

gentleman from Indiana (Mr. BURTON). Granting immunity is often the only way that the congressional investigations can get to the truth.

And many times witnesses are granted immunity. They were granted immunity in Watergate, they were granted immunity by Republicans in Iran Contra, and even Senator THOMPSON's fund-raising investigation granted immunity to witnesses.

But by opposing immunity to these four witnesses, the committee Democrats have made it very clear that they would rather engage in political infighting than to get to the truth about foreign money in American elections.

So, in conclusion, Mr. Speaker, we know what this is all about. What this is all about is to cover up the truth, to keep the American people from knowing the truth, and if we can just keep putting it off after each election, sooner or later they think it will go away.

Well, sooner or later the American people are going to know the truth, whether they want them to have it or not. And sooner or later, either the media of this country or the Republicans of this House will get to the bottom of the truth, Mr. Speaker, because no man is above the law and the American people have the right to know the truth.

Mr. Speaker, I yield to the gentleman from Missouri (Mr. BLUNT).

THE MARRIAGE TAX PENALTY

Mr. BLUNT. Mr. Speaker, I am here today to talk about one of the great injustices in our tax system. We have in our tax system a penalty on the very institution that we should be doing everything we can to encourage, the institution of the family. No American that you ask about this thinks that we ought to have a marriage tax penalty, but that is exactly what we have in the system now.

If two people are married and they are both working, they almost inevitably pay more taxes than if they were both working and decided not to be married. And, in fact, I saw somebody in my district early this year who had gotten married in January because their accountant had advised them that if they got married in December it would cost them \$3,600. Twenty-one million American couples pay an average marriage tax penalty of \$1,400 a year just because they are married.

□ 1630

Nobody thinks that is right; we need to eliminate that from the penalty. Today I am going to be joined by two of my colleagues who have really been leaders in this fight, and they are the gentlemen from Indiana (Mr. MCINTOSH) and the gentleman from Illinois (Mr. WELLER), who have introduced a bill that I am cosponsoring along with them.

This bill eliminates the marriage penalty; it eliminates the marriage penalty by raising the brackets, by doubling the brackets, the individual brackets so that if the standard deduc-

tion is \$4,150 now for a single person, for two people who are married, the deduction now is only \$6,900.

MARRIAGE PENALTY ELIMINATION ACT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, the gentleman from Indiana (Mr. MCINTOSH) is recognized for 40 minutes.

Mr. MCINTOSH. Mr. Chairman, today the gentleman from Illinois (Mr. WELLER) and I would like to talk to our colleagues and those watching at home about this issue of the marriage penalty that the gentleman from Missouri (Mr. BLUNT) mentioned in his earlier discussion.

This first came to my attention in a very serious way when two of my constituents, Sharon Mallory and Dale Pierce, wrote me a letter last February that moved me to investigate what exactly was happening in our Tax Code. Sharon explained that they wanted to get married. They went to H&R Block and found out that although they both worked at about \$10-an-hour jobs at a factory, they would be penalized \$2,800 if they got married. She would have to give up her \$900 refund and pay those additional taxes, simply because they got married. She went on to write that they could not afford it, and it broke her heart that they could not get married.

This marriage penalty is one of the most immoral provisions in our Tax Code. It says to young people, older folks, anybody who is married in this country, you are eligible to pay more taxes simply because you are married. It is wrong; it is something that needs to be eliminated in the Tax Code.

I have teamed up with my very good colleague, the gentleman from Illinois (Mr. WELLER), and we have introduced a bill, the Marriage Penalty Elimination Act that is gaining more and more support every day in Congress, here in the House and in the Senate, because Members realize on the Democratic side and on the Republican side that this is the wrong way to treat families in our country.

We have all suddenly begun to realize in this country that families are indeed the centerpiece of our society. They are the ones that bring up our children. The family unit is the one that helps our communities to grow. Why should the government penalize people who are married, simply because they are married, in the Tax Code?

Mr. Speaker, let me now yield to my colleague to explain the legislation that we have cosponsored and describe the efforts that he and I have undertaken to address this problem, and take it to the American people so that they are aware of the problem in the Tax Code.

Mr. WELLER. Mr. Speaker, I want to thank the gentleman from Indiana; I want to thank him for the partnership we have had to eliminate what we all

consider to be not only the most unfair, but really immoral provision in our Tax Code, which is the marriage tax penalty.

I represent a pretty diverse district. I represent the south side of Chicago, the south suburbs in Cook and Will Counties, a lot of bedroom and farm communities, and I find that some pretty simple questions come forward which I really believe illustrate why elimination of the marriage penalty should be the number one priority of this Congress when it comes to the tax provisions in this year's budget agreement.

Some questions that I have been asked as a legislator, when I have had town meetings, or at the local VFW or the local union hall or the local plant, folks just say that Americans do not feel that it is fair that our Tax Code punishes marriage with a higher tax. Do Americans feel that it is fair that a working married couple with two incomes who are married happen to pay higher taxes just because they are married, in comparison to a couple that lives together outside of marriage in an identical income bracket?

I say to my colleagues, if we think about it, our Tax Code actually provides an incentive to get divorced, because for 21 million married, working couples, they pay on the average \$1,400 more just because they are married. In the district that I represent, the south side of Chicago, the south suburbs, \$1,400 is one year's tuition at Joliet Junior College; it is 3 months of day care at a local child care center in Joliet as well. That is real money for many people.

Let me give an example here. Of course we have all had so many constituents who have shared with us and written us some pretty heartfelt letters regarding the marriage tax penalty and how the marriage tax penalty hurts them. But let me give an example right here in the district that I represent, outside of Chicago; Joliet is the largest community that I represent.

Take an example of a machinist who works at Caterpillar. Caterpillar is a major manufacturer in the district that I represent; they make the real heavy earth-moving equipment, the bulldozers and earth-scrappers and other things, and folks work hard there. We have a case of a machinist who works at Caterpillar, and this machinist makes \$30,500 a year. If this machinist is single with this \$30,500 a year income, if we take into consideration the standard deduction and exemption, he falls in the 15 percent tax bracket, if he is single.

