Mr. BLUMENAUER and Mr. LARSEN of Washington changed their vote from "yay" to "nay.

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.

So the Journal was approved.

The vote was taken by electronic device, and there were—ayes 354, noes 62, as follows:

A recorded vote was ordered.

The SPEAKER pro tempore (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:

SEC. 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 IN STANDARD DEDUCTION.

(a) IN GENERAL.—(Paraphrase the paragraph from section 6(c) of the Internal Revenue Code of 1986 (relating to standard deduction) as amended—

(1) by striking “$5,000” in subparagraph (A) and inserting “$3,050” in all that follows in subparagraph (A) for the taxable year”;

(2) by adding “or” at the end of subparagraph (B) and inserting “any other case”;

(b) by striking “in general” and all that follows in subparagraph (C) and inserting “in any other case”;

(4) by striking subparagraph (D).
“(1) $46,000 for taxable years beginning in 2005, and $47,000 for taxable years beginning in 2006 or 2007.’”

(2) CONFORMING AMENDMENTS.—

“(A) Paragraph (1) of section 55(d) of such Code is amended by striking “and” at the end of subparagraph (B), by striking subparagraph (C), and by inserting after subparagraph (B) the following new subparagraphs: “(C) 50 percent of the dollar amount applicable under paragraph (1)(A) in the case of a married individual who files a separate return, and “(D) 50 percent of the dollar amount applicable under paragraph (1)(A) in the case of a joint return.”

“(B) Subparagraph (C) of section 55(d)(3) of such Code is amended by striking “paragraph (1)(C)” and inserting “paragraph (1)(C) or (D) of paragraph (1)”.

“(C) The last sentence of section 55(d)(3) of such Code is amended—

(i) by striking “paragraph (1)(C)(i)” and inserting “paragraph (1)(C)” and

(ii) by striking “$165,000 or (ii) $22,500” and inserting “the minimum amount of such income (as so determined) for which the exemption amount under paragraph (1)(C) is zero, or (ii) such exemption amount (determined without regard to this paragraph)”.

(d) 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 “PHASE-OUT OF MARRIAGE PENALTY IN 15 PERCENT BRACKET,” before “ADJUSTMENTS.”

(e) EFFECTIVE DATES.—

(1) In general.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to taxable years beginning after December 31, 2001.

(2) Subsection (b).—The amendments made by subsection (b) shall apply to taxable years beginning after December 31, 2001.

SEC. 4. MARRIAGE PENALTY RELIEF FOR EARNED INCOME; ESTATES OR TRUSTS TO INCLUDE ONLY AMOUNTS INCLUDIBLE IN GROSS INCOME.

(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.—The earned income of a taxpayer with three or more qualifying children for any taxable year, the”;

(2) by striking “or’’; and

(b) Joint returns.—In the case of a joint return, the earned income amount determined under subparagraph (A) shall be 100 percent of the other spouse’s earned income amount. If any amount determined under the preceding sentence is not a multiple of $10, such amount shall be rounded to the nearest multiple of $10.

(c) ALLOWANCE TO INCLUDE ONLY AMOUNTS INCLUDIBLE IN GROSS INCOME.—

Clause (i) of section 32(c)(2)(A) of such Code (defining earned income) is amended by inserting “, but amounts are includible in gross income for the taxable year” after “other employee compensation”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

SEC. 5. MODIFICATIONS TO CHILD TAX CREDIT.

(a) INCREASE IN PER CHILD AMOUNT.—

Subsection (a) of section 24 of the Internal Revenue Code of 1986 (relating to child tax credit) is amended as read to be:

“(A) ALLOWANCE OF CREDIT.—

“(1) IN GENERAL.—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year with respect to each qualifying child of the taxpayer an amount equal to the per child amount.

“(2) PER CHILD AMOUNT.—For purposes of paragraph (1), the per child amount shall be determined as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Per Child Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>$600</td>
</tr>
<tr>
<td>2002</td>
<td>$600</td>
</tr>
<tr>
<td>2003</td>
<td>$650</td>
</tr>
<tr>
<td>2004</td>
<td>$700</td>
</tr>
<tr>
<td>2005</td>
<td>$800</td>
</tr>
<tr>
<td>2006 or thereafter</td>
<td>$1,000</td>
</tr>
</tbody>
</table>

(b) CREDIT ALLOWED AGAINST ALTERNATIVE MINIMUM TAX.—

“(1) IN GENERAL.—Subsection (b) of section 24 of such Code is amended by adding at the end the following new paragraph:

“(2) 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 55(b)) plus the tax imposed by section 55, over

(B) the sum of the credits allowable under this subpart (other than this section) and section 27 for the taxable year.”.

(2) CONFORMING AMENDMENTS.—

(A) The heading for section 24(b) of such Code is amended to read as follows: “LIMITATIONS:—”.

(B) The heading for section 24(b)(1) of such Code is amended to read as follows: “LIMITATION BASED ON ADJUSTED GROSS INCOME.”.

(C) Section 24(d) of such Code is amended—

(i) by striking “paragraph (1)(C)(i)” and inserting “subparagraph (C) or (D)”;

(ii) by striking “(C)” and inserting “(D)”.

(D) Paragraph (1) of section 24(a) of such Code is amended by inserting “other than section 24” after “this subpart”.

(E) Subsection (c) of section 23 of such Code is amended by striking “and section 1400C” and inserting “and sections 24 and 1400C”.

(F) Subparagraph (C) of section 25(e)(1) of such Code is amended by inserting “24,” after “sections 23”.

(G) Section 50(b)(h) of such Code is amended by inserting “other than section 24” after “chapter”.

(H) Subsection (d) of section 1400C of such Code is amended by inserting “and section 24” after “this section”.

(I) ADDITIONAL CREDIT FOR FAMILIES WITH 3 OR MORE CHILDREN AVAILABLE TO ALL FAMILIES.—Subsection (d) of section 24 of such Code is amended—

(i) in paragraph (1) by striking “In the case of a taxpayer with three or more qualifying children for any taxable year, the” and inserting “The”;

(ii) in the subsection heading by striking “WITH 3 OR MORE CHILDREN” and inserting “PAYING SOCIAL SECURITY TAXES”;

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2000.

(2) SUBSECTION (b).—The amendments made by subsection (b) apply to taxable years beginning after December 31, 2001.

SEC. 6. PROTECTION OF SOCIAL SECURITY AND MEDICARE.

The amounts transferred to any trust fund under the Social Security Act shall be determined as if this Act had not been enacted.

THE SPEAKER pro tempore. After 1 hour of debate on the bill, as amended, it shall be in order to consider a further amendment printed in House Report 110-397, offered by the gentleman from New York (Mr. RANGEL) or his designee, which shall be considered as read and shall be debatable for 60 minutes, equally divided and controlled by a proponent and an opponent.

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

Mr. Speaker, it is a pleasure to bring to the floor H.R. 6, the Marriage Penalty and Family Tax Relief Act of 2001, where 43 million taxpayers will receive tax relief under this measure in calendar year 2002, and more than 60 million taxpayers when it is fully phased in.

Let me also say that there are a number of people who have said that the Republicans, in moving these pieces of tax legislation to the floor, have been overly hurried, that we have not laid the groundwork in preparation for presenting these bills.

The evidence of our long-term commitment and preparation for presenting H.R. 6 on the floor today, it is a pleasure to recognize the gentleman from Iowa (Mr. LATHAM) to explain to what extent Republicans have gone to make sure that the timing of the bill on the floor today is most appropriate.

Mr. Speaker, I yield such time as he may consume to the gentleman from Iowa (Mr. LATHAM).

Mr. LATHAM. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, the gentleman’s timing is absolutely perfect today. At 6:22 this morning, I became a grandfather for the first time. Again, the gentleman’s timing is impeccable.

While Lynnae, my son and daughter-in-law, and their new baby girl, Emerson Anne,

This is obviously a great day. But how appropriate today that we are going to pass the Marriage Penalty and Family Tax Relief Act and increase that child tax credit for Justin and Lynnae. They have a lot of challenges ahead, and this is going to mean more money in their pockets so that they can help Emerson Anne in her future, to help her grow and be prosperous and have a good education.

It is a great day. Again, Mr. Speaker, the gentleman’s timing is impeccable.

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

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

Mr. Speaker, let me congratulate my chairman for the timing of bringing this bill on the floor for the Member’s grandchild that was born. I only wish this bill was at such good timing for the baby boomers who will be eligible for Social Security and Medicare soon.
Unfortunately, at the time that they will become eligible, that is the time they expect to have their surplus. I hope that is true.

One thing they hope to have locked into place will be this enormous tax cut, and I tell the Members, this tax cut just does not fit. So they have come a long way in understanding the needs that we have in providing relief for taxpayers, especially as it relates to the child care bill.

As long as we give it in all of these doses, and at the end of the day we have a $3 trillion tax bill and will not have money to do the other things that we promised and that we want to do. I would suggest that some of the compassion that the President is talking about should be leaking down to the House floor so that we can work together.

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

Mr. THOMAS. Mr. Speaker, I yield 2 minutes to the gentleman from Michigan (Mr. CAMP), a member of the Committee on Ways and Means.

Mr. CAMP. Mr. Speaker, I thank the gentleman from California (Mr. MATSUI), a member of the Committee on Ways and Means.

Mr. MATSUI. Mr. Speaker, I thank the gentleman from New York (Mr. RANGEI), the ranking member of the Committee on Ways and Means for yielding the time to me.

The whole basis upon which this tax cut, which is about $400 billion over the next 10 years, the whole basis of this tax cut is based upon the $5.6 trillion that the Congressional Budget Office says will be available over the next 10 years.

The Congressional Budget Office, however, said one other thing, too. They also said in the same document, when they made this prediction about the $5.6 trillion, that there is only a 50 percent accuracy or probability that the 5-year projections of the $5.6 trillion will become true, and they cannot even make a prediction on the 10-year numbers.

In other words, they are basically saying we are using the number of $5.6 trillion, but really do not rely upon the accuracy of it because we cannot really say it is going to happen. We do not know if it is going to happen. It may not happen.

So the whole basis of this tax cut is based upon conjecture, and I have to say that after this tax cut passes, and then after we pass the estate tax repeal next week, we will be at about $1.7 trillion or $1.8 trillion, and that does not even include the loss of interests on that money. So we are probably talking about $2 trillion, $2.5 trillion of the $5.7 trillion that may not exist.

What is interesting is that we have had a lot of statistical studies on this. The top 1 percent of the taxpayers in America, those people that make $370,000 a year and above, actually the average is about $1.1 million income per family, the top 1 percent, they are going to get about 40 percent of this total tax cut, this so-called phantom tax cut.

This is a bad bill. The Democrats have a tax cut bill that is modest. It is actually very large. It is about $700 billion, but it fits within a budgetary framework. It takes into consideration in the event these numbers do not come into effect and are not accurate, and it pays down the debt.

Mr. Speaker, I believe very, very strongly that if this bill passes, the estate tax bill passes next week, you are going to see a reduction in Social Security benefits over the next 3 years or 4 years.

We will not be able to do prescription drugs. All this talk the President has about education; that will not come to pass. And certainly Medicare is going to be in deep trouble. This is a bad bill. We should vote for the Democratic substitute, which is more modest. It does deal with the marriage penalty. We do want a tax cut, but we want to make sure it is modest, and that, obviously, it fits within fiscal discipline, which has given us the enormous growth we had over the last 10 years under Bill Clinton.

Mr. THOMAS. Mr. Speaker, I yield myself 15 seconds.

Mr. Speaker, I do want to thank the gentleman from California (Mr. MATSUI), my colleague, because if we listened to his speech carefully, he did say after this tax cut passes I appreciate his understanding of the fact that a vast majority of the Members of this House want to support this legislation.

Mr. Speaker, I yield 2 minutes to the gentlewoman from Washington (Ms. DUNN), a member of the Committee on Ways and Means.

Ms. DUNN. Mr. Speaker, the Federal tax burden today on American families is an intolerable 34 percent of personal income. It is especially appropriate today that we are debating a bill that would be getting rid of a tax that penalizes two pillars of our American family, and those are marriage and children.

By alleviating the impact of the marriage penalty and doubling the per child tax credit, this bill will provide nearly $400 billion in family-friendly tax relief over the next 10 years.

In my district in southern New Jersey, the State alone, 73,000 couples will be helped by this bill and 122,000 children by the bill that we will be passing today. The marriage penalty is a particularly strong attack on working women. Currently, the Tax Code creates a disincentive for women to go to work at all, or, if they do, to earn much above the very low threshold.

Women who make a salary on a par with their husbands are taxed at an extraordinary rate, a marginal rate that is higher when you combine incomes. It pushes that rate up.

This is not a problem for couples with a single breadwinner so much, but in today’s society, where both the husband and wife work in most households, it is a huge problem. Conservative estimates put this problem at about 25 million American couples who are paying an average of $1,400 in additional taxes just because they are married. This is wrong, Mr. Speaker.

This bill represents real relief for couples in our society. As newlyweds start out on their new life, they should not face a punishing tax bill.
The incentives are wrong. The tax is unfair. Mr. Speaker, we should honor marriage, tax fairness.

Mr. Speaker, I urge my colleagues to help couples and young families by supporting H.R. 6.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentlewoman from Florida (Ms. BROWN).

Ms. BROWN of Florida. Mr. Speaker, and the winner is and the winner is. On November, the American people voted for investment in education for our children, health care for families, and prescription drugs for our seniors, but the Republicans keep coming with their tax cut for their rich friends. They have lost touch with the people and have no idea what their priorities are.

As we debate the marriage penalty act today, vital programs that serve millions of Americans are being ignored.

Tonight thousands of American war heroes will go to bed on the streets. Millions of American children will go to bed hungry and millions of Americans will go to bed wondering how much longer their bodies can fight against AIDS, cancer, diabetes, Lupus, and hundreds of other incurable diseases.

Unfortunately for the American people, today on the House floor we are once again debating a tax bill that helps only a few and ignoring the real problem that we face as a Nation.

Support fair marriage tax relief. Vote yes on the substitute and let us get back to the work that the people sent us here to do.

Mr. THOMAS. Mr. Speaker, I yield myself 30 seconds to identify some of the rich friends that are going to be helped in this particular bill.

Mr. Speaker, more than 1 million taxpayers at the lower end of the income tax brackets will find their tax liability reduced to zero in 2002. Tax relief in this bill is not just for young families. At least 6 million families, the taxpayers who are 65 or older will benefit from this bill. It is a bill that benefits all married couples with children.

Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. THOMAS), a member of the Committee on Ways and Means.

Mr. ENGLISH. Mr. Speaker, I thank the distinguished gentleman from California (Mr. THOMAS), Chairman of the Committee on Ways and Means, for yielding the time to me.

Today's vote, Mr. Speaker, is one of the key votes on tax equity that this Congress will make. Whether or not an individual Member may support our efforts to provide a proportional tax cut for every taxpayer, they have to concede that this bill makes our Tax Code fairer for dual-income couples and families with children. That is why I rise to urge my colleagues on the other side of the aisle to join us in support of this legislation.

On a fundamental level, increasing the child tax credit makes our tax system more fair. It especially helps middle-income and low-income families who can use the money to meet the priorities of their family budget.

Since the Bush tax plan was signed, the ugly fact is we have shifted more and more of the tax burden of the Federal Government onto the backs of Americans working families.

This legislation takes an important step forward in improving tax fairness and progressivity in our Tax Code.

Here are the facts: This legislation takes 2 million working families completely off the tax rolls. This legislation provides benefits to 25 million families through doubling the child tax credit. This legislation provides relief to 5 million families within the earned income tax credit.

The tax relief debate that we have should not be a partisan debate, but rather a debate about how fairly to redistribute income.

Unfortunately for the American people, today on the House floor we are once again debating a tax cut that is before us and the trillion dollars we have already passed, we will not be able to address those needs that American people want.

We, Democrats, do support a tax cut. Yes, we have a surplus, but Americans also want election reform so that every vote will count, education reform, prescription drugs, health care access, and, yes, to save our Social Security and Medicare plan.

We want to do something about the marriage penalty, and the Democrats have a plan. But do you not think, America, that we ought to take care of the needs of Americans and see what the real numbers are and then offer a tax plan that will work?

Support a tax cut. We have an alternative. The other will lead us into deficit.

Mr. THOMAS. Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. RANGEL), a valued member of the Committee on Ways and Means.

Mr. RANGEL. Mr. Speaker, when a couple stands at the altar and says "I do," they are not agreeing to higher taxes. Yet, 25 million American couples currently pay higher taxes simply because they are married.

Let us be clear, it is just plain wrong to support a tax plan that will work?

When combined with the across-the-board rate cuts already approved by this House, this legislation will mean up to $560 for the average family of four this year. These are dollars which families can use to pay off credit card debts or cope with high energy costs, especially important in my home State of California.

I urge all my colleagues to support this bipartisan and fair legislation.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentleman from Texas (Mr. GREEN).

Mr. GREEN of Texas. Mr. Speaker, I thank the ranking member on the Committee on Ways and Means for yielding me this time.

Mr. Speaker, I rise in opposition to H.R. 6 today. But I support marriage penalty relief because it does not make sense for married people to pay more taxes just because they are married.

That being said, we in Congress have a lot of tough choices we have to make. The Republican budget we passed yesterday and the tax cut we are working on today make it clear that their priorities are cutting taxes for the few instead of supporting programs that benefit the many.

In fact, opposing this today, my wife and I will tell me, wait a minute. You are taking away our tax cut for Members of Congress, because my wife teaches school. I said, yes, but it is still wrong. We should not have it for people who have higher incomes.

I support repealing the marriage penalty, but our Democratic proposal actually goes further than H.R. 6 to address marriage penalty corrections.

