

Lipinski	Payne	Smith (MI)
LoBiondo	Pease	Smith (NJ)
Lofgren	Pelosi	Smith (TX)
Lowey	Peterson (MN)	Snyder
Lucas (KY)	Peterson (PA)	Souder
Lucas (OK)	Petri	Spence
Luther	Phelps	Spratt
Maloney (CT)	Pickering	Stabenow
Maloney (NY)	Pickett	Stark
Manzullo	Pitts	Stearns
Markey	Pombo	Stenholm
Martinez	Pomeroy	Strickland
Mascara	Porter	Stump
Matsui	Portman	Stupak
McCarthy (MO)	Price (NC)	Sununu
McCarthy (NY)	Pryce (OH)	Sweeney
McCollum	Quinn	Talent
McCrary	Radanovich	Tancredo
McDermott	Rahall	Tanner
McGovern	Ramstad	Tauscher
McHugh	Rangel	Tauzin
McInnis	Regula	Taylor (MS)
McIntosh	Reyes	Taylor (NC)
McIntyre	Reynolds	Terry
McKeon	Riley	Thomas
McKinney	Rivers	Thompson (CA)
Meehan	Rodriguez	Thompson (MS)
MEEK (FL)	Roemer	Thornberry
MEEKS (NY)	Rogan	Thune
Menendez	Rogers	Thurman
Mica	Rohrabacher	Tiahrt
Millender-	Ros-Lehtinen	Tierney
McDonald	Rothman	Toomey
Miller (FL)	Roukema	Towns
Miller, Gary	Roybal-Allard	Traficant
Miller, George	Royce	Turner
Minge	Rush	Udall (CO)
Mink	Ryan (WI)	Udall (NM)
Moakley	Ryun (KS)	Upton
Mollohan	Sabo	Velázquez
Moore	Salmon	Visclosky
Moran (KS)	Sanchez	Vitter
Moran (VA)	Sanders	Walden
Morella	Sandlin	Walsh
Murtha	Sawyer	Wamp
Myrick	Saxton	Waters
Nadler	Scarborough	Watkins
Napolitano	Schaffer	Watt (NC)
Neal	Schakowsky	Watts (OK)
Nethercutt	Scott	Waxman
Ney	Sensenbrenner	Weiner
Northup	Serrano	Weldon (FL)
Norwood	Sessions	Weldon (PA)
Nussle	Shadegg	Weller
Oberstar	Shaw	Wexler
Obey	Shays	Weygand
Oliver	Sherman	Whitfield
Ortiz	Sherwood	Wicker
Ose	Shimkus	Wilson
Oxley	Shows	Wise
Packard	Shuster	Wolf
Pallone	Simpson	Woolsey
Pascrell	Sisisky	Wu
Pastor	Skeen	Young (AK)
Paul	Skelton	Young (FL)

NOES—1

Sanford
NOT VOTING—15

Ackerman	Doyle	Owens
Bachus	Evans	Slaughter
Campbell	Forbes	Smith (WA)
Carson	McNulty	Vento
Chenoweth-Hage	Metcalf	Wynn

□ 1213

So (two-thirds having voted in favor thereof) the rules were suspended and the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. OWENS. Mr. Speaker, earlier today, I was unavoidably absent on a matter of critical importance and missed the following votes:

On approval of the journal, I would have voted "yea."

On H.Res. 545, providing for consideration of H.R. 4810, the Marriage Penalty Reconciliation Act, introduced by the gentlelady from Ohio, Ms. PRYCE, I would have voted "yea."

On the bill, S. 1892, the Federal Land Transaction Facilitation Act, introduced by the gentleman from the other body from New Mexico, Mr. DOMENICI, I would have voted "yea."

On the bill, H.R. 4169, Naming the U.S. Post Office in Reno, Nevada as the Barbara F. Vucanovich Post Office, introduced by the gentleman from Nevada, Mr. GIBBONS, I would have voted "yea."

PERSONAL EXPLANATION

Ms. SLAUGHTER. Mr. Speaker, I was unable to be present for rollcall votes 386, 387, 388, and 389. Had I been present, I would have voted "yea" on rollcall votes 386, 387, 388, and 389.

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 545, I call up the bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 545, the bill is considered read for amendment.

The text of H.R. 4810 is as follows:

H.R. 4810

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 Reconciliation 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 1/2 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