Now, say he meets a gal in Joliet and they decide to get married, and the gal he wants to marry is a school teacher, a tenured school teacher in the Joliet public schools. She makes an identical income of \$30,500. Well, under our current Tax Code, if they are married, they file jointly and when they do, their combined income is \$61,000. Even after you take into consideration the standard deductions and exemptions,

they actually are pushed into the 28 percent tax bracket. And by being pushed into the 28 percent tax bracket, just because they are married under our Tax Code, that produces an almost \$1,400 marriage tax penalty.

Now, is it right that when this machinist who works hard every day at caterpillar in Joliet, Illinois, marries a school teacher who works hard every day at the Joliet public schools, just because they are married, they are punished under our Tax Code and required to pay almost \$1,400 more just because they are married?

Now, if they chose to live together outside of marriage they would save almost \$1,400. I think that is just amazing that our Tax Code actually does that, because for this machinist or school teacher, if they would choose to go to Joliet Junior College and decide to go back to school, that \$1,400 would pay for 1 year's tuition at Joliet Junior College. That really illustrates why I think it is so important that the marriage tax penalty be eliminated. Because when we think about it, 21 million married, working couples suffer the marriage tax penalty. That is 42 million taxpayers.

April 15, of course, was the day that everyone had their taxes be due, and 21 million couples, if they were not aware of it before, discovered they were paying the marriage tax penalty. That is why I believe that elimination of the marriage tax penalty should be our number one priority this year.

Mr. Speaker, I want to thank so many in the profamily groups that have worked with us and a lot of our colleagues in both the House and Senate who have come together, of course, with essentially a compromise bill that we put together, legislation called the Marriage Tax Penalty Elimination Act of 1998, legislation that will eliminate the marriage tax penalty in a very simple way.

Of course, we double the tax brackets. Right now, under, say, the 15 percent tax bracket, if one is making \$24,650, one is in the 15 percent tax bracket, but if one gets married, one can only make about \$42,000 and stay in the 15 percent tax bracket. We double it from 24,650 to 49,300. It is very simple. We also double the standard deduction which this machinist and school teacher would be able to enjoy. It is simple legislation.

The other thing I want to point out, as well, there is no unintended consequence from our legislation. The marriage tax penalty resulted from unintended consequences as the Tax Code was changed over the last 30 years. No one sought to create it, but unfortunately, it was created because our Tax Code, a progressive Tax Code, has become more complicated over the years. But we can help this machinist at Caterpillar and this school teacher in Joliet with passage of the Marriage Tax Elimination Act.

I think it is important legislation. I want to commend the gentleman from

Indiana (Mr. MCINTOSH) and the gentleman from Missouri (Mr. BLUNT), and all of those who have been working so hard who have been putting together this legislation.

Mr. MCINTOSH. Mr. Speaker, I will yield to the gentleman from Missouri (Mr. BLUNT) in a moment to further explain our legislation.

Let me mention, first, to emphasize the point the gentleman was making, if two people are working and suddenly they become married, they get hit with higher taxes simply because they are married, and that is because the tax brackets do not recognize that two people earning twice as much money should be paying the same amount of taxes. Instead, what they do is they have what is called, I guess we would call it "bracketry," but essentially they lower that higher bracket for the married couple, make them pay more taxes, and the reason that that has happened over the last 30 years is that people here in Washington want the extra money to grow government, for more spending programs.

Even President Clinton said the marriage penalty is indefensible, but, and when he starts to say "but," we have to listen carefully; I am not sure we can afford to give up the money. That has been the mentality around this place for 30 years.

Well, I am happy to say that today, I talked with our Committee on Budget chairman, the gentleman from Ohio (Mr. KASICH), who is working on a budget this week that will cut back on the growth of government, reduce the ever-expanding spending, and set aside that money so that we can eliminate the marriage penalty. I was delighted, because I think it is important that we all get behind Chairman KASICH's effort and say, yes, we will hold back just a little bit of extra money, we do not have to keep expanding government ever faster and faster, we will hold it back just a little bit, and then we will do what is right for the families in this country and eliminate the marriage penalty.

Let me now recognize the gentleman from Missouri (Mr. BLUNT) to describe in even more detail how our legislation would work.

Mr. BLUNT. Mr. Speaker, I think the gentleman's points are well made there, particularly the point about the idea that we cannot afford to give back this money. I think the real question is, can we afford to keep this money? Can we afford to continue to make marriage financially a penalty? It is just wrong to do that, and I think if this Congress needs to set any standard, that standard needs to be that every time one can leave money with American families, rather than take that money from them and bring it to Washington, American families and America is going to be better off.

Last year we passed the tax bill that created real tax relief for families with children, and if somebody has three kids at home today who are 17 or

younger, that person should be paying \$100 less in Federal taxes every month this year than you paid last year; and if you are not, you had better go down to the employment office at work and ask what form you need to get filled out to get your taxes straightened back out, because what this Congress decided was that families could spend that \$100 a month on their three kids, 17 or younger, better than some bureaucrat in Washington could spend that \$100 a month on those same kids.

Here is another chance to not do what, hopefully, we can ultimately do, which is get rid of this complex Tax Code that nobody understands and start all over toward a fairer, simpler Tax Code, but in the interim, we need to remove these inequities.

The gentleman from Illinois (Mr. WELLER) said a minute ago about that couple he was talking about, that they are almost exactly the average of the 21 million American couples that are penalized by this, almost exactly at the \$1,400 per year level. Is this fair? Of course it is not fair. Could that family do better with that \$120 or so a month, better than the Federal Government would do with it? You bet they would do better with it for their family than the Federal Government would do with it for their family. And even if they would not, is it fair to take it from that family simply because they have chosen to be married, and suddenly have this penalty kick in?

In this new and improved version of eliminating the marriage tax penalty, again I think the gentleman and Mr. WELLER have worked hard, and hopefully, I have been part of that discussion, to make sure that we do not unintentionally do something that we did not mean to do.

So, simply, we have gone in and we have doubled the brackets if you are a married couple. We have doubled the standard deduction from \$4,150 to double that, \$8,300. We have doubled the threshold where one goes from the 15 percent bracket to the 20 percent bracket, and in every other case where there was a figure that should be doubled for a couple that had not been in the past, that is what this does. It is very simple. It is very easy to understand. It is not going to produce any unintended consequences; it is just going to have people who are married and both working paying the same taxes as people who are not married and both working.

