

Elected to Congress in 1960, Garner quickly became a close friend and advisor to another famous Kansan—fellow classmate Bob Dole. During his tenure in Congress, Garner became an influential voice on significant issues of the day, including health and education benefits for our nation's veterans, and the 1964 Civil Rights Act. Additionally, Garner effectively combined his political prowess and position on the powerful House Appropriations Committee to make sure Kansas was never overlooked during the federal budget process. And while championing the rights of the average taxpayer, Garner was often heard complaining that members spent "too much of taxpayers' money on junketeering and increased staff."

In addition to being a loyal husband, Garner was a caring and loving father, an honored public servant and a personal friend to thousands of Kansans who, like us, will miss his wit and personal charm. Finally, we wish to recognize, as was noted in his obituary, that Garner viewed public service as a mandate for living a Christian life. We pray that the Lord gives us the same grace he provided Garner during his distinguished public career.

If there is anything we can do to help you during this difficult time, please do not hesitate to call.

Sincerely,

SAM BROWNBACK,
PAT ROBERTS,
U.S. Senate.
TODD TIAHRT,
JERRY MORAN,
JIM RYUN,
VINCE SNOWBARGER,
Members of Congress.

Mr. MORAN of Kansas. Mr. Speaker, I join my colleagues today in honoring the memory of former Kansas Congressman Garner Shriver who was sadly taken from us this week. Garner Shriver will always be remembered as one of Kansas' most effective and revered public servants.

Garner served his country as an enlisted man and as an officer in the U.S. Navy during World War II. Upon his return, he served 12 years in the Kansas Legislature and was later elected to serve 8 consecutive terms in the U.S. House of Representatives.

Here in the House of Representatives he quickly became known as a tireless advocate for our nation's veterans and as a thorough legislator who made sure Kansas was never overlooked in needed federal appropriations.

A quiet, thoughtful man, Garner viewed his public service as a Christian duty. In the process, he achieved great legislative successes benefiting both our nation and his home state of Kansas.

Garner Shriver was a skilled political leader who helped shape the attitudes of an entire generation of young Kansans. It is to his credit, that those of us who have gathered here today on the floor of the U.S. House of Representatives to pay tribute to him were among them.

Our thoughts and prayers go out to his wife, Martha Jane, and their three children, Kay, David, and Linda. Garner Shriver has left a void that will surely be hard to fill.

GENERAL LEAVE

Mr. TIAHRT. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks on the tribute to the late Honorable Garner E. Shriver.

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

There was no objection.

□ 1300

CONGRESS HAS AN HISTORIC OPPORTUNITY TO IMPROVE THE QUALITY OF OUR NATION'S EDUCATION

(Under the Speaker's announced policy of January 21, 1997, the gentleman from California (Mr. MILLER) is recognized during morning hour debates for 1 minute.)

Mr. MILLER of California. Mr. Speaker, this year the Congress has an historic opportunity to improve the quality of our Nation's education. Teachers are the foundation of our entire educational system, but right now we have a serious problem with the way we prepare and deploy teachers. One in four high school teachers does not even have a college minor in the subject they teach. In high poverty schools, the figure is one in two.

Last week it was reported that U.S. students performed poorly in math and science compared to students in other countries. It is no coincidence that many of these students' teachers have no math or science background. The Committee on Education and the Workforce is about to mark up legislation to upgrade teacher preparation and to attract talented individuals to the profession of teaching.

I will offer my own legislation, H.R. 2228, which would provide for the forgiveness of student loans to qualified entry-level teachers, increase professional development of new teachers, strengthen the standards for federally-supported teacher programs, and require schools to inform parents about the qualifications of their child's teacher.

I support reducing classroom size by hiring more teachers, but when it comes to teachers, more is not enough. I urge my colleagues to support H.R. 2228.

ELIMINATE THE MARRIAGE TAX PENALTY NOW

The SPEAKER pro tempore (Mr. SNOWBARGER). 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, today I rise to explain why enactment of the Marriage Tax Elimination Act is so important with a series of questions: Do Americans feel that it is fair that our Tax Code imposes a higher tax penalty on marriage? Do Americans feel that it is fair that 21 million married working couples suffer a tax penalty of \$1,400 more in taxes just because they are married? Do Americans feel that it is right that our Tax Code actually provides an incentive to get divorced?

The answer is pretty clear. Not only is the marriage tax penalty unfair, but it is wrong that our Tax Code punishes a married working couple with two incomes with higher taxes than an identical couple that chooses to live together outside of marriage. Twenty-one million married working couples suffer an average marriage tax penalty of \$1,400 more in higher taxes just because they are married.

