would be a single mom that might make $30,000 per year decides that she can get married and meet someone that she loves and she gets married to a gentleman that makes an equivalent amount of money, say $30,000 per year. If you combine those two incomes under a fair tax system, their tax should simply double. But under the present tax code, because of the unfairness, it does not double but it doubles and then you add about $1,400 more in a penalty because they got married. This hurts that single mom who decides to get married, it hurts any couple that decides to unite in matrimony, and it is a penalty because they are married.

I believe that it is unfair. The essence of a tax code in the United States should be fairness. We should work not just on tax relief but tax fairness and that is what this bill does. It remedies an unfairness in the tax code. They have this penalty because they are forced into a higher tax bracket because of the progressive system, and they also lose part of their standard deduction. It is a penalty because they got married. And so we need to remedy this unfairness.

Some people say, well, it is not a whole lot of money, it is just $1,000 or $1,400 per year. But think what this means to a struggling young couple. It could mean 3 months of child care that they could not otherwise afford. It could mean a semester of community college that helps them get ahead in life. It could mean 4 months of car payments, school clothes for the children, perhaps they need a vacation. And it could mean the difference of having that vacation to help that relationship or not. It could mean a down payment on a home. All of this helps the couples, the struggling families in the United States.

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What does it cost? Well, it costs about $117 billion over 10 years. Contrast this to the tax bill that we passed in the last Congress, $792 billion over 10 years, and this was vetoed by the President. He said it was too big, he did not like it all lumped together, so this year we break it apart. The first part of that is the Marriage Tax Penalty Elimination Act.

So it does not cost something that we cannot afford. It all comes out of the non-Social Security surplus. That is what we have to remember. It does not come out of Social Security. The funds that go into the trust fund for Social Security, it all comes out of our operating surplus, so it is fair in that sense.

What are the objections to it? Well, some people say, the administration says, well, it is not limited to low-income couples.

I believe that if you have a penalty on married couples, that everyone should have that penalty removed; not just those that are on the low-income scale, but everyone should have that penalty removed. The penalty does in fact hurt more low- and middle-income people, so if we do away with the penalty, that is who we are helping the most. But we should help all couples who have that same penalty. We should remove it for everyone.

The second objection is maybe it reduces the money that could be available to shore up Social Security. Again, it comes out of the non-Social Security surplus. It does not impact that in any way whatsoever.

So, I would urge, Mr. Speaker, my colleagues to continue urging the other body to pass this, let us get it enacted into law, get it signed by the President. I believe it is a good bill for American couples and those people who are trying to celebrate another Valentine's Day.

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## TRIBUTE TO KIMBERLY SMITH AND LEWIS E. MAYO, TWO AMERICAN HEROES

The SPEAKER pro tempore (Mr. SHERWOOD). Under a previous order of the House, the gentlewoman from Texas (Ms. JACKSON-LEE) is recognized for 5 minutes.

Ms. JACKSON-LEE of Texas. Mr. Speaker, this has been over the last couple of months and into 2000 a very tough time for the Nation's fire fighters. Over the last couple of months, we have seen these brave men and women go into fire battle to save lives and, as well, to protect us.

Houston has suffered a great loss today. In the early morning hours, Kimberly Smith, one of our first female fire fighters in Houston, Texas, and Louis E. Mayo, lost their lives battling for us. Both of them tragically fell victim to an enormous fire in our community.

The issue that we all face every day are choices of what we do and how we do it. I am very proud to say that Kimberly Smith and Louis E. Mayo offered their lives so that others might live and that the property of Houstonians might be protected. Kimberly Smith, one of the first women fire fighters, who served the Houston Fire Department ably and well, with great diligence and great professionalism, about to be married; Louis Mayo, a family man with three children, now lost forever to all of us.

Mr. Speaker, I come this evening simply to acknowledge that we love them and we will miss them. I want to thank them for going into battle on our behalf. For fire fighters, sometimes it is not known of the danger that they face every single day.

Chief Lester Tyra indicated in an interview today that fire fighters fight as many as 20 house fires or building fires a day, and that most people are not aware of the dangers that they encounter every single day, not only to protect us, but as well our property. These are important duties that they have, and we must be forever reminded that these fire fighters are in fact heroes and sheroes. They do this for us every single day.

As a former member of the Houston City Council, I had the great privilege of interacting not only with the Houston fire fighters but the Houston Police Department. I know firsthand that they are great men and women.

So, it is with great sadness I come to acknowledge before the people of the United States of America that, yes, in Houston, Texas, today, February 14, 2000, we lost two of our very special heroes, Kimberly Smith and Louis E. Mayo. May they forever rest in peace. We love them, we salute them as great Houstonians, great Texans, great Americans, and we thank them for the ultimate sacrifice.

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## GOOD NEWS AND BAD NEWS ON TAXES

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

Mr. MCINNIS. Mr. Speaker, as you know, last week was a very important week for the United States Congress and for the American people. We had some good news, and we had some bad news. I am talking about legislation.

The good news we had last week is that the Republican-led bill, despite all of the debate against the bill by the Democrats, the Republican-led bill to do away with the marriage tax penalty in this country passed this House; and I am proud to say 40 or 45 Democrats had enough guts to stand up and vote for it, because they knew it was the right thing to do.

How in this country, where we try and encourage families, where we try and push the divorce rate down, where we try to have people have their children in a marriage, how can a country as great as the United States of America penalize couples for being married? That is exactly what happened.

Well, that is water under the bridge. It happened. But now it is incumbent upon us, its United States Congress, to do something about it, to eliminate it. I could not believe that the Democrats opposed that tax cut. It is unfair. They said we could not afford it. Well, number one, we cannot afford to do away with it. But whether you can afford it or not, is it right? Is it a tax that was intended to do that? No, it is not a right tax. That argument on its face did not hold water. That was the good news.

Now, the bad news. We got the Clinton budget last week, the President's budget, the Democrat budget. You know what it had in there? Of course, the Democrats have been making a big issue lately about saying we cannot afford to cut taxes, do not cut taxes, despite the fact we have record surpluses in this country, despite the fact that if we do not cut taxes, that means that money continues to come out of the workers of this country's pockets and comes to a bureaucracy in Washington,