□ 1645

What could be fairer than that? The pro-family groups, the Christian Coalition, the Family Research Council, the Concerned Women of America, the Eagle Forum, the Traditional Values Coalition have all endorsed this bill. They have all said this is a giant step forward for American families.

Mr. Speaker, I think it needs to be our number one tax priority. This should not be allowed to go through another April 15. That is good news

about the budget, that this Congress is going to create a budget where we do not have to ask the question of whether we can afford not to have this money, this \$1,400 times 21 million. That is the amount of money we are talking about. We do not have to have this money to balance the budget.

We are going to balance the budget on principles of fairness and on principles that are pro-family and principles that encourage marriage. That is exactly what this bill does.

I hear more and more talk in the halls of the Capitol that more and more people think this should be the first thing we do in tax reform this year. And hopefully we can do even more tax reform than this, but this should be job one when it comes to tax reform this year.

Mr. MCINTOSH. Mr. Speaker, let me point out that one group that is particularly punished by this marriage penalty are women. One of our colleagues said to us, we could actually call this the Working Women's Tax Relief Act of 1998, because what happens is that the marriage penalty discriminates against women who throughout their career sometimes are working, sometimes they are staying at home to raise their children, sometimes when the children are old enough, going back and continuing that career.

What happens is that when they enter back into the workforce, they are immediately taxed at the higher rate because of their spouse. If we consider the Federal income taxes, the FICA taxes, the State and local taxes, women pay an astounding 50 percent marginal tax on their income simply because they are married and entering into the workforce.

Now, working women are wholeheartedly against this marriage penalty tax. Teri Ness, the CEO and founder of the National Association of Women Business Owners testified before the Committee on Small Business, and she said 95 percent of her members said Congress should eliminate the marriage penalty. It is simply a matter of fairness.

Now, the marriage penalty also discriminates against those women who decide to stay home and take care of their families because without doubling the brackets, they are penalized because they are married. And they are penalized as a stay-at-home mom because of this marriage penalty tax.

H.R. 3734 is a bill that helps all married couples by doubling the brackets, doubling the personal exemption, and allowing us to say once and for all we are going to go on record being in favor of families.

Mr. Speaker, let me turn now to the gentleman from Illinois (Mr. WELLER).

Mr. WELLER. Mr. Speaker, I thank the gentleman for yielding. What is really interesting, the gentleman from Indiana and I were elected in 1994 and of course we were part of the class of freshmen in 1994 and we made a commitment to the people and the people

who elected us that we were going to change the way Washington works. One of the most fundamental changes that we made was not only to balance the budget for the first time in 28 years, and my colleagues know darned well that if it had not been for the freshmen in 1994 that we would not have a balanced budget today, but we gave the middle-class working families the first tax cut in 16 years.

Our philosophy when we came in in 1994 was that we want families to keep more of what they earn because they work so hard. And of course they can better spend their dollars back home in Illinois and Indiana and North Carolina than we can here in Washington.

It was interesting, when the President was asked by Washington reporters what he thought about eliminating the marriage penalty, as was pointed out earlier, he said well, gee, it is a problem but basically indicated we need the money to spend. That is unfortunate because think about it. Those who object to eliminating the marriage penalty always say, gee, it is going to cost Uncle Sam. Think about it: \$1,400, that is real money for real people. And think how much \$1,400 costs middle-class working couples.

One thing the President has said earlier this year, he had an idea which frankly it is a pretty good one. He talks about expanding the already existing child care tax credit. He thinks maybe that is a better idea than eliminating the marriage penalty. My staff and I did the numbers. We figured how much tax relief this machinist and school teacher that I referred to in Joliet, Illinois, would enjoy if they have a child who goes to the day care center.

Under the President's proposal the average married couple that would qualify for the child care tax credit would see an extra \$358 a year. That pays in Joliet, Illinois, less than three weeks of day care. If we eliminate the marriage penalty for this working married couple in Joliet, this machinist at Caterpillar and a school teacher, we save them \$1,400. In Joliet, that is almost 11 weeks of child care at this child care center.

Mr. Speaker, which is better? Three months of day care with eliminating the marriage tax penalty or three weeks of day care under the President's proposal? Clearly, by eliminating the marriage penalty we can help married couples with children in a much bigger way.

Mr. MCINTOSH. Mr. Speaker, I yield to the gentleman from New York (Mr. SCHUMER), who I understand has to catch a plane.

FIRST LADY'S REMARKS ON PALESTINIAN STATE WERE A MISTAKE

Mr. SCHUMER. Mr. Speaker, I thank the gentleman from Indiana (Mr. MCINTOSH) for being gracious.

Mr. Speaker, I take the White House at its word that the First Lady's comments on a Palestinian State were a mistake and not the White House position.

But this is what the White House should have said loud and clear: For there to be peace, Yassir Arafat should renounce violence and stop turning a blind eye to those under his authority who terrorize Israel.

Israelis want peace, but they are skeptical about the Palestinian will and ability to thwart terrorism. Israelis will not and should not accept a state that is a base for terror or for war, and the First Lady, I hope, will realize that she was mistaken in believing that such a State would be in furtherance of peace. It will not.

When voices in the White House say there ought to be a Palestinian State before there are guarantees of security, they do not set the peace process forward. They set it back.

Mr. Speaker, I thank the gentleman from Indiana for his courtesy.

Mr. MCINTOSH. Mr. Speaker, let me say that I agree with the remarks of the gentleman wholeheartedly.

Mr. Speaker, let me turn now to another one of our colleagues in the class of 1994. She has represented our class at the leadership table and been a true leader in our class in trying to bring about the revolution that the gentleman from Illinois talked about in changing the way Washington does business, the gentlewoman from North Carolina (Mrs. MYRICK).

Mrs. MYRICK. Mr. Speaker, I thank both of my colleagues for bringing this bill forward. The gentleman from Illinois (Mr. WELLER) was talking earlier about the child care credits and what a difference it would make for families who are struggling to make ends meet. That is just one good example of what we are talking about.

When I go home, people say to me, "Y'all do some dumb things up there." All the time I hear that. And they say, "There is no common sense, where is the common sense that we have back here at home? You do not do it." And one of the most frequent complaints I get that on is the Tax Code. People say it makes no sense to them. I think we probably would have to be completely out of touch with the world today to in any way defend our Tax Code as reasonable or common sense.

