PLEDGE OF ALLEGIANCE
The SPEAKER. Will the gentleman from New York (Mr. McNulty) come forward and lead the House in the Pledge of Allegiance.
Mr. McNULTY led the Pledge of Allegiance as follows:
I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

ANNOUNCEMENT BY THE SPEAKER
The SPEAKER. The gentleman from Florida (Mr. Weldon) is recognized for 1 minute. All other one minutes will be at the end of the day.

INTRODUCING THE REVEREND WILLIE T. LOCKETT
(Mr. WELDON of Florida asked and was given permission to address the House for 1 minute.)
Mr. WELDON of Florida. Mr. Speaker, today I am proud to have one of my constituents, the Reverend Willie Lockett, helping us this morning by offering today's morning prayer.
The Reverend Lockett holds degrees from the University of Illinois, Atlanta University, Morehouse College, and the Interdenominational Theological Center.
In addition to being a learned minister, he is truly a man of all seasons. He has been a teacher, a salesman, a civil servant, and most importantly a pastor.
He is a leader in our community in helping organizations like the United Negro College Fund, the NAACP, the American Heart Association, South Brevard Sharing Center, and South Brevard Habitat for Humanity. He has also had a long history of working with the Southern Christian Leadership Conference and Dr. King from 1955 through 1975.
His ministry over 36 years is a testament to the power of faith and commitment to one's God and community.
I thank the Reverend for his service to us today and for over three decades of service to our community and to our Nation.

MODIFICATION TO AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MS. PRYCE OF OHIO
Ms. PRYCE of Ohio. Mr. Speaker, I ask unanimous consent that the amendment recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted. The previous question shall be considered as ordered on the bill, as amended, and any further amendments thereto to final passage without intervening motion except: (1) one hour of debate on the bill, as amended, equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; (2) the further amendment printed in the report of the Committee on Rules accompanying this resolution, if offered by Representative Rangel of New York or his designee, which shall be in order without intervention of any point of order, shall be considered as read, and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent; and (3) one motion to recommit with or without amendment.
The SPEAKER pro tempore (Mr. Bonilla). The gentlewoman from Ohio (Ms. Pryce) is recognized for 1 hour.
Ms. PRYCE of Ohio. Mr. Speaker, for purposes of debate only, I yield the customary 30 minutes to the gentleman from Texas (Mr. Frost); pending which purposes of debate only, I yield the customary 30 minutes to the gentleman from Texas (Mr. Frost); pending which

MODIFICATION TO AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MS. PRYCE OF OHIO
Ms. PRYCE of Ohio. Mr. Speaker, I ask unanimous consent that the amendment recommended by the Committee on Ways and Means, now printed in the bill and proposed to be considered as adopted in the pending resolution, be modified by the amendment that I have placed at the desk.
The SPEAKER pro tempore. The Clerk will report the modification.
The Clerk read as follows:
Modification to amendment in the nature of a substitute offered by Ms. Pryce of Ohio:
Page 11, after line 8, insert the following:
"(3) LIMITATION BASED ON AMOUNT OF TAX.—The credit allowed under subsection (a) for any taxable year shall not exceed the excess of—
"(A) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 36, over—"
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“(B) the sum of the credits allowable under this subparagraph (other than this section) and section 27 for the taxable year.”

The SPEAKER pro tempore. Is there objection to the modification offered by the gentlewoman from Ohio?

There was no objection.

Ms. PRYCE of Ohio. Mr. Speaker, as the distinguished chairman of the Committee on Ways and Means requested, House Resolution 101 is an appropriate and fair rule providing for the consideration of H.R. 6, the Marriage Tax Penalty and Family Tax Relief Act of 2001. This rule provides for 1 hour of general debate equally divided between the chairman and ranking minority member of the Committee on Ways and Means.

After general debate, it will be in order to consider a substitute amendment offered by the minority which is printed in the Committee on Rules report and will be debatable for 1 hour. Finally, the rule permits the minority to offer a motion to recommit with or without instructions.

