognize the request of the gentleman.

PARLIAMENTARY INQUIRY

Mr. COLLINS. Mr. Speaker, parliamentary inquiry.

The SPEAKER pro tempore. The gentleman will state his parliamentary inquiry.

Mr. COLLINS. Under the advice of the parliamentarian, I was told to offer this amendment after disposing of the substitute. I do not quite understand your previous question. Had I been told to offer it prior to that order, I would have offered it at the end of the previous substitute prior to the vote.

The SPEAKER pro tempore. The Chair would advise the gentleman that under the rule, the previous question was ordered from the outset. The Chair has declined to entertain the unanimous consent request of the gentleman, which is the Chair's discretionary prerogative.

Mr. COLLINS. Mr. Speaker, I ask unanimous consent to suspend the rules whereby I may offer this amendment.

The SPEAKER pro tempore. The Chair would remind the gentleman that the previous decision of the Chair stands and the Chair will decline the request of the gentleman.

The SPEAKER pro tempore. The question is on engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time and was read the third time.

MOTION TO RECOMMIT OFFERED BY MR. HILL OF INDIANA

Mr. HILL of Indiana. Mr. Speaker, I offer a motion to recommit.

The SPEAKER pro tempore. Is the gentleman opposed to the bill?

Mr. HILL of Indiana. Yes, in its current form, Mr. Speaker.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. HILL of Indiana moves that the bill, H.R. 6, be recommitted to the Committee on Ways and Means with instructions to report back promptly to the House, with an amendment—

(1) which corrects the disparity in the Tax Code affecting married couples, including those married couples receiving the EIC, commonly known as the ''marriage penalty'' and ensures this correction is fully available to middle income married couples with children, and

(2) which provides that the effectiveness of the tax reduction contained therein is contingent on a certification by the Director of the Office of Management and Budget, based on the most recently adopted concurrent resolution on the budget and any other legislation enacted by the date of the certification, that:

(a) there is a comprehensive budget framework which provides resources for debt retirement, strengthening Social Security and Medicare, tax relief and investing in other priorities;

(b) a portion of the on-budget surplus is reserved for debt retirement that is sufficient to put the government on a path to eliminate the public held debt by 2013 under current economic and technical projections;

(c) there are protections (comparable to those applicable to the Social Security Trust Fund surpluses) to ensure that funds reserved for debt retirement may not be used for any other purpose, except for adjustments to reflect economic and technical changes in budget projections.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Indiana (Mr. HILL) is recognized for 5 minutes in support of his motion.

Mr. HILL of Indiana. Mr. Speaker, I am a new Member of Congress but I am a veteran observer of Congress. For 20 years, I have watched this Congress spend more money than it took in. Year after year, I watched our government run deficits every year and charge their irresponsibility to a credit card paid for by the American taxpayers.

The result of all of these years of overspending is a massive national debt. In 1980, the government had $700 million in debt. Today our debt is $3.6 trillion. Our debt has become so big that 14 percent of all the money the government spends is just to cover interest payments on this debt.

Mr. Speaker, despite what people in Washington believe, we do not have a large budget surplus. Our surplus is based upon uncertain 10-year projections. To pass this today is like spending an inheritance we have not yet received. Committing money that one may or may not have 10 years from now is just bad business.

Any businessman, of which I am one, and businesswoman looking at government's finances would recommend that before we do anything else we should reduce our debt burden and pay back what this Congress has already spent.

Mr. Speaker, there are many good tax relief and spending proposals I would like to support this year. One of them is a marriage penalty tax reduction. There are millions of married couples in this country who pay higher taxes than single people, and I believe this is wrong. I believe Congress should give tax relief to married couples this year, but I believe Congress needs to increase defense spending this year, to boost our national security, continue our efforts to recruit and retain the most talented and promising soldiers in our armed services.

I believe Congress needs to put priority on keeping the promises we have made to our veterans, helping our family farms and making our schools better and safer, but I cannot support these proposals before Congress commits to acting in a fiscally responsible way. It makes no sense to pass tax and spending legislation before we have created a budget framework that guarantees that the taxpayers' money is used in a responsible way.

□ 1615

Congress cannot go back to the old ways, and that is what this motion to recommit guarantees. I am introducing this motion on behalf of the Blue Dog Coalition. This motion establishes the principle that guides all of our activities this year.

This motion says that, before we begin debating anything else, Congress must pledge to pay off the government's publicly held debt of more than $3.6 trillion over the next 12 years. This motion says that debt reduction should not be an afterthought in this year's budget process. It says that the debt reduction should be our guiding principle.

Now is the time to see if my colleagues across the aisle will commit to paying off our debts or if they are willing to pass a bill that could actually increase our debt or force Congress to start borrowing money from Social Security again just like Congress has done for the last 30 years.

My colleagues on the other side of the aisle will get up and say that the Joint Committee on Taxation has concluded that Democrats oppose tax relief. That is the same old Washington spin doctoring that has got us into this mess in the first place.

Democrats will say that our debt is because of Reaganomics. Let me say that again. The Republicans will say that the Democrats are against tax relief, and the Democrats on my aisle are going to say that Reaganomics caused this large debt. This is all a bunch of spin doctoring; that is all it is.

People are tired of the spin doctors on both sides of the aisle. It is what got us in this mess in the first place. It really does not matter who is to blame for saddling our children and grandchildren with a $3.7 trillion debt. It is time to start getting the government's fiscal house in order and paying back what this Congress has borrowed.

I challenge everybody in this House to do the right thing for our children and our grandchildren and commit to paying off the debts that this government has built up over the last 30 years.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). Does the gentleman from Illinois (Mr. WELLER) rise in opposition to the motion to recommit?

Mr. WELLER. I do, Mr. Speaker.

The SPEAKER pro tempore. The gentleman from Illinois (Mr. WELLER) is recognized for 5 minutes.

Mr. WELLER. Mr. Speaker, I say to the gentleman from Indiana (Mr. HILL) that if he votes against H.R. 6 and for the motion to recommit, that 62,000 married couples in the 9th Congressional District of Indiana, one-half of whom are itemizers, that they will not get any relief, no relief from the marriage tax penalty. That is not something I hope that he ever wants to explain to those couples back home.

Mr. Speaker, I rise in opposition to the motion to recommit. Mr. Speaker, over the last several years, many of us have been raising a pretty fundamental question of fairness in this House; that is, is it right, is it fair that, under our Tax Code, 25 million married working couples, on average, pay $1,400 more in higher taxes just because they are married? Is that right? Is that fair? Of course not.

Today we have the opportunity to address that issue of fairness. The motion to recommit fails that fundamental test of fairness because, according to the Joint Committee on Taxation, the motion to recommit, which is basically identical to what this House has already rejected, provides zero marriage tax relief.

The average marriage tax penalty is $1,400. I have with me a photo of Shad and Michelle Hallihan, two public schoolteachers from Joliet, Illinois. They pay almost the average marriage tax penalty. In the south suburbs of Chicago which I have the privilege of representing, $1,400 is a year's tuition in a community college. It is 3 months of day care. It is a washer and dryer for a home. As Michelle Hallihan has pointed out to me, she said, ''We just had a newborn baby. Share with your friends in the Congress that the marriage tax penalty that we send to Washington would buy over 3,000 diapers for our newborn child.''

It is for couples such as Michelle and Shad Hallihan that we should eliminate the unfairness of the marriage tax penalty. There are 25 million married working couples such as Michelle and Shad Hallihan.

I am so proud of what we are doing today. Think about it. Democrats and Republicans today have the opportunity to vote to eliminate and wipe out the marriage tax penalty, the most unfair consequence of our Tax Code.

I want to thank the gentlewoman from Missouri (Ms. DANNER) and almost 30 other Democrats who have joined in this bipartisan effort to cosponsor H.R. 6 which we are voting on today. This is a bipartisan effort.

Democrats and Republicans have been working together for over a year now and working to eliminate the marriage tax penalty with this proposal. We help those who itemize by widening the 15 percent bracket.

Let us remember, the motion to recommit, even if it did provide tax relief, would do nothing to married couples, any kind of help for those who itemize such as homeowners or those who give money to church or charity.

So we want to widen that 15 percent tax bracket. That is how eliminate the marriage tax penalty for Shad and Michelle Hallihan.

We also want to help those who do not itemize by doubling the standard deduction; and for the working poor, those who benefit from the earned income tax credit, we address the marriage penalty there as well. So we help the working poor, we help those married couples who suffer the marriage tax penalty who happen to be homeowners, and we also help those who do not itemize.

It is the fair way to do things. That is what this is all about. Do we want fairness in the tax code, or do we want to do nothing? If my colleagues want to do nothing, vote yes for the motion to recommit. If my colleagues want to make the tax code more fair, vote no on the motion to recommit and yes on H.R. 6.

Let us wipe out the marriage tax penalty. Let us make the tax code

more fair. Let us do it in a bipartisan way.

The SPEAKER pro tempore. All time has expired.

Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

RECORDED VOTE

Mr. HILL of Indiana. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. Pursuant to clause 9 of rule XX, the Chair will reduce to a minimum of 5 minutes the period of time within which a vote by electronic device, if ordered, will be taken on the question of passage.

The vote was taken by electronic device, and there were—ayes 196, noes 230, not voting 8, as follows:

☐ 1629

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. HASTINGS of Washington) (during the vote). The Chair would advise the Members that he is aware that the panel from DANNER to DOYLE is not illuminating behind the Chair, but the Chair has been advised that those votes are indeed being recorded. Those that are in that panel, from DANNER to DOYLE, should recheck your vote on the electronic voting device, but the Chair is advised those votes are being recorded.

☐ 1639

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). The Chair would like to advise Members one more time that the panel from DANNER to DOYLE is not illuminated but the votes indeed are being recorded. And the Chair would advise those Members on that panel to once again check and see that their votes are being recorded as they intended them to be recorded.

[Roll No. 14]

AYES—196

Abercrombie
Ackerman
Allen
Andrews
Baca
Baird
Baldacci
Baldwin
Barrett (WI)
Becerra
Bentsen
Berman
Berry
Bishop
Blagojevich
Blumenauer
Bonior
Borski
Boswell
Boucher
Boyd
Brady (PA)
Brown (FL)
Capuano
Cardin
Carson
Clay
Clayton
Clement
Clyburn
Condit
Conyers
Costello
Coyne
Cramer
Crowley
Cummings
Davis (FL)
Davis (IL)
DeGette
Delahunt
DeLauro
Deutsch
Dicks
Dingell
Dixon
Doggett
Dooley
Doyle
Edwards
Engel
Eshoo
Etheridge
Evans
Farr
Fattah
Filner
Ford
Frank (MA)
Frost
Gejdenson
Gephardt
Gonzalez
Gordon
Green (TX)
Gutierrez
Hall (OH)
Hastings (FL)
Hill (IN)
Hilliard
Hinchey
Hoeffel
Holden
Holt
Hooley
Hoyer
Inslee
Jackson (IL)
Jackson-Lee (TX)
Jefferson
John
Johnson, E. B.
Jones (OH)
Kanjorski
Kaptur
Kennedy
Kildee
Kilpatrick
Kind (WI)
Kleczka
Klink
Kucinich
LaFalce
Lampson
Lantos
Larson
Lee
Levin
Lewis (GA)
Lipinski
Lowey
Lucas (KY)
Luther
Maloney (NY)
Markey
Martinez
Mascara
Matsui
McCarthy (MO)
McDermott
McGovern
McIntyre
McKinney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-McDonald
Miller, George
Minge
Mink
Moakley
Moore
Moran (VA)
Murtha
Nadler
Napolitano
Neal
Oberstar
Olver
Ortiz
Owens
Pallone
Pascrell
Pastor
Payne
Pelosi
Peterson (MN)
Phelps
Pickett
Pomeroy
Price (NC)
Rahall
Rangel
Reyes
Rivers
Rodriguez
Roemer
Rothman
Roybal-Allard
Rush
Sanchez
Sanders
Sandlin
Sawyer
Schakowsky
Scott
Serrano
Sherman
Shows
Sisisky
Skelton
Slaughter
Smith (WA)
Snyder
Spratt
Stabenow
Stark
Stenholm
Strickland
Stupak
Tanner
Tauscher
Taylor (MS)
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Towns
Traficant
Turner
Udall (CO)
Udall (NM)
Velazquez
Visclosky
Waters
Watt (NC)
Waxman
Weiner
Wexler
Weygand
Wise
Woolsey
Wu
Wynn

NOES—230

Aderholt
Archer
Armey
Bachus
Baker
Ballenger
Barcia
Barr
Barrett (NE)
Bartlett
Barton
Bass
Bateman
Bereuter
Berkley
Biggert
Bilbray
Bilirakis
Bliley
Blunt
Boehlert
Boehner
Bonilla
Bono
Brady (TX)
Bryant
Burr
Burton
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Cannon
Castle
Chabot
Chambliss
Chenoweth-Hage
Coble
Coburn
Collins
Combest
Cook
Cooksey
Cox
Crane
Cubin
Cunningham
Danner
Davis (VA)
Deal
DeLay
DeMint
Diaz-Balart
Dickey
Doolittle
Dreier
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Ewing
Fletcher
Foley
Forbes
Fossella
Fowler
Franks (NJ)
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Goodling
Goss
Graham
Granger
Green (WI)
Greenwood
Gutknecht
Hall (TX)
Hansen
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hill (MT)
Hilleary
Hobson
Hoekstra
Horn
Hostettler
Houghton
Hulshof
Hunter
Hutchinson
Hyde
Isakson
Istook
Jenkins
Johnson (CT)
Johnson, Sam
Jones (NC)
Kasich
Kelly
King (NY)
Kingston
Knollenberg
Kolbe
Kuykendall
LaHood
Largent
Latham
LaTourette
Lazio
Leach
Lewis (CA)
Lewis (KY)
Linder
LoBiondo
Lucas (OK)
Maloney (CT)
Manzullo
McCarthy (NY)
McCrery
McHugh
McInnis
McIntosh
McKeon
Metcalf
Mica
Miller (FL)
Miller, Gary
Mollohan
Moran (KS)
Morella
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Obey
Ose
Oxley
Packard
Paul
Pease
Peterson (PA)
Petri
Pickering
Pitts
Pombo
Porter
Portman
Pryce (OH)
Quinn
Radanovich
Ramstad
Regula
Reynolds
Riley
Rogan
Rogers
Rohrabacher
Ros-Lehtinen
Roukema
Royce
Ryan (WI)
Ryun (KS)
Sabo
Salmon
Sanford
Saxton
Scarborough
Schaffer
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherwood
Shimkus
Shuster
Simpson
Skeen
Smith (MI)
Smith (NJ)
Smith (TX)
Souder
Spence
Stearns
Stump
Sununu
Sweeney
Talent
Tancredo
Tauzin
Taylor (NC)
Terry
Thomas
Thornberry
Thune
Tiahrt
Toomey
Upton
Vitter
Walden
Walsh
Wamp
Watkins
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson
Wolf
Young (AK)
Young (FL)

NOT VOTING—8

Brown (OH)
Capps
DeFazio
Everett
Hinojosa
Lofgren
McCollum
Vento

☐ 1641

Mr. LAZIO changed his vote from ''aye'' to ''no.''