Mr. Speaker, any one of us could send our tax forms to eight different accountants and we would get eight different examples of how we could do our taxes because nobody really knows. We have complicated the dickens out of the code. It does not make sense to any of us and even the experts have a heck of a hard time trying to figure it out.

One of the things I think that is especially stupid is the marriage tax penalty; I mean, penalizing people for getting married. And many young couples do not have a clue that this is going to hit them until after they have been married and file their first joint tax return. Then they find out that all the sudden, good grief, we owe a bunch of money we did not think we owed.

So in looking at it from common sense like we do back home in North

Carolina, we say why in the world are we encouraging as a Federal Government young people to live together instead of getting married because we tax them more if they get married? I mean, that does not make sense to anybody back in North Carolina. It certainly does not make sense to us.

That is why I am so glad my colleagues brought it forward. There is no rationale to this when we think about why they are doing this. Why? Other than to put more money in the government coffers. Taxes put more money in the government, and the government just spends it instead of letting the hard working Americans keep their own money in their own pocket, which is what this is about.

So I am just real encouraged that my colleagues brought the bill forward and I hope that everybody is going to support this so that we can get rid of this dumb idea that taxes people because they married.

Mr. MCINTOSH. Mr. Speaker, I thank the gentlewoman very much for her comments. And she mentioned young people who suddenly discover they are hit with a penalty. That reminded me of an episode two weeks ago when we were back home over the Easter recess. A young man came up to me after one of my talks and he said let me tell you what happened to me and my wife. We were just married last fall. We had to postpone our honeymoon and we were getting ready to take it this year and all of a sudden on April 15 we realized that we had to pay about \$2,200 more in taxes. That was the money they had been saving up to go on their honeymoon. He said it just broke their hearts. They had to pay the taxes they owed because of this marriage tax in the Tax Code. Now they are going to have to postpone their honeymoon once again.

Time and time again I hear from young people who do not expect it. One of my staffers said it is almost as if when they say "I do," Uncle Sam says "fork it over," and that is unfortunate in this marriage penalty tax and what it is doing to our families today.

Let me turn to one of our colleagues who has served with us actually before our class, a forerunner of the class of 1994, but is with us in spirit. And he is someone I turn to often to seek wisdom and guidance about how we can pursue these legislative objectives. I yield to the gentleman from California (Mr. ROYCE).

Mr. ROYCE. Mr. Speaker, I thank the gentleman from Indiana (Mr. MCINTOSH) for yielding to me. As a former tax manager, there are so many things wrong with the current Tax Code that I could stand here all day and night talking about them. But there is one aspect of that Tax Code that in my view is the most unfair of all, and that is the marriage penalty.

Under the current Tax Code, married couples usually pay more Federal taxes than single taxpayers, everyone knows this. We can ask any recently married

couple about the shock that they received when they got their first tax bill. And it is wrong. It is wrong that the IRS charges a family more based on their marital status than they would when two single people are individually paying those taxes.

The marriage penalty is essentially a tax on working wives, because the joint filing system compels married couples to identify a primary earner and a secondary earner and usually the wife falls into this latter category. This works out to be a tax on working women who become married. And therefore from an accountant's point of view, the wife's first dollar of income is taxed at the point where her husband's income has left her. And if the husband is making more money than the wife, then the couple may even conclude that it is not worth it for the wife to earn income. In fact, a woman working part-time may be working just to pay the tax man after the marriage.

We need to instruct the IRS to be fair and not penalize married couples just for making the decision to get married, and the way to do this is to make married people equal to single people in the eyes of the Tax Code. And I am proud to be a cosponsor of this bill with the gentleman from Illinois (Mr. WELLER) and the gentleman from Indiana (Mr. MCINTOSH).

This bill would benefit married couples regardless of whether they have children. Its ideas are simple. It allows families to decide how they file their income tax, either individually or jointly, whichever gives them the greatest benefit. And according to a recent Congressional Budget Office study, 21 million married couples paid an average of \$1,400 in additional taxes last year because they had to file jointly, \$1,400 in additional taxes.

Mr. Speaker, I know all families have a better use for \$1,400 than giving it to the IRS as a marriage penalty. Whether it is to be spent for a mortgage or extra groceries or kids, married couples should be allowed to keep that extra money they earn. They should not be penalized just because they made the decision to get married.

The Republican Party stands for tax cuts, tax relief, and the marriage penalty should be one of the first things to go. Actually, this unfair excessive tax should have been removed years ago, but the Democrats who controlled Congress for 40 years raised taxes instead of cutting them.

The marriage penalty slams middle-class workers. Economist Bruce Bartlett says that most of the people affected by the marriage penalty have incomes under \$30,000 a year.

So why does this marriage penalty exist? That is an easy one, because for years it has brought in a lot of money that the IRS would not normally have collected. And because big government is fueled by money, extra money provides even more government, more bureaucratic jobs, and therefore government does not have an incentive to eliminate the marriage penalty.

□ 1700

They actually have an incentive to keep it in place. Make no mistake about it. Anyone who supports the marriage tax penalty and votes against this bill is simply saying they do not care if married people pay more taxes than necessary or than is fair.

They are saying they do not care that an average married couple pays an additional \$1,400 in taxes to the government when they make that decision to get married. They are saying they want a bigger government at the extra expense of working couples.

We need to do everything we can to keep families together and to encourage marriage. Furthermore, we need to do everything we can to reduce the size and scope of government in our lives and reduce taxes on working Americans.

The time has come to divorce ourselves from the marriage tax penalty. We need to pass the Marriage Tax Penalty Elimination Act. I encourage all of my colleagues to vote for this outstanding and much-needed legislation. I want to thank my fellow coauthors for their presentation here today.

Mr. MCINTOSH. Mr. Speaker, let me share with the gentleman from California some good news that I mentioned earlier before he arrived on the floor.

In talking to the gentleman from Ohio (Mr. KASICH), chairman of the Committee on the Budget, he has indicated to me that it is his desire in the budget that we stop the growth of government that the gentleman from California talked about, and say we, by just holding back that growth to a reasonable level, we can make sure to have the funds available to pass the Marriage Tax Elimination Act and do that this year so that never again in this country will couples be suffering under the marriage penalty.