The rule waives all points of order against consideration of the bill as well as the amendment in the nature of a substitute.

Mr. Speaker, as taxpayers all across America are completing the dreaded annual ritual of filling out tax forms and writing checks to the government, thousands of newlywed couples across the Nation have had a rude awakening. By simply saying those magic words “I do,” newlyweds across our great Nation may be surprised and probably outraged to find that their tax bill has increased by hundreds and maybe thousands of dollars.

Hopefully, these couples have not cashed and spent the wedding checks they received from Grandpa Joe and Aunt Lucy, because they still have to defend it back to the people who earned it because, if one is paying taxes today, one is just paying too much.

What better place to start than by correcting the inequity in the Tax Code that affects 25 million married couples. H.R. 6 provides tax relief to all couples suffering from the marriage penalty tax, which means lower taxes for almost 59,000 couples in my district alone.

Mr. Speaker, since earning the majority, Republicans have kept our promises and reached our goals of balancing the budget, paying down the debt, and protecting Social Security and Medicare; and there is no turning back.

The fact is the government is currently taking in more money than it needs to operate. That is the very definition of a budget surplus. The surplus is big enough that we can give some of it back to the people who earned it because, if one is paying taxes today, one is just paying too much.

What better place to start than by correcting the inequity in the Tax Code that affects 25 million married couples. Mr. Speaker, we are either defending the marriage penalty or to eliminate it altogether. There should be no more excuses.

I urge all my colleagues to support this fair and appropriate rule so that we can once again pass the Marriage Tax Penalty Relief Act and send it to the President who this time is waiting to sign it. It is long overdue.

Mr. Speaker, I reserve the balance of my time.

Mr. FROST. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, Democrats support tax relief for American families. Let me say that again so that everyone understands. Democrats want fair and meaningful tax relief for working American families.

But, Mr. Speaker, Democrats want tax relief in the context of a real budget with real numbers. The budget passed by the House yesterday is quite frankly, bogus. It is bogus because it uses phony numbers and faulty assumptions. It is bogus because it has been written to be rewritten.

The Republican majority has used winks and wishes instead of the real numbers that would give the American public the real picture of what is really going on with the Federal budget. Here is the bottom line: Democrats do not want to go down the same path they found ourselves on 20 years ago and we have been forced to put off modernizing our military, ensuring that every child has access to a good education, providing a real prescription drug benefit for our seniors, and saving up Social Security and Medicare to prepare for the retirement of the baby boom generation.

But now the Republicans want to ignore our debt and ignore our national needs just so they can give us another tax cut like the one they gave us 20 years ago.

Yesterday, any number of times, Members on the other side of the aisle said their constituents want their money back. But, Mr. Speaker, we as a Chamber do not have an idea if we can ever pay off the debts we incurred because of a tax cut we enacted 20 years ago.

The Reagan tax cuts were supposed to give Americans their money back. But look what those tax cuts got us. They got us high unemployment, high interest rates, and an economy that only began to recover when the Congress drastically cut spending on national priorities and raised taxes.

Mr. Speaker, my Republican colleagues have, for the past few months, waxed ever so eloquently that the surpluses now flowing into the Federal Treasury are merely signs that Americans are overtaxed. They say the money which is forecast to come rolling into the Treasury over the next 10 years belongs to taxpayers and should be returned to them.

Mr. Speaker, Democrats do not disagree that American families need tax relief, but we need to put that tax relief into context. The country ran up a $5 trillion debt because of the tax cut we passed in 1981.

The real story is that the national debt belongs to every man, woman, and child in this country. The real story is that those projected surpluses are just that—projections. We wish they will ever materialize. Frankly, it seems more than a little foolishly to base our economic security and prosperity on wishes and winks.

We passed a bankruptcy reform bill a few weeks ago that says American consumers have to own up to their debts and cannot just erase them so they can go out and spend more money they do not have. Well, it seems to me that we need a little of that reform in this Chamber.