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. WELLER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 268, nays 158, not voting 9, as follows:

[Roll No. 15]

YEAS—268

Aderholt
Archer
Armey
Bachus
Baird
Baker
Ballenger
Barcia
Barr
Barrett (NE)
Bartlett
Barton
Bass
Bateman
Bereuter
Berkley
Biggert
Bilbray
Bilirakis
Bishop
Blagojevich
Bliley
Blunt
Boehlert
Boehner
Bonilla
Bono
Boswell
Brady (TX)
Bryant
Burr
Burton
Buyer
Callahan
Calvert
Camp
Campbell
Canady
Cannon
Carson
Castle
Chabot
Chambliss
Chenoweth-Hage
Clement
Clyburn
Coble
Coburn
Collins
Combest
Condit
Cook
Cooksey
Costello
Cox
Cramer
Crane
Cubin
Cunningham
Danner
Davis (VA)
Deal
DeLay
DeMint
Diaz-Balart
Dickey
Doolittle
Doyle
Dreier
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Etheridge
Ewing
Fletcher
Foley
Forbes
Fossella
Fowler
Franks (NJ)
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gilman
Goode
Goodlatte
Goodling
Gordon
Goss
Graham
Granger
Green (WI)
Greenwood
Gutknecht
Hall (TX)
Hansen
Hastert
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hill (MT)
Hilleary
Hobson
Hoekstra
Holt
Hooley
Horn
Hostettler
Houghton
Hulshof
Hunter
Hutchinson
Hyde
Inslee
Isakson
Istook
Jenkins
John
Johnson (CT)
Johnson, Sam
Jones (NC)

Kasich
Kelly
King (NY)
Kingston
Knollenberg
Kolbe
Kuykendall
LaHood
Largent
Latham
LaTourette
Lazio
Leach
Lewis (CA)
Lewis (KY)
Linder
Lipinski
LoBiondo
Lucas (KY)
Lucas (OK)
Maloney (CT)
Manzullo
Martinez
Mascara
McCarthy (NY)
McCrery
McHugh
McInnis
McIntosh
McIntyre
McKeon
McKinney
Metcalf
Mica
Miller (FL)
Miller, Gary
Moore
Moran (KS)
Moran (VA)
Morella
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Ose
Oxley
Packard
Pascrell
Paul
Pease
Peterson (PA)
Petri
Phelps
Pickering
Pickett
Pitts
Pombo
Porter
Portman
Pryce (OH)
Quinn
Radanovich
Ramstad
Regula
Reynolds
Riley
Roemer
Rogan
Rogers
Rohrabacher
Ros-Lehtinen
Roukema
Royce
Ryan (WI)
Ryun (KS)
Salmon
Sandlin
Sanford
Saxton
Scarborough
Schaffer
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherwood
Shimkus
Shows
Shuster
Simpson
Sisisky
Skeen
Skelton
Smith (MI)
Smith (NJ)
Smith (TX)
Smith (WA)
Souder
Spence
Stabenow
Stearns
Stump
Stupak
Sununu
Sweeney
Talent
Tancredo
Tauzin
Taylor (NC)
Terry
Thomas
Thompson (MS)
Thornberry
Thune
Tiahrt
Toomey
Traficant
Udall (CO)
Upton
Vitter
Walden
Walsh
Wamp
Watkins
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson
Wise
Wolf
Wu
Young (AK)
Young (FL)

NAYS—158

Abercrombie
Ackerman
Allen
Andrews
Baca
Baldacci
Baldwin
Barrett (WI)
Becerra
Bentsen
Berman
Berry
Blumenauer
Bonior
Borski
Boucher
Boyd
Brady (PA)
Brown (FL)
Capuano
Cardin
Clay
Clayton
Conyers
Coyne
Crowley
Cummings
Davis (FL)
Davis (IL)
DeGette
Delahunt
DeLauro
Deutsch
Dicks
Dingell
Dixon
Doggett
Dooley
Edwards
Engel
Eshoo
Evans
Farr
Fattah
Filner
Ford
Frank (MA)
Frost
Gejdenson
Gephardt
Gonzalez
Green (TX)
Gutierrez
Hall (OH)
Hastings (FL)
Hill (IN)
Hilliard
Hinchey
Hoeffel
Holden
Hoyer
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Johnson, E. B.
Jones (OH)
Kanjorski
Kaptur
Kennedy
Kildee
Kilpatrick
Kind (WI)
Kleczka
Klink
Kucinich
LaFalce
Lampson
Lantos
Larson
Lee
Levin
Lewis (GA)
Lowey
Luther
Maloney (NY)
Markey
Matsui
McCarthy (MO)
McDermott
McGovern
McNulty
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-McDonald
Miller, George
Minge
Mink
Moakley
Mollohan
Murtha
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Owens
Pallone
Pastor
Payne
Pelosi
Peterson (MN)
Pomeroy
Price (NC)
Rahall
Rangel
Reyes
Rivers
Rodriguez
Rothman
Roybal-Allard
Rush
Sabo
Sanchez
Sanders
Sawyer
Schakowsky
Scott
Serrano
Sherman
Slaughter
Snyder
Spratt
Stark
Stenholm
Strickland
Tanner
Tauscher
Taylor (MS)
Thompson (CA)
Thurman
Tierney
Towns
Turner
Udall (NM)
Velazquez
Visclosky
Waters
Watt (NC)
Waxman
Weiner
Wexler
Weygand
Woolsey
Wynn

NOT VOTING—9

Brown (OH)
Capps
DeFazio
Everett
Gillmor
Hinojosa
Lofgren
McCollum
Vento

□ 1649

Mr. DELAY changed his vote from ''nay'' to ''yea.''

So the bill was passed.

The result of the vote was announced as above recorded.

The title of the bill was amended so as to read:

''A bill to amend the Internal Revenue Code of 1986 to reduce the marriage penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned income credit and to repeal the reduction of the refundable tax credits.''.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. MCCOLLUM. Mr. Speaker, on February 10, 2000, I was unavoidably detained and missed rollcall vote numbers 11, 12, 13, 14, and 15. Had I been present, I would have voted 'yes' on approving the journal; 'yes' on H. Res. 419, the rule for H.R. 6; 'no' on the motion to recommit H.R. 6 with instructions; and 'yes' on H.R. 6, the Marriage Tax Penalty Relief Act.

MESSAGE FROM THE SENATE

A message from the Senate by Mr. Lundregan, one of its clerks, announced that the Senate has passed a concurrent resolution of the following title in which concurrence of the House is requested:

S. Con. Res. 80. Concurrent resolution providing for a conditional adjournment or recess of the Senate and a conditional adjournment of the House of Representatives.

LEGISLATIVE PROGRAM

(Mr. BONIOR asked and was given permission to address the House for 1 minute.)

Mr. BONIOR. Mr. Speaker, may I inquire of the gentleman from Texas (Mr. ARMEY), the distinguished majority leader, the schedule for the remainder of the week and next week?

Mr. ARMEY. Mr. Speaker, will the gentleman yield?

Mr. BONIOR. I yield to the gentleman from Texas.

Mr. ARMEY. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, I am pleased to announce that we have completed legislative business for the week. There will be no recorded votes in the House on Friday.

The House will next meet for legislative business on Monday, February 14, at 12:30 p.m. for morning hour debate and at 2 o'clock p.m. for legislative business. We will consider a number of bills under suspension of the rules, a list of which will be distributed to Members' offices tomorrow. On Monday, we do not expect recorded votes until 6 o'clock p.m.

On Tuesday, February 15, through Thursday, February 17, the House will consider the following measures:

H.R. 2086, the Networking and Information Technology Research and Development Act, under an open rule;

H.R. 2366, the Small Business Liability Reform Act, subject to a rule; and

H.R. 1987, the Fair Access to Indemnity and Reimbursement Act, also subject to a rule.

Mr. Speaker, we also expect to consider a motion to go to conference next week on the digital signatures legislation that has passed both the House and the Senate.

Mr. Speaker, on Friday, February 18, no votes are expected.

Mr. BONIOR. Mr. Speaker, I thank my colleague for the information, and I wish him a good weekend.

REMOVAL OF NAME OF MEMBER AS COSPONSOR OF H.R. 3308

Mr. SAXTON. Mr. Speaker, I ask unanimous consent that my name be removed as a cosponsor of H.R. 3308.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). Is there objection to the request of the gentleman from New Jersey?

There was no objection.

PERSONAL EXPLANATION

Mr. SAXTON. Mr. Speaker, on February 2, I was tending to my ill mother and missed rollcall No. 7. Had I been present, I would have voted ''no'' on final passage.

RE-REFERRAL OF S. 1809 TO THE COMMITTEE ON COMMERCE AND TO THE COMMITTEE ON EDUCATION AND THE WORKFORCE

Mr. GOODLING. Mr. Speaker, I ask unanimous consent that the Senate bill, S. 1809, the Developmental Disabilities Assistance and Bill of Rights Act, be re-referred to the Committee on Commerce, and in addition to the Committee on Education and the Workforce for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

Mr. Speaker, today S. 1809 was re-referred to the Committee on Commerce and in addition the Committee on Education and the Workforce. Titles I and III have been traditionally in the sole jurisdiction of the Committee on Commerce and Title II, Family Support, has been traditionally in the sole jurisdiction of the Committee on Education and the Workforce. Title II, Family Support, would authorize a program that was originally created in Section 315 of P.L. 103–382, Improving America's Schools Act of 1994, which created a new Part I in the Individuals with Disabilities Education Act. In 1997, Part I, Family Support of IDEA was repealed by Section 203(a), Repealers, of P.L. 105–17, the Individuals with

Disabilities Education Act Amendments of 1997, see H.R. 5, the Individuals with Disabilities Education Act Amendments of 1997.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Pennsylvania?

There was no objection.

ADJOURNMENT TO MONDAY, FEBRUARY 14, 2000

Mr. FOLEY. Mr. Speaker, I ask unanimous consent that when the House adjourns today it adjourn to meet at 12:30 p.m. on Monday next for morning hour debates.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

DISPENSING WITH CALENDAR WEDNESDAY BUSINESS ON WEDNESDAY NEXT

Mr. FOLEY. Mr. Speaker, I ask unanimous consent that the business in order under the Calendar Wednesday rule be dispensed with on Wednesday next.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Florida?

There was no objection.

RECESS OR ADJOURNMENT OF SENATE FROM FEBRUARY 10, 2000, OR FEBRUARY 11, 2000 TO FEBRUARY 22, 2000, AND ADJOURNMENT OF THE HOUSE FROM FEBRUARY 16, 2000, FEBRUARY 17, 2000 OR FEBRUARY 18, 2000 TO FEBRUARY 29, 2000.

The SPEAKER pro tempore laid before the House the following privileged Senate concurrent resolution (S. Con. Res. 80) providing for recess or adjournment of the Senate from February 10 or 11, 2000, to February 22, 2000, and adjournment of the House from February 16, 17, or 18, 2000, to February 29, 2000.

The Clerk read the Senate concurrent resolution, as follows:

S. CON. RES. 80

Resolved by the Senate (the House of Representatives concurring), That when the Senate recesses or adjourns at the close of business on Thursday, February 10, 2000, or Friday, February 11, 2000, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, February 22, 2000, or until such time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until noon on the second day after Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first; and that when the House adjourns on the legislative day of Wednesday, February 16, 2000, Thursday, February 17, 2000, or Friday, February 18, 2000, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand adjourned until 12:30 p.m. on Tuesday, February 29, 2000, for morning-hour debate, or until noon on the second day after Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first.

SEC. 2. The Majority Leader of the Senate and the Speaker of the House, acting jointly after consultation with the Minority Leader of the Senate and the Minority Leader of the House, shall notify the Members of the Senate and House, respectively, to reassemble whenever, in their opinion, the public interest shall warrant it.

The SPEAKER pro tempore. Without objection, the Senate concurrent resolution is concurred in.

There was no objection.

A motion to reconsider was laid upon the table.

ANNOUNCEMENT REGARDING AMENDMENT PROCESS FOR H.R. 1987, FAIR ACCESS TO INDEMNITY AND REIMBURSEMENT ACT

(Mr. SESSIONS asked and was given permission to address the House for 1 minute.)

Mr. SESSIONS. Mr. Speaker, this afternoon a ''Dear Colleague'' letter will be sent to all Members informing them that the Committee on Rules is planning to meet the week of February 14 to grant a rule for the consideration of H.R. 1987, the Fair Access to Indemnity and Reimbursement Act.

The Committee on Rules may grant a rule which would require that amendments be preprinted in the CONGRESSIONAL RECORD. In this case, amendments must be preprinted prior to their consideration on the floor.

Members should use the Office of Legislative Counsel to ensure that their amendments are properly drafted and should check with the Office of the Parliamentarian to be certain their amendments comply with the rules of the House.

ECONOMIC REPORT OF THE PRESIDENT OF THE UNITED STATES—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, without objection, referred to the Joint Economic Committee:

To the Congress of the United States:

Today, the American economy is stronger than ever. We are on the brink of marking the longest economic expansion in our Nation's history. More than 20 million new jobs have been created since Vice President Gore and I took office in January 1993. We now have the lowest unemployment rate in 30 years—even as core inflation has reached its lowest level since 1965.

This expansion has been both deep and broad, reaching Americans of all races, ethnicities, and income levels. African American unemployment and poverty are at their lowest levels on record. Hispanic unemployment is likewise the lowest on record, and poverty among Hispanics is at its lowest level since 1979. A long-running trend of rising income inequality has been halted in the last 7 years. From 1993 to 1998, families at the bottom of the income distribution have enjoyed the same strong income growth as workers at the top.

In 1999 we had the largest dollar surplus in the Federal budget on record and the largest in proportion to our economy since 1951. We are on course to achieve more budget surpluses for many years to come. We have used this unique opportunity to make the right choices for the future: over the past 2 years, America has paid down $140 billion in debt held by the public. With my plan to continue to pay down the debt, we are now on track to eliminate the Nation's publicly held debt by 2013. Our fiscal discipline has paid off in lower interest rates, higher private investment, and stronger productivity growth.

These economic successes have not been achieved by accident. They rest on the three pillars of the economic strategy that the Vice President and I laid out when we took office: fiscal discipline to help reduce interest rates and spur business investment; investing in education, health care, and science and technology to meet the challenges of the 21st century; and opening foreign markets so that American workers have a fair chance to compete abroad. As a result, the American economy is not only strong today; it is well positioned to continue to expand and to widen the circle of opportunity for more Americans.

THE ADMINISTRATION'S ECONOMIC STRATEGY

Our economic strategy was based on a commitment, first, to fiscal discipline. When the Vice President and I took office, the U.S. Government had a budget deficit of $290 billion. Today we have a surplus of $124 billion. This fiscal discipline has helped us launch a virtuous circle of strong investment, increasing productivity, low inflation, and low unemployment.

Second, we have remained true to our commitment to invest in our people. Because success in the global economy depends more than ever on highly skilled workers, we have taken concerted steps to make sure all Americans have the education, skills, and opportunities they need to succeed. That is why, even as we maintained fiscal responsibility, we expanded our investments in education, technology, and training. We have opened the doors of college to all Americans, with tax credits, more affordable student loans, education IRAs, and the HOPE Scholarship tax credits. So that working families will have the means to support themselves, we have increased the minimum wage, expanded the Earned Income Tax Credit (EITC), provided access to health insurance for people with disabilities, and invested in making health insurance coverage available to millions of children.