I applaud the gentleman from Ohio (Mr. KASICH) for putting that in his budget. We now have to work with him and show that there is public support for that budget, to convince all of our colleagues that just a little bit of restraint on that spending side of the equation will let us eliminate this marriage penalty tax.

Let me mention, also, I have been opening up my web site and inviting people all over the country to write to me about how the marriage penalty has affected them. I have received hundreds of letters. The web site, by the way, is www.house.gov/mcintosh.

I wanted to share with you a couple of those E-mails that I received. One of them is from a fellow named Tom Smith from Columbus, Ohio. He writes, "Thank you for addressing this issue. I am engaged to be married, and my finance and I have discussed the fact that we will be penalized financially. We have postponed the date of our marriage in order to save up and have a "running start," in part because of this nasty, unfair tax structure."

Then T.D. who is from Alberton, Montana, she writes to me, "My husband and I both work. We are 50 and 55

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years old. This is a second marriage for both of us. We delayed our marriage for a number of years because of the tax consequences." Let me repeat that. "We delayed our marriage for a number of years because of the tax consequences. It caused a great deal of stress, lots of anguish among our families. We finally took the tax hit and married to make my family happy. This marriage penalty is awful." That is T.D. from Montana. Those are the type of responses we have been getting from hundreds of Americans who suffer from this marriage penalty tax.

Sometimes the policy analysts here in Washington come up to me and say, oh, Mr. Congressman, you cannot tell me that it really makes a difference for anybody because they have to pay \$1,400 more in taxes. I share with them these E-mails, and I say we may be able to afford it. My colleagues and I may not be affected by that, or we may tighten our belts, but there are a lot of people in this country who are living on the margin. Every dollar matters.

They are trying to save for their children to give them a chance to have a good education, to put food on the table, to have a better future. For us to tell them we are going to penalize you because you are married is outrageous and must be eliminated.

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

Mr. MCINTOSH. I yield to the gentleman from Illinois.

Mr. WELLER. Mr. Speaker, I, too, have also been receiving letters and E-mails as well of those who have been suffering from the marriage penalty. Like our friend, the gentleman from California (Mr. ROYCE), I have been written by a number of tax preparers who have shared examples.

One gentleman, a Robert Eckert of Jacksonville, Florida, in a letter that he shared with us, he says, "As a seasonal tax preparer and enrolled agent, I find the marriage penalty can be very significant; 12 percent of after-tax income or 33 percent increase in tax liability for many couples. This marriage penalty hits all ages and all incomes."

He has several examples here; I will mention a couple of them. One is a retired couple and the other is a low income couple. The retired on Social Security couple, he says this couple got married midyear, each with about \$20,000 in company pension income and \$12,000 in Social Security payments. As singles, they would pay no tax on the Social Security income; but as married, \$16,000 of combined Social Security payments become taxable for a penalty of \$2,400. Think about that. A married, retired couple paying \$2,400 just because they are married.

Another example that he shares is of a low income couple, and he says, this is really the saddest event of his 7 years of preparing tax returns. Mr. Eckert says, a cemetery grounds keepers and his county clerk spouse, one making \$16,000, the other making

\$11,000, are married, and they have twin 6-year-old boys.

They also have neighbors, an unmarried couple with twin 5-year-old girls working at the same cemetery and county office building and have similar incomes who not only pay \$460 less in taxes, but receive a \$2,563 in earned income tax credit check.

The married couple, the cemetery grounds keeper and his county clerk, pay over \$3,000, 12 percent of their after-tax income just because they are married. There are several other examples.

Mr. Speaker, I include these letters for the record.

The text of the letters are as follows:

OCTOBER 1, 1997.

Representative JERRY WELLER,
U.S. House of Representatives, House Office
Building, Washington, DC.

DEAR REPRESENTATIVE WELLER: As a seasonal tax preparer and Enrolled Agent, I find the marriage penalty can be very significant, 12% of after tax income or 33% increase in tax liability. The marriage penalty hits all ages and all incomes. Some examples:

Retired on Social Security: This couple got married mid year, each with \$20,000 company pension income and \$12,000 social security payments. As single, they pay no tax on the social security income, as married \$16,000 of combined social security payments become taxable for a penalty of \$2,400.

High Income Executives: Two spouses with \$80,000 and \$50,000 incomes pay \$1,584 more in taxes than if, as an unmarried couple they filed single returns.

High School Teachers: Two \$40,000 a year public school teachers, each a single parent of a teenage son, got married New Year's Eve. They felt very strongly their sons would have a better chance of staying away from drugs with the emotional support and economic stability of a married two parent family. More important, they believed boys in single parent environment are six times more likely to become involved with the juvenile justice system. They became "very emotional" when I determined their tax liability increased from \$4500 each, \$9000, to \$12,434—a 35% increase for getting married and trying to help their sons to a better life.

Low Income: This is the saddest event of my seven years preparing tax returns. A cemetery grounds keeper and his county clerk spouse, \$16,000 and \$11,000 incomes, are married with twin six year old boys. They have a neighbor, an unmarried couple with twin five year old girls, working at the same cemetery and county office and similar incomes who not only pay \$460 less taxes but receive \$2563 in earned income tax credit. My married couple pay over \$3000, 12% of their after tax income for being married!!!

Sincerely,

ROBERT ECKERT, E.A.

JANUARY 18, 1998.

CONGRESSMAN WELLER: I recently heard that you were sponsoring a bill to not have tax penalty on married couples as it now exists. Our beloved Congressman is no longer with us but he was a personal friend and I also worked on all his campaigns. I remember discussing things with him. We talked about how the government having things backwards sometimes and rewarding people that are not working and penalizing the working and somehow sending the wrong message. I totally support your bill and will be praying for you also as you undertake this.

Best wishes,

PAM MANN and family.

Hon. JERRY WELLER,
House of Representatives, Cannon House Office
Building, Washington, DC.

DEAR MR. WELLER: Last week our local newspaper ran an article about the marriage tax penalty bill that you and Representative McIntosh are co-sponsoring. I wholeheartedly support you in your efforts to have this unfair tax code eliminated. Since I have a dog in this fight, I want to see this inequity straightened out.