Some would say, why does that happen? Under our current Tax Code, a married working couple with two incomes usually files jointly. When they do, their combined income pushes them into a higher tax bracket.

Let me give an example here of a south suburban couple. I represent the south side of Chicago, the south suburbs in Illinois, as well as a lot of bedroom communities and rural areas. Let me give an example of a couple that lives in Joliet. Say you have a machinist who is working at the Joliet Caterpillar Manufacturing Plant, where they make heavy industrial equipment like bulldozers and cranes and earth movers. This machinist is making \$30,500 a year in average income. If he is single, after standard deductions and exemptions, he is in the 15 percent tax bracket, being taxed at the 15 percent rate.

Say he meets a gal and she is a public school teacher in the Joliet public schools. She has an identical income. This machinist who works the caterpillar and this Joliet public school teacher decide to get married. She has an income of \$30,500 as well. When you combine their income when they file jointly, it produces a \$1,400 average marriage tax penalty. Is that fair, just because this machinist at Caterpillar and this Joliet public school teacher decide to get married, that they should pay higher taxes just because they are married?

I think it is wrong that our Tax Code punishes this machinist and this school teacher. I believe we should make it a priority to eliminate the marriage tax penalty. If we think about it, in Joliet Illinois, in the district I am proud to represent, for this machinist and public schoolteacher, \$1,400 is a lot of money. That is one year's tuition at Joliet Junior College, it is 3 months of day care at a local day care center, it is several months' worth of car payments and a significant portion of a down payment on a new home.

The Marriage Tax Elimination Act, which now has 235 cosponsors, would eliminate the marriage tax penalty and eliminate it now, because we would give married working couples with two incomes the power of choice to choose to file as two singles or jointly, whichever is to their financial advantage.

The bottom line is, each individual, this machinist and this schoolteacher, under the Marriage Tax Elimination Act, would be able to enjoy the lower tax rate and would be at the 15 percent rate, allowing them to keep that \$1,400.

There are a number of ideas out there for tax relief this year. President Clinton talks about the need for child care. In fact, he talks about expanding the current child care tax credit. Let us compare what that means. Under the President's child care tax credit, which only families with children with incomes less than \$50,000 would qualify for, the President's plan would provide \$358 in extra take-home pay at the end of the year for the average couple that would qualify.

The Marriage Tax Elimination Act, as an alternative to the President's plan, would actually provide \$1,400. If we think about that, at a Joliet day care center for this machinist and schoolteacher living in Joliet, that is 3 weeks worth of day care under the President's proposal or 3 months' worth of day care under the Marriage Tax Elimination Act. The question is, which is better, 3 weeks under the President's plan, or 3 months under elimination of the Marriage Tax Penalty Act?

The bottom line is we should be working to eliminate the marriage tax penalty. It is wrong that our Tax Code punishes marriage with higher taxes. We should make it the centerpiece of our budget discussions. I am pretty proud that this Congress, our new majority, which has been in place for 3 years, has provided more tax relief for middle-class families than any Congress in recent history.

In 1996 we, of course, provided for the adoption tax credit to help families provide a loving home for children. In 1997 we provided a \$500-per-child tax credit, which for Illinois families, for 3 million Illinois kids, would allow \$1.5 billion in higher take-home pay for Illinois families.

This year let us stop punishing marriage. Let us make elimination of the marriage tax penalty the number one must-do. Let us make it the centerpiece. Let us eliminate the marriage tax penalty, and do it now.

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 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 billion 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 it's fair that our tax code im-

poses a higher tax penalty on marriage? Do Americans feel it's fair that the average married working couple pays almost \$1,400 more in taxes than a couple with the 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
Adjusted gross income	\$30,500.00	\$30,500.00	\$61,000.00
Less personal exemption and standard deduction	6,550.00	6,550.00	11,800.00
Taxable income	23,950.00	23,950.00	49,200.00
Tax liability	3,592.50	3,592.50	8,563.00
Marriage penalty			1,378.00

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 \$1,400 in higher taxes.

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

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

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

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

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

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or address-

ing 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 * * * 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.

Which is better?

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

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	11.0
President's Child Care Tax Credit	358	127	2.8

URGING MEMBERS TO JOIN THE CONGRESSIONAL DIALOGUE ON VIETNAM

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

Ms. SANCHEZ. Mr. Speaker, this past June, United States Secretary of State Madeleine Albright visited Vietnam to formally open the United States Embassy there. The recent establishment of diplomatic relations reflects changes between the United States and Vietnam since the end of the Vietnam War in 1975 and the lifting of the trade embargo in 1994.

Thus, several issues are emerging in the dialogue between the United States and Vietnam. It necessitates the creation of a forum for Members to express their views and to work with the administration on forming foreign policy towards Vietnam.