But I also support a prescription drug benefit for seniors, investing in our schools, shoring up Social Security, and making sure the United States is strong as can be.

Mr. Speaker, we need to heed the warning signs of our economy. We should not charge forward with huge tax cuts, because we need to look at the current numbers and what the projections were for last year.

They say a fool and his money are soon parted. We support the Democratic people more than to be foolish with their money.

Americans have worked hard for the last 8 years to achieve the surpluses we are now
enjoying. Instead of heeding the economic warning signs, we are charging forward with a huge tax cut that, even Alan Greenspan has argued, do very little to spur the economy. Like a gambler who bets the farm on one hand, this Congress is risking it all—with no guarantee that they’ll cash in.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentleman from New York (Mr. MEeks).

Mr. MEeks of New York. Mr. Speaker, I thank the ranking member on the Committee on Ways and Means for yielding me this time.

Mr. Speaker, life has its lessons. One of the lessons I learned early on was I went to a used car salesman, and he showed me a car. That body of that car looked like it was in excellent condition. He turned on the radio, and the music of the radio, the stereo just reverberated around me; and I fell in love with the car.

But there was one thing that I forgot to do was open up the hood to the car to see the engine and drive the car to make sure that it functioned and did what was expected. I did not do.

I say to the American people, you have got to and we have got to look under the hood, inside the engine of what is being proposed here in these tax cuts.

We are being told that everything can happen. We can save Social Security, Medicare; that we can make these the surpluses based upon 10 years out. No, I say to my colleagues, we have to make choices. Those choices have to be based upon a discipline and well-thought-out process.

We cannot do this without a budget because we do have other priorities. Those priorities include Medicare, Medicaid. They include education. They include a prescription drug plan. We must balance those and those things if we are going to have a true car.

Mr. RANGEL. Mr. Speaker, I yield 2½ minutes to the gentleman from Texas (Mr. Doggett), a member of the Committee on Ways and Means.

Mr. DOGGETT. Mr. Speaker, there is broad bipartisan support in this House for correcting the marriage tax penalty. Indeed, this is a measure that could have been approved the week after President Bush’s inauguration. In fact, there is such broad bipartisan support, it could have been approved last year. Or it could have been approved back in 1995 when the gentleman from Washington (Mr. McDermott) offered it in the Committee on Ways and Means to implement the Republican contract on America by correcting the marriage tax penalty.

But our Republican colleagues at that time had higher priorities: they preferred tax cuts for corporations rather than couples; and they rejected his proposal. Last year they had a higher priority than relief for married couples, which was to try and win an election by preserving this—a campaign issue instead of coming together to agree on genuine marriage tax penalty relief.

Married couples in this country should and could have had this penalty corrected years ago. Yet, today, we find ourselves together, not in bipartisan agreement, but in disappointment, because once again our Republican colleagues offer a proposal that offers more relief to those who have no marriage tax penalty than those that do.

Any Member of this body, who believes that President Bush got it right in his campaign last year with his proposal for marriage tax penalty correction, needs to vote against the Republican proposal. They brought, as their principal witness to our Committee on Ways and Means, a gentleman who testified that President Bush’s proposal on marriage penalty relief was worse than doing nothing at all. Yes, that is correct, as difficult as it is to believe. The Republican witness came and said President Bush’s position last year in the campaign and that we ought to reject his proposal.

I actually happen to think that the President came a lot closer to getting this right on this issue than the House Republicans with their old proposal that they have revised here, which is designed to shower benefits on those who have no penalty instead of focusing relief on those who have a legitimate complaint.

Let us be sure we understand what this bill does in that regard. Anyone in this House who believes we should not discriminate against single people ought to vote against this proposal, because that is what this does by focusing more relief on those who incur no marriage penalty than those who do.

In fact, under this proposal, if someone has the misfortune to become a widow or a widower, on their income after this bill passes, that individual may well face a tax increase. I guess you might call it a “death tax” or the “single’s discrimination tax.” On the same amount of earnings that say a retired couple might have, a surviving spouse will face a higher rate filing individually—a single’s tax discrimination. The same applies to the abused spouse who separates from her husband. The same applies to any single individual out there, who is penalized under this bill.

Mr. THOMAS. Mr. Speaker, I yield myself 15 seconds.

Mr. Speaker, lest someone be confused by the last speaker, I will place into the RECORD a Statement of Administration Policy. It says, “The Administration supports the House’s action on H.R. 6 or any subcommittee bills that would also reduce revenues, will be subject to the pay-as-you-go requirement. The Administration will work with Congress to ensure that any unintended sequester of spending does not occur under current law or the enactment of any other proposals that meet the President’s objectives.”

Mr. Speaker, it is my pleasure to yield 3 minutes to the gentleman from Illinois (Mr. WELLER) and his friends. The gentleman from Illinois is a member of the committee who probably more than any Member of this House has been identified with the long and difficult process of reaching the floor today and the passage of the Marriage Penalty and Family Tax Relief Act.

Mr. WELLER. Mr. Speaker, I commend the gentleman from California (Chairman Thomas) for his leadership in our Committee in moving this legislation quickly to the floor.

Mr. Speaker, we have an opportunity to do something bipartisan today, an opportunity for Democrats, Republicans to join together to help the American family.

What is the bottom line? We have legislation today before us that wipes out the marriage tax penalty for the vast majority of those who suffer it and also increases the child tax credit, helping families with children, two good things that deserve strong bipartisan support.

I want to invite my Democratic friends to join with House Republicans in doing this and would point out that, last year, we passed legislation which wiped out the marriage tax penalty. In fact, last year, we passed it twice. Unfortunately, it fell victim to President Clinton’s veto. But I would note that 51 Democrats joined with us in our effort to eliminate that marriage penalty.

This year, our legislation has 230 co-sponsors, 15 Democrats. The gentleman from Michigan (Mr. Barcia) has been a leader in working to eliminate the
marriage tax penalty. I want to thank him for his effort in working to build bipartisan support for efforts to eliminate the marriage tax penalty.

What is the bottom line? Is it right, is it fair that, under our Tax Code, 25 million married working couples on average pay $1,400 more in higher taxes just because they are married? That right? Is that fair? Of course not.

While twice we have sent legislation to eliminate the marriage tax penalty, I believe the third time will be the charm because we have a President that says he will sign this legislation into law this time.

Let me introduce a couple that many in this House have gotten to know as I have discussed the marriage tax penalty over the last several years. Shad and Michelle Hallihan, two public schoolteachers from Will County, the Joliet area in Will County.

Their combined income is about $65,000. Their marriage tax penalty is a little bit more than $1,000 a year, a little bit less than average. But they suffer the marriage tax penalty because they chose to get married. They have two incomes. They file jointly. It pushes them into a higher tax bracket, creating a marriage tax penalty.

Our legislation will eliminate the marriage tax penalty for Shad and Michelle Hallihan. Only the bipartisan bill, H.R. 6, will eliminate the marriage tax penalties for Shad and Michelle Hallihan, because they are homeowners. They itemize their taxes. The alternative will not.

So clearly, if we want to help couples, middle-class couples like Shad and Michelle Hallihan, we should eliminate the marriage tax penalties.

Since we have been working on this legislation to eliminate the marriage tax penalty, Shad and Michelle have had a baby. They got married at the time they got married, 3 years ago. They now have a child, little Ben. So they qualify for the child tax credit. It is $500 today.

Under our legislation, not only do we eliminate the marriage tax penalty for Shad and Michelle Hallihan, but they get the benefit from the child tax credit. It increase. This year it is $500. With the passage of this legislation into law, this year it will be a $600 increase in the child tax credit, which means Shad and Michelle will see as a result of this legislation somewhere between $1,500 and $2,000 in tax relief by eliminating the marriage tax penalty by providing for a bigger child tax credit.

Let us vote from a bipartisan way. I invite you to join with us. Let us eliminate the marriage tax penalty. Let us help families with children.

Mr. THOMAS. Mr. Speaker, I yield the balance of my time to the gentleman from Illinois (Mr. WELLER), and I ask for unanimous consent that he be permitted to control that time.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). Is there objection to the request of the gentleman from California?

There was no objection.

Mr. RANGEL. Mr. Speaker, I just pause because I was so moved by the last presentation.

Mr. Speaker, I yield 1 minute to the gentleman from Virginia (Mr. MORAN) while I regain my composure.

Mr. MORAN of Virginia. Mr. Speaker, I am happy to give the distinguished ranking member an opportunity to gain his composure.

Mr. Speaker, I certainly respect the motivation behind the gentleman from Illinois (Mr. WELLER) for introducing this legislation, but I strongly disagree with the solution that he proposes.

Today’s problem was yesterday’s solution. The reason we are doing this was because, back in 1969, so many single-parent people were getting unfairly treated by the Tax Code, and so we tried to fix it. In fact, we did fix it pretty much.

I have a Congressional Budget Office study that shows that only 37 percent of married couples actually get mar- ried, and their penalty is $24 billion. Sixty percent of married couples actually get a bonus for having gotten married, and that bonus totals $72 billion. So there is actually about a $50 billion net bonus going to people for having gotten married.

What we are doing to try to fix a problem is to make it worse. The cost of fixing it falls on the children of these very nice people who are getting married.

I cannot imagine somebody not getting married because of some tax penalty. What happened to love and romance, for crying out loud.

The fact is this is wrong. I do not even agree with the Democratic substitute. We ought to do the right thing and simplify the Tax Code and not do this kind of stuff.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentlewoman from Ohio (Mrs. JONES).

Mrs. JONES of Ohio. Mr. Speaker, I would like to thank the gentleman from New York (Mr. RANGEL), the ranking member, for all the work he has done in this particular area.

I want to continue to respond. The prior speaker, my colleague said he wanted to help the American family. Which American family? I am talking about working families.

Do Shad and Michelle Hallihan know that they are getting no help for affordable housing? Do they know they are getting no help for child care? Do they know they are getting no help for health care? Do they know their parents will not be able to get a prescription drug benefit? Do they know how many schools we can fix with $24 billion? Do they know how many lives we can change with $24 billion if they only wait on a tax cut on the marriage tax penalty?

What else are Shad and Michelle Hallihan getting? They are teachers. They work for a school system. They get health care. What about all those other families out there who do not get health care, who do not have an opportunity to have a vacation and take their children somewhere?

This benefit may deal with a marriage tax penalty, but it deals with none of the other things like housing, child care, health care, prescription drug benefit, or Social Security. Wake up America. We do not want this.

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

Mr. Speaker, I note to the gentle- woman from Ohio (Mrs. JONES), the previous speaker, that if she votes against this bipartisan effort to eliminate the marriage tax penalty, that 350,000 taxpayers in the 11th District of Ohio will continue to suffer the marriage tax penalty, and over 71,000 children will not be eligible for the increase in the doubling tax credit.

Let us be fair. Let us eliminate the marriage tax penalty and increase the child tax credit.

Mr. Speaker, I yield 2 minutes to the gentleman from New York (Mr. HAYWORTH), a distinguished member of the Committee on Ways and Means.

Mr. HAYWORTH. Mr. Speaker, I thank the gentleman from Illinois (Mr. WELLER) for yielding me this time.

And, Mr. Speaker, in response to my two colleagues on the other side of the aisle who previously spoke, we would be very happy to ask them to join us in marginal rate reductions, because that helps every taxpayer. We have a simple disagreement: Should families control their own money, or their own investment? And I think that addresses that.

My colleagues, I bring yet another family to the well of this House. For our purposes today, we will call them the “Taxpayer” family. They will be especially helped by this tax relief plan because this is a growing family with five children. Let us say that John and Wendy Taxpayer both work.

Mr. RANGEL. Mr. Speaker, will the gentleman yield?

Mr. HAYWORTH. I do not have the time.

Mr. RANGEL. I cannot see the photo. Mr. HAYWORTH. I am very happy to show it to the gentleman.

Mr. RANGEL. If you could just tilt it a little bit, Thank you, Arizona.

Mr. HAYWORTH. Let us say John and Wendy Taxpayer both work.

Mr. RANGEL. Thank you very much.

Mr. HAYWORTH. Mr. Speaker, do I control the time?

The SPEAKER pro tempore (Mr. HAYWORTH of Washington). The gentleman from Arizona (Mr. HAYWORTH) controls the time.

Mr. HAYWORTH. Thank you very much.
Mr. Speaker, let us say that John Taxpayer earns $30,000 a year with his teaching job at Madison Elementary School and works 2,000 a year working to help older Americans as a home health care assistant. Together they pay a $732 marriage penalty, paying more in taxes just because they are married. That is wrong.

This bill ends that marriage tax penalty so that John and Wendy can keep that $732 of their money each year to help pay for all the clothes, food, and other items that we all know goes into raising a family. And that $732 over time is going to add up to big savings.

But then here comes the real help. This year we will also increase the child credit by $100 to the Taxpayer family. That means that John and Wendy will have an additional $100 to help all those little growing Taxpayers. Wendy will have an additional $500 to help pay for all the clothes, food, and raising a family. And that $732 over time is going to add up to big savings.

This year we will also increase the child credit by $100 to the Taxpayer family. That means that John and Wendy will have an additional $100 to help all those little growing Taxpayers. And once the bill is fully phased in, the Taxpayers would get an additional $2,500 to continue to help with their growing family. The AMT relief we include in this bill will ensure that the Taxpayers will pass the full benefits of the doubling of the child credit.

My colleagues, that is what this debate is about, not budgets and not rich versus poor, not anything else. This is about families. This is real tax relief for American families who need it now more than ever. Stand up for families; stand up for reduction of the marriage tax penalty.

Mr. RANGLER. Mr. Speaker, I yield 3 minutes to the gentleman from Washington State (Mr. McDermott), a member of the Committee on Ways and Means.

Mr. MCDERMOTT. Mr. Speaker, we are here on day three of George the Second's runaway railroad train. Last week and yesterday we passed a budget out of here in a big hurry, and now here is day three.

There are some attractive pieces to this bill. As somebody mentioned, I proposed it five years ago, and the Republican colleagues in the Ways and Means turned it down because they had other things that were more important. But what is amazing about what is going on here is that last week we passed out of here $1.35 trillion tax cut packages. Therefore, out of the $1.6 trillion, we only have $300 billion left. Stand up for families; stand up for reduction of the marriage tax penalty.

Mr. Speaker, I support marriage penalty relief and child credits targeted to help the working poor. I cosponsored marriage penalty relief legislation in the 105th Congress when the Republican majority unanimously voted it down. I introduced it again in the 106th Congress, and now again in the current session.

While there are some attractive components to this bill, I have serious concerns with the size of President Bush's tax cut. Our Republican colleagues are trying to rush all the components of his plan through the House, and I will not support each individual component as we watch its price tag soar.

The cost of this bill and the one passed earlier on marginal rate reductions is already up to $1.35 billion, and ballooning. This amount does not include the repeal of the estate tax, charitable deduction, the AMT fix, and the list goes on. At this rate, the Republicans will continue to push up the price tag to $3 trillion.

This must end. It is simply irresponsible. I sit here today and I promise you, there is simply not a responsible budget. Any tax cut must be designed within the framework of balanced priorities. There is none. The Republican Budget Resolution invalidates the Medicare surplus to fund the huge tax cut. They do not set aside adequate levels of funding for a meaningful drug benefit. There is simply not enough money left to shore up Social Security or education.

The list is endless. This is completely reckless.

I have been to several hearings, and it is the same theme over and over again: Where is the money?

I have heard testimony from Secretary Thompson at two committees—at neither could he answer a single question about how we are going to meet our financial obligations for the Medicare program.

The last thing we should be doing is a $1.6 trillion tax cut when alarms are sounding on Medicare's long-term situation. The program needs an infusion of money, but the Administration does not seem to know how to achieve that. Of course not—the administration is trying to pass a huge tax cut down our throats before considering the budget.

It was déjà vu all over again with testimony from Secretary O'Neill regarding Medicare's solvency. All we heard about is the crisis the program faces and the need to address it. Where was asked how, there are no answers.

Today, we are being asked to vote on a second, backloaded tax bill. Last week, Mr. Weinberger from Treasury told us with a straight face that families who know that they will get $100 next April, in 2002, will have a positive psychological effect in terms of spending, and therefore a positive impact on the economy.

Now, if we think about that, what he means is President Bush's tax cut. It is acceptable to encourage people to spend what they do not have. I mean, we are saying, it is coming, they will be getting their $100, so please run out and spend it right now to gin up this economy and increase their personal debt. That at least is consistent with this administration's philosophy on this railroad; let us run it out of here and never look at what we are going to have to pay down the road.

This is based on estimates. We have talked about this and talked about this. If anyone would get CBO to reestimate where we are going to be in 10 years on the basis of what has gone on in the last 6 months, we would have a totally different figure that we would be dealing with today. But, boy, the engineer is in the cab, and he is pulling back on the throttle, and here we go, choo-choo-choo right down the road, no matter what is on the road.

I say vote for the Democratic alternative.

Mr. Speaker, I support marriage penalty relief and child credits targeted to help the working poor. I cosponsored marriage penalty relief legislation in the 105th Congress when the Republican majority unanimously voted it down. I introduced it again in the 106th Congress, and now again in the current session.

While there are some attractive components to this bill, I have serious concerns with the size of President Bush's tax cut. Our Republican colleagues are trying to rush all the components of his plan through the House, and I will not support each individual component as we watch its price tag soar.

The cost of this bill and the one passed earlier on marginal rate reductions is already up to $1.35 billion, and ballooning. This amount does not include the repeal of the estate tax, charitable deduction, the AMT fix, and the list goes on. At this rate, the Republicans will continue to push up the price tag to $3 trillion.

This must end. It is simply irresponsible. I sit here today and I promise you, there is simply not a responsible budget. Any tax cut must be designed within the framework of balanced priorities. There is none. The Republican Budget Resolution invalidates the Medicare surplus to fund the huge tax cut. They do not set aside adequate levels of funding for a meaningful drug benefit. There is simply not enough money left to shore up Social Security or education.