Third, we have continued to pursue a policy of opening markets. We have achieved historic trade pacts such as the North American Free Trade Agreement and the Uruguay Round agreements, which led to the creation of the

World Trade Organization. Negotiations in the wake of the Uruguay Round have yielded market access commitments covering information technology, basic telecommunications, and financial services. We have engaged in bilateral initiatives with Japan and in regional initiatives in Europe, Africa, Asia, the Western Hemisphere, and the Middle East. We have also actively protected our rights under existing trade agreements through the World Trade Organization and helped maintain the Internet as a tax-free zone.

MEETING THE CHALLENGES OF THE FUTURE

Despite the economy's extraordinary performance, we must continue working to meet the challenges of the future. Those challenges include educating our children, improving the health and well-being of all our citizens, providing for our senior citizens, and extending the benefits of the economic expansion to all communities and all parts of this Nation.

We must help our children prepare for life in a global, information-driven economy. Success in this new environment requires that children have a high-quality education. That means safe, modern schools. It means making sure our children have well-trained teachers who demand high standards. It means making sure all schools are equipped with the best new technologies, so that children can harness the tools of the 21st century.

First and foremost, our children cannot continue trying to learn in schools that are so old they are falling apart. One-third of all public schools need extensive repair or replacement. By 2003 we will need an additional 2,400 schools nationwide to accommodate these rising enrollments. That is why, in my State of the Union address, I proposed $24.8 billion in tax credit bonds over 2 years to modernize up to 6,000 schools, and a $1.3 billion school emergency loan and grant proposal to help renovate schools in high-poverity, high-need school districts.

Second, if our children are to succeed in the new digital economy, they must know how to use the tools of the 21st century. That is why the Vice President and I have fought for initiatives like the E-rate, which is providing $2 billion a year to help schools afford to network their classrooms and connect to the Internet. The E-rate and our other initiatives in education technology have gone a long way toward giving all children access to technology in their schools. But there is still a great ''digital divide'' when children go home. Children from wealthy families are far more likely to have access to a computer at home than children from poor or minority families. That is why, in my budget, I propose a new Digital Divide initiative that will expand support for community technology centers in low-income communities; a pilot project to expand home access to computers and the Internet for low-income families; and grants and loan guarantees to accelerate the deployment of high-speed networks in underserved rural and urban communities.

Third, we must continue to make college affordable and accessible for all Americans. I have proposed a college opportunity tax cut, which would invest $30 billion over 10 years in helping millions of families who now struggle to afford college for their children. When fully phased in, this initiative would give families the option to claim a tax deduction or a tax credit on up to $10,000 of tuition and fees for any post-secondary education in which their members enroll, whether college, graduate study, or training courses. I have proposed increases in Pell grants, Supplemental Educational Opportunity Grants, and Work Study. I have also proposed creating new College Completion Challenge Grants to encourage students to stay in college.

We have seen dramatic advances in health care over the course of the 20th century, which have led to an inrease in life expectancy of almost 30 years. But much remains to be done to ensure that all have and maintain access to quality medical care. That is why my budget expands health care coverage, calls for passing a strong and enforceable Patients' Bill of Rights, strengthens and modernizes Medicare, addresses long-term care, and continues to promote life-saving research.

My budget invests over $110 billion over 10 years to improve the affordablility accessibility, and quality of health insurance. It will provide a new, affordable health insurance option for uninsured parents as well as accelerate enrollment of uninsured children who are eligible for Medicaid and the State Children's Health Insurance Program. The initiative will expand health insurance options for Americans facing unique barriers to coverage. For example, it will allow certain people aged 55–65 to buy into Medicare, and it will give tax credits to workers who cannot afford the full costs of COBRA coverage after leaving a job. Finally, my initiative will provide funds to strengthen the public hospitals and clinics that provide health care directly to the uninsured. If enacted, this would be the largest investment in health coverage since Medicare was created in 1965, and one of the most significant steps we can take to help working families.

As our Nation ages and we live longer, we face new challenges in Medicare and long-term care. Despite improvements in Medicare in the past 7 years, the program begins this century with the disadvantages of insufficient funding, inadequate benefits, and outdated payment systems. To strengthen and modernize the program, I have proposed a comprehensive reform plan that would make Medicare more competitive and efficient and invest $400 billion over the next 10 years in extending solvency through 2025 and adding a long-overdue, voluntary prescription drug benefit.

The aging of America also underscores the need to build systems to provide long-term care. More than 5 million Americans require long-term care because of significant limitations due to illness or disability. About two-thirds of them are older Americans. That is why I have proposed a $27 billion investment over 10 years in long-term care. Its centerpiece is a $3,000 tax credit to defray the cost of long-term care. In addition, I propose to expand access to home-based care, to establish new support networks for caregivers, and to promote quality private long-term care insurance by offering it to Federal employees at group rates.

We must continue to make this economic expansion reach out to every corner of our country, leaving no town, city, or Native American reservation behind. That is why I am asking the Congress to authorize two additional components of our New Markets agenda. The first is the New Markets Venture Capital Firms program, geared toward helping small and first-time businesses. The second is America's Private Investment Companies, modeled on the Overseas Private Investment Corporation, to help larger businesses expand or relocate to distressed inner-city and rural areas. Overall the New Markets initiative could spur $22 billion of new equity investment in our underserved communities.

I am also proposing a new initiative called First Accounts, to expand access to financial services for low- and moderate-income Americans. We will work with private financial institutions to encourage the creation of low-cost bank accounts for low-income families. We will help bring more automated teller machines to safe places in low-income communities, such as the post office. And we will educate Americans about managing household finances and building assets over time.

To further increase opportunities for working families, I am proposing another expansion of the EITC to provide tax relief for 6.4 million hard-pressed families—with additional benefits for families with three or more children. We have seen the dramatic effects that our 1993 expansion of the EITC had in reducing poverty and encouraging work: 4.3 million people were directly lifted out of poverty by the EITC in 1998 alone. More single mothers are working than ever before, and the child poverty rate is at its lowest since 1980.

Our initiatives to open overseas markets will continue. We have successfully concluded bilateral negotiations on China's accession to the World Trade Organization and now seek congressional action to provide China with permanent normal trade relations. The United States will also work to give the least developed countries greater access to global markets. We will participate in the scheduled multilateral talks to liberalize trade in services and agriculture and will continue to press our trading partners to launch a new round of negotiations within the World Trade Organization.

We have a historic opportunity to answer the challenges ahead: to increase economic opportunity for all American families; to provide quality, affordable child care, health care, and long-term care; and to give our children the best education in the world. Working together, we can meet these great challenges and make this new millennium one of ever-increasing promise, hope, and opportunity for all Americans.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *February 10, 2000.*

□ 1700

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The Chair will now recognize one minute requests.

TRIBUTE TO SGT. BRUCE A. PROTHERO, A FALLEN HERO

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

Mr. EHRLICH. Mr. Speaker, today in Reisterstown, Maryland, hundreds of police officers have gathered to pay tribute to another fallen hero. Earlier this week, Sergeant Bruce A. Prothero, a 13-year veteran of the Baltimore County Police Department, said goodbye to his wife and five young children. He went to work his second job, something many police officers must do to support their families.

Shortly after the jewelry store at which Sergeant Prothero was employed opened for business, armed thugs entered the store. While horrified customers were forced to the floor, the Sergeant was held at gunpoint until the robbery was completed. As the thugs made their escape, Sergeant Prothero was gunned down.

Every day, all across America, police officers lay their lives on the line so that we may enjoy the freedoms so many of us take for granted. They are our moms and dads, our brothers and sisters, our sons and daughters. They are our heroes. Sergeant Bruce A. Prothero was just such a hero. But, more importantly, he was a loving father, a devoted husband, a son, and a brother.

May God grant strength to his family, and eternal peace to another fallen hero. Let these words, now a permanent part of the history of this great Nation, serve as an introduction to those who never knew Sergeant Prothero, and as a reminder to those who will miss him so dearly.

WORKING TOGETHER TO ACHIEVE NASA'S GOALS

(Mr. WELDON of Florida asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WELDON of Florida. Mr. Speaker, space program supporters often compete among themselves for programs and funding. I want to do my part to bring everyone together to work towards a common goal, and I recently had an opportunity to visit NASA's Johnson Space Center in Houston.

My district includes Kennedy Space Center, which is a traditional rival for funding with the Johnson Space Center. But I went to Texas to build bridges between our great States, and I want you to know that the people in Houston were very cooperative and great to work with.

I want to thank the Clear Lake Area Economic Development Foundation, Boeing Corporation, GB Tech, United Space Alliance, Lockheed Martin and Barrios Technology for giving me an overview of the local aerospace industry; and I want to especially thank Johnson Space Center Director George Abbey for his hospitality during our trip.

Our human space flight program is the crown jewel of our Nation's space exploration and development efforts; and I am confident that, working together, key States such as Texas, Florida, Alabama, California, as well as Nevada and Washington, can help build the political support for a stronger space program.

BLIND JUSTICE?

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

Mr. GIBBONS. Mr. Speaker, yesterday a judicial oversight council ordered an investigation be conducted into the special assignment of criminal cases involving the friends of President Clinton to favorable judges appointed by President Clinton.

Yes, indeed, these were ''special'' cases. So special, in fact, that the assignment of these cases intentionally bypassed the computer system which normally and randomly assigns criminal cases of all other accused individuals; well, all other accused individuals that are not the personal friends or associates of the President it seems.

Our judicial system must maintain complete impartiality, no matter ''who you know'' in politics. Whether the judicial system was abused to grant preferential treatment to presidential allies, that will be determined. However, we need to remain vigilant over our justice system to ensure that our laws are applied equally to everyone.

Justice is supposed to be blind. That includes being blind to who your friends are too.

ELIMINATE THE TRICARE PRIME COPAY

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

Mr. NETHERCUTT. Mr. Speaker, I hear from constituents on a daily basis who are concerned about the availability and affordability of military health care. On February 1, I introduced H.R. 3565 to eliminate the copayment requirement for TRICARE Prime and to make military health care more affordable.

Retirees pay an annual enrollment fee for coverage and are also subject to copayment requirements. Active duty families do not pay an enrollment fee, but are subject to copayments. I am concerned that these copays can dramatically increase overall health care costs, particularly for retirees on a fixed income or for younger enlisted personnel. At $6 to $12 a visit, these copays quickly erode the real progress Congress made last year in approving a long overdue increase in military pay. Unless we reduce out-of-pocket costs for military personnel, pay raises only help on the margin.

Mr. Speaker, this bill is very good for veterans, it is good news for active duty personnel, it is fair under the circumstances today, and I urge my colleagues to support it.

SPECIAL ORDERS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 1999, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

NATIONAL DONOR DAY 2000

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Florida (Mrs. THURMAN) is recognized for 5 minutes.

Mrs. THURMAN. Mr. Speaker, organ donation falls into the category of things you never think will affect you, your friend, your neighbor, or your family. It happens to other people. In this Congress alone, there are several Members who have undergone successful organ transplants; and we are thankful that these fine people are here with us today. The gentleman from Massachusetts (Mr. MOAKLEY) and the gentleman from South Carolina (Mr. SPENCE) are two of the lucky ones.

My husband, John, was also one of the lucky ones. His successful transplantation not only gave John a new lease on life, but it also has given my children back a father, and me, a loving husband.

Mr. Speaker, though we are not alone, every year thousands of Americans wait anxiously on the organ donation lists, and they are entirely dependent on those kind enough to give. They are entirely dependent on those aware that there is a genuine need.

Today transplantation is extremely successful and people can live productive lives with a transplanted organ. However, because of this technology, even more people have been added to the national waiting list.

Sadly, the number of donors has not grown as fast as the number of people

awaiting an organ transplant. Today there are not enough organs for everyone who needs them. Even with the growing number of transplants performed, on average, there is an increase in the number of patients on the national waiting list every day. Today there are more than 65,000 people awaiting an organ transplant, and at least 11 people die each day while waiting for an organ.

In simple terms, the biggest problem facing transplant patients is the shortage of organs. One way that you can help address this health care crisis is to talk to your friends and families about the importance of organ and tissue donation.

I stand before you today to ask for your help. We need to work together to increase the awareness about the importance of organ and tissue donation. I ask you to join us in cosponsoring House Resolution 247, a resolution that recognizes and supports National Donor Day. National Donor Day is organized by Saturn and the United Auto Workers, along with a number of organ foundations, health organizations, and the Department of Health and Human Services.

They have established February 12, 2000, as National Donor Day 2000. This day is dedicated to educating people about the Five Points of Life. This weekend this coalition is again joining forces for the third time to bring us together for a National Donor Day. This is America's largest one-day donation event.

Held just before Valentine's Day, the first two donor days raised a total of 17,000 units of blood, added over 24,000 potential donors to the National Marrow Donor Registry and distributed tens of thousands of organ and tissue pledge cards.

You and I, your friends and families, can participate in this historic event by, one, giving blood or pledging to give blood; two, volunteering with the National Marrow Donor Program; or, three, filling out an organ and tissue donation pledge card and agreeing to discuss the decision with family members.

I would also like to take a moment to thank these people and groups in my district, including Saturn in Gainesville, along with Lifesouth Community Blood Centers in Gainesville and other groups and individuals for pulling together to host a donation event on National Donor Day in the Fifth District of Florida.

I urge everyone to talk to their friends and families about the importance of organ donation and to let others know about this year's National Organ Donor Day. Do not forget, it is February 12, 2000. We are counting on you.

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

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

H.R. 3620—THE SECOND CHANCE IRA ACT OF 2000

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

Mr. HORN. Mr. Speaker, every Member of this House knows that although we have a Federal budget surplus now, we still face a very low national savings rate. That is because individuals simply do not or cannot save a significant portion of their income. That suggests to me that we must do more to encourage savings, particularly among younger Americans who need to begin building the savings that will help them have a secure retirement.

The difficulties of many younger people were illustrated to me recently by a 38-year-old constituent. He outlined a personal and a generational dilemma.

He mentioned, ''When I graduated from school and entered the workforce, I had too many student loans and too little income to put away $2,000 a year in an IRA. Now I make enough to contribute to an IRA, but I am not allowed to make up for the past 10 years of tax deductible contributions. Why not change the law to let me make up those lost contributions and maximize my IRA?''

Mr. Speaker, that is a very good question, and today I am introducing legislation and will try to give an answer to a good question.

This legislation is called the Second Chance IRA Act of Year 2000, H.R. 3620, and I am pleased that 23 Representatives are joining with me as original cosponsors.

Our bill simply says that if you were eligible to make an IRA contribution in the past and did not make one, you can make the contribution in the current year and take the tax deduction up to a maximum $2,000. That would be in addition to any current IRA contribution and deduction that you are eligible to make. That means a qualifying individual could deduct a total of $4,000 a year and a qualifying couple could deduct up to $8,000 a year.

This legislation offers a powerful incentive for young people to make up their missed opportunities and to save for the future. It also offers an opportunity for women to build a retirement account after being out of the work force to raise a family or to care for a parent. In short, we give a second chance to those who have failed to maximize their savings and who were denied that chance due to circumstances beyond their control.

The Second Chance IRA Act aims to encourage personal responsibility and to maximize personal flexibility in building a secure retirement amid the many insecurities of the 21st Century economy where every person will have multiple careers with multiple employers. Let us help these young people to move forward with confidence by allowing them to fill in blank spots in their IRA ledger.