Why should we punish the people who enter into marriage over the people who choose to just live together? I think all married couples should be allowed to file their taxes either as single individuals or jointly as a couple. If filing jointly is a benefit to the married couple, that's just a plus to being married; the single couples could marry and receive the same tax benefit. As the tax code is now, in most instances, it is advantageous to be able to file taxes as a single individual. I am a 61 year old grandmother, still holding down a full time job, and I remarried three years ago. I had to think long and hard about marriage over staying single as I knew it would cost us several thousand dollars a year just to sign that marriage license. Marriage has become a contract between two individuals and the federal government. Why should the IRS be able to dictate my filing status when filing jointly is not in my best interest?

I want to write my own congressmen to ask them to support you and Mr. McIntosh. Please send me the number of the marriage tax penalty bill. Also I would like to receive more information about the specifics of the bill if you have that available.

I would be interested in helping get this bill established at the grass roots level. Do you have any suggestions on how I could help in bringing this bill to a favorable conclusion?

Sincerely,

MARY A. HOTTEL.

Congressman JERRY WELLER,
Congress of the United States, House of Rep-
resentatives, Washington, DC.

DEAR CONGRESSMAN WELLER: We support your change to the "so-called marriage tax penalty".

We are prime examples of this. My husband and I work for Motorola-CSS in Libertyville, Illinois. We both work the same schedule. We generally work 40 hours a week. But, when there is overtime it is mandatory! We cannot say no! We then work a 54 hour week, 6 days, with 1 day a week off. The money is nice but all that overtime drives up our incomes into a higher tax bracket, when we file jointly.

When we filed our taxes for 1996 we owed (paid) the IRS \$1391.00. At that time we decided to have extra money withheld from my husbands check to be paid to the IRS. We thought this would balance out what we would owe for 1997. We had an extra \$120.00 a month withheld. Of course it didn't cover what we owe for 1997. With all that overtime it pushed us into an even higher tax bracket. If we hadn't had that extra \$120.00 a month taken out we would owe the IRS almost \$2200.00.

We have figured our taxes for 1997 married filing jointly, married filing separately, and single. As you can see we would benefit filing single.

We have no deductions. We are DINKS, Dual Income No Kids. We cannot write off anything. I would be happy to pay the difference that is owed to the IRS filing singly. That would be \$127.12, versus \$1003.17, married filing jointly or \$996.17 filing married/separately. Which would you choose?

We have told family and friends our dilemma. Everyone has said maybe we should get a divorce. I do not want that!

This is not fair to couples with no children or other deductions. Please do something to change that rule! Thank you for your concern.

Sincerely,

STEVEN AND KATHLEEN HINES.

UNFAIRNESS IN TAX CODE: MARRIAGE TAX PENALTY

MR. SPEAKER: I rise today to highlight what is arguably the most unfair provision in the U.S. Tax Code: the marriage tax penalty. I want to thank you for your long term interest in bringing parity to the tax burden imposed on working married couples compared to a couple living together outside of marriage.

In January, President Clinton gave his State of the Union Address outlining many of the things he wants to do with the budget surplus.

A surplus provided by the bipartisan budget agreement which: cut waste, put Ameri-

ca's fiscal house in order, and held Washington's feet to the fire to balance the budget.

While President Clinton paraded a long list of new spending totaling at least \$46-48 billion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these questions: Do Americans feel it's fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel it's fair that the average married couple pays almost \$1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinst	School Teacher	Couple	Weller/McIntosh II
Adjusted Gross Income	\$30,500	\$30,500	\$61,000	\$61,000
Less Personal Exemption and Standard Deduction	\$6,550	\$6,550	\$11,800	\$13,100 (Singles x2)
Taxable Income	\$23,950	\$23,950	\$49,200	\$47,900
	(x .15)	(x .15)	(Partial x .28)	(x .15)
Tax Liability	\$3592.5	\$3592.5	\$8563	\$7,185
		Marriage Penalty	\$1,378	Relief \$1378

Weller-McIntosh II Eliminates the Marriage Tax Penalty

But if they choose 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 \$1400 more a year in taxes than individuals with the same incomes. That's serious money. Millions of married couples are still stinging from April 15th's tax bite and more married couples are 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 authorized the Marriage Tax Penalty Elimination Act.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to 49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently \$6,900) to twice that of singles (currently at \$4,150). Under the Weller-McIntosh legislation the standard deduction for married couples filing jointly would be increased to \$8,300.

Our new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law punishes many married couples who file jointly by pushing them into higher tax brackets. It taxes the income of families' second wage earner—often the woman's salary—at a much higher rate than if that salary was taxed only as an individual. Our bill already has broad bipartisan co-sponsorship by 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 given 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 Gentleman, 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.

Lets eliminate The Marriage Tax Penalty and do it now!

Thank you Mr. Speaker.

WHICH IS BETTER?

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. 2546, will allow married couples to pay for 3 months of child care.

Since 1969, our tax laws have punished married couples when both spouses work. For 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%.

WHICH IS BETTER, 3 WEEKS OR 3 MONTHS?

CHILD CARE OPTIONS UNDER THE MARRIAGE TAX ELIMINATION ACT

	Average Tax Relief	Average Weekly Day Care Cost	Weeks Day Care
Marriage Tax Elimination Act	\$1,400	\$127	11
President's Child Care Tax Credit	358	127	2.8

Do Americans feel that it's right to tax a working couple more just because they live in holy matrimony?

Is it fair that the American tax code punishes marriage, our society's most basic institution?

WELLER-MCINTOSH II MARRIAGE TAX COMPROMISE

Weller-McIntosh II, H.R. 3734, the Marriage Tax Penalty Elimination Act presents a new, innovative marriage penalty elimination package which pulls together all the principle sponsors of various legislative proposals with legislation. Weller-McIntosh II will provide equal and significant relief to both single and dual earning married couples and can be implemented immediately.

The Marriage Tax Penalty Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; the Weller-McIntosh proposal would extend a married couple's 15% tax bracket to 49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,053 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently \$6,900) to twice that of singles (currently at \$4,150). Under the Weller-McIntosh legislation the standard deduction for married couples filing jointly would be increased to \$8,300.

Weller and McIntosh's new legislation builds on the momentum of their popular H.R. 2456 which enjoyed the support of 238 cosponsors and numerous family, women and tax advocacy organizations. Current law

punishes many married couples who file jointly by pushing them into higher tax

brackets. It taxes the income of the families' second wage earner—often the woman's sal-

ary—at a much higher rate than if that salary was taxed only as an individual.