The list is endless. This is completely reckless.

I have been to several hearings, and it is the same theme over and over again: Where is the money?

I have heard testimony from Secretary Thompson at two committees—at neither could he answer a single question about how we are going to meet our financial obligations for the Medicare program.

The last thing we should be doing is a $1.6 trillion tax cut when alarms are sounding on Medicare's long-term situation. The program needs an infusion of money, but the Administration does not seem to know how to achieve that. Of course not—the administration is trying to pass a huge tax cut down our throats before considering the budget.

It was déjà vu all over again with testimony from Secretary O'Neill regarding Medicare's solvency. All we heard about is the crisis the program faces and the need to address it. Where was asked how, there are no answers.

Today, we are being asked to vote on a second, backloaded tax bill. Last week, Mr. Weinberger from Treasury told us with a straight face that families who know that they will get $100 next April, in 2002, will have a positive psychological effect in terms of spending, and therefore a positive impact on the economy.

I suppose Mr. Weinberger is saying that it is acceptable to encourage people to spend what they don't have, and increase their personal debt. At least that is consistent with the Administration's apparent philosophy that paying down our national debt is not a priority—not if they are trying to pass a huge tax cut without the context of a responsible framework.

We ask not forget, these tax cuts are based on projections, not guarantees. Current projections are exactly that—projections. If the Congressional Budget Office (CBO) were to recalculate their estimates in today's economy, they would slash their projections of budget surpluses.

Based on their own track record, CBO concludes that estimated surpluses could be off in one direction or the other, on average by $412 billion in 2006. Any responsible fiscal plan must anticipate inevitable errors in these projections. But the Bush proposal simply ignores these concerns.

The budget must maintain a reserve for inevitable errors in these projections. It must pay down the debt, shore up resources for Medicare and Social Security, and allow for other initiatives, such as education, prescription drugs and the uninsured.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to note for my colleague from Washington State that the two provisions of the President's tax plan that this House has already passed will provide this year for the average family of four $600 in tax relief, almost $400 from the rate reduction and, for two children, $200 in additional family tax credits.
I would also note that while my good friend takes credit for some ideas, the marriage tax penalty, his proposal, was phased in over 10 years when he offered it. I would also note that we incorporated his idea, though we do it immediately, into this bill. So I hope he will join with us and make it a bipartisan effort.

Mr. Speaker, I am happy to yield 2 minutes to the gentleman from Michigan (Mr. BARCIA), and would note in doing so that this simply reinforces the fact that this is a bipartisan proposal. I congratulate him on his good work. He has been a leader on the Democratic side of the aisle with regard to this bill.

Mr. BARCIA. Mr. Speaker, I thank the gentleman from Illinois (Mr. WELLER), my good friend and colleague who has always remained strong on this. This tax relief for several years. It is truly an honor and a privilege for me to join with him in cosponsoring this legislation.

I want to also recognize his leadership and thank him for giving me the opportunity to do my part to ensure that one day the marriage penalty is taken out of our Federal Tax Code. It has truly been an honor to work with him.

Mr. Speaker, let me begin by saying fundamentally the marriage penalty is an issue of tax fairness. Married couples on average pay $1,400 more in taxes simply because they are married. This is an unfair burden on our Nation’s married couples. Marriage is a sacred institution, and our Tax Code should not discourage it by making married couples pay more. We need to change the Tax Code so it no longer discriminates against those who are wed.

As most of my colleagues know, the marriage penalty occurs when a couple filing a joint return experiences a greater tax liability than would occur if each of the two people filed as single individuals. The Congressional Budget Office estimates that more than 25 million couples suffer under this unfair burden. The legislation that is before us will fix the grave injustice of our current Tax Code that results in married couples paying higher taxes than they would if they remained single. It also doubles the child tax credit to $1,000 over 6 years.

This bill strikes to the heart of middle-income tax relief. These are the people who are the backbone of our communities. These are the people who need tax relief the most. With a record budget surplus, the time is long overdue for Congress to remove the marriage penalty from the Tax Code.

Mr. Speaker, this bipartisan bill achieved the consensus agreed to by all of us present here today who support the measure will not stop working until this legislation is signed into law. My constituents have spoken to me very overwhelmingly on this issue, and the time has arrived to act decisively to eliminate the marriage penalty.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentleman from Georgia (Mr. LEWIS), a distinguished member of the Committee on Ways and Means.

Mr. LEWIS of Georgia. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, like my colleagues, I strongly support marriage penalty relief and tax benefit for families. That is why I support the Democratic substitute. It provides married couples and families significant tax relief, but it does it in a way that is good for all Americans and allows us to prepare for our future. H.R. 6 may seem small today, but we cannot ignore the fact that it is only part of a $3 trillion Republican tax plan. That is a lot of money, especially when it is based on an unreliable surplus projection. There are no assurances, no guarantees. What if we are wrong?

Mr. Speaker, the Republican $3 trillion plan puts at risk our ability to prepare for our future. What we should be doing today is paying down the national debt, saving Social Security and Medicare, and taking care of all of the basic needs of all of our citizens. The Republican tax plan is not right for America. It tends to move us in the wrong direction. And I say, Mr. Speaker, this plan is not fair, and it is not just.

Mr. Speaker, I urge all of my colleagues to vote against it and vote for the Democratic substitute.

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

Mr. Speaker, I note to the gentleman from Georgia (Mr. LEWIS), who spoke on behalf of the Democratic substitute, that the proposal he speaks in favor of would deny help for almost 60,000 children in his district in Georgia.

Mr. Speaker, I yield 2 minutes to the gentleman from Texas (Mr. SAM JOHNSON).

Mr. SAM JOHNSON of Texas. Mr. Speaker, I know that there are a lot of married people in Georgia. As my colleagues know, I am from Texas, and I want to divorce the 1.7 million married Texans from the government-imposed, IRS-enforced marriage penalty tax. It is just plain wrong for the Federal Government to penalize people who choose to get married. When two people stand before God and exchange their vows, it should be a celebration for them, not the IRS.

Mr. Speaker, it has been said that America is the land of the free and the home of the brave, and this is true fact. Young couples have to be brave to get married because the Federal Government is going to tax them from their hard-earned money when they say “I do.” I do not think any Member would disagree that we should encourage, not discourage, the greatest institution on earth, marriage. Let us vote today to give married couples a well-deserved break from the elimination of the marriage tax penalty.

Mr. RANGEL. Mr. Speaker, may I inquire how much time remains?

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The gentleman from New York (Mr. RANGEL) has 12 minutes remaining. The gentleman from Illinois (Mr. WELLER) has 11 minutes remaining.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Massachusetts (Mr. NEAL), a member of the Committee on Ways and Means.

Mr. NEAL of Massachusetts. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, this is a very good example of where we could have found common ground with the Republicans to get marriage penalty relief for the American people. But once again, the proposal that they offer is excessive.

I would highlight to my colleagues that their proposal is more generous than the one that President Bush proposed. It is excessive in that it goes way beyond his proposal, which perhaps we even on this side of the aisle could have lived with. But when it comes to taxes these days, the Republican Party is like parents with twins who have just entered their teenage years. They know college is coming in a few years, and they should be saving to pay college expenses, but they refuse to.

Mr. Speaker, by providing excessive tax relief, the Republican Party is denying the looming problems that result from the retirement of the baby boomers in just a few years. This bill represents missed opportunities once again. It could have contained more tax simplification than it does, which we should be doing, and it could have offered far more relief on the alternative minimum tax. But AMT relief and simplification are not part of the current political agenda in this institution.

Mr. Speaker, there are some good points to this legislation: The child credit, the earned income tax credit, and they do touch upon some relief with AMT.

The problem with this legislation is, once again, it is excessive. What we do here is we cut taxes and then we do a budget, rather than the other way around.

Let me speak specifically, if I can, for just a moment about alternative minimum tax, and I hope people are paying attention to what is about to happen.

This bill makes the alternative minimum tax worse by, listen to this, $292 billion. That is not much of a fix. There are currently 1.5 million taxpayers who are categorized according
to AMT. Under the current law, that number increases to 20.7 million in 2011. With some people having incomes of only $500,000, however, they are about to pay alternative minimum tax. Because of this entire tax proposal, 15 million more Americans are going to be forced into alternative minimum tax. If this bill goes through and is signed by the President, there is going to be no revenue left to fix alternative minimum tax.

The Democratic alternative is a sound piece of legislation. It is certainly much more fiscally responsible than the bill that we are going to vote on in a few moments. Our legislation is superior in that it addresses the looming problem of AMT. Get past sloganeering. Get down to policy. Fix alternative minimum tax.

Mr. WELLER. Mr. Speaker, I yield myself 30 seconds.

Mr. Speaker, I would like to respond to my good friend, the gentleman from Massachusetts (Mr. NEAL), who discussed the consequences of alternative minimum tax. Of course, the alternative minimum tax was increased with the 1993 tax increase that President Clinton and the Democratic majority enacted back in 1993. I would note that their proposal provides actually less AMT relief than our proposal, 15 million more Americans are going to be denied relief and help under the current law, that is equal to $62.5 million per year that families can spend on health care, clothing, and their education. This is obviously important for reducing the tax burden on families, but it also reduces marginal tax rates for affected families. Because of the various phase-outs and other provisions in the Tax Code, a relatively low-income family, who can find themselves paying marginal tax rates that are higher than those paid by the richest Americans. Doubling the child tax credit eliminates this terribly unfair situation.

It is important that we move quickly to convince taxpayers that we mean business. Consumer confidence will improve when people gain confidence that we will give them a pay hike by cutting their taxes.

I am also pleased that the Committee on Ways and Means is marking up a bill today to repeal the death tax. We still have more work to do to pass the President's charitable-giving tax reform, including two proposals I have advanced for years to allow non-itemizers to deduct their charitable contributions and to allow charitable IRA rollovers; and we must continue to work to pass fundamental pension reform.

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Baltimore, Maryland (Mr. CARDIN), a member of the Committee on Ways and Means.

Mr. CARDIN. Mr. Speaker, let me thank my friend, the gentleman from New York (Mr. RANGEL), for yielding me this time.

Mr. Speaker, and I would also say to my friend, the gentleman from Illinois (Mr. WELLER), who will mention, I hope, the number of people in my district who will benefit from this bill, 15 pounds of sugar into a 10-pound bag. They had to cut back on how they spend in our district on education if they chose to do so.

This bill also doubles the per child tax credit as President Bush recommends. According to the Heritage Foundation, families in my district have nearly 125,000 children that would benefit from this increased tax credit. That is equal to $62.5 million per year that families can spend on health care, clothing, and their education. This is obviously important for reducing the tax burden on families, but it also reduces marginal tax rates for affected families.

Mr. Speaker, I urge support for the substitute that will be offered by the gentleman from New York (Mr. RANGEL) very shortly.

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

Mr. Speaker, I would note to my good friend, the gentleman from Maryland (Mr. CARDIN), that his argument in favor of the Democrat substitute indicates that he will vote to deny over 100,000 children in his district the help that is provided in the bipartisan bill that is before us.
Mr. Speaker, I yield 2½ minutes to the gentleman from Ohio (Mr. Traficant), who is the key bipartisan supporter of H.R. 6 before us today.

Mr. Traficant. Mr. Speaker, I would like to look at this from a different perspective. Our labor is taxed. Our savings are taxed. Our investments are taxed. Our profits are taxed in America. Our sweat, our thrift, our future, all taxed in America and being addressed, quite frankly, pretty well by the Republicans. If we think about it, even business taxes, a tax on business, is passed on to us to pay.

Now, if that is not enough to tax your lower intestinal tract at the very lowest of levels, Mr. Speaker, even our sex is taxed in America. That being marital sex. Think about it. Marital sex in America is taxed. Responsible, legally entered, 2 of the United States is taxed while casual promiscuous sex in America goes literally untaxed and is incentivized and rewarded. A family friendly Congress does not penalize married couples right to the point.

I want to commend the gentleman from California (Mr. Thomas), commend the gentleman from Illinois (Mr. Weller), and I want to commend the Republican Party that if we are to be criticized because we did not get a 2% cut, at least we tried to do a 2% cut. I heard once again on this floor that the RNC and the House Republicans were in about a billion dollars this last year, that is about 2% of the $3 trillion that is looking like we are going to spend on tax cuts, but we could take it in a little bit smaller direction. We could take it in a 2% direction that we have been asked to do in a bipartisan fashion, which is what was offered last year and continues to be offered, but has never been acted upon.

I also have heard on this floor from the gentleman from Illinois (Mr. Weller), who I know has worked very long and hard on this piece of legislation, about the families in each one of our districts that will not be helped if we do not support this. Well, there are also the numbers that are not talked about, and that is of the people that will not be helped.

Mr. Speaker, in Florida, in Florida, there are 1 million children that will not receive this tax relief. That is a lot of people. What does it look like, when you think about it, this is a $1,400 more in taxes simply because they file as married couples. This bill provides relief and it provides important relief.

Now, a lot of people are babbling around this place about the fact that the Republican Party has passed are not front-loaded that they do not provide immediate relief. Well, I beg to differ. This bill provides immediate relief. This bill provides substantial relief and this bill finally clarifies what is an erroneous provision in the Tax Code.

It is bipartisan. It was mentioned earlier today that 51 Democrats voted for our approach last year, and I believe it will even grow this year. It is pretty hard to go home to communities, to districts around America, to the 435 districts around this country, and suggest on a Sunday at church or a temple or synagogue that one believes in keeping this kind of onerous burden.

I want to encourage those who feel so compelled that they can go to their communities this weekend and inform them of the fact that they chose not to relieve the burden on families.

I am delighted that the Democrats offer a substitute because at least they recognize there is a problem. I do not support the approach. I support ours, but I am delighted that they are advancing a number of proposals.

I heard once again on this floor that we are to be criticized because we did tax bills before budgets.

Mr. Rangel. Mr. Speaker, I yield 2 minutes to the gentleman from Florida (Mr. Foley), a respected member of the Committee on Ways and Means.

Mr. Foley. Mr. Speaker, I thank the gentleman from Illinois (Mr. Weller) for yielding me the time.

Mr. Speaker, I do not think I can be quite as erudite as our last speaker but I will attempt to at least engage in a fair debate on why this is an important bill.

I am delighted actually that the other side of the aisle is actually talking tax relief. I remember being accused last year of being reckless with the budget, of the budget. When we had proposed somewhere in the nature of $600 billion of tax relief and, lo and behold, this year the Democratic substitute is well over $900 billion. So at least we are heading in the right direction.

How anybody could stand on this floor and defend the current tax structure that is punitive to families is beyond me.

Now I am single, and I certainly do not want to spread the tax burden on to single people after we pass this bill and I want to make certain we do not do that, but I would suggest that 51,000 families in my district are suffering to the under the marriage tax as it is structured. Twenty-five million couples in America pay an average of $1,400 more in taxes simply because they file as married couples. This bill provides relief and it provides important relief.

Now, a lot of people are babbling around this place about the fact that the Republican Party has passed are not front-loaded that they do not provide immediate relief. Well, I beg to differ. This bill provides immediate relief. This bill provides substantial relief and this bill finally clarifies what is an erroneous provision in the Tax Code.

It is bipartisan. It was mentioned earlier today that 51 Democrats voted for our approach last year, and I believe it will even grow this year. It is pretty hard to go home to communities, to districts around America, to the 435 districts around this country, and suggest on a Sunday at church or a temple or synagogue that one believes in keeping this kind of onerous burden.

I want to encourage those who feel so compelled that they can go to their communities this weekend and inform them of the fact that they chose not to relieve the burden on families.

I am delighted that the Democrats offer a substitute because at least they recognize there is a problem. I do not support the approach. I support ours, but I am delighted that they are advancing a number of proposals.

I heard once again on this floor that we are to be criticized because we did tax bills before budgets.

Mr. Rangel. Mr. Speaker, I yield 2 minutes to the gentlewoman from Florida (Mrs. Thurman), a member of the Committee on Ways and Means.

Mrs. Thurman. Mr. Speaker, I thank the gentleman from Illinois for yielding me this time, for his hard work on the subject, and for the hard work of the gentleman from California (Mr. Thomas) in leading the effort to eliminate the marriage tax penalty and help families by expanding tax credits.

Mr. Thune. Mr. Speaker, I thank the gentleman from Illinois for yielding me the time.

Mr. Speaker, I have been sitting on this floor kind of listening to the debate today, and I first of all would like to bring to the attention of this body a couple of things that I think are interesting going on around the country, and particularly in my home State of Florida. This year they are facing deficits. They have some real critical issues going on there. It has been interesting, as I have read some of the comments over the last couple of weeks, that there are now those in the majority, in the Florida legislature, being Republicans, who are now concerned about a vote that they took last year, which was to do a tax cut.

Now they are in about a $1 billion deficit and cannot meet their own expenditures. That is something we should be thinking about and heeding, which is I think what the Democrats are saying. We do not have to rush so quickly to do everything at the 1.6 or the $3 trillion that is looking like we are going to spend on tax cuts, but we could take it in a little bit smaller direction.

We can take it in a 2% direction that we have been asked to do in a bipartisan fashion, which is what was offered last year and continues to be offered, but has never been acted upon.

I also have heard on this floor from the gentleman from Illinois (Mr. Weller), who I know has worked very long and hard on this piece of legislation, about the families in each one of our districts that will not be helped if we do not support this. Well, there are also the numbers that are not talked about, and that is of the people that will not be helped.

Mr. Speaker, in Florida, in Florida, there are 1 million children that will not receive this tax relief. That is a lot of people. This is not a political issue. This is not about rich versus poor. The marriage penalty is about fairness to American families. There are 75,000 couples in South Dakota who pay higher taxes because they chose to get married. That is wrong.

