

Texas (Mr. BENTSEN) is recognized during morning hour debates for 5 minutes.

Mr. BENTSEN. Mr. Speaker, I rise today to point out a case of unfortunate and blatant hypocrisy on the part of the majority. The Congress created the Congressional Budget Office 23 years ago so that the House and Senate would have an impartial and independent source for budget forecast. Since its creation the Congress under both Republican and Democratic control and divided control between the House and Senate has respected the CBO's independence. In return for that independence CBO has served the Congress well by providing us with honest estimates of the budgetary effects of spending and taxing proposals.

Today that independence is threatened by partisan politics. Just last week the gentleman from Georgia, Speaker GINGRICH, and the Republican leadership threatened the CBO because their budget forecasts do not square with the irresponsible budget resolution passed by the House. Truth be known, Houdini could not create the magic budget forecast necessary to make this budget resolution work. In his letter to the CBO Speaker GINGRICH and the House leadership wrote that "CBO's low estimates have been consistently wrong and wrong by a country mile."

If the estimates were not changed, Congress then must review the structure and funding for the CBO in this appropriations cycle if CBO did not conform its estimates to the majority's budget resolution. The majority is seeking to abandon fiscal discipline by using ever larger surpluses to pay for tax cuts we cannot afford while making draconian cuts in nondefense discretionary spending and allowing the national debt to continue to grow, putting Social Security at peril. In fact, this bullying reminds me of the old adage, that, "if you don't like the message, shoot the messenger." This is typically what dictators and strong men do when they take power. They terrorize those most likely to question their programs: professors, newspapers and religious leaders.

But is it not ironic, 3 years ago the new Republican leadership demanded that the President agree to use CBO estimates to score his budget?

□ 1245

The White House, on the other hand, wanted to use the estimates of the Office of Management and Budget.

The Speaker and the Republican leadership were so adamant about using the CBO, that they refused to pass appropriations bills, leading to 2 government shutdowns. Instead of having an honest and straightforward accounting, the Republican leadership would rather threaten the CBO.

Mr. Speaker, I want to read a few statements of what the Republican leaders said a few years ago in contrast to statements made last week.

Last week Speaker GINGRICH wrote, "We are deeply concerned about the increasing evidence that the CBO is utterly unable to predict consistent and future revenues or even the fiscal year implications of changes in budget policy."

But on November 15, 1995, Speaker GINGRICH demanded that the President "agree to two principles, that the budget shall be balanced in 7 years and that the scoring will be honest numbers based on the Congressional Budget Office."

On November 20, 1995, the Committee on Rules Chairman, the gentleman from New York (Mr. SOLOMON), said about balancing the budget with CBO scoring, "We will do it within 7 years as estimated by the CBO. There is no wiggle room there. No smoke and mirrors. We will do it with realistic figures."

On that same day, the majority whip and the gentleman from Texas (Mr. DELAY) said the goal, "Is to achieve a balanced budget no later than fiscal year 2002 as estimated by the CBO. Very real. Very meaningful."

Why is it that 3 years ago CBO estimates were, quote, "honest," "realistic," "meaningful," "no smoke and mirrors," and today they are being attacked by the Republican leadership? Is it possible that the policies being put forth by the majority today are not honest, realistic, meaningful, and the budget numbers are fudged with blue smoke and mirrors?

Mr. Speaker, this is more than a case of hypocrisy. This is about responsible governing and responsible policy-making at which the leadership has proven not very adept. Manipulating budgetary estimates will allow both parties to abandon fiscal discipline. Without maintaining a course of fiscal discipline, the Congress' hard work since 1990 will be compromised. Federal budget surpluses will be short-lived and we will return to deficit spending and an increasing national debt.

CBO keeps our policy proposals honest through rigorous analysis and scoring. For the sake of fiscal discipline and trying to reduce our enormous Federal debt, we should let the CBO do its work without interference from partisan politics.

MARRIAGE TAX ELIMINATION ACT

The SPEAKER pro tempore (Mr. RADANOVICH). Under the Speaker's announced policy of January 21, 1997, the gentleman from Illinois (Mr. WELLER) is recognized during morning hour debates for 5 minutes.

Mr. WELLER. Mr. Speaker, 2 weeks ago this House of Representatives did something that many said could not be done. I remember when I came to Congress, there were those that said we could not balance the budget and lower taxes for the middle class at the same time. Well, we did that last year with the bipartisan budget agreement, and 2 weeks ago, the House passed the second balanced budget in over a generation.

