

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

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

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

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Ms. SOLIS) is recognized for 5 minutes.

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

PERMANENT MARRIAGE PENALTY RELIEF ACT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 3, 2001, the gentleman from Nebraska (Mr. TERRY) is recognized for 60 minutes as the designee of the majority leader.

Mr. TERRY. Mr. Speaker, I claimed this time tonight because I wanted to talk to America about an important bill that we have on the floor tomorrow. It is H.R. 4019. It is called the Permanent Marriage Penalty Relief Act. I am proud that the 107th Congress on 22 occasions over the last year-and-a-half has passed 22 tax reduction measures.

I am not going to come before my colleagues tonight and say that all taxes are bad or not necessary, but I will come before my colleagues and say what I strongly disapprove of, and one of the reasons why I ran to be in this House and fight for American families is to free them from the burden of excessive taxes.

Also, though, because American families today are spending about 22 percent of their income, more than that, it is the greatest percentage of income going to Federal taxes since World War II. Our taxes have become excessive and burdensome, and because of that, we are forcing more and more married couples, more and more people into the workforce, to make ends meet, because those same families are paying more for taxes than they are for their housing and their food, the daily necessities of life, and I think that is wrong.

In that totality of taxes that I think are excessive and that we need to lighten the burden and trust people with their own money, sometimes there are individual type of taxes that are just plain wrong; just plain wrong.

Last week, we voted to permanently repeal the death tax. I thought that one individually was wrong. I am thankful that tomorrow that this body has the opportunity to give working families, mothers and fathers, permanent tax relief on the marriage penalty.

What is the marriage penalty? First of all, I am going to in a second intro-

duce the gentleman from Illinois (Mr. WELLER) from the Committee on Ways and Means, because he has dedicated his congressional life to this issue. As we near Father's Day, I will call him the father of marriage penalty relief, because he has been a pit bull and obsessive, thankfully on this issue, but what happens is in American families, as I mentioned earlier, we take so much of their tax monies, tax money away from them, and it forces them to make decisions like perhaps working longer hours or both parents working, when that may not be their choice. Because they both work in our tax structure, they, because they are married, will pay more in taxes than if they were single.

□ 2130

It is the marriage penalty. What is worse is it hits those families that earn from \$20,000 to \$70,000. It is not the wealthiest, who pay their share; but it hits the hard-working families where each earn between \$20,000 and \$70,000 the hardest. That is just fundamentally unfair. That is morally wrong, to tax marriage. The fact that they just walked down the aisle and said "I do," and now have to pay more in taxes is just fundamentally wrong. It hits the middle-class families the hardest. That is fundamentally wrong.

Mr. Speaker, I yield to the gentleman from Illinois (Mr. WELLER). Earlier I mentioned that the gentleman has exercised dogged determination in his career to right this wrong.

Mr. WELLER. Mr. Speaker, I thank the gentleman from Nebraska, who has been a real leader in bringing about tax relief. The gentleman and I share a common goal, and that is bringing about a recognition in government that taxes are too high, that working Americans work too long to pay their taxes, that we believe in the Republican majority that the American people can better spend their hard-earned income back home taking care of their families' needs than we can here in Washington.

And while the government needs some revenue to fund the activities of the Federal Government, we also need to recognize that families struggle, and we need to find ways to ease the burden on working families. That is why I was so proud just a year ago when the President signed into law the first major tax cut since Ronald Reagan was President. Prior to Ronald Reagan, it was John F. Kennedy, so it seems like every generation has a major tax cut. And now George W. Bush. But it was the commitment of the House Republican majority that drove this debate, even though we had essentially a hostile President in the White House under President Clinton, who did not share the view that taxes were too high. We continued to be persistent, and with the election of President Bush, we found an ally in our goal in bringing about across-the-board tax relief that benefits American taxpayers

and that addresses the issues of fairness in the Tax Code.

I would note that what we nicknamed the Bush tax cut benefits over 100 million American tax-paying households who have seen their taxes lowered as a result of the House Republican majority, and signed into law by President Bush.

Mr. Speaker, 3.9 million tax-paying households, low-income families, no longer pay Federal income taxes because the Bush tax cut was signed into law. Unfortunately, one thing we discovered, sometimes we find that Washington works in a strange way. It is interesting in Washington, we can raise taxes permanently like Bill Clinton and the Democrats did in 1993, we can increase spending permanently, but you will find rules somewhere in the Congress that make it hard to permanently cut taxes.

Unfortunately, there was a rule in the other body which prevented permanency to the Bush tax cut, permanency to the across-the-board rate reductions, permanency to the elimination of the death tax, permanency to our efforts to increase opportunities to put more into your IRA and 401(k) for retirement savings, for education savings accounts for your children's education, and also our efforts to eliminate the subject of tonight's Special Order, the marriage tax penalty.

I commend the gentleman from Nebraska and the majority of this House for sharing a view that many of us have argued over the last several years that the marriage tax penalty is essentially a fundamental issue of fairness. The most basic institution in our society is marriage. Around marriage we build our families. Unfortunately, under our Tax Code for almost two generations, we taxed marriage. I felt, as I know many of my colleagues did, that it was a legitimate argument to come to this floor and say is it right, is it fair that under our Tax Code, that we actually taxed married couples more in taxes, higher taxes, just because they were married. In fact, on average, 23 million married working couples on average were paying about \$1,400 in higher taxes last year than identical couples living together outside of marriage.

Essentially our Tax Code was saying the only way to avoid the marriage tax penalty was to get divorced or not get married in the first place. That is wrong. We believe the Tax Code should be marriage-neutral.

I am proud to say that several times this House Republican majority brought legislation to the floor and we passed out of the House of Representatives legislation supported by every House Republican, and I also want to note that up to 62 Democrats joined with us. We had bipartisan support for legislation which would permanently wipe out the marriage tax penalty.

Unfortunately, when we passed into law the Bush tax cut, it was a 10-year program which meant in the year 2010,