Mr. Speaker, I thank the Members who have joined me today in this effort. I urge all of my colleagues to review the proposal and to join us in cosponsoring this legislation.

Mr. Speaker, I include for the RECORD the text of the bill and the original cosponsors.

H.R. 3620

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''_____ Act of 1999''.

SEC. 2. MAXIMUM IRA DEDUCTION INCREASED BY PORTION OF UNUSED PRIOR DEDUCTION LIMITATIONS.

(a) IN GENERAL.—Subparagraph (A) of section 219(b)(1) of the Internal Revenue Code of 1986 (relating to maximum amount of deduction) is amended to read as follows:

''(A) the sum of—

''(i) $2,000, and

''(ii) the lesser of—

''(I) $2,000, or

''(II) the aggregate of the unused deduction limitations (as defined in paragraph (5)) for all prior taxable years, or''.

(b) UNUSED DEDUCTION LIMITATION.—Subsection (b) of section 219 of such Code is amended by adding at the end the following new paragraph:

''(5) UNUSED DEDUCTION LIMITATION.—For purposes of paragraph (1), the unused deduction limitation for any prior taxable year is the excess of—

''(A) the lesser of—

''(i) $2,000, or

''(ii) the compensation includible in the individual's gross income for such taxable year, over

''(B) the amount of qualified retirement contributions of such individual for such taxable year.''

(c) CONFORMING AMENDMENTS.—Sections 408(a)(1), 408(b), 408((j), and 408(p)(8) of such Code are each amended by striking ''$2,000'' each place it appears and inserting ''$4,000''.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

CO-SPONSORS FOR H.R. 3620

Mr. Houghton, Mrs. Johnson of Connecticut, Mr. Gilman, Mr. Bilbray, Mr. Boehlert, Mr. Calvert, Mr. Oxley, Mr. Biggert, Mr. Gallegly, Mr. Gibbons, Mr. Gilchrest, Mr. Greenwood, Mr. Hefley, Mr. Istook, Mr. Kingston, Mr. Kuykendall, Mr. LaHood, Mr. Mica, Mr. Paul, Ms. Pryce of Ohio, Mr. Smith of Michigan, Mr. Weldon of Pennsylvania, and Mr. Walden of Oregon.

TRIBUTE TO VOLA LAWSON, A TRULY REMARKABLE AMERICAN

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

Mr. MORAN of Virginia. Mr. Speaker, I rise today to recognize a truly remarkable American, Vola Lawson, who will be retiring on March 1st. For 30 years Vola has been a beacon of dedication to public service.

□ 1715

She has been my mentor, my heroine, and my inspiration. To say that Vola

will be missed understates her far-reaching presence throughout the entire metropolitan Washington area.

Her 30-year career in public service has been unparalleled in its effectiveness. Vola entered public life as a civil rights activist in the 1960s and then in 1971 became assistant director of the Alexandria Economic Opportunities Commission. Her efforts as the chairperson of the Alexandria Ad Hoc Committee on Women in 1973 led to the establishment of the Alexandria Commission on Women. She is widely recognized for her efforts promoting diversity in the city government's workforce.

As the assistant manager for housing in 1975, Vola initiated more than $100 million in low-income and senior citizen housing projects. For the past 15 years, Vola has shared the distinction of being only one of three women to hold the city manager position in cities with more than 100,000. There are only three women, and she is one of those three women. I do not know the others, but I would venture to say there is no one as capable as Vola. As city manager, she has overseen a budget of more than $360 million and supervised almost 2,000 people. I would also suggest that she knows every one of them and their families and cares about each and every one of them deeply, and that caring is reciprocal.

Due to Vola's financial acumen, Alexandria enjoys a AAA credit rating, an honor shared by just 22 cities nationwide, which was first garnered by the city in 1986. In 1992, the city's creditworthiness was upgraded once again, and Alexandria now is one of only 10 cities in the country to hold a AAA credit rating. That is through her substantial efforts and the people that work with her and for her, as well as the Alexandria city council. It is something to be very proud of, and that is the balance between a caring, progressive manager and one that is fiscally responsible.

But she is more than a sharp and capable city manager. A breast cancer survivor, she turned her personal health crisis into a public crusade. She initiated Alexandria's annual breast cancer walk to raise funds to provide free breast cancer screening for low-income women. Over the years, Vola has been the recipient of countless honors and awards and citations. Most recently, Washingtonian Magazine named Vola a Washingtonian of the Year for 1999, and she was inducted into Virginia's Women's Hall of Fame in 1993.

I count myself among those who have been very privileged and honored to have served with Vola in the Alexandria city government. She is a great friend. Her legacy of compassion, her dedication, and her fortitude will long be associated with the city of Alexandria and public service in general. She has enhanced the entire profession. She will be remembered for that, as well as her humor and her uncanny ability to get to the heart of seemingly byzantine issues.

The city of Alexandria and I will miss Vola. I am sure her retirement presents more opportunities for her to have an even greater and more positive impact upon the lives of Alexandrians and all of those throughout the metropolitan Washington community. She is a very, very special person. I wish there were more people like her. I wish she was not retiring, but I am happy for her, as she deserves a little rest and a lot more appreciation. She is wonderful, and I am proud to have this opportunity to say a few words about her on the floor of the House of Representatives.

The SPEAKER pro tempore (Mr. BASS). Under a previous order of the House, the gentlewoman from Idaho (Mrs. CHENOWETH-HAGE) is recognized for 5 minutes.

(Mrs. CHENOWETH-HAGE addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

H.R. 2777, THE TRANSPORTATION INFRASTRUCTURE AND LOCAL GOVERNMENT CAPITAL ENHANCEMENT ACT

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

Mr. METCALF. Mr. Speaker, my top priority when I was elected to Congress was to balance the budget and rein in the skyrocketing national debt. These two goals are vital to the economic well-being of the United States.

Today's budget outlook is considerably more optimistic than when the phrase ''deficits as far as the eye can see'' was commonly used in conjunction with budget projections.

The Congressional Budget Office is forecasting enormous budget surpluses which provides Congress an immense opportunity to begin to pay down the $3.3 trillion of marketable debt. Today, the Treasury auctioned $10 billion worth of 30-year bonds, and they are expecting an additional small auction in August. After that, the Treasury is not expected to auction any additional bonds until February 2001. In fact, yesterday's Bloomberg article states that, ''Wall Street bond dealers have decided that probably this will be the last bond ever: a collector's item to be displayed on the shelf along with golf trophies in the recreation room.''

This poses an interesting dilemma for the Federal Reserve Board. Their job is to accommodate a substantial rate of economic growth by assuring needed increases in the money supply which has been accomplished in the past by buying United States Government securities at an average annual rate of about $20 billion. When the Treasury stops buying U.S. securities, the Federal Reserve will be losing a vital lever to accommodate the needed increases in the money supply.

My bill, H.R. 2777, the Transportation Infrastructure and Local Government Capital Enhancement Act, would provide the Federal Reserve Board a replacement mechanism to accommodate the needed increase in the money supply without buying U.S. Government securities, that is, without going into debt. The Federal Reserve or its surrogate would buy zero interest mortgages on State and local infrastructure improvements.

These mortgages would be amortized over periods of up to 30 years depending on the nature of the improvement, and in almost every case where the State or local government incurs a debt to finance investment in infrastructure, the voters have to approve the loan and pay interest. That taxpayers do not lightly assume such obligations is testified by the nearly zero rate of defaults on municipal bonds.

The scheduled repayments of the zero interest mortgages would provide a constantly renewed source of funds for public projects without requiring the Treasury to pay interest on these loans. Unlike now, when Federal borrowing means virtually permanent increases in the public debt, the proposed mortgage loans would be regularly repaid by local governments.

Evidence of failures to maintain and improve infrastructure is seen every day in such problems as unsafe bridges, urban decay, dilapidated and overcrowded schools, inadequate airports. A General Accounting Office study finds that education is seriously handicapped by deteriorating school buildings, and that an investment of $110 billion is needed to bring them up to minimally accepted standards.

I am particularly concerned about our crisis in critical transportation bottlenecks that are in trade corridors, and maritime vulnerabilities. We also need to make immediate investments to address our Nation's vulnerability in the end-to-end movement of forces, equipment and material necessary to support a rapid military deployment.

This plan is fiscally sound. It is a means of providing the Federal Reserve Board with a needed lever to increase the money supply and provide public infrastructure necessary to meet the challenges of the 21st century.

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

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

A FAIR HEARING FOR ELIAN GONZALEZ

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Florida (Ms. ROS-LEHTINEN) is recognized for 5 minutes.

Ms. ROS-LEHTINEN. Mr. Speaker, the seas are stormy, the waves are beating against your frail little face, the winds are bitter cold. Your dark eyes are blinded by tears. You feel your mother's hands as they struggle to hold you above the waves. You hear her gentle voice praying to God to protect you, asking God to help you reach the land of liberty, and whispering to you to pray to your guardian angel.

Suddenly, there is distress in your mother's voice. This turns into cries of anguish and the last words you hear from your mother are, ''I love you, my child. You are in God's hands now.''

Committed to honor your mother's wishes, strengthened by her love and faith, you cling to an inner tube, all alone in the vast Atlantic Ocean. You continue to pray and on Thanksgiving Day, 1999, you are rescued by two fishermen off the coast of Florida.

Despite the harrowing experience, you are filled with joy, joy in the knowledge that you made it to the United States, that your mother's sacrifice was not in vain.

This is the story of Elian Gonzalez, who was then 5 years old and his mother, Elizabet Broton. One cannot help but wonder if there was divine intervention.

Elian has repeatedly spoken about the schools of dolphins who surrounded his inner tube. He is emphatic about the fact that these dolphins protected him from the sharks while using their snouts to push him closer to our U.S. shores.

Donato, one of the fishermen who saved Elian's life, has publicly stated and has personally said to many Members of Congress of this chamber how he as a Christian believes that God guided him toward Elian on that fateful day. Donato explains, ''At first I thought it was a doll. I would have never seen Elian's tiny little hands clinging to the inner tube had there not been some force driving us toward him.''

Some who have looked into Elian's eyes have seen the purity of his spirit, the antithesis of the evil that is Fidel Castro and his atheist regime. Some can see the collective anguish of the Cuban soul, in chains since Castro came to power and banished God and religion from Cuba, replacing it with Communist doctrine and institutions.

However, all who have come in contact with the child, including Jeanne O'Laughlin, who facilitated the meeting between Elian and his grandmothers, are touched by Elian.

Sister O'Laughlin was hand-picked by Attorney General Janet Reno and the INS. She is a neutral observer who answers to a higher call. Yet, after looking into Elian's tiny dark eyes, she said, ''He would grow to greater freedom of manhood here.'' She believes that Elian should ''live free of fear'' and that ''the final challenge of finding the best way for Elian to heal and to be nurtured should lie with a court that has experience in seeking the best interests of children.''

Yet, there are those who shut themselves to this possibility and want only for Elian to be returned to his father in Cuba.

For those, I would like to quote Sister O'Laughlin again. She writes, ''It troubles me that Elian's father has not come to the United States. I realize how he must love Elian. What, if not fear, could keep a person from making a 30-minute trip to reclaim his son? And what might Elian's father fear if not the authoritarian Cuban government itself? Could we send the boy back to a climate that may be full of fear without at least a fair hearing in a family court,'' Sister Jeanne asks.

Some would discount that this fear exists. Some would question that the regime takes any action that would instill fear. No, that would not be, they say. But imagine how intense the fear must be, how horrific the oppression and subjugation must be in Cuba, that thousands upon thousands of mothers and fathers risk their lives to bring their children to freedom here in the United States. Imagine how the spirit of the Cuban people is strangulated by the Castro regime that they are driven to such desperate measures.

Imagine not being able to go to church or to turn to any religious leader for guidance or support because you would be arrested and interrogated. Where would those be who would doubt that there is fear in Cuba? What would they say to the dissidents who are persecuted because they want human rights, or to the political prisoners because they want freedom and democracy for Cuba? What would they say to the Cuban mothers and fathers who must relinquish control of their children's upbringing and education and leave it to the Castro regime, a regime which teaches children to read using books such as these:

This one, for example, is used to teach Elian and his classmates and it says, ''G'' is for guerrilla. It also includes songs such as the ones where the children pledge their devotion to Castro, to Che Guevara, and to other Cuban revolutionary leaders. This one, for example, says, ''I want to be like him. I could be like him. I will have to be like him. Like whom,'' it says. ''Like Che.''

Is this the environment that Elian should be returned to without so much as an opportunity to have him speak and express his desires?

I ask that my colleagues search their consciences and let God guide their steps as they consider this issue.

□ 1730

URGING REPUBLICAN MEMBERS TO SIGN DISCHARGE PETITION ON H.R. 664, THE PRESCRIPTION DRUG FAIRNESS FOR SENIORS ACT

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

Mr. ALLEN. Mr. Speaker, Congress is back in session. We heard from the President the other night, and he laid out an agenda for this country of priorities that we need to work on during the course of this year. Many of those priorities in fact are the unfinished business of last year, when we did not accomplish all that we might have.

The issue that I want to address this evening has to do with the high cost of prescription drugs for our seniors, because there is a problem that in the past year has only become much worse.

Two years ago, in 1998, I first had a study done in my district that showed that seniors on average pay twice as much for their prescription medications as the drug companies' preferred customers. Those preferred customers are HMOs, hospitals, and the Federal government itself, which purchases drugs for Medicaid and for the Veterans Administration.

In October of 1998, we released a second study in the first District of Maine. That study showed that people in Maine pay 72 percent more than Canadians and 102 percent more than Mexicans for the same drug in the same quantity from the same manufacturer.

That price discrimination is going on all over the country. We have now had over 150 different studies, one study or the other demonstrating this price discrimination by the pharmaceutical industry against those who do not have insurance for their prescription drugs.

Seniors make up 12 percent of the population, but they buy one-third of all prescription medications. Seniors, 37 percent of them have no coverage at all for their prescription medications. About 8 percent have prescription drug coverage through a MediGap policy, but those Medigap policies are very limited in terms of their benefits. Often they are capped out at $1,000 or $1,500 per year. Often the policies cost more than the benefit that they provide.

About 8 percent of people in this country have prescription drug coverage through an HMO. Medicare beneficiaries have HMO coverage. But if we read the news about what is happening to HMOs providing coverage under Medicare, some of them are dropping coverage in areas entirely because it is not profitable. Most of them are lowering the cap that they provide for a benefit on prescription drugs, and most of them are increasing the premiums that they are asking people to pay.

So HMOs under Medicare are no way to provide secure, reliable coverage for prescription drugs. The fact is that the industry charges whatever the market will bear for prescription drugs, and they give discounts to big customers, to favored customers, they give discounts to Canadians and Mexicans and Europeans, but seniors in this country pay the highest prices in the world.

The fact is, the bottom line is that the most profitable industry in the country is charging the highest prices

in the world to people who can least afford it, including our seniors.

The bill that I introduced last year, H.R. 664, the Prescription Drug Fairness for Seniors Act, would deal with this problem by eliminating the price discrimination. The bill is very simple. It allows the government to negotiate lower prices for people who are on Medicare, people who are already in a Federal health care plan. It is called Medicare. It works, but it does not have prescription drug coverage, and it needs to.