What was significant about that balanced budget is it was a balanced budget that not only spent less, but it taxed less; and of course, when it made taxes lower for middle class families, it made elimination of the marriage tax penalty the centerpiece and the number 1 priority.

I thought I would take a few minutes today to talk about why elimination of the marriage tax penalty is so important for middle class Americans throughout this country. I think a series of questions really best illustrate why the marriage tax penalty should be eliminated, and that is, do Americans feel that it is fair that our Tax Code imposes a higher tax on marriage? Do Americans feel that it is fair that 21 million average, married, working couples pay on the average \$1,400 more in higher taxes just because they are married; that a married couple pays higher taxes than an identical couple with identical income that lives together outside of marriage? Do Americans feel that it is right, or is it fair, that the only way to avoid the marriage tax penalty is to file for divorce?

It is clear that the marriage tax is not only unfair, it is wrong; and really, it is immoral that our Tax Code punishes our society's most basic institution, the institution of marriage. Let me remind my colleagues again that 21 million married, working couples pay on the average \$1,400 more in higher taxes.

I have an example of a couple in Joliet, Illinois, in the south suburbs of Chicago that I have the privilege of representing, and let me just give an example here of how the marriage tax penalty works. Usually the way it works is the husband and wife get married, they both work; when they file their taxes, they file jointly and it pushes them into a higher tax bracket. In this case we have a machinist at Caterpillar, and Caterpillar makes the heavy earth-moving equipment, and their biggest plant is right in Joliet in my district.

We have a machinist who works there, and he makes \$30,500 a year in annual income as a machinist at Caterpillar. After we factor in the standard exemption and deduction for which he qualifies, he is going to be taxed at a rate of 15 percent. Now, say across town he meets a gal, she is a school teacher in the Joliet public schools, and she has an identical income of \$30,500.

Now, if she stayed single, she would be taxed at 15 percent. But under our Tax Code when they marry, they file jointly, even after we factor in for this couple the standard deductions and exemptions for this married couple, this machinist and school teacher in Joliet, Illinois, they end up paying more in taxes just because they got married. In fact, this couple, this machinist and school teacher pays the average marriage tax penalty of \$1,400, just because they got married.

Now our Tax Code actually says, stay single and live together outside of marriage. It is to your financial advantage. That, of course, we believe is just wrong.

Mr. Speaker, if we think about it, \$1,400 for this couple in Joliet, Illinois is real money, real money, as I say, for real people. That is because \$1,400 is one year's tuition at Joliet Junior College; it is 3 months' day care at a local day care center.

Now, we have proposed a solution for eliminating the marriage tax penalty, and the Marriage Tax Elimination Act, also known as Weller-McIntosh II, is legislation which is simple. It eliminates the marriage penalty and of course it is very simple and does not complicate the Tax Code.

What we propose to do is to double the standard deduction. In this case, by doubling the standard deduction, it would help that machinist and school teacher, and also we double the brackets in the Marriage Tax Elimination Act. Right now, if one is married or if one is single, one pays 15 percent on just less than the first \$25,000 in income; but if one is married, one only has a 15 percent rate up to about \$41,000.

Clearly, what our legislation does is essentially double the bracket for married couples to exactly that of singles. That is fair; that is a simple way of eliminating the marriage penalty. The Marriage Tax Elimination Act doubles relief for married couples by doubling the standard deduction as well as doubling the brackets to eliminate the marriage penalty.

That is simple legislation. I think it is pretty important as we work to make elimination of the marriage tax

penalty the centerpiece of this year's budget and, hopefully, the President will join with us and make it a bipartisan effort.

Remember in 1997 the President embraced the Republican proposal for a \$500-per-child tax credit. We made it a bipartisan effort and we succeeded, and 3 million children in Illinois now qualify for that, providing \$1.5 billion in higher take-home pay for Illinois families in the coming year because of the \$500-per-child tax credit.

Elimination of the marriage penalty is the centerpiece of the House budget that we passed this past week. The elimination of the marriage tax penalty should be a number one priority as we finalize the budget this year.

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.

I would also like to commend the leadership of House budget Chairman Kasich for including elimination of the marriage tax penalty as a top priority in his budget resolution. The Republican House Budget Resolution will save a penny on every dollar and use those savings to relieve families of the marriage penalty and restore a sense of justice to every man and woman who decides to get married.

Many may recall 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 America'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 bil-

lion in new programs—we believe that a top priority should be returning the budget surplus to America's families as additional middle-class tax 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 its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel its fair that the average married working couple pays almost \$1,400 more in taxes that 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!

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%.