MARRIAGE PENALTY EXAMPLE IN THE SOUTH SUBURBS

	Machinist	School Teacher	Couple	Weller-McIntosh II
Adjusted Gross Income	\$30,500	\$30,500	\$61,000	\$61,000
Less Personal Exemption and Standard Deduction	6,550	6,550	11,800	13,100 (Singles2)
Taxable Income	23,950	23,950	49,200	47,900
	(15)	(15)	(Partial.28)	(15)
Tax Liability	3592.5	3592.5	8563	7,185
		Marriage Penalty	1378	Relief 1378

Weller-McIntosh II Eliminates the Marriage Tax Penalty.

The repeal of the Marriage tax was part of the Republican's 1994 "Contract with America," but the legislation was vetoed by President Clinton.

Mr. Speaker, If the gentleman from Indiana will yield further, I will share one other letter.

Mr. MCINTOSH. Please do.

Mr. WELLER. Mr. Speaker, there is a letter from Palm Springs, California. Sonny Bono was such a dear friend to all of us, and of course he was a co-sponsor of our original legislation. We are now joined by his wife, who is going to do a terrific job in representing the area that was represented by her late husband.

But Pam Mann of Palm Springs, California says, "I recently heard that you are sponsoring a bill to not have tax penalty on married couples as it now exists. Our beloved Congressman is no longer with us but he was a personal friend, and I also worked on all of his campaigns. I remember discussing things with him. We talked about the government having things backwards sometimes and rewarding people that are not working and penalizing the working people and somehow sending the wrong message."

She supports our legislation. She says she is praying for this legislation. She thinks it is important that we do something and do the right thing; that is, eliminate the marriage tax penalty.

If you think about it, 21 million married working couples pay an average \$1,400 more just because they are married. Frankly, not only is it not right, but it is wrong that our tax code actually punishes marriage. \$1,400. That is a year's tuition at Joliet Junior College. That is three months' daycare at a local child care center. That is why I am pleased this legislation is gaining such strong support. It deserves bipartisan support.

Mr. MCINTOSH. Mr. Speaker, let me just close very briefly by saying thank you and thank you to all of my colleagues on both sides of the aisle for supporting this bill. We have a long way to go. We have to pass a budget that allows us to eliminate the marriage penalty and stay on track for a balanced budget, and we have to pass a tax bill this fall.

With the help of the American people, I am convinced that 1998 can be an historic year where we eliminate the marriage penalty tax.

Mr. SALMON. Mr. Speaker, I commend Representatives MCINTOSH, WELLER, HERGER and RILEY for reintroducing the Marriage Penalty Elimination Act. One of the most indefen-

sible aspects of our current tax code is that over 40 percent of married couples pay more in taxes filing jointly than they would if husband and wife each filed individually. This long-overdue legislation will end this discriminatory practice.

While I cosponsored the previous version of this legislation, I did not believe it was the best way to eliminate the marriage penalty. Although it eliminated the marriage penalty for the 40 percent of couples who pay more filing jointly than they would separately, it upset the important principle, embedded in current law, that different families with the same total income should be treated equally for tax purposes. Moreover, it did not treat families in which one parent either stays at home or works part-time the same as families in which both parents work full time. At a time when the President is proposing billions of dollars for commercial day care we should be offering credible alternatives that make it easier for working families to keep one parent at home.

That's why Representative RILEY and I introduced H.R. 3104, the Marriage Protection and Fairness Act. This legislation would permit married couples to use "income splitting" on their returns, and would increase the standard deduction for married couples. These changes would: offer almost all married couples a tax cut; eliminate the tax penalty on marriage that exists under current law; and continue the current policy that different families with the same total income should be treated equally for tax purposes. Not surprisingly, this legislation quickly garnered 85 cosponsors.

I am pleased to see that the concerns addressed in our legislation have been addressed in H.R. 3734. By doubling the standard deduction for married couples and doubling the income thresholds for married couples in all tax brackets, this legislation ensures that one-earner families will not be treated unfairly as a result of efforts to eliminate the marriage penalty. In addition, this legislation respects the principle that all married couples with the same income should be treated equally by the IRS.

One income families often have the toughest time making ends meet, particularly if they are raising children. This latest version of the Marriage Penalty Elimination Act will allow us to eliminate the marriage penalty without penalizing stay-at-home parents. I encourage all of my colleagues to support it.

Mr. MCINTOSH. Mr. Speaker, I yield to my colleague, the gentleman from Oklahoma (Mr. COBURN), who has a tribute to pay.

TRIBUTE TO THE LATE JOHN SAXON

Mr. COBURN. Mr. Speaker, we recently learned that our high school student's math and science skills rank near the bottom of the world. As we discuss how to reverse this alarming trend, we should take a moment to re-

flect on the legacy of a math-education pioneer who foresaw our present crisis, the late John Saxon of Oklahoma.

Saxon gained national notoriety for his revolutionary Saxon method of teaching and for waging a war against the mathematics education establishment over their failed theories. Saxon was praised by President Reagan and featured by most major news outlets.

Stanley Hartzler, a leading authority on algebra textbooks, credits him with a truly major advance. Commentator William F. Buckley predicts that Saxon will figure as prominently in the history of math education as Hyman Rickover did in the development of nuclear submarines.

In 1995, Saxon said, "America is on the road to becoming a follower in technology and science rather than a leader. Our captains of industry tell us that they are at a disadvantage in worldwide competition because our labor pool is mathematically incompetent. The time has come to question the math experts."

The type of math experts Saxon criticized were the proponents of touchy-feely new math theories. One such theorist has said it is downright dangerous to teach students basic computational math skills such as 6 times 7 equals 42 because students who have difficulty with these concepts will be cast aside and experience a terrible psychic toll measured by loss of self-esteem.

Saxon first became aware of the pending crisis in math education in the 1970s during his first teaching job at Rose State College in Oklahoma City, after retiring from an exemplary and distinguished career of 27 years in the Air Force. Saxon discovered that his students were neither comprehending nor retaining the material they were learning from their textbook.

At a student's suggestion, Saxon wrote out some problems for his class. When the students were successful from learning from his writings, Saxon decided to write a college level algebra textbook.