All my bill would do is allow pharmacies to buy drugs for Medicare beneficiaries at the best price given to the Federal government, either the price given to the Veterans Administration or the price paid by Medicaid.

I thought that this bill would attract Members of the other side of the aisle when they understood it was a bill that created no new bureaucracy, it involved no significant amount of expenditure by the Federal government, and it would provide a discount of up to 40 percent for seniors in this country who really need the help and need it now.

But the truth is that though we have 140 Democratic cosponsors of this legislation, not one Republican, not one has seen fit to step up and cosponsor this legislation.

I grant that this is a battle. The pharmaceutical industry does not like this bill. The pharmaceutical industry is running TV ads all across the country touting what a wonderful, warm, and fuzzy industry it is, and how they do research and development that is important for the American people. About that, they are right. But what they are trying to do is block the President's prescription drug benefit plan. They are trying to block the progress that we are making in getting a discount for Medicare beneficiaries.

This is a huge battle. On this battle, the Democrats are lining up, taking on the pharmaceutical industry. We are going to be introducing a discharge petition to bring this bill to the floor next week. We would like to have some Republican support. I certainly hope at some point we will get it.

WISHING A HAPPY BIRTHDAY TO GLENYS BURQUIST

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

Mr. NETHERCUTT. Mr. Speaker, February 3 marked a special day for a person close to my heart, for it was the 90th birthday of a wonderful woman with whom my family had a long association of close to 60 years. Her name is Glenys Burquist, and she was a legal secretary to my late father for 36 years, and a secretary to me for 18 years, until I was elected to Congress in 1994. She worked 2 years for my dear wife, who is also a lawyer, and she worked for 11 years before starting with my dad back in 1941 at the law firm that he joined that year.

Her job with our firm was the only job she ever had after becoming a legal secretary, and she was a great one, able to smooth the edges of an unhappy client, or make a happy client happier by her warmth and sense of humor.

I have never met anyone more loyal, more selfless, more honest, more diligent, more full of wisdom, more efficient than Glenys. She never let you know if she had a bad day. Despite a few health problems in her later years, she never has considered herself a victim of anything because she was too busy looking on the bright side of things.

Over the course of 60 years this woman, Glenys Burquist, typed the pleadings for thousands of adoptions that we did, thousands of probates, thousands of letters and other pleadings and real estate closings and minutes of corporations, and all the other things that go on in a law firm.

Before copy machines, she simply used carbon paper. In the late 1980s, she gave in and finally switched to a memory typewriter. That was about as far as she would go.

Unfortunately, in today's world, Glenys may represent the end of an era of employee stability and commitment. She never was looking for a better deal elsewhere, or griped about a little extra work that kept her after regular hours. For years she came into the office regularly for half a day on Saturdays, without any complaint.

Quite simply, Glenys Burquist is one in a million, an institution in the Spokane, Washington legal community, and a person so deserving of happiness and peace and respect and congratulations that this recognition hardly does her justice.

On behalf of the Nethercutt family and my wife, Mary Beth, especially, and all the lives she has touched, we wish Glenys Burquist the happiest of birthdays, and send our abundant love and respect.

IT IS TIME FOR MARRIAGE TAX RELIEF FOR THE AMERICAN PEOPLE

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

Mr. FOLEY. Mr. Speaker, I rise today to discuss an issue that was just on the floor less than an hour ago today. That was the marriage penalty elimination.

I must say, as a member of the Committee on Ways and Means, I was quite shocked. If Members listened to the entire debate, they would have heard the hand-wringing and moaning and groaning from the other side of the aisle that somehow we were doing a terrible injustice to the United States budget, and that we were somehow going to bankrupt our Nation by providing necessary relief to married couples across this great land of ours.

In the committee, when we were marking up the bill, I heard many Members of the leadership on that side of the aisle describing things like giving taxpayers back some of their money as a bonus. Why are they giving people a bonus when they do not pay those taxes that are being claimed on marriage penalties? And if we are giving them more of their money back, that is a bonus?

Mr. Speaker, where I come from, every cent that the American taxpayer earns, a taxpayer who works hard 40-plus hours a week, some with two jobs, every cent that they send to this Capitol here in Washington, D.C. is their money, not ours.

But they on the other side have this nomenclature of bonus, surplus, and you name it. Then, of course, I heard today about the most important necessity established by that side of the aisle, which is pay down the debt, pay down the debt. I must have heard it 48 times today, if I heard it once.

I am glad they finally recognize that they need to pay down the debt that they have run up when they were in charge for well over 40 years, charging things to the American taxpayer, politically popular programs, but no means in sight to pay for them. Much like a reckless person with a credit card, they were ringing up the total, ringing up the purchase, not worrying about who is going to pay the bill.

We are at a day of reckoning. We have balanced the budget. We are putting money towards debt repayment. We paid over $139 billion over the last 2 years in debt repayment. I think we are making wonderful progress towards debt repayment.

Remember, a few years ago when we, the majority, started this and decided to cut the capital gains tax from ordinary income to 20 percent, we heard again, you cannot do it, the markets will go crazy, you will bankrupt the Nation. Let us talk about what has happened: a record Dow, a record NASDAQ, higher income for all Americans, more money to the Treasury, surplus revenues.

Then the following campaign year when they argued against it, most took credit for it and said, I gave you a tax cut.

We gave a $500 per child tax cut from this Congress because we believe raising children is expensive, and people need more of their own money back.

Those are just some of the things we did to make a difference in Americans' lives.

We also heard last year before we adjourned that we were dipping into social security, we were dipping into social security. Then new numbers came out in December that reflected the opposite. We did not touch social security. We kept our commitment. We kept our pledge. Our pledge was this: shore up social security, shore up Medicare, work on things for the average

family and give them some tax reduction.

Today we passed the bill. After the contentious debate, hours on this floor, hours of hand-wringing, we actually got 268 votes for our proposal to eliminate the marriage penalty. Forty-eight Democrats and one Independent joined us. That is a bipartisan effort. I applaud those who had the courage to recognize the inequity of the Tax Code. Fifty-one thousand and twenty-one people in my district are paying a marriage penalty, and 1,176,000 throughout the great State of Florida are paying a marriage penalty.

We were on record today as moving forward to eliminate this tax burden on the average families who are working, who are struggling, who are providing for their children and their families in the districts in which they live.

Let us get out of the notion here in this Capital of Washington, D.C. that this is our money, because it is not. This money belongs to the taxpayers of America. Every chance we get, and I am telling the Members, seriously, we are working as a Congress on our side of the aisle to preserve social security, to preserve Medicare, to fix the problems.

Yes, we will meet, I am certain, in some accommodation on prescription drugs. I am certain of this. I know we need to do that. We will reach out in a bipartisan manner. But I have to tell the Members, I have just about had enough, because on some issues that are important to the other side of the aisle, this should be a bipartisan effort.

When we come to the floor on what we think is a bipartisan effort, 22 Democrats signed our bill, we would think there would be mutual admiration for the great work being done today. President Clinton, Vice President GORE, support some marriage penalty elimination. It is all the devil in the details. If it is not their bill, they are not happy and satisfied, and have to bellyache about the consequences.

Mr. Speaker, we will balance the budget. We will pay down the debt. We will shore up social security. We will fix Medicare. We will work on prescription drug coverage. We will also do the things that are necessary to help the American family, who are working oftentimes two jobs in order to make ends meet. We will work to make certain we have reached the threshold so they can at least have some of their own hard-earned money back in their pockets.

At the end of a 40-hour work, it is pretty difficult to go home and realize you have very little left after paying excise taxes, mortgage taxes. In fact, Mrs. Clinton today was shocked, shocked when she said, and I quote from the New York Times, ''I can't believe how high taxes are on properties here in New York,'' since she just bought a house, the first one in well over 20 years.

Welcome to the real world. We are paying taxes all our lives. I have been paying property taxes for decades. It is difficult. It is tough. Wake up. This is reality, so people do need a break.

LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mr. EVERETT (at the request of Mr. ARMEY) for today on account of illness in the family.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. MORAN of Virginia) to revise and extend their remarks and include extraneous material:)

Mrs. THURMAN, for 5 minutes, today.

Mr. MORAN of Virginia, for 5 minutes, today.

Mr. ALLEN, for 5 minutes, today.

(The following Members (at the request of Mr. FOLEY) to revise and extend their remarks and include extraneous material:)

Mrs. CHENOWETH-HAGE, for 5 minutes, today.

Mr. HORN, for 5 minutes, today.

Mr. METCALF, for 5 minutes, today.

Mr. TOOMEY, for 5 minutes, today.

Ms. ROS-LEHTINEN, for 5 minutes, today.

Mr. NETHERCUTT, for 5 minutes, today.

Mr. FOLEY, for 5 minutes, today.

BILL PRESENTED TO THE PRESIDENT

Mr. THOMAS, from the Committee on House Administration, reported that that committee did on the following date present to the President, for his approval, a bill of the House of the following title:

On February 9, 2000:

H.R. 2130. To amend the Controlled Substances Act to direct the emergency scheduling of gamma hydroxybutyric acid, to provide a national awareness campaign, and for other purposes.

ADJOURNMENT

Mr. FOLEY. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 5 o'clock and 44 minutes p.m.), under its previous order, the House adjourned until Monday, February 14, 2000, at 12:30 p.m., for morning hour debates.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 8 of rule XII, executive communications were taken from the Speaker's table and referred as follows:

6117. A letter from the Congressional Review Coordinator, Animal and Plant Health Inspection Service, Department of Agriculture, transmitting the Department's final rule—Asian Longhorned Beetle; Addition to Quarantined Areas [Docket No. 00–004–1] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Agriculture.

6118. A letter from the General Counsel, Federal Emergency Management, transmitting the Agency's final rule—Suspension of Community Eligibility [Docket No. FEMA–7721] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6119. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Suspension of Community Eligibility [Docket No. FEMA–7725] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6120. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Final Flood Elevation Determinations—received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6121. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Changes in Flood Elevation Determinations [Docket No. FEMA–7308] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6122. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Final Flood Elevation Determinations—received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6123. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Changes in Flood Elevation Determinations—received Jnauary 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6124. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Changes in Flood Elevation Determinations—received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6125. A letter from the General Counsel, Federal Emergency Management Agency, transmitting the Agency's final rule—Changes in Flood Elevation Determinations [Docket No. FEMA–7301] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Banking and Financial Services.

6126. A letter from the Director, Regulations Policy and Management Staff, FDA, Department of Health and Human Services, transmitting the Department's final rule—Indirect Food Additives: Polymers [Docket No. 97F–0116] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

6127. A letter from the Director, Regulations Policy and Management Staff, FDA, Department of Health and Human Services, transmitting the Department's final rule—Indirect Food Additives: Adjuvants, Production Aids, and Santizers [Docket No. 99F–2534] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

6128. A letter from the Director, Office of Regulatory Management and Information, Environmental Protection Agency, transmitting the Agency's final rule—Approval and Promulgation of State Plans For Designated Facilities and Pollutants: New Hampshire; Plan for Controlling Emissions From Existing Hospital/Medical/Infectious Waste Incinerators [Docket No. NH040–7167a; FRL–6532–2]

received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

6129. A letter from the Director, Office of Regulatory Management and Information, Environmental Protection Agency, transmitting the Agency's final rule—Approval and Promulgation of Implementation Plans; California State Implementation Plan Revision, El Dorado County Air Pollution Control District [CA083–0214; FRL–6530–6] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

6130. A letter from the Director, Office of Congressional Affairs, Nuclear Regulatory Commission, transmitting the Commission's final rule—AP600 Design Certification (RIN: 3150–AG23) received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Commerce.

6131. A letter from the Director, Office of Surface Mining, Department of the Interior, transmitting the Department's final rule—Virginia Regulatory Program [VA–114–FOR] received February 3, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

6132. A letter from the Director, Fish and Wildlife Service, Department of the Interior, transmitting the Department's final rule—Endangered and Threatened Wildlife and Plants; Determination of Endangered Status for the Plant Yreka Phlox from Siskiyou County, California (RIN: 1018–AE82) received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

6133. A letter from the Director, Office of Surface Mining, Department of the Interior, transmitting the Department's final rule—Virginia Abandoned Mine Land Reclamation Plan [VA–115–FOR] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

6134. A letter from the Director, Office of Surface Mining, Department of the Interior, transmitting the Department's final rule—Pennsylvania Regulatory Program [PA–123–FOR] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

6135. A letter from the Director, Fish and Wildlife Service, Department of the Interior, transmitting the Department's final rule—Endangered and Threatened Wildlife and Plants; Determination of Threatened Status for Two Chinook Salmon Evolutionarily Significant Units (ESUs) in California (RIN: 1018–AF82) received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Resources.

6136. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Modification of Class E Airspace; Marquette, MI; revocation of Class E Airspace; Sawyer, MI, and K.I. Sawyer, MI [Airspace Docket No. 99–AGL–42] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6137. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Standard Instrument Approach Procedures; Miscellaneous Amendments [Docket No. 29907; Amdt. No. 1971] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6138. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Modification of Class E Airspace; Cooperstown, ND [Airspace Docket No. 99–AGL–54] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6139. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Modification of Class E Airspace; Bemidji, MN [Airspace Docket No. 99–AGL–53] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6140. A letter from the Program Analyst, FAA, Department of Transportation, transmitting the Department's final rule—Modification of Class E Airspace; Steubenville, OH [Airspace Docket No. 99–AGL–52] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6141. A letter from the Chief, Office of Regulations and Administrative Law, USCG, Department of Transportation, transmitting the Department's final rule—Special Local Regulations for Marine Events; Maui Night Club Fireworks Display, Delaware River, Philadelphia, Pennsylvania [CGD 05–99–077] (RIN: 2115–AE46) received January 27, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6142. A letter from the Chief, Office of Regulations and Administrative Law, USCG, Department of Transportation, transmitting the Department's final rule—Special Local Regulations for Marine Events; Wild Goose Classic Challenge, Chester River, Chestertown, Maryland [CGD 05–99–074] (RIN: 2115–AE46) received January 27, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6143. A letter from the Chief, Office of Regulations and Administrative Law, USCG, Department of Transportation, transmitting the Department's final rule—Special Local Regulations for Marine Events; Harford County Power Boat Regatta, Bush River, Abingdon, Maryland [CGD 05–99–072] (RIN: 2115–AE46) received January 27, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Transportation and Infrastructure.

6144. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Coordinated Issue: All Industries—Cafeteria Plan/Qualified Retirement Plan Hybrid Arrangement [UIL–125.05–00] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

6145. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—McLeod v. United States—received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

6146. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Certain cash or deferred arrangements [Rev Rul. 2000–8] received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

6147. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Substantiation of Business Expenses—received February 4, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

6148. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Rulings and determination letters [Rev. Proc. 2000–8] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

6149. A letter from the Chief, Regulations Unit, Internal Revenue Service, transmitting the Service's final rule—Exchange of MACRS Property for MACRS Property [Notice 2000–4] received January 5, 2000, pursuant to 5 U.S.C. 801(a)(1)(A); to the Committee on Ways and Means.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. HASTINGS of Washington: Committee on Rules. House Resolution 422. Resolution providing for consideration of the bill (H.R. 2086) to authorize funding for networking and information technology research and development for fiscal years 2000 through 2004, and for other purposes (Rept. 106–496). Referred to the House Calendar.

PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XII, public bills and resolutions of the following titles were introduced and severally referred, as follows:

By Mr. JACKSON of Illinois (for himself and Mr. GUTIERREZ):

H.R. 3610. A bill to provide for the acquisition, construction, and improvement of child care facilities or equipment, and for other purposes; to the Committee on Education and the Workforce.

By Mrs. KELLY:

H.R. 3611. A bill to increase the number of interaccount transfers which may be made from business accounts at depository institutions, to require the Board of Governors of the Federal Reserve System to pay interest on certain reserves, and for other purposes; to the Committee on Banking and Financial Services.

By Mr. SAM JOHNSON of Texas (for himself, Mr. RAMSTAD, Mr. TRAFICANT, Mr. SENSENBRENNER, Mr. HOSTETTLER, Mr. ISTOOK, Mr. GOSS, Mr. FOLEY, and Mr. GEKAS):

H.R. 3612. A bill to amend the Internal Revenue Code of 1986 to repeal the adjusted gross income limitations on itemized deductions, the personal exemption deduction, and the child tax credit and to repeal the alternative minimum tax on individuals; to the Committee on Ways and Means.

By Mr. LAFALCE (for himself, Mr. WELLER, and Mr. VENTO):

H.R. 3613. A bill to provide for the Secretary of Housing and Urban Development to fund, on a 1-year emergency basis, certain requests for grant renewal under the programs for permanent supportive housing and shelter-plus-care for homeless persons; to the Committee on Banking and Financial Services.

By Mr. GOODLING (for himself, Mr. PETRI, Mr. GREENWOOD, Mr. UPTON, Mr. COMBEST, Mr. GOODLATTE, Mr. CLAY, Mr. KILDEE, Ms. WOOLSEY, Mr. STENHOLM, and Mrs. CLAYTON):

H.R. 3614. A bill to amend the Richard B. Russell National School Lunch Act to ensure an adequate level of commodity purchases under the school lunch program; to the Committee on Education and the Workforce.

By Mr. GOODLATTE (for himself, Mr. BOUCHER, Mr. BAKER, Mrs. EMERSON, Mrs. CAPPS, Mrs. BONO, Mr. OBERSTAR, Mr. EWING, Mr. GILCHREST, Mr. METCALF, Mr. QUINN, Mr. BASS, Mr. LATHAM, Mr. KILDEE, Mr. PHELPS, Mr. MCINNIS, Mr. RAHALL, Mr. BUYER, Mr. WATKINS, Mr. FROST, Mr. BALDACCI, Mr. GOODE, Mr. PETERSON of Minnesota, Mr. HINCHEY, Mr. BOYD, Mr. WALDEN of Oregon, Mr. OLVER, Mr. FLETCHER, Mr. COLLINS, Mr. THORNBERRY, Mrs. CUBIN, Mr. NETHERCUTT, Mr. WICKER, Mr.

LAHOOD, Mr. BOEHLERT, Mr. GOODLING, Mr. HERGER, Mr. NUSSLE, Mr. RADANOVICH, Mr. EHRLICH, Mr. HASTINGS of Washington, Mr. THUNE, Mr. COOKSEY, Mr. HILLEARY, Mrs. FOWLER, Mr. BONILLA, Mr. BALLENGER, Mr. SKEEN, Mr. SHIMKUS, Mr. PICKERING, Mr. ADERHOLT, Mr. SHERWOOD, Mr. UPTON, Mr. HAYES, Mr. PETERSON of Pennsylvania, Mr. SMITH of Texas, Mr. VITTER, Mr. JENKINS, Mr. TAUZIN, Mr. RILEY, Mr. CANADY of Florida, Mr. BARTLETT of Maryland, Mr. ISAKSON, Mr. CHAMBLISS, Mr. BARRETT of Nebraska, Mr. GANSKE, Mr. BISHOP, Mr. THOMAS, Mr. OXLEY, Mr. GOSS, Mr. JONES of North Carolina, Mr. DOOLITTLE, Mr. POMBO, Mr. WAMP, Mr. DUNCAN, Mr. NORWOOD, Mrs. CHENOWETH-HAGE, Mr. DAVIS of Virginia, Mr. DICKEY, Mr. EHLERS, Mr. LEWIS of Kentucky, Mr. WELLER, Mr. FOLEY, Mr. HUTCHINSON, Mr. SMITH of Michigan, Mr. GEKAS, Mr. HOUGHTON, Mr. REYNOLDS, Mr. PORTMAN, Mr. TRAFICANT, Mr. SCHAFFER, Mr. THOMPSON of California, Mr. MINGE, Mrs. CLAYTON, Mr. SHOWS, Mr. SISISKY, Mr. BRYANT, Mr. WALSH, Mr. MCHUGH, Mrs. JOHNSON of Connecticut, Mr. BEREUTER, Mr. ROGERS, Mr. FARR of California, Mr. KIND, and Mr. HILL of Montana):

H.R. 3615. A bill to amend the Rural Electrification Act of 1936 to ensure improved access to the signals of local television stations by multichannel video providers to all households which desire such service in unserved and underserved rural areas by December 31, 2006; to the Committee on Agriculture, and in addition to the Committees on Commerce, and the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. HAYES (for himself, Mr. GOODLING, Mr. GREENWOOD, Mr. SCOTT, Mr. EDWARDS, Mr. POMEROY, Mr. HAYWORTH, Mr. KILDEE, Mr. CUNNINGHAM, Mr. THORNBERRY, Mr. MCHUGH, Mr. BILBRAY, Mr. MCCRERY, Mrs. KELLY, Mr. JONES of North Carolina, Mr. KUYKENDALL, Mr. HEFLEY, Mr. YOUNG of Alaska, Mr. CHAMBLISS, Mr. MCKEON, Mr. FLETCHER, Mr. GIBBONS, Mr. NETHERCUTT, Mrs. CUBIN, Mr. KENNEDY of Rhode Island, Mr. SKELTON, Mr. MCINTYRE, Mr. SAXTON, Mr. CALVERT, Mr. WHITFIELD, Mr. PORTER, Mr. PACKARD, Mrs. BONO, Mr. ROHRABACHER, Mr. TERRY, Mr. TANCREDO, and Mr. STUMP):

H.R. 3616. A bill to reauthorize the impact aid program under the Elementary and Secondary Education Act of 1965, and for other purposes; to the Committee on Education and the Workforce.

By Mr. LAZIO (for himself, Mr. LEACH, Mr. WALSH, and Mr. ENGLISH):

H.R. 3617. A bill to prevent fraud under the FHA rehabilitation loan program under section 203(k) of the National Housing Act; to the Committee on Banking and Financial Services.

By Mr. ANDREWS:

H.R. 3618. A bill to amend the Fair Debt Collection Practices Act with regard to liability for noncompliance, and for other purposes; to the Committee on Banking and Financial Services.

H.R. 3619. A bill to amend the Higher Education Act of 1965 to require institutions of higher education to notify parents concerning missing person reports about their children, and for other purposes; to the Committee on Education and the Workforce.

By Mr. HORN (for himself, Mr. HOUGHTON, Mrs. JOHNSON of Connecticut, Mr. GILMAN, Mr. BILBRAY, Mr. BOEHLERT, Mr. CALVERT, Mr. OXLEY, Mrs. BIGGERT, Mr. GALLEGLY, Mr. GIBBONS, Mr. GILCHREST, Mr. GREENWOOD, Mr. HEFLEY, Mr. ISTOOK, Mr. KINGSTON, Mr. KUYKENDALL, Mr. LAHOOD, Mr. MICA, Mr. PAUL, Ms. PRYCE of Ohio, Mr. SMITH of Michigan, Mr. WELDON of Pennsylvania, and Mr. WALDEN of Oregon):

H.R. 3620. A bill to amend the Internal Revenue Code of 1986 to allow individuals an additional IRA deduction based on unused amounts of deduction limitation in prior years; to the Committee on Ways and Means.

By Mr. BEREUTER (for himself, Mr. HILL of Montana, Mr. POMEROY, Mr. BATEMAN, Mr. BLILEY, Mr. BLUMENAUER, Mr. GOODE, Mr. LEWIS of Kentucky, and Mrs. NORTHUP):

H.R. 3621. A bill to provide for the posthumous promotion of William Clark of the Commonwealth of Virginia and the Commonwealth of Kentucky, co-leader of the Lewis and Clark Expedition, to the grade of captain in the Regular Army; to the Committee on Armed Services.

By Mr. DICKEY:

H.R. 3622. A bill to designate a highway bypass in Pine Bluff, Arkansas, as the ''Wiley A. Branton, Sr. Memorial Highway''; to the Committee on Transportation and Infrastructure.

By Mr. JACKSON of Illinois (for himself, Mr. FATTAH, Mr. MEEKS of New York, Ms. SCHAKOWSKY, Mr. CLAY, and Ms. NORTON):

H.R. 3623. A bill to assure protection for the innocent to the fundamental right to life by providing a temporary moratorium on carrying out the death penalty to assure that persons able to prove their innocence are not executed; to the Committee on the Judiciary.

By Mr. ENGLISH (for himself and Mr. HOLDEN):

H.R. 3624. A bill to amend the Surface Mining Control and Reclamation Act of 1977 to assure that the full amount deposited in the Abandoned Mine Reclamation Fund is spent for the purposes for which that Fund was established; to the Committee on Resources.

By Mr. DICKEY:

H.R. 3625. A bill to amend the Federal Water Pollution Control Act to exempt agricultural stormwater discharges and silviculture operations from permits under the national pollutant discharge elimination system, and for other purposes; to the Committee on Transportation and Infrastructure.

By Mr. FOSSELLA:

H.R. 3626. A bill to reform the process by which the Office of the Pardon Attorney investigates and reviews potential exercises of executive clemency; to the Committee on the Judiciary.

By Mr. FRANKS of New Jersey:

H.R. 3627. A bill to amend title 49, United States Code, to require air carriers to require passengers before boarding an aircraft to provide government-issued identification; to the Committee on Transportation and Infrastructure.

By Mr. GALLEGLY (for himself and Mr. HANSEN):

H.R. 3628. A bill to prohibit the importation of bidi cigarettes; to the Committee on Ways and Means.

By Mr. GREEN of Wisconsin (for himself, Mr. BARRETT of Nebraska, Mr. POMEROY, Mr. METCALF, Mr. HILL of Montana, Mr. OBERSTAR, Mr. HAYWORTH, and Mr. PETERSON of Minnesota):

H.R. 3629. A bill to amend the Higher Education Act of 1965 to improve the program for American Indian Tribal Colleges and Universities under part A of title III; to the Committee on Education and the Workforce.

By Mr. ISAKSON:

H.R. 3630. A bill to amend title 23, United States Code, to make certain passenger rail projects eligible for funding under the highway program, and for other purposes; to the Committee on Transportation and Infrastructure.

By Mr. KLECZKA:

H.R. 3631. A bill to amend title XVIII of the Social Security Act, the Employee Retirement Income Security Act of 1974, the Public Health Service Act, and the Internal Revenue Code of 1986 to provide for an election for retirees 55-to-65 years of age who lose employer-based coverage to acquire health care coverage under the Medicare Program or under COBRA continuation benefits, and to amend the Employee Retirement Income Security Act of 1974 to provide for advance notice of material reductions in covered services under group health plans; to the Committee on Ways and Means, and in addition to the Committees on Commerce, and Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. LANTOS (for himself, Ms. PELOSI, Ms. WOOLSEY, Mr. CAMPBELL, Mr. GEORGE MILLER of California, Ms. ESHOO, Mr. STARK, Mrs. TAUSCHER, Ms. LOFGREN, Ms. LEE, and Mr. THOMPSON of California):

H.R. 3632. A bill to revise the boundaries of the Golden Gate National Recreation Area, and for other purposes; to the Committee on Resources.

By Mr. LEACH (for himself, Mr. BACHUS, and Mr. WATTS of Oklahoma):

H.R. 3633. A bill to require the Secretary of the Treasury to mint coins in commemoration of Dr. Martin Luther King, Jr.; to the Committee on Banking and Financial Services.

By Mrs. MALONEY of New York (for herself, Mr. GREENWOOD, Ms. PELOSI, Mr. GILMAN, Mr. CAMPBELL, Mrs. KELLY, Mr. CROWLEY, Ms. WOOLSEY, Ms. MCKINNEY, Mrs. THURMAN, Mrs. MORELLA, and Mr. WEINER):

H.R. 3634. A bill to provide for international family planning funding for the fiscal year 2001, and for other purposes; to the Committee on International Relations.

By Mr. NADLER:

H.R. 3635. A bill to repeal the per-State limitation applicable to grants made by the National Endowment for the Arts from funds made available for fiscal year 2000; to the Committee on Education and the Workforce.

By Mr. PAUL:

H.R. 3636. A bill to amend the Internal Revenue Code of 1986 with respect to the purchase of prescription drugs by individuals who have attained retirement age, and to amend the Federal Food, Drug, and Cosmetic Act with respect to the importation of prescription drugs and the sale of such drugs through Internet sites; to the Committee on Commerce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mrs. ROUKEMA (for herself, Mr. LEACH, Mr. LAFALCE, Mr. VENTO, Mr. LAZIO, Mr. FRANK of Massachusetts, and Mr. HANSEN):

H.R. 3637. A bill to amend the Homeowners Protection Act of 1998 to make certain technical corrections; to the Committee on Banking and Financial Services.

By Mr. SHADEGG:

H.R. 3638. A bill to require the Secretary of the Interior to fulfill his obligation to transfer additional Federal lands to the State of Arizona as required by the Arizona-New Mexico Enabling Act of June 20, 1910; to the Committee on Resources.

By Mr. SKELTON (for himself and Mr. BLUNT):

H.R. 3639. A bill to designate the Federal building located at 2201 C Street, Northwest, in the District of Columbia, currently headquarters for the Department of State, as the ''Harry S. Truman Federal Building''; to the Committee on Transportation and Infrastructure.

By Mr. SMITH of Michigan:

H.R. 3640. A bill to amend title XVIII of the Social Security Act to take the Federal Hospital Insurance Trust Fund under the Medicare Program off budget; to the Committee on Ways and Means, and in addition to the Committee on the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

By Mr. SWEENEY:

H.R. 3641. A bill to require the Secretary of Energy to study causes of the recent home heating fuel price spikes in the Northeast and to create a 10,000,000 barrel heating oil reserve in the Northeast; to the Committee on Commerce.