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 (Singles 2)
Taxable Income	23,950 (.15)	23,950 (.15)	49,200 (Partial .28)	47,900 (.15)
Tax Liability	3,592.5	3,592.5	8,563	7,185

Marriage Penalty: \$1378; Relief: \$1378. *Weller-McIntosh II Eliminates the Marriage Tax Penalty.*

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. Millions of married couples are still stinging from April 15th's tax bit 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 year's 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 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 mar-

ried 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 takes the income of the 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 cosponsorship 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 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 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 health 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!

Mr. Speaker, I include the following for the RECORD.

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 \$1,215 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 co-sponsors 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 salary—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 (Singles 2)
Taxable Income	23,950 (.15)	23,950 (.15)	49,200 (Partial .28)	47,900 (.15)
Tax Liability	3,592.5	3,592.5	8,563	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.

GAMBLING IS DESTROYING OUR YOUNG PEOPLE

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997, the gentleman from Virginia (Mr. WOLF) is recognized during morning hour debates for 5 minutes.

Mr. WOLF. Mr. Speaker, I just read today in The New York Times on the front page an article entitled, "Those Seductive Snake Eyes: Tales of Growing Up Gambling."

The bad news is that gambling in this country is growing. The worst news is that the gambling addiction is growing fastest among young people. The article says,

There is a growing concern among experts on compulsive gambling about the number of youths who, confronted with State lotteries, the growth of family-oriented casinos, and sometimes lax enforcement of wagering laws, gamble at an earlier and earlier age and gamble excessively.

The story quotes a recent Harvard Medical School study which was conducted by Dr. Howard Shaffer which found that the rate of problem gambling among adolescents is more than twice the rate for adults. Twice the rate of adults, and these people are going to soon be adults.

The article is shocking. It cites stories of young people who have hit the bottom at a very young age, and all because of gambling.

One young man got hooked on gambling as a teenager. The problem was so bad his parents had to put locks on all the rooms and closets in the house so he would not run out and sell the

family's belongings to gamble. He has been to prison twice for credit card fraud and writing false checks. Later in the article he talks about how he first got interested in gambling. When he was growing up, he used to help his grandmother pick lottery numbers at a neighborhood store, and then he used to go gambling with her on trips to Atlantic City. He would wait for her outside the casinos peering into the windows wishing that he could play.

The New York Times piece said that at one high school in the northeast U.S., kids said they knew a fellow student who was a professional bookie who booked bets right there at the high school. Amazingly, that school set up a mock casino as part of its prom night festivities. The school principal said the students had no problems with the various games. They knew them all well and apparently needed no coaching.

This is a problem everywhere in America, all over this country. According to the article, an LSU University study conducted last year found that among Louisiana young people age 18 to 21, 1 in 7 were, and I quote, "problem gamblers, some of them pathological, youths with a chronic and progressive psychological disorder characterized by an emotional dependence on gambling and loss of control over their gambling."

Everyone in this country is worried about tobacco use among teenagers, and I am too, but we have another problem, Mr. Speaker, that all of us have to address, and that is the problem of gambling in this country.

I hope the country wakes up, although I believe the country is far ahead of the Congress and far ahead of the elected officials, because every time gambling is on a referendum, they vote it down. But I hope the governors wake up, all of them who are trying to

ply gambling and raise money by lotteries, I hope they wake up.

Lastly, I hope this Congress wakes up. And I will tell my colleagues, nobody in this Congress who cares about people and talks about these problems ought to be taking any political activity money from the gambling interests, because if my colleagues will read this story in today's New York Times to see how this is ruining our young people, how then can one rationalize that one has taken money from the gambling interests?

Mr. Speaker, I urge all of my colleagues, I plead with my colleagues, read today's New York Times and see what is happening to our young people.

DEFENDING THE INTEGRITY OF THE CENSUS BUREAU

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997, the gentlewoman from New York (Mrs. MALONEY) is recognized during morning hour debates for 5 minutes.

Mrs. MALONEY of New York. Mr. Speaker, I applaud my colleague from the other side of the aisle, the gentleman from Virginia (Mr. WOLF), for his very important statement. He is absolutely correct.

Today I rise to defend the integrity of the Census Bureau. Repeatedly, in an argument over a fair and accurate census, the opponents of accuracy have suggested that they would support the use of modern technology if they could be assured that the process would not be manipulated for political purposes.

Perhaps Jim Hubbard, the representative of the American Legion said it best at last week's meeting of the Secretary's Census 2000 Advisory Committee. He said that the only way that the census numbers could be manipulated