Saxon was then a man on a mission. Publishers told Saxon he lacked the credentials to write a textbook. However, Saxon believed so strongly in his method that he mortgaged his house, spent his savings, and borrowed money from his four children to launch his own publishing company.

Early results showed that students who learned using the Saxon method outscored those who did not by a margin of two to one. Across the Nation, C

and D students were now getting A's and B's. Classes who used his K through 12 math series routinely doubled enrollment and raised college board scores by greater than 50 percent.

Despite the mounting evidence supporting the Saxon method, the math establishment considered him to be a pariah. One journal of the profession dismissed his method as meaningless, while others accused him of turning back the clock on math education.

The cornerstone of Saxon's method is to train students in the fundamentals. Saxon was the Vince Lombardi of math education. He understood the importance of constantly drilling his pupils in the fundamentals like blocking and tackling.

Saxon said that algebra is the basic language of all mathematics beyond arithmetic. He believed higher math skills could not be taught or comprehended by students who were not thoroughly drilled in the basics. To Saxon, the math establishment was like a coach. He was trying to teach his players trick plays before they knew how to run a sweep.

As we consider how to improve math education in this country, we should reconsider what the so-called math education experts have been telling us. The education experts in society ought to be determined by the results that they produce, the impact that they have in the lives of the children, not by the titles or by their degrees that adorn their offices. Saxon's success was due to the power of his ideas, not by the prestige of any position.

Today, Saxon Publishing is growing like crazy, according to the company president Frank Wang. All 50 States and 20,000 schools nationwide use Saxon books, and company sales have quadrupled since 1991. The Washington Post ran a column this week by Wang. He said that, Saxon was in Washington picketing the annual meeting of the National Council of Teachers of Mathematics for their recommendation that calculators be integrated into classrooms. Wang said Saxon would have been surprised that at last month's council meeting Wang was invited to participate in a panel discussion on the role of the basics.

John Saxon is no longer a voice in the wilderness. Today, his legacy is on the bridge of revolutionizing math education in America. As we continue to discuss how to improve math and science education, I encourage my colleagues to let the Saxon legacy lead the way.

CONGRESS MUST ACT ON CHILD CARE

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

Mr. MCGOVERN. Mr. Speaker, it is time for this Congress to act and provide early childhood development,

quality child care and after-school programs for the children of this country.

In January, President Clinton announced his child care initiative and asked the Congress to provide \$20 billion over the next 5 years in support of the largest single investment in child care in this Nation's history. The President's proposal would help working families pay for child care, build the number of quality after-school programs, improve the safety and quality of care, and promote early childhood learning and early childhood development.

I am proud of the fact and proud of the President's initiative to establish an early learning fund, to strengthen early childhood development and support for parents, is based on legislation introduced in this House by myself and my colleagues, the gentlewoman from Connecticut (Ms. DELAURO) and the gentlewoman from Maryland (Mrs. MORELLA).

□ 1715

Last month, President Clinton again asked the Congress to put aside partisan differences and act on his call for new investments in child care but, sadly, the Republican leadership in this House has done nothing, absolutely nothing, to respond to that call.

Mr. Speaker, today, more than ever, America's parents are working. Three out of 5 mothers with children under age 6 work outside the home. Fathers and mothers must spend more hours at the workplace than past generations of parents, putting greater strain on the family to provide quality child care, especially for infants and toddlers 3 years and younger. Yet somehow this Congress last failed to act and, in my opinion, has neglected the needs of American working families.

Now, we are always told that money cannot be found, but over one-third of the funds required to fund the President's entire initiative was to be provided by comprehensive tobacco legislation. That funding was targeted to include not only the strengthening of child care and early childhood programs but investments in medical research and the education and training of quality child care providers. But the leadership in this Congress has rejected these initiatives time and time again and turned their backs on America's children and working families. Instead they chose to embrace big tobacco companies and the campaign funding they pour into Republican coffers.

Last month, a new Rand study found money spent to give children from modest-income and disadvantaged families a good start results in greatly reduced government costs later for remedial education, welfare, health care, and incarceration. In February, more than 170 police chiefs, sheriffs, and prosecutors called on the Federal Government to increase support for quality child care and education for preschoolers, as well as after-school programs for older children. These Amer-

ican law enforcement officials endorsed the President's child care initiative and described its approval as one of the most important steps Congress could take to fight crime.

The message is clear: The benefits to government and society of comprehensive child care, parent training, and early learning and development programs are measurable and far cheaper to provide than trying to rehabilitate young people who have gone astray. Simply put: An ounce of prevention can prevent tons of costly cures later on. Yet the Republican leadership in this Congress remains callous and indifferent to these urgent calls for action.

Mr. Speaker, on Tuesday, just 2 days ago, OMB Director Franklin Raines stated clearly that the administration would not be able to find alternative sources of funding for these initiatives if Congress failed to enact comprehensive tobacco legislation. In spite of bipartisan bills awaiting action in both bodies of Congress that would provide comprehensive tobacco legislation and funding for these critical initiatives, the Republican leadership in the House, in particular, has rejected any tobacco legislation that would channel funds toward child care.

The Republican leadership has turned its back on children, on working families, on the struggles confronting the mothers and fathers of this country, and it is a very ugly gift for this Sunday's Mother's Day.

I want the President to know that there are many Members in this Congress who believe that it is critical to enact tobacco legislation and to target part of those revenues for child care and after-school programs, and I call upon the Speaker and the leadership of this House to listen to the voices of mothers and fathers, community leaders, and child care providers that Congress must act on child care today.

BANKRUPTCY REFORM

The SPEAKER pro tempore (Mr. MILLER of Florida). Under the Speaker's announced policy of January 7, 1997, the gentlewoman from Texas (Ms. JACKSON-LEE) is recognized for 60 minutes as the designee of the minority leader.

Ms. JACKSON-LEE of Texas. As I listened to my colleagues, Mr. Speaker, discussing issues regarding the family, I cannot help but comment as well on an issue as important as the marriage penalty under the IRS code, and agree with my colleagues that we need to move quickly and expeditiously to really do for families rather than talk about families.

I offered in 1997 the Taxpayers Justice Act, which, among other things, had a provision to eliminate the marriage penalty, along with creating a taxpayers' advocacy board simplifying the Tax Code and making sure that those IRS employees who abuse their position were handled appropriately,