By Mr. THOMPSON of California (for himself, Ms. WOOLSEY, Mr. GEPHARDT, Mr. VENTO, Mr. PICKERING, Mr. JENKINS, Mrs. CAPPS, Mr. GEORGE MILLER of California, Mr. SMITH of New Jersey, Mr. SHIMKUS, Mr. GIBBONS, Mr. HOUGHTON, Mr. COOKSEY, Mr. MCGOVERN, Mr. DOOLEY of California, Mr. WOLF, Mr. BATEMAN, Mr. RADANOVICH, Mr. CROWLEY, Mr. POMBO, Mr. FROST, Mr. RAMSTAD, Mr. BACA, Mrs. FOWLER, Mr. SKELTON, Ms. ESHOO, Mr. ABERCROMBIE, Mr. REYES, Mr. VISCLOSKY, Mr. CONDIT, Mrs. LOWEY, Ms. DELAURO, Mr. HOLDEN, Mr. CRAMER, Mr. DICKS, Mr. MOORE, Mrs. THURMAN, Mr. LUCAS of Kentucky, Mr. SABO, Mr. GUTIERREZ, Mr. BOYD, Mr. SISISKY, Mr. BISHOP, Mrs. KELLY, Mr. CUNNINGHAM, Mr. BARRETT of Nebraska, Mr. THOMPSON of Mississippi, Mr. FARR of California, Mr. NETHERCUTT, Mr. FOSSELLA, Mr. SHAYS, Mr. MURTHA, Mr. WATTS of Oklahoma, Mr. KENNEDY of Rhode Island, Mrs. CLAYTON, Mr. LAHOOD, Ms. MILLENDER-MCDONALD, Ms. LEE, Mr. GOODLATTE, Ms. ROYBAL-ALLARD, Mr. HUTCHINSON, Mr. OBERSTAR, Mr. BILBRAY, Mr. PETERSON of Minnesota, Mr. MARKEY, Mr. FILNER, Mr. OWENS, Mr. STENHOLM, Mr. SANDLIN, Mr. MINGE, Mr. TURNER, Mr. JOHN, Mr. DREIER, Mr. OBEY, Mr. BECERRA, Mr. MCNULTY, Mr. ACKERMAN, Mr. ALLEN, Mr. BALDACCI, Ms. BALDWIN, Mr. BLUMENAUER, Mr. BOSWELL, Mr. BROWN of Ohio, Mr. CHAMBLISS, Mrs. CHRISTENSEN, Mr. CLEMENT, Mr. DOYLE, Mr. EDWARDS, Mr. ENGEL, Mr. FOLEY, Mr. FORBES, Mr. GILMAN, Mr. GORDON, Mr. GREEN of Texas, Mr. HASTINGS of Washington, Mr. HAYES, Mr. HULSHOF, Mr. JACKSON of Illinois, Mr. JEFFERSON, Mr. KILDEE, Mr. KIND, Mr. KING, Mr. KUCINICH, Mr. LEWIS of Kentucky, Ms. LOFGREN, Mrs. MCCARTHY of New York, Ms. MCCARTHY of Missouri, Mr. MCKEON, Mr. MASCARA, Mrs. MEEK of Florida, Mrs. MORELLA, Mrs. NAPOLITANO, Mr. PALLONE, Mr. PASCRELL, Ms. PELOSI, Mr. PHELPS, Mr. PICKETT, Mr. POMEROY, Mr. RODRIGUEZ, Ms. SANCHEZ, Mr. SAWYER, Mr. SHOWS, Mr. SNYDER, Mrs. TAUSCHER, Mr. UDALL of New Mexico, Ms. WATERS, Mr. WEINER, Mr. WU, Mr. WYNN, Mr. ARMEY, Mr. BAIRD, Mr. CALVERT, Mr. CAPUANO, Mr. COBLE, Mrs. CUBIN, Mr. GONZALEZ, Mr. HILL of Indiana, Mr. HOEFFEL, Mr. HORN, Mr. HOYER, Mr. INSLEE, Ms. JACKSON-LEE of Texas, Mr. LAMPSON, Mr. LANTOS, Mr. UDALL of Colorado, Mr. WATT of North Carolina, Mr. TIERNEY, Mr. MORAN of Virginia, Mr. BERMAN, Mr. PETRI, Mr. ANDREWS, Mr. BARCIA, Ms. BERKLEY, Mr. BLAGOJEVICH, Mr. BORSKI, Mr. BRADY of Pennsylvania, Mr. CALLAHAN, Mr. CARDIN, Mrs. CHENOWETH-HAGE, Mr. CONYERS, Mr. DELAY, Mr. DICKEY, Mr. EVANS, Mr. GALLEGLY, Mr. GOODE, Mr. HALL of Texas, Mr. HINCHEY, Mr. HOLT, Mr. HYDE, Mrs. JONES of Ohio, Ms. KAPTUR, Mr. KUYKENDALL, Mr. LEWIS of California, Mr. LUTHER, Mr. MARTINEZ, Mr. NADLER, Mr. ORTIZ, Mr. OSE, Mr. PRICE of North Carolina, Mr. REYNOLDS, Mr. SHERMAN, Mr. SPRATT, Mr. STARK, Mr. STRICKLAND, Mr. SWEENEY, Mr. TANNER, Mr. TAYLOR of Mississippi, Mr. TRAFICANT, Mr. WAMP, Mr. WAXMAN, Mr. WELDON of Pennsylvania, Mr. WEXLER, Mrs. WILSON, Mrs. BIGGERT, Mr. BONIOR, Mr. COYNE, Mr. DIAZ-BALART, Mr. HERGER, Mr. KLINK, Mr. LAZIO, Mr. MCINTYRE, Mr. QUINN, Mr. RYAN of Wisconsin, Mr. YOUNG of Florida, Mr. YOUNG of Alaska, Mr. SMITH of Washington, Mr. TOWNS, Mr. HILLIARD, Mr. FORD, Mr. STUPAK, Mr. BONILLA, Mr. LATOURETTE, Mr. FRANK of Massachusetts, Mr. THUNE, Mr. ISAKSON, Mr. BOEHLERT, Mr. WHITFIELD, Mr. WALSH, Mr. EVERETT, Mrs. MINK of Hawaii, Mr. GEJDENSON, Mrs. MALONEY of New York, Mr. MANZULLO, Mr. SKEEN, Ms. VELAZQUEZ, Ms. SLAUGHTER, Mr. SCOTT, Ms. SCHAKOWSKY, Mr. PASTOR, Mr. OLVER, Ms. NORTON, Mr. MENENDEZ, Mr. MCDERMOTT, Mr. LEWIS of Georgia, Mr. LEVIN, Mr. LARSON, Ms. KILPATRICK, Mr. ETHERIDGE, Mr. DELAHUNT, Ms. DEGETTE, Mr. DAVIS of Florida, Mr. BENTSEN, Mr. RUSH, Mr. LIPINSKI, Ms. CARSON, Mrs. BONO, Mr. CUMMINGS, Ms. BROWN of Florida, Mr. BARTLETT of Maryland, Mr. BARRETT of Wisconsin, Mr. DIXON, Mrs. EMERSON, Mr. HALL of Ohio, Ms. HOOLEY of Oregon, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. MATSUI, Mr. MEEHAN, Mr. NEAL of Massachusetts, Ms. RIVERS, Mr. DAVIS of Illinois, Mr. MORAN of Kansas, Mr. WEYGAND, Mr. COSTELLO, Mr. HUNTER, Mr. EWING, Mr. WELLER, Mr. SMITH of Michigan, Mr. BALLENGER, Mr. BRYANT, Mr. SANDERS, Mr. UNDERWOOD, Mr. CLYBURN, Mr. KANJORSKI, Mr. KOLBE, Mr. SCARBOROUGH, Mr. BURTON of Indiana, Mr. BUYER, Mr. TAUZIN, Mr. TERRY, Mr. MCHUGH, Mr. MEEKS of New York, Mr. JONES of North Carolina, Mr. WALDEN of Oregon, Mr. DEMINT, Mr. MOAKLEY, Mr. SIMPSON, Mr. HAYWORTH, Ms. MCKINNEY, Mr. SHERWOOD, Mr. DEAL of Georgia, Mr. TANCREDO, Mr. WELDON of Florida, Mr. DEUTSCH, Mr. RAHALL, Mr. MILLER of Florida, Mr. CRANE, Mr. EHLERS, Mr. UPTON, Mr. PAYNE, Mr. SAXTON, Mr. SERRANO, Mr. FATTAH, Mr. TOOMEY, Mr. WISE, and Mr. KLECZKA):

H.R. 3642. A bill to authorize the President to award a gold medal on behalf of the Congress to Charles M. Schulz in recognition of his lasting artistic contributions to the Nation and the world; to the Committee on Banking and Financial Services.

By Mr. WALDEN of Oregon:

H.R. 3643. A bill to amend the Occupational Safety and Health Act of 1970 to provide that the Act will not apply to employment performed in a workplace located in the employee's residence; to the Committee on Education and the Workforce.

By Mr. WEYGAND:

H.R. 3644. A bill to authorize drawdown and distribution from the Strategic Petroleum Reserve in the case of severe emergency supply interruptions on a State or regional level; to the Committee on Commerce.

By Mr. BACA:

H. Con. Res. 248. Concurrent resolution encouraging the people of the United States to show support for and become active participants in the American Red Cross and its local chapters; to the Committee on International Relations.

By Mr. NETHERCUTT (for himself and Mr. PORTER):

H. Con. Res. 249. Concurrent resolution expressing the sense of the Congress that the Government of the People's Republic of China should immediately release Rabiya Kadeer, her secretary, and her son, abide by the International Covenant on Civil and Political Rights, and permit Kadeer, her secretary, and her son to move to the United States if they so desire; to the Committee on International Relations.

PRIVATE BILLS AND RESOLUTIONS

Under clause 3 of rule XII, private bills and resolutions of the following titles were introduced and severally referred, as follows:

By Mr. NETHERCUTT:

H.R. 3645. A bill for the relief of Leilani Winnefred Tooley; to the Committee on the Judiciary.

By Mr. RAHALL:

H.R. 3646. A bill for the relief of certain Persian Gulf evacuees; to the Committee on the Judiciary.

ADDITIONAL SPONSORS

Under clause 7 of rule XII, sponsors were added to public bills and resolutions as follows:

H.R. 5: Mr. SHERMAN, Mr. CAPUANO, Mr. TOOMEY, Mr. MILLER of Florida, and Mr. BLUNT.

H.R. 8: Mr. GILCHREST.

H.R. 65: Mr. WU.

H.R. 72: Mr. CALLAHAN and Mr. CALVERT.

H.R. 123: Mr. HYDE, Mr. JENKINS, and Mr. WELDON of Florida.

H.R. 163: Mr. LAHOOD.

H.R. 274: Mr. ROMERO-BARCELO, Mr. GONZALEZ, Mr. DOYLE, Mr. ABERCROMBIE, and Mr. MEEHAN.

H.R. 287: Mr. DUNCAN.

H.R. 303: Mr. BALDACCI, Mr. FRANKS of New Jersey, Mr. WU, Mr. POMEROY, and Mr. BLUMENAUER.

H.R. 323: Mr. SHAYS and Mr. ABERCROMBIE.

H.R. 329: Mr. KILDEE.

H.R. 373: Mr. TANCREDO.

H.R. 488: Mr. ENGEL.

H.R. 531: Mr. ACKERMAN.

H.R. 534: Mr. MOLLOHAN, Mr. LUCAS of Kentucky, Mr. TALENT, and Mrs. MYRICK.

H.R. 606: Mr. MANZULLO.

H.R. 623: Ms. GRANGER and Mr. NETHERCUTT.

H.R. 632: Mr. COOKSEY.

