

HOUSE OF REPRESENTATIVES—Tuesday, February 1, 2000

The House met at 9:30 a.m. and was called to order by the Speaker pro tempore (Mr. COOKSEY).

DESIGNATION OF SPEAKER PRO TEMPORE

The SPEAKER pro tempore laid before the House the following communication from the Speaker:

WASHINGTON, DC,
February 1, 2000.

I hereby appoint the Honorable JOHN COOKSEY to act as Speaker pro tempore on this day.

J. DENNIS HASTERT,
Speaker of the House of Representatives.

MORNING HOUR DEBATES

The SPEAKER pro tempore. Pursuant to the order of the House of January 19, 1999, the Chair will now recognize Members from lists submitted by the majority and minority leaders for morning hour debates. The Chair will alternate recognition between the parties, with each party limited to 30 minutes, and each Member, except the majority leader, the minority leader, or the minority whip, limited to 5 minutes.

The Chair recognizes the gentleman from Illinois (Mr. WELLER) for 5 minutes.

UNFAIRNESS IN TAX CODE: MARRIAGE TAX PENALTY

Mr. WELLER. Mr. Speaker, it is a great day here and today we are, of course, responding to an important question that we have asked in this well of the House over the last several years and that is a pretty basic fundamental question. That is: Is it right, is it fair that under our Tax Code married working couples pay more in taxes than an identical couple in an identical situation living together outside of marriage? It is just wrong that under our Tax Code 28 million married working couples pay, on average, \$1,400 more in higher taxes just because they are married.

Mr. Speaker, is it right that under our Tax Code that couples are punished, that they are penalized when they choose to participate in society's most basic institution?

That is the fact today. I represent a diverse district on the south side of Chicago. In the south suburbs in Cook and Will Counties, in Joliet and the bedroom and farm communities they all ask the same question. They wonder

why for 30 years now Washington has punished marriage and no one has gone back to fix it.

I am pleased that under the leadership of the Speaker of the House, the gentleman from Illinois (Mr. HASTERT), this House has made it a top priority to eliminate and wipe out the marriage tax penalty suffered by 28 million married working couples. The Speaker has said that the elimination of the marriage tax penalty will be fast out of the box and on a fast track through the Senate and to the President, wiping out the marriage tax penalty and stopping the Tax Code from punishing marriage.

The marriage tax penalty really results from our very complicated Tax Code. And, unfortunately, because we have a progressive Tax Code, if couples get married, they get punished. That is just wrong.

Mr. Speaker, here is how the marriage tax penalty works. Here is how it ends up. Say there is a machinist and a school teacher in Joliet, Illinois. A machinist who works at Caterpillar at the local plant. The machinist makes that heavy equipment, the big bulldozers and cranes and earth-moving equipment. He makes \$31,500 a year. If he is single, he pays taxes in the 15 percent tax bracket.

Now, Mr. Speaker, if he meets a tenured public school teacher in the Joliet Public School System with an identical income, as long as she is single she pays in the 15 percent tax bracket. But if this school teacher and machinist choose to get married, when they are married they file jointly and add together their income. What happens then is their combined income is \$63,000 and that pushes them into the 28 percent tax bracket, and they are punished with an almost \$1,400 marriage tax penalty. If they chose to stay single and live together outside of marriage, they would avoid that marriage tax penalty.

In this case, because this machinist and school teacher chose to live in holy matrimony, society's most basic institution, they are punished under our Tax Code. I find most Americans, whether they live in the city or the suburbs or the country, think it is just wrong and they want Congress and the President to do something about it.

That is why I am so pleased, because I have another couple from Joliet, Illinois, two public school teachers, Shad and Michelle Hallihan. They came and told me they suffered a marriage tax penalty of \$1,000. They just had a baby.

Michelle told me, "Congressman, tell your colleagues in the Congress that \$1,000 average in marriage tax penalty is 3,000 diapers." Of course, they point out that \$1,400, the average marriage tax penalty, is one year's tuition in the local community college.

Well, House Republicans are going to do something about this. We are going to work to eliminate the marriage tax penalty and the Speaker has put it on a fast track. This Wednesday, tomorrow, the House Committee on Ways and Means will have committee action on legislation that will essentially wipe out the marriage tax penalty for a majority of those who suffer it. We double the standard deduction for joint filers to twice that of singles, which will not only help 3 million couples who will no longer have to itemize their taxes, but will essentially wipe out their marriage tax penalty for those who do not itemize.

Of course, many homeowners itemize. In order to help homeowners and those who itemize from suffering the marriage tax penalty, we widen the 15 percent bracket so that joint filers can earn twice as much as single filers and still pay in the 15 percent bracket. And for low-income families who benefit from the Earned Income Tax Credit, we also provide marriage tax relief for poor families and low-income families who suffer from the marriage tax penalty.

Mr. Speaker, it is good, common-sense legislation and deserves overwhelming bipartisan support. There is no excuse to vote against legislation wiping out the marriage tax penalty. The Speaker of the House has also indicated that by Valentine's Day that we are going to pass this through to help couples like Shad and Michelle Hallihan who suffer the marriage tax penalty. And what better Valentine's Day gift to give 28 million married working couples than legislation which will eliminate the marriage tax penalty.

Think in these terms: \$1,400 is a drop in the bucket here in Washington. It is chump change for the Washington bureaucrats and the big spenders here in Washington. But back home in Illinois, a \$1,400 marriage tax penalty is one year's tuition at a local community college; 3 months of day care for Shad and Michelle for their child; it is several months' worth of car payments; it is most of the contribution to an IRA for Michelle. It is real money for real people.

House Republicans are making it a priority. We invite the Democrats to

☐ 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.