Congress has spent the past 15 years struggling to get deficits under control; and now, finally, we are on the road to paying back those huge debts. Those are the same debts that have forced the Congress to ignore pressing national needs like infrastructure development and replacing or modernizing sewer systems, roads and highways, and our Nation’s airports.

We have been forced to put off modernizing our military, ensuring that every child has access to a good education, providing a real prescription drug benefit for our seniors, and saving up Social Security and Medicare to prepare for the retirement of the baby boom generation.

But now the Republicans want to ignore our debt and ignore our national needs just so they can give us another tax cut like the one they gave us 20 years ago.
Mr. Speaker, the tax cuts of 20 years ago were nothing more than a game of three-card monte, and the tax cuts the Republican majority is rolling through the Congress in 2001 are just another version of the same scam.

As I have said before, if it looks to good to be true, it probably is. And these promises are just that: too good to be true.

The Republican majority is incapable of seeing the truth in the budget numbers. Instead, they come out onto the floor day after day to say that Democrats only want to perpetuate big government, to make it grow, and fritter away the hard-earned money of American taxpayers. Where do they get this? This is not about big government, this is about responsible government. This is not about keeping anyone’s money, this is about paying off the debt and investing for the future.

Mr. Speaker, Democrats want tax relief, and we want tax relief in the context of fairness and in the context of real numbers. We want to provide real relief from the unfair marriage penalty for those couples who pay more taxes just because they are married, but we do not want to provide relief for those who already get a marriage bonus under the code, as the Republicans would do. We want to increase the child tax credit and make sure that increase is meaningful for those families who need it most.

If the Republican majority is so dedicated to returning money to the taxpaying working poor and those who are struggling to make ends meet, they would have locked into law economic policies that are going to drive deficits and inflation; but at the same time, consumers will not have any more money in their pockets.

Finally, I have to oppose this package of tax bills because of the millions of people it leaves out. The President of the United States asked us to think about the working poor and those who are struggling to make ends meet, because if that waitress was making $23,000 with two kids, she gets nothing under the President’s plan. If that waitress had three kids, she gets nothing. Seventy-nine percent of the benefits do not arrive until more than 5 years from now. That means that the bond market and the stock market are depressed because we have locked into law economic policies that are going to hurt this country, that are going to drive deficits and inflation; but at the same time, consumers will not have any more money in their pockets.

It is one thing to injure America’s working poor and those who are struggling to get by by having a huge tax burden.

I support ending the marriage penalty. Someday I might support even greater efforts than those encompassed in the Democratic alternative. But there are three important points I need to make about this bill. First, it is an admission that over half of married couples do not pay a marriage penalty, they get a marriage bonus. Those who are insulting or degrading marriage by telling people that they will pay more taxes if they say "I do" should realize that, in fact, most who say "I do" are paying less.

The second point I would make is that we do not have a budget resolution. We have one passed by the House, but not by the Senate. We ought to be making major tax decisions only after we see what Congress as a whole has adopted and what kind of tax relief we can afford.

Finally, Mr. Speaker, this tax bill that comes before us today is part of an overall plan of excessive tax cuts, tax cuts aimed at those with the greatest means. Forty-three percent of the benefits go to the top 1 percent with an average income of $380,000. This wave of tax-cutting has been the most significant event leading to the economic downturn or anemia that we have suffered since even before the President came into office and began talking down the economy in order to justify things.

Second, this program provides no economic stimulus in an effort to get us out of this malaise. Seventy-nine percent of the benefits do not arrive until more than 5 years from now. That means that the bond market and the stock market are depressed because we have locked into law economic policies that are going to hurt this country, that are going to drive deficits and inflation; but at the same time, consumers will not have any more money in their pockets.

I am flabbergasted I am getting 4 minutes on this. There should be a line of people stretching all the way down Pennsylvania Avenue to thank the gentleman from Texas for yielding me this time.

Finally, I have to oppose this package of tax bills because of the millions of people it leaves out. The President of the United States asked us to think about the working poor and those who are struggling to make ends meet, because if that waitress was making $23,000 with two kids, she gets nothing under the President’s plan. If that waitress had three kids, she gets nothing. Seventy-nine percent of the benefits do not arrive until more than 5 years from now. That means that the bond market and the stock market are depressed because we have locked into law economic policies that are going to hurt this country, that are going to drive deficits and inflation; but at the same time, consumers will not have any more money in their pockets.

It is one thing to injure America’s working poor and those who are struggling to get by by having a huge tax burden.
plan that will ruin the economy and not give them a penny, but it is another thing to insult them and say that they owe us what they have. If every waitress is paying FICA taxes and not getting any tax relief. Taxpayers deserve tax relief, and under this plan they get nothing.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 2 minutes to the gentleman from Missouri (Mr. BLUNT), my friend, the chief deputy whip.

Mr. BLUNT. Mr. Speaker, I am glad to speak on this proposal. I would point out that the gentleman from California (Mr. SHERMAN) suggested that the President was somehow responsible for the flattening out of the economy in the last 6 months of last year. I think 60 days into a Presidency is a little quick to do that.

Mr. BLUNT. Mr. Speaker, I am here to speak in favor of this rule. We have passed marriage penalty relief in the House before, and it has been passed in the Senate before, and it has come out of conference before, and it has gone to the White House before. The difference is this relief will be signed into law if we do our job well here now and in the next few weeks.

Mr. Speaker, we have a budget in the House. We will not vote on the final tax package until the Senate approves its budget next week, and this will be part of it. Government has traditionally taxed what it wanted to discourage, and subsidized what it wanted to encourage. For too long in America we have been subsidizing the wrong things and taxing the wrong things. We have been discouraging things we should have been encouraging, and encouraging things we should have been discouraging.

This change in the Tax Code once again puts a premium on marriage and families as a foundation of our society. I hope there is still a bonus left for marriage in the Tax Code, and believe there will be when we pass this bill, because families and marriage is something that should be honored. If we subsidize families, that is a good thing and not a bad thing. If we help with things like the child tax credit, where we are moving today to double the tax credit on income tax returns, that has a positive impact on American families.

Mr. Speaker, I strongly support the rule. I strongly support the bill. It will pass the House, I predict, handily today, and this time it will be signed into law by the President of the United States.

Mr. FROST. Mr. Speaker, I reserve the balance of my time.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 2 minutes to the gentleman from Florida (Mr. KELLER).

Mr. KELLER. Mr. Speaker, I thank the gentlewoman for yielding me this time.

Mr. Speaker, as someone who campaigned on the platform of providing tax relief to working families in central Florida, I am especially proud today to be an original cosponsor of this important legislation to fully eliminate the marriage tax penalty.

Why do I support this legislation? Because it will make a meaningful difference in the lives of approximately 60,000 working families in central Florida, who will receive an average tax break of $1,400 per year. $1,400 per year will have a positive impact on the lives of working families back home.

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For example, a married couple with two children, a $1,400 tax savings translates into $117 worth of groceries in the refrigerator every month that otherwise would not be there.

I urge my colleagues to support this legislation today and vote yes on H.R.6 when it comes to the floor in a little while. This is the type of legislation that we came to Congress for.

Mr. FROST. Mr. Speaker, I reserve the balance of my time.

Ms. PRYCE of Ohio. Mr. Speaker, I yield 1 minute to the distinguished gentleman from Kansas (Mr. RYUN).

Mr. RYUN of Kansas. Mr. Speaker, it has been said that the power to tax is the power to destroy. When one considers this fact, it is a travesty that married couples are taxed at a higher rate than the rest of society. We can all agree that marriage is a sacred institution. What message are we sending to young couples as they get married? Because of an unfair Tax Code, when a bride and groom walk down the aisle they lose money with each step they take.

Nearly 62,000 families in my district are adversely affected by the marriage tax penalty. I have spoken to many of them on this subject and they agree that it is wrong. They are right; it is wrong. Today I want to be able to tell them we are doing something about this. It is time to put common sense back into our Tax Code.