H.R. 664: Mr. TOWNS and Mr. KIND.
H.R. 721: Ms. PELOSI, Ms. LOFGREN, and Mr. EWING.
H.R. 738: Mr. GOODLING.
H.R. 803: Mr. LATOURETTE and Mr. LATHAM.
H.R. 816: Mr. CUNNINGHAM, Mr. GREENWOOD, Mr. KUCINICH, Mr. SENSENBRENNER, Mr. WALSH, and Mrs. MINK of Hawaii.
H.R. 827: Mr. LAFALCE and Mr. OWENS.
H.R. 837: Mr. KUCINICH.
H.R. 887: Mr. HOEKSTRA.
H.R. 903: Mr. GEPHARDT.
H.R. 914: Mr. ORTIZ.
H.R. 941: Mr. PRICE of North Carolina and Ms. RIVERS.
H.R. 979: Mr. BLAGOJEVICH and Mr. BISHOP.
H.R. 996: Mr. MCDERMOTT and Mr. SHERMAN.
H.R. 1017: Mr. GOODE.
H.R. 1032: Mr. SCHAFFER.
H.R. 1075: Mr. WU and Mr. PAUL.
H.R. 1076: Mr. PAUL.
H.R. 1083: Mr. BARTLETT of Maryland.
H.R. 1093: Mr. BACA.
H.R. 1102: Mr. THORNBERRY and Mr. GANSKE.
H.R. 1130: Ms. CARSON and Mr. MATSUI.
H.R. 1145: Mr. WU.
H.R. 1228: Ms. ROYBAL-ALLARD, Mr. MORAN of Virginia, Mr. DIAZ-BALART, Mr. ABERCROMBIE, Mr. DELAHUNT, Mr. EVANS, Mr. PAYNE, and Mr. STUPAK.
H.R. 1234: Mrs. KELLY
H.R. 1298: Ms. SLAUGHTER.
H.R. 1304: Mr. LATOURETTE, Mr. ENGEL, Mr. POMBO, and Mr. CAMP.
H.R. 1310: Mr. SKEEN, Mr. FROST, Mr. CALVERT, Mr. DOYLE, Mr. MCINTOSH, Mr. FORBES, Mr. TERRY, Ms. ESHOO, Mr. FRELINGHUYSEN, Mr. KUYKENDALL, Mr. HALL of Ohio, Mr. LATOURETTE, Mr. HINCHEY, Mr. LIPINSKI, Mr. KNOLLENBERG, and Mr. GRAHAM.
H.R. 1311: Mr. FRELINGHUYSEN, Mr. LATOURETTE, Mr. BARCIA, Mr. KNOLLENBERG, Mr. GRAHAM, Mr. HOEKSTRA, and Ms. STABENOW.
H.R. 1325: Mrs. KELLY, Mr. EVANS, Ms. DUNN, and Mrs. CAPPS.
H.R. 1354: Mr. HALL of Texas, Mr. SANDLIN, Mr. WATKINS, and Mr. TURNER.
H.R. 1358: Mr. HINCHEY.
H.R. 1366: Mr. TOOMEY.
H.R. 1367: Mr. FRELINGHUYSEN and Mr. ENGLISH.
H.R. 1523: Mr. GREEN of Wisconsin.
H.R. 1532: Mr. LAFALCE.
H.R. 1601: Mrs. NAPOLITANO, Ms. ESHOO, Mr. TANCREDO, Mr. CROWLEY, Mr. WICKER, Mr. GREEN of Wisconsin, Mr. PHELPS, and Mr. BLAGOJEVICH.
H.R. 1606: Mr. KENNEDY of Rhode Island and Ms. EDDIE BERNICE JOHNSON of Texas.
H.R. 1621: Mr. OWENS.
H.R. 1640: Mr. OLVER, Mr. JACKSON of Illinois, Mr. BECERRA, Mr. LIPINSKI, Mr. LATOURETTE, Mr. DELAHUNT, Mr. EVANS, Mr. ACKERMAN, and Mr. GUTIERREZ.
H.R. 1705: Mr. DEFAZIO and Mr. HOLT.
H.R. 1708: Mr. FOLEY.
H.R. 1747: Mr. GOSS.
H.R. 1776: Ms. GRANGER, Mr. MCCOLLUM, Mr. BURTON of Indiana, and Mr. LATHAM.
H.R. 1798: Ms. STABENOW.
H.R. 1824: Mr. PASCRELL, Mr. FROST, Ms. BERKLEY, and Mr. CALVERT.
H.R. 1839: Ms. PRYCE of Ohio.
H.R. 1899: Mr. SMITH of Washington.
H.R. 1937: Mr. KUYKENDALL.
H.R. 1975: Mr. WELDON of Florida.
H.R. 2121: Ms. LOFGREN.
H.R. 2128: Mr. SHIMKUS and Mr. NUSSLE.
H.R. 2166: Mrs. CAPPS and Mr. OXLEY.
H.R. 2246: Mr. TOOMEY.
H.R. 2265: Mr. HILLIARD, Mr. CLAY, and Mr. MCINTOSH.
H.R. 2308: Mr. PAUL, Mr. OWENS, and Mr. KOLBE.
H.R. 2321: Mr. GEJDENSON.
H.R. 2335: Mr. MCKEON, Mr. CLYBURN, Mr. SPENCE, Mr. BARRETT of Nebraska, and Mr. SHADEGG.
H.R. 2387: Mr. WU.
H.R. 2498: Mr. ROMERO-BARCELO and Mr. PHELPS.
H.R. 2534: Mr. UDALL of New Mexico.
H.R. 2593: Mr. EVANS.
H.R. 2594: Mr. DEFAZIO, Mr. LAZIO, and Ms. NORTON.
H.R. 2631: Mr. MCGOVERN, Mr. MALONEY of Connecticut, Mr. MEEHAN, and Mr. MARTINEZ.
H.R. 2655: Mr. WELDON of Pennsylvania.
H.R. 2700: Mr. DAVIS of Illinois.
H.R. 2710: Mrs. BIGGERT and Mr. LOBIONDO.
H.R. 2749: Mr. CALVERT.
H.R. 2765: Mr. WATT of North Carolina, Mr. LEACH, Mr. BLAGOJEVICH, Ms. BALDWIN, Mr. BECERRA, Mr. LAFALCE, Mr. LARSON, Mrs. MEEK of Florida, Mr. UNDERWOOD, and Mr. BACA.
H.R. 2788: Mr. WHITFIELD.
H.R. 2790: Mr. GREENWOOD, Mr. NADLER, and Mr. CAMP.
H.R. 2792: Mr. HOYER.
H.R. 2802: Mr. MCINTOSH, Ms. KILPATRICK, Mr. MEEKS of New York, Mr. FROST, Mr. STUPAK, Mr. WEINER, Mr. SANDERS, Ms. CARSON, Mr. FILNER, Mr. KUCINICH, Mr. FORBES, Mr. BROWN of Ohio, Mr. OWENS, Mrs. CHRISTENSEN, and Mr. ROMERO-BARCELO.
H.R. 2836: Mr. DUNCAN.
H.R. 2837: Mr. PAYNE.
H.R. 2901: Mr. STUPAK.
H.R. 2907: Ms. STABENOW, Mr. HINCHEY, and Ms. RIVERS.
H.R. 2933: Mr. LAMPSON.
H.R. 2934: Mr. LAMPSON, Mr. MEEKS of New York, Mrs. JONES of Ohio, Mr. MALONEY of Connecticut, Mr. BAIRD, Mr. KILDEE, Ms. ESHOO, Mr. BORSKI, Mr. SABO, Mr. WYNN, and Mr. GONZALEZ.
H.R. 2954: Mr. FATTAH.
H.R. 2965: Mr. BACHUS and Mr. CONYERS.
H.R. 2966: Mr. BURTON of Indiana, Mr. HOEFFEL, Mr. KING, Mr. MCDERMOTT, Mr. GEORGE MILLER of California, Mr. RYAN of Wisconsin, Mr. SHERWOOD, and Mr. OSE.
H.R. 2980: Mr. MCGOVERN.
H.R. 2985: Mr. HOEKSTRA.
H.R. 2996: Mr. SANFORD.
H.R. 3083: Mr. DELAHUNT, Mr. FILNER, Mr. JACKSON of Illinois, Ms. CARSON, Mrs. CHRISTENSEN, Ms. LOFGREN, Mr. OWENS, Mr. EVANS, and Mr. PASTOR.
H.R. 3087: Mrs. CHRISTENSEN.
H.R. 3091: Mr. ENGLISH and Mr. BILIRAKIS.
H.R. 3103: Mr. BROWN of Ohio, Mr. KLINK, Mr. FRANK of Massachusetts, and Mr. LAFALCE.
H.R. 3109: Mr. WATT of North Carolina.
H.R. 3118: Mr. STUPAK.
H.R. 3136: Ms. LOFGREN and Ms. CARSON.
H.R. 3140: Mr. FARR of California and Mr. PHELPS.
H.R. 3155: Mr. HOLDEN and Mr. SHERWOOD.
H.R. 3180: Mr. MINGE.
H.R. 3193: Mr. HUTCHINSON, Mr. SMITH of Texas, Ms. KAPTUR, Ms. LOFGREN, Mr. TAYLOR of Mississippi, Mr. NEY, Mr. MCDERMOTT, Mr. ALLEN, and Mr. FROST.
H.R. 3201: Mrs. CHRISTENSEN.
H.R. 3224: Mr. LAFALCE and Mr. OWENS.
H.R. 3233: Mr. FRANK of Massachusetts.
H.R. 3235: Mr. BRADY of Pennsylvania.
H.R. 3293: Mr. FORD, Ms. STABENOW, Mr. NORWOOD, Mr. METCALF, Mr. BLAGOJEVICH, Mr. BILBRAY, Mr. EWING, Mr. BARRETT of Wisconsin, Mr. GOODLATTE, Mrs. CHRISTENSEN, Mr. MATSUI, and Mr. COOK.
H.R. 3295: Ms. CARSON.
H.R. 3297: Ms. MCKINNEY.
H.R. 3299: Mr. PRICE of North Carolina.
H.R. 3329: Mr. GOODLING.
H.R. 3389: Mr. CUMMINGS.
H.R. 3405: Mr. NADLER, Mr. EVANS, and Mr. BERMAN.
H.R. 3408: Mr. TERRY.
H.R. 3430: Mr. YOUNG of Alaska, Ms. STABENOW, Mr. FROST, and Ms. CARSON.
H.R. 3439: Mr. OBERSTAR, Mr. COBURN, Mr. BATEMAN, Mr. DEAL of Georgia, Mr. UDALL of New Mexico, Mr. DREIER, and Mr. LUCAS of Oklahoma.
H.R. 3485: Mr. MENENDEZ.
H.R. 3508: Mr. GONZALEZ and Mr. EHRLICH.
H.R. 3514: Mr. TOWNS.
H.R. 3519: Mr. GUTIERREZ, Ms. ROYBAL-ALLARD, and Mr. EVANS.
H.R. 3525: Mr. HASTINGS of Washington, Mr. SANFORD, Mr. SUNUNU, Mr. TAYLOR of Mississippi, Mr. KINGSTON, Mr. THUNE, Mr. PEASE, and Mr. SALMON.
H.R. 3539: Mr. SALMON.
H.R. 3540: Mr. BORSKI, Mr. WAXMAN, Mr. PHELPS, Mr. MCGOVERN, Mr. FILNER, and Mr. CHAMBLISS.
H.R. 3542: Mr. FROST, Mr. CAPUANO, Mr. BROWN of Ohio, and Mr. CLAY.
H.R. 3544: Mr. KING, Mr. PITTS, and Mr. GONZALEZ.
H.R. 3552: Mr. KUCINICH and Mrs. CUBIN.
H.R. 3557: Mr. ROMERO-BARCELO, Mr. PHELPS, Mr. TOWNS, Mr. GREEN of Wisconsin, Mr. GOODLING, Mr. HOEKSTRA, Mr. SERRANO, and Ms. VELAZQUEZ.
H.R. 3558: Mr. NETHERCUTT, Mr. MCDERMOTT, Mr. HASTINGS of Washington, Mr. DICKS, and Mr. BAIRD.
H.R. 3565: Mr. GILCHREST, Mr. RILEY, Mr. SANDERS, Mr. SCARBOROUGH, and Mr. RAHALL.
H.R. 3573: Mr. ANDREWS, Ms. BALDWIN, Mr. BERRY, Mr. BOUCHER, Mr. BURTON of Indiana, Mr. CHAMBLISS, Mrs. CHENOWETH-HAGE, Mr. DIAZ-BALART, Mr. FROST, Mr. GOODE, Mr. HILLEARY, Mr. HUTCHINSON, Mr. INSLEE, Ms. LOFGREN, Mr. MCDERMOTT, Mr. MCGOVERN, Mr. NEY, Mr. PETERSON of Pennsylvania, Mr. RILEY, Mr. SHERWOOD, Mrs. THURMAN, Mr. WATT of North Carolina, Mr. WOLF, and Mr. FOLEY.
H.R. 3575: Mr. SALMON.
H.R. 3576: Mr. KOLBE, Mr. HILLEARY, Mr. RAHALL, and Mr. FRANK of Massachusetts.
H.R. 3594: Mr. PORTMAN, Mrs. CAPPS, Mr. EHLERS, Mr. THORNBERRY, Mr. STUMP, Mr. SUNUNU, Mr. TURNER, Mr. DOOLITTLE, Mr. COOKSEY, Mr. SCHAFFER, Mr. GOODLATTE, Mr. NETHERCUTT, Mr. BOEHLERT, Ms. GRANGER, Ms. STABENOW, Mr. LOBIONDO, Mrs. CUBIN, Mr. DAVIS of Virginia, and Ms. BERKLEY.
H.J. Res. 56: Mrs. LOWEY.
H.J. Res. 64: Mr. WALDEN of Oregon and Mr. BARTLETT of Maryland.
H.J. Res. 77: Mr. POMBO.
H.J. Res. 86: Mr. BLILEY and Mr. OSE.
H. Con. Res. 57: Mr. MOLLOHAN.
H. Con. Res. 76: Mr. FARR of California, Mr. RILEY, and Mr. GONZALEZ.
H. Con. Res. 115: Ms. LOFGREN and Mr. STARK.
H. Con. Res. 159: Mr. CLEMENT.
H. Con. Res. 220: Mr. ROYCE, Ms. STABENOW, and Mr. PAYNE.
H. Con. Res. 226: Mr. TOWNS.
H. Con. Res. 243: Mrs. TAUSCHER, Mr. MCNULTY, Mr. DAVIS of Illinois, Mr. FARR of California, Ms. JACKSON-LEE of Texas, Mr. SANDERS, Mr. CAPUANO, Mr. WYNN, Mr. TOWNS, Ms. DELAURO, Mr. PAYNE, Mr. RUSH, Mr. FRANK of Massachusetts, Mr. CLAY, Mrs. CHRISTENSEN, Mr. THOMPSON of Mississippi, Mr. ENGEL, Mr. HILLIARD, Mrs. MALONEY of New York, Ms. PELOSI, Ms. WOOLSEY, Mr. WU, Mr. GONZALEZ, Ms. SLAUGHTER, Mr. KUCINICH, Mr. BORSKI, and Mr. RODRIGUEZ.
H. Con. Res. 247: Mr. BECERRA, Mr. WATT of North Carolina, Mr. CUNNINGHAM, Mrs. KELLY, Mr. PHELPS, Ms. LOFGREN, Mr. BILIRAKIS, Ms. BERKLEY, Mr. BENTSEN, Ms. ROS-LEHTINEN, Mrs. EMERSON, Mr. BALDACCI, Mr. PASTOR, Mrs. BIGGERT, Mr. GALLEGLY, Mr. FROST, Mrs. JONES of Ohio, Mr. BLUMENAUER, Mr. LEVIN, and Ms. CARSON.

H. Res. 107: Mr. LANTOS.
H. Res. 202: Mr. KUCINICH.
H. Res. 343: Mr. MILLER of Florida.
H. Res. 397: Mr. ROMERO-BARCELO, Mr. SCARBOROUGH, Mr. EWING, Mr. FROST, and Mr. WELDON of Pennsylvania.
H. Res. 399: Mr. SAM JOHNSON of Texas and Mr. SCHAFFER.
H. Res. 416: Mr. MASSACHUSETTS.
H. Res. 417: Mr. CAMPBELL, Mr. WAXMAN, Mr. TIERNEY, and Mr. EVANS.
H. Res. 421: Mr. WOLF.

DELETIONS OF SPONSORS FROM PUBLIC BILLS AND RESOLUTIONS

Under clause 7 of rule XII, sponsors were deleted from public bills and resolutions as follows:

H.R. 3308: Mr. SAXTON.
H.R. 3387: Mrs. EMERSON.

AMENDMENTS

Under clause 8 of rule XVIII, proposed amendments were submitted as follows:

H.R. 2086

OFFERED BY: MR. CAPUANO

AMENDMENT NO. 3: Page 5, lines 12 through 15, strike ''$439,000,000'' and all that follows through ''$571,300,000'' and insert ''$492,300,000 for fiscal year 2000; $520,250,000 for fiscal year 2001; $546,700,000 for fiscal year 2002; $606,950,000 for fiscal year 2003; and $636,000,000''.

Page 6, lines 14 through 17, strike ''$106,600,000'' and all that follows through ''$129,400,000'' and insert ''$53,300,000 for fiscal year 2000; $51,750,000 for fiscal year 2001; $53,500,000 for fiscal year 2002; $62,850,000 for fiscal year 2003; and $64,700,000''.

H.R. 2086

OFFERED BY: MR. LARSON OF CONNECTICUT

AMENDMENT NO. 4: At the end of the bill, insert the following new section:

SEC. 10. REPORT TO CONGRESS.

Section 103 of the High-Performance Computing Act of 1991 (15 U.S.C. 5513), as amended by section 5 of this Act, is further amended by redesignating subsections (b), (c), and (d) as subsections (c), (d), and (e), respectively, and by inserting after subsection (a) the following new subsection:

''(b) REPORT TO CONGRESS.—

''(1) REQUIREMENT.—The Director of the National Science Foundation shall conduct a study of the issues described in paragraph (3), and not later than 1 year after the date of the enactment of the Networking and Information Technology Research and Development Act, shall transmit to the Congress a report including recommendations to address those issues. Such report shall be updated annually for 6 additional years.

''(2) CONSULTATION.—In preparing the reports under paragraph (1), the Director of the National Science Foundation shall consult with the National Aeronautics and Space Administration, the National Institute of Standards and Technology, and such other Federal agencies and educational entities as the Director of the National Science Foundation considers appropriate.

''(3) ISSUES.—The reports shall—

''(A) identify the current status of high-speed, large bandwidth capacity access to all public elementary and secondary schools and libraries in the United States;

''(B) identify how high-speed, large bandwidth capacity access to the Internet to such schools and libraries can be effectively utilized within each school and library;

''(C) consider the effect that specific or regional circumstances may have on the ability of such institutions to acquire high-speed, large bandwidth capacity access to achieve universal connectivity as an effective tool in the education process; and

''(D) include options and recommendations for the various entities responsible for elementary and secondary education to address the challenges and issues identified in the reports.''.

H.R. 2086

OFFERED BY: MR. SMITH OF MICHIGAN

AMENDMENT NO. 5. Page 16, after line 2, insert the following new paragraph:

(6) UNITED STATES GEOLOGICAL SURVEY.—Title II of the High-Performance Computing Act of 1991 (15 U.S.C. 5521 et seq.) is amended—

(A) by redesignating sections 207 and 208 as sections 208 and 209, respectively; and

(B) by inserting after section 206 the following new section:

''SEC. 207. UNITED STATES GEOLOGICAL SURVEY.

''The United States Geological Survey may participate in or support research described in section 201(c)(1).''.