carried on to come up with a compromise 1151 and apply those same tactics to trying to solve the financial modernization bill.

There are amendments that were offered that would have given great strength to that bill. The gentleman from Michigan (Mr. DINGELL) indicated desires, the gentleman from New York (Mr. LAFALCE) indicated desires, the gentleman from California (Mr. DREIER) indicated desires, amendments that would help that bill. Instead, H.R. 10 is going to sink 1151 unless we are smart enough today to vote ''no'' on this rule.

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

In all my 31 years in government I have never seen anything happen like is happening today. The phones are ringing off the hook, including my own, and they are coming from the friendly banker, and this lobbying effort is something I have never seen in my life happen here, and the country is going to regret it because this body is not going to work its will.

Mr. Speaker, I withdraw the resolution from consideration.

The SPEAKER pro tempore (Mr. BARRETT of Nebraska). The gentleman from New York (Mr. SOLOMON) withdraws House Resolution 403.

ANNOUNCEMENT OF COMMITTEE ON RULES MEETING REGARDING BESTEA

(Mr. SOLOMON asked and was given permission to address the House for 1 minute.)

Mr. SOLOMON. Mr. Speaker, I have an announcement.

Mr. Speaker, the Committee on Rules will meet at 6:30 sharp to consider the rules resolution on BESTEA, and I would hope that all Members would be there because this will be the floor action for tomorrow.

CERTIFICATION TO CONGRESS REGARDING LONG-RANGE AIR POWER—MESSAGE FROM THE PRESIDENT OF THE UNITED STATES (H. DOC. NO. 105-236)

The SPEAKER pro tempore laid before the House the following message from the President of the United States; which was read and, without objection, referred to the Committee on Appropriations and the Committee on National Security, and ordered to be printed:

To the Congress of the United States:

In accordance with the Department of Defense Appropriations Act, 1998, Public Law 105–56 (1997), and section 131 of the National Defense Authorization Act for Fiscal Year 1998, Public Law 105–85 (1997), I certify to the Congress that no additional B–2 bombers should be procured during this fiscal year.

After considering the recommendations of the Panel to Review Long-Range Air Power and the advice of the Secretary of Defense, I have decided that the $331 million authorized and appropriated for B–2 bombers in Fiscal Year 1998 will be applied as follows: $174 million will be applied toward completing the planned Fiscal Year 1998 baseline modification and repair program and $157 million will be applied toward further upgrades to improve the deployability, survivability, and maintainability of the current B–2 fleet. Using the funds in this manner will ensure successful completion of the baseline modification and repair program and further enhance the operational combat readiness of the B–2 fleet.

The Panel to Review Long-Range Air Power also provided several far-reaching recommendations for fully exploiting the potential of the current B–1, B–2, and B–52 bomber force, and for upgrading and sustaining the bomber force for the longer term. These longer term recommendations warrant careful review as the Department of Defense prepares its Fiscal Year 2000–2006 Future Years Defense Program.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *March 31, 1998.*

THE JOURNAL

The SPEAKER pro tempore. Pursuant to clause 5 of rule I, the pending business is the question of the Speaker's approval of the Journal of the last day's proceedings.

Pursuant to clause 1, rule I, the Journal stands approved.

THE MARRIAGE TAX ELIMINATION ACT

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

Mr. WELLER. Mr. Speaker, the question of the day is why is the enactment of the Marriage Tax Elimination Act so important? I believe the best way to answer that question is with a series of questions. 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 working married couples pay an average of $1,400 more in higher taxes than an identical couple living together outside a marriage? Do Americans feel it is right that our Tax Code actually provides an incentive to get divorced?

The answer is clear. Of course not. It is not only wrong, it is unfair. It is immoral that our Tax Code punishes marriage.

The south side of Chicago, in the south suburbs, $1,400, the average marriage tax penalty, is 1 year's tuition at Joliet Junior College. It is 3 months of child care at a local child care center. It is real money for real people.

The Marriage Tax Elimination Act has 238 cosponsors, effectively eliminating the marriage tax penalty. Let us eliminate the marriage tax penalty. Let us 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 lease $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 its fair that our tax code imposes a higher tax penalty on marriage? Do Americans feel it fair that the average married working 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!

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	$30,500	$61,000
Less personal exemption and standard deduction	6,550	6,550	11,800
Taxable income	23,950	23,950	49,200
Tax liability	3,592.5	3,592.5	8,563
Marriage Penalty	.....	.....	1,378

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

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

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

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

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

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

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

We fondly remember the 1996 State of the Union 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 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!

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. 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
President's Child Care Tax Credit	358	127	2.8

MOURNING THE PASSING OF BELLA ABZUG

(Mr. KUCINICH asked and was given permission to address the House for 1 minute.)

Mr. KUCINICH. Mr. Speaker, I rise to acknowledge sadly the passing of Bella Abzug, a former Member of this House of Representatives. Bella Abzug was a fearless defender of the rights of the people. She was always there arguing on behalf of the downtrodden, arguing on behalf of civil rights, staking out a claim for the rights of women, fearless defender of the rights of women, someone who was admired across this country for her independence, for her courage, for her willingness to stand up and speak out for what she believed in.

Bella Abzug was a legendary figure not only in the politics of New York State but in the Government of the United States. She became a symbol of someone who would fearlessly represent the interests of her constituency, someone who had the ability through her personality to summon masses of people to the standards of truth and justice in this country.

Bella Abzug is going to be missed in this country, and she will be missed by millions of Americans who have appreciated her dedication, her love of our Nation and her understanding that America can always be better, that it has a higher truth to resonate to, that it should be an all-inclusive Nation, a Nation where the rights of women are upheld as well as everyone, a Nation where the rights of the poor are upheld as well as everyone, a Nation where all of us have a chance to make this a better place.

I will miss Bella Abzug. She was a personal friend. She was someone with whom I had the opportunity to share many moments, and I could tell my colleagues I have learned from her and I consider her a treasure for this country, and on behalf of the people of the 10th District of the State of Ohio I want to say, ''Farewell, Bella. Thank you for serving this Nation.''

SPECIAL ORDERS

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

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

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

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

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

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from Maryland (Mrs. MORELLA) is recognized for 5 minutes.

(Mrs. MORELLA addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

THE IMPORTANCE OF SMALL BUSINESSES IN AMERICA

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

Mr. EWING. Mr. Speaker, I would like to speak today about a success story that is close to home. It is about an independent business located in my hometown in Illinois where I grew up, which is a farming community in central Illinois. The business is the farm implement business which has served many beautiful and profitable farms that are located in this part of Illinois for many years.

In fact, on July 25, 1998 this business will celebrate its 100th anniversary. The business I am referring to is the Smith-Marcotte, Inc. I am pleased, therefore, to come to the floor today to recognize this business, but in a larger sense to recognize the importance of small businesses throughout America.

Whether we are celebrating their 100th anniversary, their 50th anniversary or their 1st anniversary, it is a known fact that small businesses in America create more jobs for working men and women than all the industrial giants of our country together. Therefore, small business is truly the engine that keeps the great American economic machine running.

Another point that I think is extremely important about small business is the opportunity it gives to men and women who want to have the independence, and, yes, take the responsibility of being on their own so that they can have the opportunity to be entrepreneurs. There are those in our society who may be happier working for a giant corporation. There are many who feel the need and the stirring in their souls to be entrepreneurs, to own their own business, to have the opportunity in this way to seek success for themselves and their families.

□ 1815

Small businesses, like the Schmidt-Marcotte, are truly important to rural America. I am pleased to recognize this business and all the others like them across America for what they do for the rural economy.

I may not have mentioned, but at the beginning I intended to say that not only does this business deserve to be honored for the number of years, but that I have a personal involvement with Schmidt-Marcotte, Inc.; it has been a part of my life when I was growing up for many years. I have known the principals for my entire life, which is over half the time that they have been in business.