

SAY "I DO" TO ELIMINATING THE MARRIAGE PENALTY TAX

(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, currently when a couple goes to the altar and says, "I do," they are saying I do to beginning a life together or starting a family and, unfortunately, to paying higher taxes.

How romantic, having a honeymoon at the IRS office. Mr. Speaker, earlier this year, the House passed the Marriage Penalty Tax Relief Act with overwhelming bipartisan support.

This week will again have the opportunity to demonstrate our commitment to marriage and the hope of the American family. It is simply unfair to penalize hard-working Americans like Brenda and Pete Williams in Nevada, with higher taxes only because they have made the wonderful decision to proclaim their love and get married.

Eliminating the marriage penalty tax will enable millions of middle-class families to save for their children's education, for a new home, and for their own retirement.

Mr. Speaker, it is time to help people like Brenda and Pete Williams and eliminate the marriage penalty tax and help these families come one step closer to realizing their American dream.

AMERICA DOES NOT NEED TO USE FEDERAL DOLLARS FOR SUB-LIMINAL HITS THROUGH MEDIA

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, Drug Czar McCaffrey has \$1 billion to spend on media campaigns, but he settled for subliminal hits. First, the czar allowed TV networks to avoid the 50/50 match by incorporating antidrug messages in their programs. Now the czar wants to throw away more money this time in the movies. Unbelievable.

The borders are wide open. Heroin and cocaine are pouring across the border faster than Viagra at Niagara, and the drug czar wants subliminal hits in Hollywood.

Beam me up. America needs to stop drugs, cocaine and heroin, at our borders. And one thing America does not need is to start using Federal dollars to make subliminal hits on American citizens through the media. That is just what Communists do.

Mr. Speaker, I yield back all the drugs in Hollywood to boot.

MARRIAGE PENALTY TAX

(Mr. SAM JOHNSON of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SAM JOHNSON of Texas. Mr. Speaker, today Americans are faced with the largest tax burden since World War II. What many people do not realize is that the Federal Government is really taxing American values. One of those values is marriage.

If we get married, the Federal Government punishes us. We pay more in taxes just because we said I do. When we say "I do," it ought to be to your sweetheart, not to the IRS.

Our Federal Government should encourage, not discourage, marriage and families. Our sons and daughters who cannot afford to marry, never truly make a lifelong commitment to God and each other.

Republicans in the House have spent the past few years passing tax bills to eliminate the marriage penalty only to see a Clinton-Gore administration veto. Enough is enough.

We must repeal the tax on American values. Let us start by saying I do to repealing the marriage penalty tax.

MARRIAGE TAX PENALTY RELIEF ACT

(Mr. BARTLETT of Maryland asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BARTLETT of Maryland. Mr. Speaker, as we all know, it is the year 2000. But over the past few months, there has been some debate about when the new millennium actually begins. Some argue that the new millennium begins in 2000, while others argue that it does not technically begin until 2001.

But no matter what millennium we are living in, the marriage tax penalty makes no sense. How can the Government justify charging married couples an extra \$1,400 in taxes just because they are married? The Marriage Penalty Tax Relief Act is a reasonable bill that will put some common sense back into our Tax Code.

Some people may continue to disagree about when the 21st century begins, but everyone can agree that working families should not pay extra taxes just because they are married. I hope my colleagues on the other side of the aisle will join us in delivering fairness to working families and voting yes on the Marriage Tax Penalty Relief Act.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. KUYKENDALL). Pursuant to clause 8 of rule XX, the Chair announces that he will postpone further proceedings today on each motion to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote is objected to under clause 6 of rule XX.

Any record votes on postponed questions will be taken after debate has

concluded on all motions to suspend the rules.

MOBILE TELECOMMUNICATIONS SOURCING ACT

Mr. GEKAS. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4391) to amend title 4 of the United States Code to establish nexus requirements for State and local taxation of mobile telecommunication services, as amended.

The Clerk read as follows:

H.R. 4391

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 "Mobile Telecommunications Sourcing Act".

SEC. 2. AMENDMENTS TO TITLE 4 OF THE UNITED STATES CODE.

(a) AMENDMENT RELATING TO THE STATES.—Chapter 4 of title 4 of the United States Code is amended by adding at the end the following:

"§116. Rules for determining State and local government treatment of charges related to mobile telecommunications services

"(a) APPLICATION OF THIS SECTION THROUGH SECTION 126.—This section through 126 of this title apply to any tax, charge, or fee levied by a taxing jurisdiction as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunications services, regardless of whether such tax, charge, or fee is imposed on the vendor or customer of the service and regardless of the terminology used to describe the tax, charge, or fee.

"(b) GENERAL EXCEPTIONS.—This section through 126 of this title do not apply to—

"(1) any tax, charge, or fee levied upon or measured by the net income, capital stock, net worth, or property value of the provider of mobile telecommunications service;

"(2) any tax, charge, or fee that is applied to an equitably apportioned amount that is not determined on a transactional basis;

"(3) any tax, charge, or fee that represents compensation for a mobile telecommunications service provider's use of public rights of way or other public property, provided that such tax, charge, or fee is not levied by the taxing jurisdiction as a fixed charge for each customer or measured by gross amounts charged to customers for mobile telecommunication services;

"(4) any generally applicable business and occupation tax that is imposed by a State, is applied to gross receipts or gross proceeds, is the legal liability of the home service provider, and that statutorily allows the home service provider to elect to use the sourcing method required in this section through 126 of this title;

"(5) any fee related to obligations under section 254 of the Communications Act of 1934; or

"(6) any tax, charge, or fee imposed by the Federal Communications Commission.

"(c) SPECIFIC EXCEPTIONS.—This section through 126 of this title —

"(1) do not apply to the determination of the taxing situs of prepaid telephone calling services;

"(2) do not affect the taxability of either the initial sale of mobile telecommunications services or subsequent resale of such services, whether as sales of such services alone or as a part of a bundled product, if the Internet Tax Freedom Act would preclude a taxing jurisdiction from subjecting the charges of the sale of such services to a tax, charge, or fee, but this section provides no evidence of the intent of