I am going to give my colleagues a specific example in my State of how this works. I have people come into my office all the time and they bring in their tax forms. There was a young couple that came in in 1999, a two-earner couple, they have two children, they made $67,000 between them and they paid $1,953 more in Federal income taxes because they were married. The Tax Code punishes married couples in this country, and that is wrong.

Mr. Speaker, I think it is very important that we realize the impact this has, not just in the general term, and we hear the numbers thrown out, but in very specific terms, how it affects families across America. I talked to another lady in South Dakota who was talking about a young couple, they were not married, they had four kids...
between them. She said, well, why do you guys not get married? She said, well, because today, when we get taxes back, we get $1,000 back in our tax return. If we got married, we would only get $1,500 back.

Mr. Speaker, it is wrong for the Tax Code to affect people’s decisions; it is wrong to penalize married couples for choosing to get married. We need to do what is right for the American family; we need to do what is right for America. We need to make the Tax Code fair to American married couples. We need to eliminate the marriage penalty.

Mr. Speaker, I urge my colleagues to support this legislation today.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentlewoman from Missouri (Ms. MCCARTHY).

Ms. MCCARTHY of Missouri. Mr. Speaker, I rise today to express my strong support for marriage penalty tax reform. Americans should not have to pay additional taxes simply because they have made the decision to get married. Unfortunately, the marriage penalty tax relief as proposed by the President provides little relief to families with incomes under $30,000; and much of the benefit that is designed for middle-income families does not even start to take effect until after 2004.

The Democratic alternative offers relief to all married couples with an income tax liability starting next year. The Democratic plan also protects transfers that are supposed to be made to the Social Security and Medicare trust funds.

Mr. Speaker, at the beginning of the week I was with the President in my district in Kansas City as he outlined the details of his tax proposal; and as I listened, I found myself thinking that most of the vendors in the small business facility where we gathered would benefit more from the provisions of the Democratic alternative tax plan, lowering payroll taxes and providing relief within the next year, rather than waiting for the complicated credit system in the President’s plan.

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

Mr. Speaker, a very important issue has been brought to the House floor this morning, and one that certainly has to be addressed by both Republicans and Democrats.

We do have an alternative, and we soon will be able to debate that, that not only provides a better way to take care of this very serious problem, but fits into an actual budget that no matter what the surplus actually turns out to be, we can have some assurances that this relief will be there.

What the majority is doing is not bringing us the full tax bill that they are talking about, because they know that the various parts of this tax bill just does not fit into the $1.6 trillion tax cut that the President wants.

It is almost like trying to get a big size 12 foot into a size 6 shoe. It just does not fit.

If we take a look at the illustration that has been shown before on the House floor and think that this pie represents $1.6 trillion, $358 billion in rate reduction has already been spent. Today we are talking about $399 billion that is going to be in the marriage penalty and child credit bill. If we really think they are sincere about $1.6 trillion, then that just leaves $243 billion to be left for the rest of the tax cut. So we are not saying that we are closing out today, that this is it, that they have done what the compassionate, conservative President wants, because we know that we soon will be discussing how we can give estate tax relief.

Now, this is going to be really a giant-sized foot getting into a size 6 shoe when this comes to the floor next week. Because even though they may estimate that it will be $2 billion or $3 billion to take care of this problem, what that is really saying is estate tax relief should really take a hard look and find out when is that relief expected. I suspect it will not be for a long, long time.

The Joint Committee on Taxation was asked to give an estimate as to how the long run would work if they did it. They say $663 billion over 10 years. Now, the Republicans have a tendency that when joint committees agree with them, they wave it around; but when joint committees disagree with them, they attempt to ignore it. In any event, it is going to be really educational to see how they attempt to swallow the cost of estate tax relief as opposed to what we have attempted to do in our bill, H.R. 1264, and that is to make certain that we have attempted to do in our bill, H.R. 1264, and that is to make certain that we have given relief, except for the .06 people who are extremely wealthy that should be paying some taxes on those estates.

But even if we assume that they can wedge in some kind of way relief for estate tax, we have so many other things that cannot fit into this. They talk about fixing the alternative minimum tax. Some of us that come from high-income States have been able to deduct this from our Federal taxes, and this will no longer be able to be done, and that costs us $292 billion if we tried to bring some equity to those people from high-income States.

Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume to say, in recognition that we have a bipartisan proposal before us today, supported by Democrats and Republicans, that it is a great opportunity to work to eliminate the marriage tax penalty for 25 million couples and help millions of children throughout America by increasing and doubling the child tax credit.

Mr. Speaker, I yield the balance of my time to the gentleman from Wisconsin (Mr. RYAN), the most junior member of the Committee on Ways and Means, who, by the way, is a newlyweds himself, to close on our side.

Mr. RYAN of Wisconsin. Mr. Speaker, I thank the gentleman for yielding me this time. First of all, I would like to congratulate the gentleman from Illinois (Mr. WELLER), my friend and colleague, for taking the lead on this issue, not only through this Congress, but through the past Congresses. The American people and all married people in this country owe him a debt of gratitude once this becomes law. So our thanks to the gentleman for his effort.

Mr. Speaker, we are hearing all of these excuses on the floor of Congress today as to why we should not do this. What is the excuse? Well, I am hearing this excuse that it would be fiscally irresponsible for us to pass this legislation. We cannot afford to spend this money on tax cuts. That is essentially the opposition that we are hearing from the other side.

Well, it really comes down to a philosophy, a difference of opinion. It is not the Federal Government’s money in the first place to afford to spend this money on tax cuts. This is a surplus which came to Washington because taxpayers overpaid their taxes. That is what a tax surplus is.

On top of it, it has fit very well within our budget, which pays down the debt, which stops the raid on Medicare and Social Security; and on top of that, as taxpayers continue to overpay their taxes, we are taking a look at the problem in the Tax Code, and we are looking at this great problem. Is it right for the American economy, for the Federal Government to tax people because they are married? No, it is not right. We should not be doing this. It is a horrible disincentive built into our Tax Code that penalizes the greatest institution of our culture: marriage.

That is why it is important that we vote for this bill. That is why it is important that we tried to pass this bill. This is the only legislation that came to Washington because the American people and all married people in this country owe him a debt of gratitude once this becomes law. So, reluctantly, I am voting to pass this bill.

I urge a yes vote.

Mr. UDALL of Colorado. Mr. Speaker, I support changing the tax laws so that people will not pay higher income taxes just because they are married. And I also support increasing the child credit, to assist families who are struggling to make better lives for their children.

So, reluctantly, I am voting to pass this bill, I do so without illusions. I recognize that the bill is very far from perfect. I wish it were better. And it would have been better if a majority of our colleagues had joined me in voting for...
CONGRESSIONAL RECORD—HOUSE 4965

March 29, 2001

the Rangel substitute or for the motion to re-commit. But that did not happen, and I am voting for the bill because the Republican leadership has said that they will not allow the House to pass a better one.

As was made clear in the debate, the bill does far more than is needed to deal with the problem of the so-called “marriage penalty”—in fact, many of the married couples covered by the bill already pay lower income taxes then they would if they were not married. But it does respond to the problem faced by those people who do pay a “marriage penalty.” And, the bill does not do all that should be done regarding the child credit. For starters, it is slow, so that the full increase does not take effect until 2006. And, while it does allow the credit to offset the alternative minimum tax, it does not make the credit fully refundable. That is something that we should be doing—and something that I will work to achieve in the future. But I have learned that the bill is enough of an improvement on the current law that I can support it.

Mr. HOLT. Mr. Speaker, I urge my colleagues to come together today in voting to eliminate the so-called marriage penalty that makes many of our hard-working families pay more in taxes than they would if they were not married. I have been pushing for marriage tax relief since I was elected 2 years ago. In the last Congress, I was proud to be one of the Democrats to cross party lines and vote for this measure when it passed the House of Representatives. Unfortunately, the bill was vetoed by President Clinton and did not become law.

Today we have another chance to correct this inequity in our Tax Code. Since President Bush is likely to sign this bill, we can now solve this problem. All of us know the problem. Under present tax law, a couple may pay more taxes than they would as two single people because the rate brackets and standard deductions for joint filers are not twice as large as those for single filers. According to a study by the Treasury Department, about 48 percent of couples pay a larger marriage penalty.

When a couple chooses to get married, its almost as if the tax collector is joining them at the altar as they take their vows. Couples I hear from in my central New Jersey congressional district tell me all the time: The marriage penalty is unfair, and it should be corrected. This bill gets the job done. H.R. 6 provides true tax relief to New Jersey families. It increases the child tax credit and fixes the “marriage penalty” by: increasing the standard deduction, expanding the 15 percent tax bracket, doubling the earned income tax credit for low-income families and adjusting the alternative minimum tax (AMT).

It’s a good proposal that all of us should support. Before voting for H.R. 6, I will first vote for the substitute amendment by Representative Rangel, the ranking Democrat on the Ways and Means Committee. The Rangel substitute not only eliminates the marriage penalty, it makes bigger and quicker tax cuts than H.R. 6. It cuts everybody’s taxes by lowering the tax rate on the first $20,000 of income (from 15 percent to 12 percent). It expands the income eligible for the earned income tax credit (EITC) by $800, increases by $2,500 the income level at which the credit begins to phase out for a married couple with children, and simplifies the calculations to determine the earned income credit. It makes all of the tax cuts being considered by the Senate and the House—especially in states with high income tax rates, like New Jersey—by adjusting the alternative minimum tax so it does not take away with one hand what these tax cuts purport to give with the other hand. The Rangel substitute makes more of these tax cuts take effect this year, to help people hurt by the slowing economy and to rebuild consumer and investor confidence. All in all, the Rangel substitute cuts taxes by $385 billion over 10 years, compared to H.R. 6’s $399 billion.

Our tax code should not penalize marriage. We must come together in a bipartisan way to address this problem. I will continue to work in a bipartisan way to see that marriage tax relief becomes law.

Mrs. CAPITO. Mr. Speaker, most of the talk on tax fair and marriage penalty relief focuses on how cutting taxes would stimulate the economy . . . and that it would. But let’s not lose focus of the other important issue here, the issue of tax fairness. The marriage tax, is most simply stated, unfair. A couple’s wedding day should never be excuse for the government to sic a phon off more money from taxpayers. Our tax laws should never discourage couples from marrying by making it financially undesirable.

H.R. 6 is a step in the right direction on the road to tax fairness. The bill corrects the glaring inequity in our tax code that discriminates against married couples. In my home State of West Virginia, over 137,000 married couples will no longer be burdened by the marriage tax. Now, 137,000 couples may not sound like a lot of people to my colleague from California or Texas or Florida; but in a state where the total population is 1.8 million, that’s a lot of people who will now see meaningful tax relief. Married life and raising children are never easy tasks. They require constant work, stewardship, compromise, loyalty and responsibility. Today, Congress has an opportunity to do something simple, easy and that will make a difference in the lives of millions of people who will now see meaningful tax relief.

Married life and raising children are never easy tasks. They require constant work, stewardship, compromise, loyalty and responsibility. Today, Congress has an opportunity to do something simple, easy and that will make a difference in the lives of millions of people who will now see meaningful tax relief.

Ms. BALDWIN. Mr. Speaker, unfortunately I must oppose H.R. 6, the Marriage Tax Elimination Act of 2001. The marriage penalty is an unfair burden on many working families and I strongly support legislation to eliminate it. However, the Republican bill that is on the House floor today costs far too much and does far too little for Wisconsin families.

Half of the relief from the legislation would benefit tax filers that currently pay no marriage penalty. Also concerning is that families that need relief the most . . . families making less than $27,000 . . . would not benefit from the changes to the refundable child tax credit. The relief promised by the bill will not arrive for many years, and most will continue to be eliminated by the estate tax in the coming week. The legislation is critical to simplifying the tax code more simple, and making it more fair. I urge my colleagues to join me in supporting H.R. 6 and ending the marriage tax penalty. I am also pleased that the House will continue its work on reviewing President Bush’s tax plans when we consider the repeal of the estate tax in the coming week.

Mr. CRENSHAW. Mr. Speaker, I rise in strong support of this important legislation to repeal the marriage penalty and provide greater relief through the child tax credit.

And, I want to thank my friend from Illinois, JERRY WELLER, for holding steadfast to this legislation, and Speaker HASTERT for standing firmly on the side of the American family by bringing this bill to the floor today.

As I travel around Florida’s fourth district, I speak to a lot of couple who are concerned about how much they pay in taxes, in particular for the unfair marriage penalty. In fact, nearly 57,000 couples in my district pay an average of $1,400 more per year than if they were single. A lot of attention is paid to the young couples—just married and trying to start a family—and the hardship they suffer as a result of the marriage penalty. But, I met a wonderful
Mr. RAMSTAD. Mr. Speaker, I'd like to start by talking about the budget cuts in other programs that is the average family of four keep $1,600 to pay their own bills and debts, save for a rainy day, and send their kids to the little league, ballet lessons, and tutors that they want to be able to afford. It seems the least we can do is let these families keep the dollars they earn. They've done with a little less when dollars were short in their households, due in part to the fact that they overpaid in taxes to the government. It's time we put America's families first and pay back some of the money these families have overpaid to the government.

With that, Mr. Speaker, I urge my colleagues to support this important legislation.

Mr. STARK. Mr. Speaker, I would like to dispel any notion that the tax bill before us is here to help families. The total sum of the tax package is so large—$2.5 trillion and counting—that it cuts into vital spending programs that benefit families across the Nation.

Today's bill is one more tax bill to make the American public believe that this Congress is going to right the wrongs of the Tax Code and spur the economy out of a recession, while simultaneously maintaining fiscal discipline and addressing the vital spending needs of our Nation. This tax bill is nothing more than an excuse for why Congress will be forced to privatize Social Security and Medicare when the baby boom generation begins to retire. Why we can't give a worthwhile Medicare prescription drug benefit to our seniors today; and why we need to cut vital child care programs.

The tax cut before us today clearly demonstrates a lack of commitment to our children when it comes to using the revenue from the Tax Code to directly help children. Republicans reduce funds for the Child Care Development Block Grant (CCDBG) by $200 million in 2002 and freeze the money to serve 12 percent of the eligible children. We need more funding in this program, not less. As Secretary of HHS Tommy Thompson said, "welfare reform does not come cheap."

The Republicans let Temporary Assistance for Needy Families Supplemental Grants expire in 2001. Even worse, the Republican budget encourages States to divert the remaining Federal funds to pay for State income tax credits for charitable contributions. These changes will reduce Federal welfare to-work services. The Democrats' tax package is moderate in cost, allowing an increase to at least $2 billion in 2002 in title XX Social Services Block Grant Funding.

Families who earn less than $27,000 will not see any gain from the promised increase in the child tax credit. Furthermore, many families who earn more than $27,000 may not see a benefit in the child tax credit. In fact, 31.2 million taxpayers (24 percent of taxpayers) will get no income tax cut from the GOP tax plan. The bill promises a $1,000 family credit but nobody is honest enough to tell the American people that many families won't see the child credit doubled because the child will be over 16 years old when the credit takes effect in 2006. Families with children over the age of 11 are being promised an additional $500 but won't actually see it unless they have additional children.

Let's be honest about the bill before us—it will not affect the economy anytime soon. Most of the provisions in this bill don't take effect until 2006 and some don't take full effect until 2009. The U.S. economy is facing a recession today. That being the case, why are we offering tax breaks 5, and even 8 years from now? It's quite obvious. The GOP tax plan is too expensive to fit it in today's budget. My Republican colleagues have been tasked with fitting a size 12 foot into a size 6 shoe.

This legislation is one of several that will be combined to create excessive tax cuts that will provide a disproportionate amount of benefits to the wealthiest in our society. Later today, the Ways and Means Committee will mark up a bill to repeal the estate tax that is clearly designed to help the most affluent in the United States.

The Rangel substitute bill on the floor today is the responsible choice for family tax relief. The bill is honest, fair, fiscally responsible, and preserves the economic prosperity. The Rangel substitute spends a fraction of the comprehensive Bush tax proposal, leaving room to pay down the debt and for other critical spending needs such as education and a Medicare prescription drug benefit. A lower national debt means lower interest costs leaving us in better fiscal shape to meet the demands of a retiring baby boom generation. The Rangel substitute benefits all families by giving all families a rate reduction; doubling the standard deduction for married couples to twice that of single individuals; and increasing the earned income credit so lower-income families will see tax relief. Finally, the substitute fixes the alternative minimum tax (AMT) so when it appears that a family will receive tax relief, they won't be denied the relief due to the AMT.

I urge my colleagues to vote for the equitable and responsible Rangel substitute and oppose the "voodoo" economics tax plan before us. It didn't work in the 80's and it won't work in the new millennium.

Mr. OTTER. Mr. Speaker, I rise today in strong support of H.R. 6, the "Marriage Penalty and Family Tax Relief Act of 2001." With this important legislation today we are fulfilling our pledge to finally begin easing the tax burden on every American family. H.R. 6 will eliminate the marriage penalty and raise the child tax credit. This bill is an essential part of restoring fairness to our tax system and helping Idaho families.

Many married couples today have to pay a tax penalty of more than $1,400 per year. For young people on limited incomes, it can be an insurmountable barrier to marriage. The Marriage Penalty and Family Tax Relief Act will increase the deduction for a jointly filed return to twice the level of a single deduction. Millions of people who are considering marriage will no longer have to worry about paying the taxman on their wedding day.

This bill also reaffirms our commitment to families with children. We will double the child tax credit from $500 to $1,000. America's children deserve to have their parent's income support, not stolen by the government and grudgingly returned. This bill will give the families of more than 79,000 children in Idaho's first district the money they need to meet the rising costs of raising a family in this competitive world.

The Marriage Penalty and Family Tax Relief Act is an important and needed first step. It will lift children out of poverty, encourage family formation, and stimulate our economy. I urge this house to send the surplus home to America's families, and pass H.R. 6.

Mr. FRELINGHUYSEN. Mr. Speaker, today I rise in support of H.R. 6, the Marriage Penalty and Family Tax Relief Act of 2001. H.R. 6 will provide $399 billion in tax relief over the next 10 years for almost 50 million American taxpayers and their families. First, H.R. 6 will increase the standard deduction and expand the lowest 15 percent income tax bracket for married couples who file a joint tax return, increasing the current basic deduction from $7,350 to $8,800. And for families, H.R. 6 increases the child tax credit from $500 to $600 this year and will increase it to $1,000 over the next 5 years.

The Marriage Penalty Tax is inherently unfair. The Federal Government should not force $400 billion in relief to families suffering the marriage penalty and families struggling to raise children.

We need to provide urgent relief to families suffering from the unfair marriage tax penalty. About 25 million married couples currently pay an average of $1,400 more in taxes than they would as single taxpayers. In my own congressional district alone, 80,000 married couples pay higher taxes simply because they are married. That is wrong.
working couples, through an unfair, archaic Tax Code, to pay higher taxes simply because they choose to be married. And worse yet, the Marriage Penalty. The Tax Code penalizes the second wage earner in a family the hardest, which in most cases, is usually a woman. This flaw in our Tax Code is wrong. By passing H.R. 6, Congress will right this wrong, once and for all.

Mr. Speaker, I want the 72,000 married couples in my District alone to know that they will no longer be forced to pay more taxes. I can think of no more unfair and ridiculous part of the current Tax Code than the marriage tax penalty.

And as I travel across New Jersey’s 11th Congressional District, I am constantly reminded of the need for prompt tax relief. I hear it when I get my coffee and paper in the morning, at my local barber shop or at any one of my weekend town meetings or the pancake breakfast I attend elsewhere.

Mr. Speaker, not only do Americans want tax relief, our economy needs one. Congress is off to a terrific start in providing the kind of tax relief that will help stimulate our economy. By passing H.R. 3, the Economic Growth and Tax Relief Act of 2001, on March 8, we acted to give Americans the first across-the-board income tax cut in two decades.

So today, I urge my colleagues to build on our ongoing efforts to provide tax relief for all hard working Americans. Let’s pass Marriage Penalty Tax relief for the millions of working couples who should not be penalized by the IRS just because they are married. And let’s strengthen our families by making sure that parents receive a break from the IRS to help care for their children. It’s difficult to make ends meet, especially when working to feed, clothe and educate a young family—let’s double the child credit from $500 to $1,000 per child and make it easier for parents to provide for their children.

Mr. Speaker, let’s pass the Marriage Penalty and Family Tax Relief Act of 2001 and let’s help strengthen both our families and our economy.

Mr. GILMAN. Mr. Speaker, I rise today in strong support of H.R. 6, the Marriage Penalty and Family Tax Relief Act. I urge my colleagues to support this worthy, long overdue, legislation.

This bill provides approximately $400 billion of tax relief to families. It doubles the highly successful child tax credit enacted in 1997 and applies that credit to the alternative minimum tax. Moreover, it also increases both the standard deduction and the 15 percent tax bracket for married couples to double that of single filers. Finally, it increases the income amount eligible for the earned income tax credit (EITC), making additional families eligible for this credit.

The 106th Congress visited this issue last year, and passed repeal legislation by wide margins. Regrettably, the then-President vetoed our legislation because he opposed expanding the 15 percent bracket. We now have an opportunity to correct this mistake, and help those millions of married couples with combined incomes of $40,000–$60,000, who by no means are wealthy.

The current Tax Code punishes married couples where both partners work by driving them into a higher tax bracket. The marriage penalty taxes the income of the second wage earner at a much higher rate. It would do so if they were taxed as an individual. Since this second taxed earner is usually the wife, the marriage penalty is unfairly biased against female taxpayers.

Moreover, by prohibiting married couples from filing combined returns whereby each spouse is taxed the same rate applicable to an unmarried individual, the Tax Code penalizes marriage and encourages couples to live together without any formal legal commitment to each other.

The Congressional Budget Office has estimated that 42 percent of married couples incurred a marriage penalty in 1996, and that more than 21 million couples paid an average of $1,400 in additional taxes. The CBO further found that those most severely affected by the penalty were those couples with near equal salaries and those receiving the earned income tax credit.

This aspect of the Tax Code simply does not make sense. It discourages marriage, is unfair to female taxpayers, and disproportionately affects the middle-class populations who are struggling to make ends meet. For all of these reasons, it needs to be repealed.

Mr. KIND. Mr. Speaker, I rise today in support of marriage penalty tax relief. I strongly believe that we should reduce the marriage tax penalty that couples incur and relieve millions of married couples from an unfair tax burden.

Reducing the marriage penalty is the right thing to do. It must be part of a tax plan, however, that is fair and fiscally responsible.

We must consider it as part of a responsible budget framework that would give priority to using the emerging budget surplus to address our existing obligations, such as investing in education and defense, providing a prescription drug benefit for seniors, shoring up Social Security and Medicare, and paying down the $5.7 trillion national debt.

That is why I support the measure to eliminate the marriage tax penalty offered today by my colleagues. It could do a better job of fixing the marriage penalty and cost significantly less than H.R. 6.

H.R. 6, if passed, would bring the total cost of the Republican tax cut to $1.4 trillion and even though the President claims to spend only $1.6 trillion on tax cuts. The remaining Republican tax promises and the increased payment on the national debt could easily reach $2.9 trillion.

More importantly, the surplus projections on which these tax cuts are based are already outdated given the recent slowdown in the economy. Furthermore, the tax cuts are so backloaded that families will not benefit, if at all, for at least 3 years. In fact, 74 percent of the tax relief wouldn’t occur until 2007 or beyond under H.R. 6, and it’s based on projected budget surpluses that may not occur in that time.

The Republican numbers just don’t add up, and the surplus estimates they are using are completely unreliable. There is no way the House leadership can keep all of its remaining tax cut promises without gutting the Social Security and Medicare trust funds at risk.

The bulk of the tax relief provided in the Republican bill is not marriage penalty relief, but instead, is a widening of tax brackets that benefit higher income individuals. In fact, half of the relief goes to those who do not pay any marriage penalty today; instead those couples receive a marriage “bonus.”

Another concern of mine is that H.R. 6 discriminates against single taxpayers. It provides tax relief for those who choose to marry, but denies nothing for those who are and remain single.

I find the Rangel substitute to be more responsible and fair. The substitute, like the bill, would reduce the marriage tax penalty by increasing the basic standard deduction for a married couple filling a joint income tax return to twice the basic standard for an unmarried individual.

The substitute would also reduce the marriage penalty by modifying the Tax Code in order to make more married couples eligible for the earned income tax credit (EITC). It would increase the income level at which the credit begins to phase out by $2,500. A family with one child will get $272 and a family with two or more children will get $320 beginning in 2002.

H.R. 6 does not provide the same relief for those working families with children as the alternative does. I realize H.R. 6 proposes an increase in the current $500 per child tax credit to $1,000 per child. This credit, however, is only refundable for a family with three of more children. Therefore, a family who has two children and income less than $27,000 would get no tax relief from the child credit at all.

Mr. Speaker, I urge my colleagues to do what is right for the American people and support marriage tax penalty relief offered by Representative Rangel. This substitute provides genuine relief for citizens who are truly penalized by the current tax structure. I know this kind of tax relief is supported by many of my colleagues on both sides of the aisle, and I was sincerely looking forward to having the opportunity to vote on today on a bipartisan tax relief bill. But given the backwarding of tax relief in H.R. 6 or the speculative notion of budget surpluses occurring 8, 9, or 10 years from now, I cannot in good conscience gamble with my two young boys’ future and risk embarking on an economic course that could return us to the days of budget deficits.

Mr. WELDON of Florida. Mr. Speaker, I rise in strong support of the bill before us.

It is immoral to tax marriage, but that is what our current tax law does. Americans should not be forced to pay higher taxes just because they get married. For years the Republican lead Congress has struggled to repeal this immoral tax. Unfortunately, President Clinton would not allow us to repeal this tax.

I am pleased that President Bush has proposed and pledged to sign into law, legislation to repeal this tax.

As Washington believes that the federal government is entitled to this money. I disagree. Every dollar that comes into Washington comes out of someone’s pocket. This bill recognizes this and focuses on getting rid of this tax that unfairly penalizes one segment of the American people—those who get married.

This bill will provide approximately $3,900 to $5,300 couples in my Congressional District.

The bill before us also doubles the child tax credit to let parents keep more of what they
earn. It is expensive raising children today. Unfortunately, the child deduction in the tax code has not kept pace with inflation. Today this deduction amounts to less than half of what it would be if it had kept pace with inflation since the 1950s. We begin to further add
dress this erosion, by doubling the per child
tax credit from $500 to $1,000. This will pro-
vide tax relief to the parents of 84,000 children
in my Congressional District that I represent,
which affects over 66,000 couples. It is trou-
blesome glitches such as this that confuse
taxpayers—that make them question whether
taxpayers, or whether it merely exists to exert
their power in capricious and arbitrary ways. Mr.
Speaker, I ask you, if we cannot afford to fix
problems such as this when we are enjoying
surprises, when can we do it? When can we take
the necessary steps to make our tax code fairer,
to do away with the unintended consequences of past actions? I say that we can do it now.

H.R. 6 is a clear reflection of what our prior-
ities should be. We should encourage couples
evertheless we can. We should send the mes-
 sage that staying at home to raise your chil-
dren has real value. We should say that we
realize staying married is not an easy task.
There are pressures and difficulties which too
frequently rend asunder what God has joined—and most often these pressures are fi-
nancial. We should wisely use the power en-
trusted in us by the American people to re-
duce these financial pressures that cause many
couples to break apart. We should use that
power to give them more of their own money
to help raise their children. Mr. Speaker, how
do we have any hope of stemming the flow of
divorce, broken homes, and childhood vio-
ence if we do not support marriage and strong
couples at every turn?

This bill will fix the marriage penalty. It will
help more couples keep one spouse at home
to help raise the children if they choose to do
so. It will help with the expenses of raising a
family by doubling the child tax credit to $1,000
per child. In the 11th District alone, that will
help the parents of over 120,000 children buy
clothes for school, buy the gasoline to get
them there, pay the heating bill to keep them
warm, and buy the food to make them strong.
It will send a message to couples, young, and
old, that we support them. Mr. Speaker, it is
time to divorce ourselves from this unfair tax.
I urge my colleagues to support this bill.

Mr. SIMMONS. Mr. Speaker, I rise to speak
in support of H.R. 6 and against an unfair tax.
The marriage penalty is one of the more onerous aspects of our overly-complex
tax code. It results in more than 21 million
married couples incurring an average addi-
tional tax liability of $1400, just for being mar-
rried. In the 11th District alone, that affects over 66,000 couples. It is trou-lesome glitches such as this that confuse
taxpayers—that make them question whether
the federal government is really there to help
them, or whether it merely exists to exert its
to work toward the elimination of the marriage
penalty tax. I made a promise. And I am proud
to join my colleagues in keeping this promise
and providing a long overdue element of fair-
ness to the way that our nation taxes married
couples.

The institution of marriage represents impor-
tant values to our culture. We need to support
our values, not tax them. It’s time to end this
tax and support America’s families.

Mr. COYNE. Mr. Speaker, I rise in reluctant
opposition to this legislation.

I have consistently supported efforts to fix
the marriage penalty, and I support increasing
the size of the child tax credit as well. In the past, I have cosponsored legislation to fix
the marriage penalty, and I voted in favor of the
1997 legislation which created the child tax
credit. But I cannot support this legislation
today.

The concerns that I have about this legisla-
tion are threefold.

First, I am disturbed that a bill that will cost
$400 billion over ten years does little or noth-
ing—even in the short term—to help
low- and moderate-income families. While
the bill would provide partial refundability for the child tax credit—promising
aid to lower-income families—the provision’s
interaction with the earned income tax credit
would provide no benefit to families with,
for example, two children until their income ex-
ceeds $27,000. And while the bill would pro-
vide marriage penalty relief to families that
don’t itemize their deductions—predominantly
low- and moderate-income families—that pro-
vision doesn’t take effect until 2004 and is not
fully phased in until 2009.

Second, I am concerned that this bill is only
one part of a series of tax cuts that, when
taken as a whole, will seriously reduce the
government’s ability to carry out its ex-
sting obligations and address the pressing
problems that confront our country—obliga-
tions like keeping Social Security and Medi-
care solvent and problems like improving edu-
cation, providing affordable health insurance
for the uninsured, and ensuring that prescrip-
tions don’t cost an arm and a leg. Many fami-
lies are more often than not receiving a love
ter from the IRS after they’ve filed their re-
turns notifying them that they owe the AMT.

Now H.R. 6 does include some AMT relief—
specifically, it wouldn’t cancel out the gains of
the bill for married couples. But the problem is
that the minimum tax requires a different set
of calculations and disallows many deduc-
tions—including deductions for state and local
taxes. For Oregonians, who pay some of the
highest income taxes in the nation, that means
more money out of our pockets for the
next decade are going to receive a notice from
the IRS saying that they own money—and not
receive much of the relief we’re promising to
give them right now.
That's a big problem for me, and it's going to be a big problem for tens of millions of middle-class Americans. For example, as of 2006, a family of four in Texas with a combined income of $72,747 will be liable for the AMT—while the same size family in Texas, which has no income tax, will only be liable if their income exceeds $146,307.

So while I am in favor of reforming the marriage penalty here today, I strongly urge my colleagues to keep the AMT in mind when or if we confer with this legislation with the Senate. I understand the Senate Finance Committee chairman has indicated that he intends to include comprehensive AMT adjustments in the tax reform legislation his Committee will write. We can work together to ensure our tax code is a fair one.

Mr. BERREUTER. Mr. Speaker, this Member rises today to express his support for H.R. 6, the Marriage Tax Penalty and Family Tax Relief Act, of which he is once again an original cosponsor. This bill will have a positive effect, in particular, on middle- and lower-income married couples as H.R. 6 not only provides tax relief to married couples, but also expands the per-child tax credit.

This bill is an opportunity to thank both the main sponsor of the marriage tax penalty relief portions of H.R. 6, the distinguished gentleman from Illinois (Mr. WELLER) and the chairman of the House Ways and Means Committee, the distinguished gentleman from California (Mr. THOMAS) for their instrumental role in bringing H.R. 6 to the House Floor. This Member appreciates the efforts of these distinguished colleagues as this Member has been an enthusiastic and active proponent of reducing and eliminating the marriage tax penalty as soon as possible.

While there are many reasons to support the marriage tax penalty relief provisions of H.R. 6, this Member will specifically address the following two reasons.

First, H.R. 6 takes a significant step toward eliminating the marriage penalty in the Internal Revenue Code, as H.R. 6 would double the standard deduction, expand the 15 percent bracket so that it is equal to twice that of singles and at the same time this bill would hold down costs by phasing in that change between 2004 and 2009, and provide relief from the alternative minimum tax so that a married couple who gets the tax cut would not be hit subsequently with a tax increase.

Second, H.R. 6 takes a step toward reaching the overall goal that the Federal income tax code should be marriage neutral. Currently, married couples pay more federal income tax than they would as two un married singles. Generally, the more evenly divided the earned income of the two spouses, the more likely they are to have a structural marriage tax penalty. Hence, married couples where each spouse earns approximately 50% of the total earned income have the largest marriage tax penalties. However, the Internal Revenue Code should not be a consideration when individuals discuss their future marital status. The goal for marriage tax penalty relief is that the individual income tax should not influence the choice of individuals with regard to their marital status—that is a guiding principle for this Member in voting for marriage tax penalty relief.

Additionally, and quite importantly, H.R. 6 provides additional family tax relief by expanding the per-child tax credit. Specifically, H.R. 6 would double the child tax credit to $1,000 per child under age 17 by 2006. The tax credit would be raised from $500 to $600 effective this year, which would give families a quick tax break in the current 2001 tax year (i.e., retroactive increase to January 1, 2001). Also, H.R. 6 would retain the current income eligibility limits for the child tax credit. This Member supports the expansion of the child tax credit to give more relief to lower-income couples and to those couples with a stay-at-home spouse. Finally, as in current law, the measure would continue to allow the child tax credit to be refundable to families with three or more children that receive the Earned Income Tax Credit (EITC).

Therefore, for these reasons, and many others, this Member urges his colleagues to support the H.R. 6, the Marriage Tax Penalty and Family Tax Relief Act.

Mr. ROGERS of Michigan. Mr. Speaker, every year more than 58,000 couples in Michigan’s eighth district pay the federal government’s penalty for saying “I do.” Until we remedy this injustice, families across Michigan and the country will continue to pay more in taxes than they should. The elimination of the marriage penalty will allow hard-working families to keep more of their own money to provide for their needs.

The average penalty paid by Michigan families is $1,400 every year. This is real money that can make a real difference in the lives of working, two-income families. Let me share with you a few examples of what $1,400 means to families in Michigan.

Seventeen hours of college credit at Lansing Community College; nearly 10 months of electrical utility bills; 100 packages of size 2 Huggies Diapers; 3 months of child care; a well-deserved family summer vacation.

Today’s vote reduces the burden on two-income families that disproportionally pay the marriage penalty. The Senate Finance Committee chairman has indicated that he intends to include comprehensive AMT adjustments in the tax reform legislation his Committee will write.

The American public will be heard during the next phase of the legislative process.

Mr. SANDLIN. Mr. Speaker, I rise today in support of the first tax cut vote I made as a Member of this body—it is also one of my proudest. By doubling the child credit Congress is building on the sound economic policy of the previous administration. Along with the earned income tax credit (EITC), the child tax credit is one of the best tools working families have to lower their tax burden. Designed for working and middle class families, the child credit is the cornerstone in our efforts to eliminate the marriage penalty.

The Republican proposal puts the financial health of our country at-risk. Passing tax cuts based on dubious surplus estimates, threaten the fiscal health of our country by sending us back into the era of big deficits.

The Democratic alternative fixes the “marriage penalty” and provides immediate rate reductions in order to stimulate our economy. It also addresses the AMT. The cost of the Democratic proposal is consistent with our goals of protecting the nation’s fiscal health. Additionally, the Democratic alternative provides relief to low income families whose tax problem is the payroll tax. I support this alternative.

I remain convinced that Congress can work together to pass reasonable tax reform without putting our fiscal health at risk. Hopefully the American public will be heard during the next phase of the legislative process.
CONGRESSIONAL RECORD—HOUSE

March 29, 2001

economy is slowing. Enacting this provision over the next 2 years, rather than the proposed 1 year, will provide the worker with a quicker stimulus and greater infusion of tax dollars back in the pockets of taxpayers. Therefore, I also support legislation that would instruct Congress to provide more of the proposed tax benefits during this fiscal year. I support long-term tax relief, but it is a mistake for Congress to begin emitting only short-term tax measures when the need for economic stimulus is urgent. Congress will have the opportunity to address this concern throughout the tax writing process, and I sincerely hope, that with today’s debate, a bipartisan agreement can be reached to provide substantial tax relief this year.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). All time for general debate has expired.

AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MR. RANGEL

Mr. RANGEL. Mr. Speaker, I offer an amendment in the nature of a substitute.

The SPEAKER pro tempore. The Clerk will designate the amendment in the nature of a substitute as follows:

Amendment in the nature of a substitute offered by Mr. Rangel:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.
(a) SHORT TITLE.―This Act may be cited as the “Tax Reduction Act of 2001”.
(b) AMENDMENT OF 1986 CODE.―Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.
(c) 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.

TITLE 5. ADDITIONAL TAX RELIEF: EXPANSION OF EARNED INCOME CREDIT ASSISTANCE

SEC. 101. INDIVIDUAL INCOME TAX RATE REDUCTIONS.

(a) IN GENERAL.―Section 1 is amended by adding at the end the following new subsection:

“(i) $20,000 in the case of subsection (a),

(ii) 50 percent of the dollar amount in clause (i) in the case of subsection (b), and

(iii) 50 percent of the dollar amount in clause (i) in the case of subsections (c) and (d).

“(B) PHASEIN.―The initial bracket amount

(1) $8,140 $13,470

(2) AMOUNTS.―

“(A) IN GENERAL.―The earned income amount is:

(1) $8,140 $13,470

(2) REQUIREMENTS FOR TABLES.―

(1) IN GENERAL.―In the case of any taxable year beginning after December 31, 2000.

(2) INDIVIDUAL INCOME TAX CREDIT.

(1) IN GENERAL.―This Act is amended by striking any prior provision of this Act that is inconsistent with the provisions of this subsection.

(b) PERCENTAGES AND AMOUNTS.―

(1) IN GENERAL.―The credit in the case of an eligible individual with:

(1) 2 or more qualifying children ............................................. $10,820 $13,470

(2) No qualifying children ............................................. $4,900 $6,150

In the case of a joint return where there is at least 1 qualifying child, the initial phaseout amount shall be $2,500 greater than the amount otherwise applicable under the preceding sentence.

(c) PHASEOUT AMOUNT.—The final phaseout amount is $26,000 ($28,500 in the case of a joint return).

(2) MODIFICATION OF COMPUTATION OF PHASEOUT AMOUNT.—Paragraph (3) of section 32(a) is amended to read as follows:

“(2) PHASEOUT AMOUNT.—The amount of the phaseout credit is the smaller of:

(A) $4,000.

(B) The amount of the phaseout credit for the taxable year as exceeds the initial phaseout amount but does not exceed the final phaseout amount, plus

(C) The final phaseout amount as exceeds the final phaseout amount.

(3) TOTAL INCOME.—Paragraph (5) of section 32(c) is amended to read as follows:

“TOTAL INCOME.—The term ‘total income’ means adjusted gross income determined without regard to—

(A) the deductions referred to in paragraphs (6), (7), (9), (10), (15), (16), and (17) of section 62(a),

(B) the deduction allowed by section 163(a),

(C) the deduction allowed by section 164(f).

(4) CONFORMING AMENDMENTS.—

(A) Subsection (a)(2) of section 32 is amended to read as follows:

“(1) INFLATION ADJUSTMENT.—

“(B) the adjustment of the dollar amount in subparagraph (A) for the calendar year 1992’ in subparagraph (B) thereof.

(2) Rounding.—If any amount after adjustment under subparagraph (A) is not a multiple of $5, such amount shall be rounded to the nearest whole number.

(B) PHASEOUT.—The initial phaseout amount shall be determined as follows:

In the case of an eligible individual with:

(1) 2 or more qualifying children ............................................. $10,820 $13,470

(2) No qualifying children ............................................. $4,900 $6,150

In the case of a joint return where there is at least 1 qualifying child, the initial phaseout amount shall be $2,500 greater than the amount otherwise applicable under the preceding sentence.

(C) PHASEOUT AMOUNT.—The final phaseout amount is $26,000 ($28,500 in the case of a joint return).
CONGRESSIONAL RECORD—HOUSE

March 29, 2001

4971

(b) REPEAL OF DENIAL OF CREDIT WHERE INVESTMENT INTEREST.—Section 32 is amended by striking "unrelated to Section 32,".

(c) EARNED INCOME TO INCLUDE ONLY AMOUNTS INCREDIBLE IN GROSS INCOME.—

(1) In the case of—

(A) paragraph (1)(B)(i) of section 7871 (de-

fining earned income) is amended by inserting "but only if such amounts are includible in gross income for the taxable year" after "unrelated to Section 32;".

(2) CONFORMING AMENDMENT.—Section 32(c)(2)(B) is amended by striking "and" at the end of clause (a), by striking the period at the end of subparagraph (c), and by inserting after subparagraph (d) and inserting "and".

(3) TECHNICAL AMENDMENTS.—

(A) Subparagraph (B) of section 1(f)(6) is amended by striking "other than with" and all that follows through "shall be applied" and inserting "other than with respect to sections 3c(1)(4) and 151d(9)(A) shall be applied".

(B) Paragraph (4) of section 63(c) 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)."

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

The SPEAKER pro tempore. Pursuant to House Resolution 104, the gentleman from New York (Mr. Rangel) and a Member opposed each will control 30 minutes.

The Speaker recognizes the gentleman from New York (Mr. Rangel).

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

Mr. Speaker, this is a very serious time in our Nation's economic history, because for the first time in many, many years, we expect to have a surplus; but we do not know the exact amount that surplus is going to be. Unfortunately, the Republicans have decided that they are going to have tax reductions in the budget based on the fact they expect $5.6 trillion. We all know from the Congressional Budget Office that the figures that we are relying on, 50 percent of the time they are wrong, and the question is, what happens if they are wrong this time?

We hope that they will not be.

It seems as though, if this tax cut is locked into place and the surplus is not there, then the funds will not be there for Social Security, for Medicare, for prescription drugs relief, for education where the President wants to leave no child behind; and we were hoping that if we could find some kind of a trigger mechanism or some way to have a tax cut that we know that we can afford this year, or maybe for the next 5 years and then after that, take a look and see where we are in terms of our economy, where are we in terms of the programs, then not just Democrats, but even this compassionate Republican President would want to see supported.

So it just seems to me that if we are concerned about education and making certain our kids are going to be productive, concerned about our old folks getting decent health care, concerned about our men and women in the military, improving the quality of their lives, the question has to be: Where will the money come from?

Of course, if we find out that we do not have the funds, there are only two things that we can do: ask for another substantial tax increase, or cut out the programs, the funding for the programs.

We do know that there are many people on the other side of the aisle that believe the Social Security System never should have been created, that Medicare is not working, that the best that we should do for education is to give them a voucher.

We know that health care to some people, they believe that there should not be a Patients' Bill of Rights. But by the same token, most Americans disagree with that theory, and we should not use reduction of taxes and an increase in spending for defense as an excuse to wipe out domestic spending.

So, Mr. Speaker, it might be that the best thing that we should be thinking about doing is instructing the Congress or the conference to recommit this bill, and to have them come back to see whether we can do something right now to spur the economy: whether we can get $60 billion out there in the taxpayers' hands; whether we can really stimulate the economy now, instead of just letting the rich get richer 5 years from now.

We know that this tax cut has nothing to do with the stimulation of the economy, because the President thought about it in the good years. Mr. Clinton and Mr. Gore had a great economy going. Now that we all said, "mouthing the economy, now that it is spurring, now that it is looking like it needs a shot in the arm, maybe what we ought to do, not as Republicans and as Democrats, but as Members of the House of Representatives, is to set aside this bill and tell the conference, let us get something out to the taxpayers this year. Let us get it to the hard-working low-income people, the moderate-income people, and make certain that there is a vehicle out there that we can use.

I am certain that staff will have prepared at the end of this debate a vehicle that we can join together and use to get that money out there, stimulate the economy now, and then we can take a deep breath and take a look and see what an equitable tax cut might be.

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

The SPEAKER pro tempore (Mr. Hastings of Washington). Does the gentleman from California (Mr. Thomas) seek the time in opposition?

Mr. Thomas. Mr. Speaker, I do, Mr. Speaker.

The SPEAKER pro tempore. The gentleman from California (Mr. Thomas) is recognized for 30 minutes.

Mr. Thomas. Mr. Speaker, I yield myself such time as I may consume.
Mr. Speaker, I guess I am just a little confused. My understanding is that the substitute that has been offered to this particular bill, H.R. 3, just a short time ago.

But in listening carefully to my friend and colleague, the gentleman from New York (Mr. RANGEL) and his arguments, it sounded to me as if he really wanted a tax package; not the one offered as a substitute, but one that was, in fact, a stimulus for the economy.

It seems to me that if he would turn into paper the words that he offered, he would not have presented exactly the same substitute that had been presented 1½ weeks and 2 weeks ago; that, in fact, if he does want something that he professes, all he needs to do is offer a substitute that, in fact, does that.

At some point we begin to wonder whether that argument is rhetoric, just as the Lexus muffler is no longer in front of us. It seems as though it is an argument of the day, but we would think that if it is the argument of the day, they would offer a substitute to the motion in front of us that at least conformed to the argument of the day.

But, in fact, we have in front of us that same old substitute, that same old substitute that is less generous.

The Democrats have talked about the various pieces that we have been passing. In fact, if we add them up, it is pretty obvious that the tax package that is contained in the budget that was passed yesterday is clearly more generous than what the Democrats are offering. In fact, in this substitute there really is not even any child credit, which is a major portion of the bill we are discussing and supports the President’s proposal of doubling it from $500 to $1,000. And we make retroactive in this bill the first $100 increase, from $500 to $600, to occur in this year, the 2001 tax year.

Some of our friends on the other side are continuing to argue that we do not have a budget in place. We, in fact, passed a budget. All the pieces fit. That argument is no longer relevant, unless, of course, they want to argue that it is not a budget yet until the House and Senate sit down and agree. Then Members may want to move to the argument that the ink on the paper of the agreement is not yet dry. Then they may want to offer another argument.

The fact of the matter is they will offer argument after argument. That budget that was passed yesterday addresses the President’s concerns about Social Security, talks about modernizing Medicare, provides dollars for modernizing Medicare with prescription drug. And please, President Bush has already established himself as the education President. His bold and far-reaching proposals of placing more dollars in the hands of teachers and parents to make sure that no child will be left behind clearly indicates that education is on the front burner of this President.

So I guess if we are going to argue against what is offered here today, a final adjustment on the marriage penalty contained in the Tax Code and a doubling of the credit available to hard-working taxpayers with children, that at the very least, if we are going to make arguments against the bill and offer substitutes, what we ought to do is have the arguments and the substitutes match.

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

Mr. RANGEL. Mr. Speaker, I yield 3 minutes to the gentleman from Michigan (Mr. LEVIN), a member of the Committee on Ways and Means.

Mr. LEVIN. Mr. Speaker, there is the distinguished chairman has talked quite a bit about details and very little about how this all would fit together. The main reason is this: The $1.6 trillion Bush administration tax package was a risky proposition. The President’s speech that including debt service was going to use up 75 percent, 75 percent of the non-Social Security and Medicare surplus.

Now, with the dip in the stock market, that proposal becomes even more risky. So the decision seemed clever at first to break it up into pieces, but the public can add. When we add it all together, it is a very, very risky proposition. It is not fiscally responsible.

Now we have a second piece in front of us today, the marriage penalty provision, plus. It is much larger than Mr. Bush proposed before he became President. Half of the so-called marriage penalty provision goes to people who do not have a marriage penalty provision in their income tax returns.

Why are we doing this? I do not know. Maybe we have kind of a Pied Piper syndrome here. I am not sure who always is calling the tune, but I think if it succeeds, it would lead those following it over the cliff. The trouble is it would lead this Nation’s economy over the cliff.

There has been some talk about bipartisanship. Whatever the vote is on this or any other piece, when we put it together, it is not bipartisan support. The bipartisan support is almost zero. Indeed, it is a partisan effort.

There has been some reference to stimulus. We are going to have a stimulus provision on the motion to recommit. What is the impact of this major- ity proposal here this year? It is an asterisk, which means close to zero. Talk about a stimulus, there is not any real stimulus. If there is any tax proposal then to stimulate the Nation’s economy, this is not it, nor is it the entire package.

So in a word, I suggest this: Add it all together, I say to the citizens of this country, and when we do, we will come to the conclusion that this proposal is one that puts the Nation’s economy at risk.

We fought hard for a decade for fiscal discipline. It led to lower interest rates. Let us not put that in jeopardy. Vote yes on the substitute and no on the basic bill.

Mr. THOMAS. Mr. Speaker, I yield the balance of my time to the gentleman from Illinois (Mr. WELLER), and I ask unanimous consent that he control the balance of my time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

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

Mr. Speaker, of course I would note that if we, continue with the rate reduction that we already passed out of this House of Representatives, put almost $600 in the pockets of the average family of four this year, if we include the child tax credit, which is the first time, the President, plus the education.

This is a bipartisan bill. My good friend, the gentleman from Indiana (Mr. ROEMER), has been a partner in this effort to eliminate the tax penalty.

Mr. Speaker, I yield 2 minutes to the gentleman from Indiana (Mr. ROEMER).

Mr. ROEMER. Mr. Speaker, I thank my friend, the gentleman from Illinois, for yielding time to me, and I rise in support of the bipartisan bill, the underlying bill reported out by the committee.

First of all, Mr. Speaker, I believe very strongly that an increased tax should not be Uncle Sam’s wedding present to a newly married couple. We need to value the institution of marriage. We need to value the children. We need to recognize that doubling the tax credit for children in this country really also is sensitive to the fact of how difficult it is today in America to raise our children and to get them to schools and in braces, to make sure that we afford to raise them the proper way.

This is a value that I voted for when the Democratic President vetoed it, and I will vote for it as the father of four children. I will vote for it because, from my farmers’ market to my supermarkets, this is one of the most important tax breaks that my constituents in Indiana talk to me about all the time, the marriage penalty and helping with the tax credit to raise their children.

This bill is not perfect. It needs re- form. It needs refinement. It needs modification. It needs all of this be- cause it is higher than even what President Bush has proposed. I have said that reducing the national debt is important. I do not think we can dig a big hole and get back into the fiscally
irresponsible days that we had 5 and 6 years ago there. Excluding the run, but we should also marry this bill up to estate tax reform; not straight-out repeal, but reform of the estate taxes. We should also help with an AMT fix, with the marriage penalty and child tax credits, which all together would not threaten our economy, which would help us pull down the debt. That would fit in about a $1 trillion tax cut.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from California (Ms. PELOSI).

Ms. PELOSI. Mr. Speaker, I thank the gentleman for yielding time to me, and for his leadership in putting forth a very responsible Democratic alternative this morning.

Mr. Speaker, certainly Democrats strongly support marriage penalty relief and tax benefits for families with children, but that relief should be provided within the context of an overall tax plan that is fiscally responsible and is fair.

The Democratic alternative increases the standard deduction for married couples to twice the amount for single people. It also substantially increases the earned income tax credit for married couples, and lowers the 15 percent tax bracket to 12 percent for a married couple’s first $20,000 of taxable income. This helps everyone, everyone. It is fair, and it is balanced.

The Republican plan, however, uses the need for marriage penalty tax relief as an excuse, as an excuse to expand the 15 percent bracket and cut taxes for married couples in the 28 percent bracket. As a result, 80 percent of the marriage penalty relief in this bill goes to one-third of the wealthiest married couples.

If we want to change the tax rates, then we should face that issue head on.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Kentucky (Mr. FLETCHER), a leader on behalf of families.

Mr. FLETCHER. Mr. Speaker, I thank the gentleman for yielding me this time. What this bill does very clearly, first, is double the child tax credit from $500 to $1,000, increases standard deductions for married folks, joint filers, twice that of single filers; expands the 15 percent tax bracket for married joint filers to twice that of single filers; and increases the earned income tax credit; protects child tax credit from the alternative minimum tax.

What is this bill really about? I say it is truly about family values. I know that expression has been abused over the years, but it is about the value of the institution of marriage; something that transcends faith and transcends culture.

We are saying let us not tax that institution because there are enough pressures on that institution already. Let us make it fair. Let us give them the opportunity.

One of the leading causes of a breakdown of the family is financial pressure, and we want to relieve that. That is what this bill does.

We had from the far left a welfare system that did not recognize the value of the family and said, Dad, you are not welcome here.

We truly need to recognize the value of the institution of marriage. Because why? It is about children. It is about their future, making sure that we can say something to recognize the importance of its institution and its impact on children. That is the reason I recommend that you oppose this partisan bill and support the bipartisan bill H.R. 6.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from Texas (Ms. JACKSON-LEE).

Ms. JACKSON-LEE. Mr. RANGEL, Mr. Speaker, I thank the gentleman from New York (Mr. RANGEL) for his leadership. I thank the Committee on Ways and Means.

Mr. Speaker, I am sorry that the debate is so limited that we are not able to express our concerns for the American people in longer debate. Today I will announce that I am going to vote against this partisan plan.

Frankly, the kind of relief that if Americans were given the information that the media holds back from you, you would understand that we are trying to work in a manner that responds to the needs of working families.

In fact, I am also supportive of a $60 billion tax cut right now, this year, that keeps us in line with the fact that we cannot guarantee that we will have a trillion dollar surplus over the next 10 years.

I want you to have tax relief now, and so what we are supporting is to ensure that in my State of Texas, if you will, that we will not have 769,000 numbers of families with children who will get no tax cut.

Unlike the gentleman from Illinois (Mr. WELLER), my good friend, he is voting for a tax cut where 362,000 of his constituents in Illinois will not get a tax cut.

We want a marriage penalty that responds to the needs of the American people. One that creates a 12 percent rate bracket for the first $20,000 of taxable income, equivalent to 41,000 of total income for a couple with two children.

We want to simplify the earned income tax credit and increase it for working families. We want the dollars to go in your pocket, unlike the $128 billion tax cut that I am told we received in the State of Texas 2 years ago.

When I go throughout any district and I ask my constituents, did they receive a tax cut, did they get a refund, no one can document receiving any fungible dollars that they could utilize to support their family. Some people say that they thought they got a tax credit on their property taxes, which really does not show up.

So what the Democrats are saying with the alternative is it could actually get reported in the tax returns today SHEILA JACKSON-LEE will vote for a marriage penalty tax relief bill. I believe in this bill because it is fiscally responsible, and it answers the concerns of the American people and working families.

Mr. WELLER. Mr. Speaker, I yield myself 30 seconds.

Mr. Speaker, just in quick response to the gentlewoman from Texas (Ms. JACKSON-LEE), my good friend, I would say that not only will the bipartisan bill which she spoke against provide 5 million low-income working Americans receiving the earned income tax credit, significantly more than the $400 a year, but that the proposal which the gentlewoman is in support of, the partisan Democratic substitute, that proposal would actually deny tax relief to millions of children throughout America, excluding her own district.

Mr. RANGEL. Mr. Speaker, I yield 2 minutes to the gentlewoman from California (Ms. MILLER-MCDONALD).
Ms. MILLER-McDONALD. Mr. Speaker, I would like to thank the gentleman from New York (Mr. RANGEL), the ranking member of the Committee on Ways and Means, for his leadership on this issue.

I rise today in strong opposition to H.R. 6. As the cochair of the Congressional Caucus on Women's Issues, I begin by saying that I am not opposed to providing true marriage penalty relief for all Americans. I support responsible tax cuts for all taxpayers.

As the gentleman from New York (Mr. RANGEL) and many of my Democratic colleagues of mine who have stated so forcefully today, the Democratic alternative is the only bill on the floor that provides true relief. Americans need a tax cut, and I am in favor of that. But we must have a tax cut that is responsible, a targeted tax cut that really will provide true tax relief during these difficult economic times.

As with the bills that my Republican colleagues brought before the 106th and 106th Congress and now in the 107th Congress, H.R. 6 is poorly targeted, too broad and too expensive.

This bill will result in spending of the Social Security and Medicare trust funds and a cut in domestic spending. This plan reverses the course that we have been on for several years and does not leave adequate money to continue paying down the national debt.

H.R. 6 is a bill tilted towards the wealthy people of this country and threatens all the priorities important to hard-working families.

It raids Medicare trust funds, and it is too back-loaded that it does nothing to help our economy today.

This bill will crowd out the priorities vital to millions of seniors, military families, women and children. It cuts services like COPS on the beat and after-school programs that are so vital for the public schools and for safety of our children.

This bill provides, Mr. Speaker, no benefits to American families who need help with child care and housing. I support the Democratic alternative, and I urge my colleagues to support this bill that gives true marriage penalty relief.

Mr. WELLER. Mr. Speaker, I yield myself 1 minute.

Mr. Speaker, I would note that we have a bipartisan bill before us today that is being offered as an amendment, a partisan Democratic substitute for the bipartisan bill. I would note that the bipartisan bill will benefit 25 million married working couples who pay higher taxes just because they are married.

In fact, the bipartisan bill which received the support of every House Republican last year and 51 Democrats who broke with their leadership to support real marriage tax relief will help eliminate almost the entire marriage tax penalty for almost everyone that suffers it. That is pretty fair.

I would also note that the partisan Democratic substitute fails to help children. In fact, they fail to address taxes too high, to be based on equity and be it. And we work with the President and his proposal to double the child tax credit, to doubling it to $1,000. It is currently $500. It will provide immediate relief this year, an additional $100, so it will be an additional $600 tax credit this year.

I would point out in combination with the rate reduction, as well as the child tax credit this will put an additional $600 in the average family's pockets this year.

Mr. RANGEL. Mr. Speaker, I yield 2½ minutes to the gentleman from Texas (Mr. DOGGETT), a member of the Committee on Ways and Means.

Mr. DOGGETT. Mr. Speaker, I thank the gentleman from New York (Mr. RANGEL) for yielding the time.

Mr. Speaker, I want to reiterate that if there are any Members who believe that President Bush had this marriage penalty tax solution correct last year during his campaign, they need to vote against this proposal, because this bill rejects the Bush solution to this marriage penalty problem.

Indeed, the only witness that the Republicans brought forward on this issue was said President Bush's approach was worse than doing nothing. Now after I said that earlier in the debate, a piece of paper was advanced that the Administration has endorsed today's proposal. I have not seen that yet, but certainly this would not be the first campaign promise that the President has chosen to reverse himself on this year.

But even more importantly than that is that the different pieces of tax bill that is coming to the floor, not as a comprehensive tax program within a budget that we know what to expect, but each week that we come here, we are asked to vote on different pieces. It is this that we do not know how much can we digest since already before the next week is out they would have completed the $1.6 trillion and start moving towards the $2 trillion tax package that they really have.

Mr. Speaker, I yield such time as he may consume to the gentleman from Missouri (Mr. GEPHARDT), the distinguished minority leader, who is the final speaker on our side.

March 29, 2001

Mr. GEPHARDT. Mr. Speaker, I rise to ask Members to vote against the Republican tax bill and for the bill sponsored by the gentleman from New York (Mr. RANGEL) and our ranking member on the Committee on Ways and Means.

I take this position for several reasons. First, I ask Members to consider the real differences between these two tax cut proposals. The Republican bill now we face more challenging economic times, and it would seem to me that we ought to focus tax relief in ways that make sense to help the way that would help with our economic slowdown.

We do not know how long or how deep this Bush economic slowdown will be, since he began talking down the economy, but we can be certain that the tax cuts favored by the wealthiest people of this country and would stimulate the financial economy.

Like their estate tax proposal, this tax package has a better chance of resurrecting the dead than of resurrecting the economy.

Mr. RANGEL. Mr. Speaker, how much time remains on each side?

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

Mr. RANGEL. Mr. Speaker, how much time remains on each side?

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The gentleman from New York (Mr. RANGEL) has 14½ minutes remaining, and the gentleman from Illinois (Mr. WELLER) has 20 minutes remaining.

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

Mr. Speaker, one might think the only thing before us today is the marriage penalty and the child credit. I think to legislators we can take a look and clearly we would see that the Democratic substitute that is before us today is more equitable. It is fairer, and it takes care of the problems that we have been talking about.

Let no one believe that by voting for the substitute that they are not voting for not only equitable relief, but they are voting for a child credit that is going to reach the kids that come from families that make less than $30,000, which is not true of the majority's program.

But even more importantly than that is that the different pieces of tax bill that is coming to the floor, not as a comprehensive tax program within a budget that we know what to expect, but each week that we come here, we are asked to vote on different pieces. It is this that we do not know how much can we digest since already before the next week is out they would have completed the $1.6 trillion and start moving towards the $2 trillion tax package that they really have.

Mr. Speaker, I yield such time as he may consume to the gentleman from Missouri (Mr. GEPHARDT), the distinguished minority leader, who is the final speaker on our side.
Mr. WELLER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I note that the bipartisan plan before us, H.R. 6, combined with the rate reduction we passed earlier this year, will put $600 in the pockets of the average family of four this year. I also note in the minority leader's district that his partisan Democratic alternative would deny relief to 102,000 children in his own district, the Third District of Missouri.

Mr. Speaker, I yield 4 minutes to the gentleman from Oklahoma (Mr. WATTS), the distinguished House Republican Conference Chairman.

Mr. WATTS of Oklahoma. Mr. Speaker, I thank the gentleman from Illinois, my friend, for yielding me this time.

Mr. Speaker, let me set something straight at the outset. I think it is important to note, Mr. Speaker, that what we are talking about today is not the government's money, but the American people's money. One of these days, it is going to register to the 555 Members of Congress that on these issues that it is not Washington's money, it is the people's money.

I think it is time to put partisanship aside and enact a plan that will protect families, strengthen the economy, and secure our children's future. H.R. 6 is a common sense plan to strengthen families and secure our children's future. It stops the unfair tax that simply penalizes two people for saying, 'I do.' I think it is wrong. I think it is unfair.

The problem that we have is, and I would make the point, families are working longer and harder than ever; yet Washington continues to take more and more. The marriage penalty requires more time at work, and that means less time at home with the family and with the kids.

Should two people pay higher taxes just because they are married? Should families spend 50 percent of their income in Federal, State and local taxes? Should families pay more in taxes than for food, clothing, and shelter combined? Should not parents be allowed to spend their own money to meet the needs of their own children?

On behalf of hard-working families, what we are doing today is asking for fairness and common sense to protect families and to secure our children's future.

The average family of four will save $560 this year through our tax plan, H.R. 6, and the rate reduction plan that we have already passed. All Americans will benefit because giving people their money back, that creates job security and a strong economy.

Nearly 25 million couples will save money from repeal of the marriage penalty. In the Fourth District of Oklahoma, the district that I represent. More than 81 million children will qualify for the $1,000 per-child tax credit; 81,000 kids in the Fourth District of Oklahoma will qualify for that.

At least 4 million African American married couples will benefit immediately from repeal of the marriage tax
Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, this whole idea that Democrats do not understand that what surplus we are talking about is not the government's money, but it is the people's money, we understand that. We understand even further that whatever surplus we are talking about is now hard-working people in town paying the Social Security tax and the payroll tax that give us what is the so-called surplus.

There is no surplus there. The fact that under the Clinton-Gore administration, we have been able to get a better cash flow does not mean that there is a surplus. We owe $3.4 trillion. We pay debt service on that money.

It is safe to say that, when we work together and try to reduce our national debt, that is the true way to use the money to give people back their money by reducing the national debt.

In addition to that, it is abundantly clear that many on the other side do not believe we should have a Social Security system. I cannot argue with you if that is what you believe, you do not believe in Medicare. You do not believe in providing for affordable prescription drugs.

What we are saying is that, yes, those are the people's programs. We are Democrats here as Democrats; and hopefully we can convince some Republicans to work together and not just say it is the people's money. It is the people's country. It is the people's debt. It is the people's Social Security program. It is the people's Medicare program. It is the people's children's need education to make them productive. All of these things belong to the people.

We should not take a river boat gamble on what is going to happen 6, 7 years from now in terms of retirement, for car payments, for car insurance payments, for buying a new washer and dryer, new appliance.

The Speaker. I yield the balance of my time to the gentleman from Texas (Mr. ARMEEY), the House majority leader.

Mr. ARMEEY. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, I thank the Committee on Ways and Means and the gentleman from Illinois (Mr. WELLER) for his fine work on this legislation. I also want to personally thank the gentleman from New York (Mr. RANGEL) for speaking one more time on this bill, because his having done so punctuates a fact that we oftentimes try to disguise in this body, and the gentleman from New York has made that fact profoundly clear to all of us.

Mr. Speaker, this is a partisan debate. Mr. Speaker, that is as it should be, because, indeed, this body is almost wholly divided between two very distinct and two very separate political parties, parties that do, in fact, congregate around different visions of America, and to a large extent what you see in this debate today is a conflict of visions.

My colleagues who congregate on my side of the aisle have a vision of America that is based on our profound belief that America is made great and America is built, by real people at home in America earning their own money and spending their own money on behalf of their own best interests and on behalf of their families.

Mr. Speaker, the Democratic Party on the other side of the aisle tend to group together around the belief that America is built great by big government. This is not a new debate. We have it every time we put a tax bill on the floor; and the foundation issue is do we give people part of their money back and hold taxes down so that the greatness of America can continue to be built at home by people who actually earn the money themselves, or are we going to keep it here in town so that people in Washington can spend it on their behalf and build programs.

Mr. Speaker, the fact of the matter is we have seen demonstrated time and again that whenever Washington has the good grace to leave people more of their own money in what we call take-home pay, America does well with that.

I was a young economics student in 1961 and 1962, and this lesson was brought home to me by President Kennedy, and the Democrats do not like us to mention this fact, but he taught us this lesson in economics in the early 1960s. When President Kennedy faced an economic recession, he said, cut taxes and let America grow the economy back with their own money. And bless our hearts, we did; and he was right.

Mr. Speaker, the animosity towards growing America at home through the marriage tax penalty, as well as doubles the child tax credit.

Mr. Speaker, I yield the balance of my time to the gentleman from Texas (Mr. ARMEEY), the House majority leader.

Mr. ARMEY. Mr. Speaker, I thank the gentleman for yielding me this time.
your own money is so heartfelt on the other side of the aisle that today they even resent us citing this great lesson from the past. And America did indeed the idea is bigger than the man, and this idea is not the idea around which they congregate.

And so we come again to the early 1980s, Mr. Speaker, and Ronald Reagan did the same thing, and America did grow. It is a fact that revenue to the United States Government doubled in the 1980s after the American economy began to grow again in consequence to the Reagan tax cuts. The deficits that we experienced in the 1980s were not because the American people were not doing their part; we did our part. We sent Washington twice as much money by the end of that decade. The problem is that Washington did not do its part. It still means increase our babies, and we ought to have a little more take-home pay, so we increase the child tax credit so those families can enjoy those things. That should be applauded in this Chamber, especially by those of us that are at the age of myself, from New York (Mr. RANGEL), who have the great joy of grandchildren in our lives. Far better for them than it was for our kids. And we should applaud this.

Mr. Speaker, this is an important move. This is an important change in the Tax Code. Not only does it have the ability to encourage the American family to work harder, do more, but it allows them to take a larger share of their own paycheck home and do the most important thing they will ever do in their life, raise their children.

Now, my colleagues on the other side of the aisle have been throughout this entire discussion, from the inception going back to the campaign, on shifting first from tax reductions. We cannot afford that. I always laugh when I hear the government cannot afford that. How much will it cost the government to give tax reductions?

Then it was you have the wrong kind of tax reductions. But they continued to move on this matter. Then it was it is not your tax cuts we want, it is our tax cuts that we want. And then finally, you have got to do this on a bipartisan fashion. You cannot do it on a bipartisan fashion if one party wants no tax cut and the other party wants a tax cut.

Mr. Speaker, but even then we try to accommodate. What can be more bipartisan than a bill that was passed just a year ago with more than 50 votes from the other side of the aisle? That looks like a generous bipartisan effort.

This is an important thing that we do, and we are working hard for it. We can talk about the growth of the American economy through the efforts of the American family, and if we can talk about the prosperity and happiness of the American family by having more of their own pay as take-home pay, and we can talk about resolving fundamental inequities and inequalities in the Tax Code.

Mr. Speaker, I must say we should be embarrassed to have a Tax Code on our books that says to our sons and daughters, if you should fall in love, and if you should wed, we will punish you. Again, let me applaud the gentleman from Illinois and the Committee on Ways and Means. It is time to put an end to that, and we will do that with this vote.

Mr. WELLER. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. Pursuant to House Resolution 104, the previous question is ordered on the bill, as amended, and on the amendment by the gentleman from New York (Mr. RANGEL).

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

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. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 196, nays 231, not voting 5, as follows:

[Roll No. 73]

YEAS—196

Abercrombie  Hall (OH)  Nadar
Ackerman  Hall (TX)  Napolitano
Allen  Harman  Neal
Andrews  Hastings (FL)  Oberstar
Bacal  Hultgren  Obey
Baier  Hilliard  Olver
Baldacci  Hinchey  Ortiz
Barett  Hinshaw  Owens
Beccerra  Hoechel  Pallone
Benten  Holden  Pallone
Berkeley  Holt  Pastor
Berman  Honda  Payne
Beyenburg  Holcomb  Pelosi
Blagojevich  Hoyer  Peterson (MN)
Blumenauer  Inlsee  Phelps
Bonior  Jackson (IL)  Price (NC)
Borski  Jackson-Lee  Rahall
Boyce  Jackson (NY)  Reichert
Broyhill  Jefferson (AL)  Reis
Brady (PA)  Johnson (RD)  Rogers
Brown (OH)  Johnson (RI)  Roe
Brown (FL)  Jones (OH)  Roeper
Bcaps  Kaptur  Rose
Cardin  Kennedy (RI)  Rohrab-Allard
Carson (IN)  Kildee  Rush
Carson (OK)  Kilpatrick  Sabo
Clay  Kind (WI)  Sanchez
Clayton  Kieckha  Sanders
Clement  Kucinich  Sandlin
Clyburn  LaFalce  Sawyer
Condit  Langevin  Schakowsky
Connors  Lantos  Schiff
Costello  Larson (CT)  Serrano
Coyne  Lee  Sherman
Crowley  Levin  Show
Cummings  Lewis (CA)  Shor
Davis (CA)  Logren  Smith (MA)
Davis (FL)  Lowey  Smith (WA)
DeFazio  Solis  Solis
DeGette  Maloney (CT)  Souder
DeLitte  Maloney (NY)  Spratt
Delahunt  Markey  Stark
DeLauro  Mascara  Stenholm
Deutsch  Matsui  Strickland
Dicks  McCarthy (MD)  Stupak
Dingell  McCarthy (NY)  Tanner
Dooley  McCollum  Tauscher
Doyle  McDermott  Thompson (CA)
Edwards  McGovern  Thompson (MS)
Engel  McIntyre  Thurman
Ehoboo  McKinney  Tierney
Ehlers  McNulty  Tien
Evans  Meehan  Turner
Farr  Meek (FL)  Udall (CO)
Pattah  Meeks (NY)  Udall (NM)
Filner  Menendez  Velazquez
Ford  Millender  Watters
Frank  McDonald  Watt (NC)
Frost  Miller, George  Waxman
Gephardt  Mink  Wexler
Gonzales  Moakley  Wester
Gordon  Mollohan  Woolsey
Green (TX)  Moore  Wuerth
Gutierrez  Moran (VA)  Wynn

NAYS—231

Aderholt  Ballenger  Bass
Akkin  Baruah  Berry
Armey  Barrett  Biggert
Bachus  Barton  Bilirakis
Baker  Barr  Berry
CONGRESSIONAL RECORD—HOUSE

March 29, 2001

Mr. BOUCHER. Mr. Speaker, I have the sad duty of reporting to the House the passing this morning of our friend and colleague, the gentleman from Virginia (Mr. NORMAN).

For 18 years, NORMAN represented Virginia's 4th Congressional District with distinction in a manner that was highly effective for the interests of his constituents, for our State of Virginia, and for the Nation. His wit and his charm and his gracious manner endeared him to the Members of the House and to the Virginians who have been well served by his representational efforts, first as a member of the Virginia House of Delegates and more recently as a Member of this body. His many legislative contributions on matters ranging from national security policy to economic advancements to educational improvements have made his State and our Nation a better place.

I hope personally known NORMAN for many years and have been glad to name him among my personal friends. We began our public service together in the Virginia General Assembly and were elected for the first time to this House in the same year.

I wish to express my deepest sympathy to his family and to his many friends. In the passing of NORMAN SISKY, we have lost a dear friend; and this Nation has lost a valuable public servant.

Mr. Speaker, I yield to the gentleman from Virginia (Mr. WOLF).

Mr. WOLF. Mr. Speaker, I would like to offer sympathy to NORMAN'S family. Everyone was NORMAN'S friend on both sides of the aisle. There will be a resolution that we will offer from both sides of the aisle after the last vote for an hour, and anyone who would like to speak at that time will have the opportunity immediately after the last vote.

But our hearts and prayers go out to NORMAN'S family, his staff, and his friends.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

Motion to recommit offered by Mr. RANGEL. Mr. Speaker, I offer a motion to recommit.

The SPEAKER pro tempore. Is the motion to recommit.

Mr. RANGEL. Mr. Speaker, I offer a motion to recommit.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The question is the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

Motion to recommit offered by Mr. RANGEL. Mr. Speaker, I offer a motion to recommit.

The SPEAKER pro tempore. Is the motion to recommit.

The Clerk will report the motion to recommit.

The Clerk reads as follows:

Mr. RANGEL moves to recommit the bill H.R. 6 to the Committee on Ways and Means with instructions to report it back to the House forthwith with the following amendemt:

"(a) In General.—Except as otherwise provided in this section, each individual shall be treated as having made a payment against the tax imposed by this section to the extent of the excess (if any) of—

"(1) the amount of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

(as defined in section 26(b)) plus the tax imposed by section 55, over

(including the effect of any refundable credits)

"(b) Maximum Payment.—The amount treated as paid under section (a) for such taxable year beginning in 2000 shall not exceed $300 ($600 in the case of a married couple filing a joint return) of the amount of such individual's net Federal tax liability for such taxable year.

"(c) Net Federal Tax Liability.—For purposes of this section—

"(1) In General.—The term 'net Federal tax liability' means the amount equal to the excess (if any) of—

"(A) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

(as defined in section 26(b)) plus the tax imposed by section 55, over

(including the effect of any refundable credits)

"(2) Maximum Payment.—The amount treated as paid under section (a) for such taxable year beginning in 2000 shall not exceed $300 ($600 in the case of a married couple filing a joint return) of the amount of such individual's net Federal tax liability for such taxable year.

"(3) Refund of 2000 Individual Income Taxes.—

"(1) In General.—Subchapter A of chapter 1 of part IV of subchapter A (other than the credits allowable under section 26(b)) plus the tax imposed by section 55, over

(as defined in section 26(b)) plus the tax imposed by section 55, over

(including the effect of any refundable credits)

"(2) Certain Persons Not Eligible.—This section shall not apply to—

"(1) any estate or trust, and

"(2) any nonresident alien individual.

"(f) Withholding Credit Certificates in Lieu of Payments in Certain Cases.—

"(1) In General.—To the extent that the amount treated as paid under this section would (but for this subsection) exceed the taxpayer's net income tax liability for the taxable year, or

"(2) the date on which the taxpayer files his return of tax imposed by chapter 1 for the taxable year, or

"(e) Certain Persons Not Eligible.—This section shall not apply to—

"(1) any estate or trust, and

"(2) any nonresident alien individual.

"(f) Withholding Credit Certificates in Lieu of Payments in Certain Cases.—

"(1) In General.—To the extent that the amount treated as paid under this section would (but for this subsection) exceed the taxpayer's net income tax liability for the taxable year, or

"(2) the date on which the taxpayer files his return of tax imposed by chapter 1 for the taxable year, or

"(e) Certain Persons Not Eligible.—This section shall not apply to—

"(1) any estate or trust, and

"(2) any nonresident alien individual.

"(f) Withholding Credit Certificates in Lieu of Payments in Certain Cases.—

"(1) In General.—To the extent that the amount treated as paid under this section would (but for this subsection) exceed the taxpayer's net income tax liability for the taxable year, or

"(2) the date on which the taxpayer files his return of tax imposed by chapter 1 for the taxable year, or

"(e) Certain Persons Not Eligible.—This section shall not apply to—

"(1) any estate or trust, and

"(2) any nonresident alien individual.

"(f) Withholding Credit Certificates in Lieu of Payments in Certain Cases.—

"(1) In General.—To the extent that the amount treated as paid under this section would (but for this subsection) exceed the taxpayer's net income tax liability for the taxable year, or

"(2) the date on which the taxpayer files his return of tax imposed by chapter 1 for the taxable year, or

"(e) Certain Persons Not Eligible.—This section shall not apply to—

"(1) any estate or trust, and

"(2) any nonresident alien individual.
the liability for employment taxes that would otherwise be withheld from the individual's wages.

"(4) NET INCOME TAX LIABILITY.—For purposes of this subsection, the term 'net income tax liability' means net Federal tax liability determined without regard to subsection (c)(2)."

(b) CLERICAL AMENDMENT.—The table of sections for subsection B of chapter 65 of such Code is amended by adding at the end the following new item:

"Sec. 6428. Refund of 2000 individual income taxes.

c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

d) PROTECTION OF SOCIAL SECURITY AND MEDICARE.—The amounts transferred to any trust fund under the Social Security Act shall be determined as if this Act had not been enacted.

e) CONFORMANCE WITH BUDGET RULES.—The aggregate amount of refunds and withholding credit certificates provided by this Act before October 1, 2001, shall not exceed $15,000,000,000. The Secretary of the Treasury may implement the limitation of the preceding sentence by providing for pro rata reductions or otherwise. The limitations of this subsection shall apply at such time as the congressional budget resolution for fiscal year 2001 is adjusted to permit full payments authorized under this section.

Mr. THOMAS (during the reading). Mr. Speaker, I ask unanimous consent that the amendment for the record be considered as read and printed in the RECORD.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from New York (Mr. RANGEL) is recognized for 5 minutes in support of his motion to recommit.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania (Mr. HOEFFEL).

Mr. HOEFFEL. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, we need to put money in people's pockets today. We should not start next year or 5 years from now or 10 years from now. We need to pass a tax rebate that would give people now $300 per person, $600 per family. This would give the American economy an immediate $47 billion stimulus this year.

We have spent the last few weeks debating and passing tax bills that give more relief than is prudent and most of which will not affect the average taxpayer for 7 to 10 years. In fact, the bill before us today provides only $50 million in stimulus this year. $50 million to rebate that we want to propose would establish almost $50 billion in economic stimulus. That is almost 1,000 more economic stimulus, 1,000 times the economic power, the spending and saving power this year.

We must support a tax package that includes sensible rate reductions for everyone that will not threaten our fiscal footing and allows us to pay down all of our national debt, a tax package that will include targeted marriage penalties relief and a dividend that does not threaten Social Security and Medicare. Pass this motion to recommit. Do it today.

Mr. RANGEL. Mr. Speaker, I yield 1 minute to the gentleman from Ohio (Mr. KUCINICH).

Mr. KUCINICH. Mr. Speaker, the early warning signs are all around us. Manufacturing has lost 230,000 jobs in the last 3 months alone. The stock market has lost about $5 trillion in value in the last year. We must act to stimulate the economy now.

The Progressive Caucus proposed a $300 dividend for every American this year. We must act now. According to economists, the $300 dividend is about $300 billion. The stock market is falling, and how he needs the proposal.

b) The proposal.

The SPEAKER pro tempore (Mr. RANGEL). Mr. Speaker, I rise in opposition to the motion to recommit.

Vote yes on the motion to recommit. Mr. RANGEL. Mr. Speaker, I yield myself the balance of my time.

The SPEAKER pro tempore (Mr. HASTINGS of Washington). The gentleman from New York (Mr. RANGEL) is recognized for 3 minutes.

Mr. RANGEL. Mr. Speaker, we are not just here dealing with the child credit or removing the marriage penalty. I think that is a bipartisan issue that we all have worked on, and we could have worked on effectively had the other side seen fit to attempt to come up with something that is bipartisan.

Instead of this, they have, in a very bipartisan way, brought before this floor a $953 billion tax cut all geared toward the top 1 percent, at least half of it, of the tax cut until 2005.

The President, who asked for this $1.6 trillion tax cut, he asked for this during the time that we had the prosperous Clinton and Gore years. Now, Mr. Speaker, we do not hear the President of the United States talking in such a compassionate way as he did during the campaign about leaving no child behind. We do not hear him talking about the viability of the Social Security System or Medicare. We do not hear him talking about prescription drugs. He is going around in different communities talking about the sputtering economy and how the stock market is falling, and how he needs this $1.6 trillion to give it a jolt in the arm.

Most of us know, who write the bills, that they have not shared with the President that he will not be getting any part of this $1.6 trillion until the next 5 years. And if he is really serious about wanting to do something now, do not depend on the high-rollers to go out and buy that refrigerator or that washing machine, but let it be to the American people who work every day and try to send their kids to school, that are struggling to pay the mortgage. Give them the money now, and they will be able to give this economy the shot in its arm to bring it back to what we did have when we had sound fiscal policy under President Clinton and under Vice President Gore.

All we are saying with this motion to recommit is not to give away 60% of what we have, but to pass a stimulus bill that will give us $60 billion in the economy this year, in the pockets of the people to spend.

Then let us try to come together once again as Republicans and Democrats, try to work out something that is not as extreme as the $1.6 billion; that does not threaten Social Security and Medicare. We do not threaten Social Security and Medicare. We do not threaten Social Security and Medicare.

We have not given up on Republicans on this side, and we have not given up on our President. The motion to recommit really means let us go back and let us see whether or not we work out something now to stimulate this economy, and to make certain that the American people have confidence not only in the economy, but have confidence in this Congress.

Mr. THOMAS. Mr. Speaker, I rise in opposition to the motion to recommit.

The SPEAKER pro tempore (Mr. THOMAS of California). The gentleman from California (Mr. THOMAS) is recognized for 5 minutes.

Mr. THOMAS. Mr. Speaker, I want to apologize to my friends on the other side of the aisle, because I have the unfortunate habit of actually reading their motions to recommit.

So, first of all, I would call the attention of my colleagues to the fact that the motion to recommit says, "Strike all after the enacting clause." That means, number one, no marriage penalty relief and no child tax credit. But what they are offering instead is the idea that we can have an immediate stimulus.

Okay, let us talk about that trade-off. Keep reading, Mr. Speaker. By the time we get to page 5, after we get to page 4 of the motion to recommit, on which there is a kind of a homemade amendment, I would say, "Strike all after the enacting clause."
The gentleman from New York said we get an immediate stimulus of $50 billion. Now, remember, with the ‘strike out all after the enacting clause’ we have given up the marriage penalty and the child credit.

But if we read what the motion to recommit actually does, it says, ‘In fiscal year 2001, no more than $15 billion.’

So the motion to recommit is easy. If Members vote for them, they get $50 billion of one-time money.

If we vote against the motion to recommit, we get marriage penalty relief, we double the child tax credit, we do not get permanent marginal relief, but we do get $50 billion worth of relief.

I think this motion to recommit is easy. If Members vote for them, they get $50 billion. Vote for us and Members get $54.6 billion plus marriage penalty relief, child credit, and permanent rate reduction.

This one is easy. Vote no on the motion to recommit.

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

The previous question was ordered. The SPEAKER pro tempore. The question is on the motion to recommit.

The question was taken; and the SPEAKER pro tempore announced that the ayes had it.

The SPEAKER pro tempore. This is easy. Vote no on the motion to recommit.

Mr. DELAY changed his vote from ‘aye’ to ‘no.’

Ms. KILPATRICK and Messrs. MORAN of Virginia, GEORGE MILLER of California, and MCNULTY changed their vote from ‘no’ to ‘aye.’

So the motion to recommit rejected.

The result of the vote was announced as above recorded.

Stated for:

Mr. STUPAK. Mr. Speaker, I was unavoidably detained on a rollcall vote No. 74, the motion to recommit, because I was stuck in elevator number 7A over in the Rayburn building.

Had I been here, I would like to inform the House I would have voted ‘yes’ on the motion to recommit.

Stated against:

Mr. NEY. Mr. Speaker, today I had an urgent matter to attend to. As a result I missed rollcall vote No. 74. Please excuse my absence from this vote. If I were present, I would have voted ‘no’.

The SPEAKER pro tempore (Mr. LAHOOD). The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes have it.

Mr. RANGEL. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. This will be a 5-minute vote on passage.

The vote was taken by electronic device, and there were 262, nays 141, not voting 7, as follows:
Mr. GILMAN. Mr. Speaker, earlier today, I offered a motion to reconsider H.R. 8. It is my understanding that no one spoke to that motion, and no votes were taken on it. Accordingly, I was unable to vote on rollcall No. 75. If I had been present I would have voted "aye." So the bill was passed. The result of the vote was announced as above recorded.

The title of the amendment was as follows: "A bill to amend the Internal Revenue Code of 1986 to reduce the marriage penalty which he has mentioned in his state-
to increase the earned income credit, to increase the 15-percent rate bracket, and to revise and extend their re-
nothing else is scheduled at this point, so there is no objection to the request of the gentleman from Ohio to Ohio (Mr. PORTMAN), let me say to the gentleman from Michigan State (Mr. STUPAK), from the upper peninsula, I just wish that the Arizona Wildcats get stuck in elevator 7A and they do not make it to the ball game on Saturday.

Mr. PORTMAN. Mr. Speaker, I thank the gentleman from Michigan. I speak from Cincinnati, Ohio; therefore, not in the Final Four. Mr. Speaker, I am pleased to announce that the House has completed its legislative business for this week.

The House will meet next week on legislative business on Tuesday, April 3, at 12:30 p.m. for morning hour and 2 o'clock for legislative business. The House will consider a number of measures under suspension of the rules, a list of which will be distributed to Members’ offices tomorrow. On Tuesday, we expect no recorded votes before 6 o'clock p.m.

Mr. Speaker, the Committee on Ways and Means will meet this afternoon shortly to consider H.R. 8, the Death Tax Elimination Act. It is my expectation that that bill will be ready for consideration in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.

Mr. BONIOR. Mr. Speaker, if I could just inquire, does the gentleman from Ohio expect any other legislation to be offered on the floor other than that which to revise and extend their residence in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.

Mr. BONIOR. Mr. Speaker, if I could just inquire, does the gentleman from Ohio expect any other legislation to be offered on the floor other than that which to revise and extend their residence in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.

Mr. BONIOR. Mr. Speaker, if I could just inquire, does the gentleman from Ohio expect any other legislation to be offered on the floor other than that which to revise and extend their residence in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.

Mr. BONIOR. Mr. Speaker, if I could just inquire, does the gentleman from Ohio expect any other legislation to be offered on the floor other than that which to revise and extend their residence in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.

Mr. BONIOR. Mr. Speaker, if I could just inquire, does the gentleman from Ohio expect any other legislation to be offered on the floor other than that which to revise and extend their residence in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.

Mr. BONIOR. Mr. Speaker, if I could just inquire, does the gentleman from Ohio expect any other legislation to be offered on the floor other than that which to revise and extend their residence in the House on Wednesday, April 4. That being the case, the vote on the Death Tax Elimination Act in the House next Wednesday would be our last vote for the week heading into the Spring District Work Period.

I thank the gentleman from Michigan for yielding to me.