I urge my colleagues on both sides of the aisle to end the marriage tax penalty because saying I do should not mean that one is saying I do to an additional $1,400.

Mr. FROST. Mr. Speaker, I reserve the balance of my time.

Ms. PRYCE of Ohio. Mr. Speaker, I thank the gentlewoman from Ohio (Ms. PRYCE) for yielding me this time.

Mr. RILEY. Mr. Speaker, I thank the gentlewoman from Ohio (Ms. PRYCE) for yielding me this time.

Mr. Speaker, it is time to allow married couples to keep more of their money. The breakdown of the family has had a devastating effect on our society. Instead of having families stay together, our current Tax Code is forcing families apart.

H.R. 6 is legislation that will lighten the tax burden once and for all on all married couples. It is time to shore up family life by allowing husbands and wives to keep more of what they earn. That is just common sense.

The marriage penalty not only punishes our most sacred institution, marriage, but it also indirectly hurts women. When the marriage penalty first appeared in the Tax Code in 1969, most families had one breadwinner and the tax provision was actually designed to give a tax cut, a so-called marriage bonus, to all of our one-income families. The tax policy failed to envision the growing number of women that would eventually go into the workforce. Today, in nearly 75 percent of all families, both the husband and wife work outside the home. When two working spouses combine their income, the wages of the secondary earner are usually taxed at a higher marginal rate.

Since it is often the wife who is the secondary earner in the family, the marriage penalty, in my view, creates an extremely unfair bias against them. The beauty of this legislation, Mr. Speaker, is that we do not penalize those families who choose to have one spouse stay at home with their families. H.R. 6 eliminates the homemaker penalty for families in which one
spouse decides to work part time or not at all. In other words, Mr. Speaker, this legislation benefits all married couples.

In my district, there will be 60,392 married couples who will benefit from this legislation. In the State of Alabama, 424,956 married couples will benefit from this legislation.

Mr. Speaker, I support this rule. It is a good rule. It is high time we have done this. We have done it before. It is time to go ahead and get it signed into law.

Mr. FROST. Mr. Speaker, I reserve the balance of my time.

Ms. PRYCE of Ohio. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, let me say in closing that the time has come once and for all to eliminate this tax on marriage. If one is paying taxes today, they are paying too much. And just because they are married, they should not have to pay more. I urge my colleagues to support this rule, pass the marriage tax penalty and Family Relief Tax Act so we can send it to the President, who is waiting to sign it. This legislation is long overdue.

Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The Speaker pro tempore announced that the time has come once and for all to eliminate this tax on marriage. If one is paying taxes today, they are paying too much. I urge my colleagues to support this rule, pass the marriage tax penalty and Family Relief Tax Act so we can send it to the President, who is waiting to sign it. This legislation is long overdue.

Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The Speaker pro tempore announced that the time has come once and for all to eliminate this tax on marriage. If one is paying taxes today, they are paying too much. I urge my colleagues to support this rule, pass the marriage tax penalty and Family Relief Tax Act so we can send it to the President, who is waiting to sign it. This legislation is long overdue.
Mr. BLUMENAUER and Mr. LARSEN of Washington changed their vote from "nay" to "yea."
Mr. SANDLIN changed his vote from "nay" to "yea."
So the resolution was agreed to.
The result of the vote was announced as above recorded.

The SPEAKER pro tempore. Pursuant to House Resolution 104, the bill is ant to House Resolution 104, I call up the

The text of H.R. 6 is as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.
(a) SHORT TITLE.—This Act may be cited as the “Marriage Tax Elimination Act of 2001”.
(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 AND FAMILY TAX RELIEF ACT OF 2001

Mr. THOMAS. Mr. Speaker, pursuant to House Resolution 104, I call up the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to reduce the marriage penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned income credit and to allow the non-refundable personal credits against regular and minimum tax liability, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 104, the bill is considered read for amendment.

The text of H.R. 6 is as follows: