no other reason than the decision to be joined in holy matrimony, more than 21 million couples a year are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes $30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home $30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

Adjusted gross income	Machinist $30,500	School Teacher $30,500	Couple $61,000
Less personal exemption and standard deduction	$6,550	$6,550	$11,800
Taxable income	$23,950	$23,950	$49,200
Tax liability	$3592.5	$3592.5	$8563
Marriage penalty			$1378

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of $61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of $1400 in higher taxes.

On average, America's married working couples pay $1,400 more a year in taxes than individuals with the same incomes. That's serious money. Everyday we get closer to April 15th more married couples will be realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of: a down payment on a house or a car, one years tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, Congressman DAVID MCINTOSH and I have authored the Marriage Tax Elimination Act.

It would allow married couples a choice in filing their income taxes, either jointly or as individuals—which ever way lets them keep more of their own money.

Our bill already has the bipartisan cosponsorship of 232 Members of the House and a similar bill in the Senate also enjoys widespread support.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote ''the era of big government is over.''

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty * * * a bipartisan priority.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

Let's eliminate The Marriage Tax Penalty and do it now!

WHICH IS BETTER, 3 WEEKS OR 3 MONTHS?

NOTE: The President's Proposal to expand the child care tax credit will pay for only 2 to 3 weeks of child care. The *Weller-McIntosh Marriage Tax Elimination Act H.R. 2456,* will allow married couples to pay for 3 months of child care.

CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average tax relief	Average weekly day care cost	Weeks day care
Marraige tax elimination act	$1,400	$127	11
President's child care tax credit	$358	$127	2.8

LET US NOT PLAY POLITICS ON SUBJECT OF LEGAL AND ILLEGAL DRUG USE

(Ms. JACKSON-LEE of Texas asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Ms. JACKSON-LEE of Texas. Mr. Speaker, I hope this morning we can start afresh and not play politics with illegal drug use. My Republican friends know full well that both Democrats and Republicans have been strong against the illegal use of drugs. We understand that along with talking about being against illegal use of drugs comes prevention and intervention.

The needle exchange program has nothing to do with supporting the illegal use of drugs. It is plain common sense, folks. People who use drugs are addicted, they are sick, they need intervention, they need prevention, they need treatment.

The use of clean needles saves lives, it prevents the spread of HIV, it keeps from killing our children, wives, husbands, family members, Americans, and we need to get off this politics on the illegal use of drugs and comparing that to clean needle exchange.

Mr. Speaker, I hope my colleagues will stop playing politics with tobacco and help prevent the use of tobacco with our young people, and I hope they will stop fooling around with a life-and-death matter of clean needles to save lives for Americans. Let us get down to the business of doing what the American people want us to do.

Mr. Speaker, I rise today to urge my colleagues to move swiftly on tobacco legislation.

A new report by the surgeon general shows that teen smoking rose dramatically among African-Americans and Hispanics. For example, smoking among African-American high school students was up by a startling 80 percent. The report shows that smoking is also a major cause of death and disease among all minority and ethnic groups. And African-American men bear the greatest health burdens from lung cancer. Mr. Speaker these numbers are disturbing and it underscores the need for comprehensive tobacco legislation. Smoking is devastating to our children, especially because of its addictive nature. We need to focus on early intervention so our kids can kick the habit before they get hooked.

I urge my colleagues to make tobacco legislation a top priority, so our kids will lead healthy lives.

WHY DO DEMOCRATS WANT TO BLOCK INVESTIGATION?

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

Mr. KINGSTON. Mr. Speaker, last week 19 House Democrats on the Committee on Government Reform and Oversight voted in lock step to block immunity to four essential witnesses. Over 90 people in this investigation have taken the fifth amendment or fled the country, and the only way the Americans can get to the truth of it is to give immunity to some of the witnesses who have not fled the country. So why have the Democrats voted against it? Why do they want to block the investigation?

Here is the letter from the Justice Department saying they had no problems given Irene Wu, Nancy Lee and Larry Wong immunity if they testify, but 19 House Democrats have blocked it. Why are they trying to obstruct justice? Maybe because of this.

The President's own attorney general has appointed six independent counsels on this particular administration, and these independent counsels have brought results: the Whitewater investigation, eleven guilty pleas, three convictions, two indictments pending; the Espy investigation, six guilty pleas, six convictions, three indictments pending; the Cisneros investigation, one guilty plea, six indictments pending.

Maybe that is why the 19 House Democrats voted lock step to keep the truth from the American people and obstruct justice in their own partisan way.

DEPARTMENT OF JUSTICE,
Washington, DC., April 16, 1998.
Mr. RICHARD D. BENNETT,
Chief Counsel, Committee on Government Reform and Oversight, Rayburn House Office Building, Washington, DC.

DEAR MR. BENNETT: I am writing in response to your letter of April 7, 1998, requesting the Department of Justice's position on the granting of immunity to Larry Wong. The Department of Justice has no opposition to the Committee granting immunity to Mr. Wong. We appreciate greatly your coordinating with us on this matter.

Sincerely,
MARK M. RICHARD,
Acting Assistant Attorney General.

DEPARTMENT OF JUSTICE,
Washington, DC., April 16, 1998.
Mr. RICHARD D. BENNETT,
Chief Counsel, Committee on Government Reform and Oversight, Rayburn House Office Building, Washington, DC.

DEAR MR. BENNETT: I am writing in response to your letter of April 7, 1998, requesting the Department of Justice's position on the granting of immunity to Nancy Lee. The Department of Justice has no opposition to the Committee granting immunity to Ms. Lee. We appreciate greatly your coordinating with us on this matter.

Sincerely,
MARK M. RICHARD,
Acting Assistant Attorney General.

DEPARTMENT OF JUSTICE,
Washington, DC., April 16, 1998.
Mr. RICHARD D. BENNETT,
Chief Counsel, Committee on Government Reform and Oversight, Rayburn House Office Building, Washington, DC.

DEAR MR. BENNETT: I am writing in response to your letter of April 7, 1998, requesting the Department of Justice's position on the granting of immunity to Irene Wu. The Department of Justice has no opposition to the Committee granting immunity to Ms. Wu. We appreciate greatly your coordinating with us on this matter.

Sincerely,
MARK M. RICHARD,
Acting Assistant Attorney General.

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SPECIAL ORDERS

The SPEAKER pro tempore (Mr. RIGGS). Under the Speaker's announced policy of January 7, 1997, and under a previous order of the House, the following Members will be recognized for 5 minutes each.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania (Mr. COYNE) is recognized for 5 minutes.

(Mr. COYNE addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas (Mr. PAUL) is recognized for 5 minutes.

(Mr. PAUL addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from California (Ms. MILLENDER-MCDONALD) is recognized for 5 minutes.

(Ms. MILLENDER-MCDONALD addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

COMMUNICATION FROM THE CHAIRMAN OF THE COMMITTEE ON THE BUDGET REGARDING STATUS OF THE FISCAL YEAR 1998 CONGRESSIONAL BUDGET

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Ohio (Mr. KASICH) is recognized for 5 minutes.

Mr. KASICH. Mr. Speaker, to facilitate application of sections 302 and 311 of the Congressional Budget Act, I am transmitting a status report on the current levels of on-budget spending and revenues for fiscal year 1998 and for the 5-year period fiscal year 1998 through fiscal year 2002.

The term ''current level'' refers to the amount of spending and revenues estimated for each fiscal year based on laws enacted or awaiting the President's signature as of April 21, 1998.

The first table in the report compares the current level of total budget authority, outlays, and revenues with the aggregate levels set by H. Con. Res. 84, the concurrent resolution on the budget for fiscal year 1998 as adjusted pursuant to 314(b) of the Budget Act. This comparison is needed to implement section 311(a) of the Budget Act, which creates a point of order against measures that would breach the budget resolution's aggregate levels. The table does not show budget authority and outlays for years after fiscal year 1998 because appropriations for those years have not yet been considered.

The second table compares the current levels of budget authority, outlays, and new entitlement authority of each direct spending committee with the ''section 302(a)'' allocations for discretionary action made under H. Con. Res. 84 for fiscal year 1998 and for fiscal years 1998 through 2002. ''Discretionary action'' refers to legislation enacted after adoption of the budget resolution. This comparison is needed to implement section 302(f) of the Budget Act, which creates a point of order against measures that would breach the section 302(a) discretionary action allocation of new budget authority or entitlement authority for the committee that reported the measure. It is also needed to implement section 311(b), which exempts committees that comply with their allocations from the point of order under section 311(a).

The third table compares the current levels of discretionary appropriations for fiscal year 1998 with the revised ''section 302(b)'' sub-allocations of discretionary budget authority and outlays among Appropriations subcommittees. This comparison is also needed to implement section 302(f) of the Budget Act, because the point of order under that section also applies to measures that would breach the applicable section 302(b) sub-allocation. The revised section 302(b) sub-allocations were filed by the Appropriations Committee on March 31, 1998.

The fourth table compares discretionary appropriations to the levels provided by section 251(c) of the Balanced Budget and Emergency Deficit Control Act of 1985. Section 251 requires that if at the end of a session the discretionary spending, in any category, exceeds the limits set forth in section 251(c) as adjusted pursuant to provisions of section 251(b), there shall be a sequestration of funds within that category to bring spending within the established limits. This table is provided for information purposes only. Determination of the need for a sequestration is based on the report of the President required by section 254.

REPORT TO THE SPEAKER FROM THE COMMITTEE ON THE BUDGET: STATUS OF THE FISCAL YEAR 1998 CONGRESSIONAL BUDGET ADOPTED IN H. CON. RES. 84 (Reflecting Action Completed as of March 31, 1998)

[On-budget amounts, in millions of dollars]

	Fiscl year—	
	1998	1998–2002
Appropriate Level (as amended by P. L. 105–116):		
Budget Authority	1,405,449	7,386,233
Outlays	1,372,522	7,282,253
Revenues	1,199,000	6,477,552
Current Level:		
Budget Authority	1,389,663	NA
Outlays	1,374,198	NA
Revenues	1,197,381	6,459,901
Current Level over (+)/under (-) Appropriate Level:		
Budget Authority	−15,786	NA
Outlays	1,676	NA
Revenues	−1,619	−17,651

NA=Not applicable because annual appropriations Acts for Fiscal Years 1998 through 2002 will not be considered until future sessions of Congress.

BUDGET AUTHORITY

Enactment of any measure providing new budget authority for FY 1998 in excess of $15,786 million (if not already included in the current level estimate) would cause FY 1998 budget authority to exceed the appropriate level set by H. Con. Res. 84.

OUTLAYS

Enactment of any measure providing new outlays for FY 1998 (if not already included in the current level estimate) would cause FY 1998 outlays to exceed the appropriate level set by H. Con. Res. 84.

REVENUES

Enactment of any measure that would result in any revenue loss for FY 1998 (if not already included in the current level estimate) or for FY 1998 through 2002 (if not already included in the current level) would cause revenues to fall further below the appropriate level set by H. Con. Res. 84.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, April 21, 1998.
Hon. JOHN KASICH,
Chairman, Committee on the Budget, House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: Pursuant to section 308(b) and in aid of section 311 of the Congressional Budget Act, as amended, this letter and supporting detail provide an up-to-date tabulation of the on-budget current levels of new budget authority, estimated outlays, and estimated revenues for fiscal year 1998. These estimates are compared to the appropriate levels for those items contained in the 1998 Concurrent Resolution on the Budget (H. Con. Res. 84) and are current through April 1, 1998. A summary of this tabulation, my first for the second session of the 105th Congress, follows: