

Skelton	Taylor (MS)	Walsh
Smith (MI)	Taylor (NC)	Wamp
Smith (NJ)	Terry	Waters
Smith (TX)	Thomas	Watkins
Snyder	Thompson (CA)	Watt (NC)
Souder	Thompson (MS)	Watts (OK)
Spence	Thornberry	Waxman
Spratt	Thune	Weiner
Stabenow	Thurman	Weldon (FL)
Stark	Tiahrt	Weldon (PA)
Stearns	Tierney	Weller
Stenholm	Toomey	Wexler
Strickland	Towns	Weygand
Stump	Traficant	Whitfield
Stupak	Turner	Wicker
Sununu	Udall (CO)	Wilson
Sweeney	Udall (NM)	Wise
Talent	Upton	Wolf
Tancredo	Velazquez	Woolsey
Tanner	Visclosky	Wu
Tauscher	Vitter	Young (AK)
Tauzin	Walden	Young (FL)

NOES—1

Sanford  
NOT VOTING—15

Ackerman	Doyle	Owens
Bachus	Evans	Slaughter
Campbell	Forbes	Smith (WA)
Carson	McNulty	Vento
Chenoweth-Hage	Metcalfe	Wynn

□ 1213

So (two-thirds having voted in favor thereof) the rules were suspended and the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. OWENS. Mr. Speaker, earlier today, I was unavoidably absent on a matter of critical importance and missed the following votes:

On approval of the journal, I would have voted "yea."

On H.Res. 545, providing for consideration of H.R. 4810, the Marriage Penalty Reconciliation Act, introduced by the gentleman from Ohio, Ms. PRYCE, I would have voted "yea."

On the bill, S. 1892, the Federal Land Transaction Facilitation Act, introduced by the gentleman from the other body from New Mexico, Mr. DOMENICI, I would have voted "yea."

On the bill, H.R. 4169, Naming the U.S. Post Office in Reno, Nevada as the Barbara F. Vucanovich Post Office, introduced by the gentleman from Nevada, Mr. GIBBONS, I would have voted "yea."

PERSONAL EXPLANATION

Ms. SLAUGHTER. Mr. Speaker, I was unable to be present for rollcall votes 386, 387, 388, and 389. Had I been present, I would have voted "yea" on rollcall votes 386, 387, 388, and 389.

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 545, I call up the bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 545, the bill is considered read for amendment.

The text of H.R. 4810 is as follows:

H.R. 4810

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE, ETC.**

(a) SHORT TITLE.—This Act may be cited as the "Marriage Tax Penalty Relief Reconciliation Act of 2000".

(b) SECTION 15 NOT TO APPLY.—No amendment made by this Act shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

**SEC. 2. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.**

(a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—

(1) by striking "\$5,000" in subparagraph (A) and inserting "200 percent of the dollar amount in effect under subparagraph (C) for the taxable year";

(2) by adding "or" at the end of subparagraph (B);

(3) by striking "in the case of" and all that follows in subparagraph (C) and inserting "in any other case"; and

(4) by striking subparagraph (D).

(b) TECHNICAL AMENDMENTS.—

(1) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking "(other than with" and all that follows through "shall be applied" and inserting "(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied".

(2) Paragraph (4) of section 63(c) of such Code is amended by adding at the end the following flush sentence:

"The preceding sentence shall not apply to the amount referred to in paragraph (2)(A)."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

**SEC. 3. PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT BRACKET; REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.**

(a) IN GENERAL.—Subsection (f) of section 1 of the Internal Revenue Code of 1986 (relating to adjustments in tax tables so that inflation will not result in tax increases) is amended by adding at the end the following new paragraph:

"(8) PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT BRACKET.—

"(A) IN GENERAL.—With respect to taxable years beginning after December 31, 2002, in prescribing the tables under paragraph (1)—

"(i) the maximum taxable income in the lowest rate bracket in the table contained in subsection (a) (and the minimum taxable income in the next higher taxable income bracket in such table) shall be the applicable percentage of the maximum taxable income in the lowest rate bracket in the table contained in subsection (c) (after any other adjustment under this subsection), and

"(ii) the comparable taxable income amounts in the table contained in subsection (d) shall be 1/2 of the amounts determined under clause (i).

"(B) APPLICABLE PERCENTAGE.—For purposes of subparagraph (A), the applicable percentage shall be determined in accordance with the following table:

"For taxable years beginning in calendar year—	The applicable percentage is—
2003 .....	170.3
2004 .....	173.8
2005 .....	183.5
2006 .....	184.3
2007 .....	187.9
2008 and thereafter .....	200.0.

"(C) ROUNDING.—If any amount determined under subparagraph (A)(i) is not a multiple of \$50, such amount shall be rounded to the next lowest multiple of \$50."

(b) REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.—

(1) Subsection (d) of section 24 of such Code is amended by striking paragraph (2) and redesignating paragraph (3) as paragraph (2).

(2) Section 32 of such Code is amended by striking subsection (h).

(c) TECHNICAL AMENDMENTS.—

(1) Subparagraph (A) of section 1(f)(2) of such Code is amended by inserting "except as provided in paragraph (8)," before "by increasing".

(2) The heading for subsection (f) of section 1 of such Code is amended by inserting "PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT BRACKET;" before "ADJUSTMENTS".

(d) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided by paragraph (2), the amendments made by this section shall apply to taxable years beginning after December 31, 2002.

(2) REPEAL OF REDUCTION OF REFUNDABLE TAX CREDITS.—The amendments made by subsection (b) shall apply to taxable years beginning after December 31, 2001.

**SEC. 4. MARRIAGE PENALTY RELIEF FOR EARNED INCOME CREDIT.**

(a) IN GENERAL.—Paragraph (2) of section 32(b) of the Internal Revenue Code of 1986 (relating to percentages and amounts) is amended—

(1) by striking "AMOUNTS.—The earned" and inserting "AMOUNTS.—

"(A) IN GENERAL.—Subject to subparagraph (B), the earned"; and

(2) by adding at the end the following new subparagraph:

"(B) JOINT RETURNS.—In the case of a joint return, the phaseout amount determined under subparagraph (A) shall be increased by \$2,000."

(b) INFLATION ADJUSTMENT.—Paragraph (1)(B) of section 32(j) of such Code (relating to inflation adjustments) is amended to read as follows:

"(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined—

"(i) in the case of amounts in subsections (b)(2)(A) and (i)(1), by substituting 'calendar year 1995' for 'calendar year 1992' in subparagraph (B) thereof, and

"(ii) in the case of the \$2,000 amount in subsection (b)(2)(B), by substituting 'calendar year 2000' for 'calendar year 1992' in subparagraph (B) of such section 1."

(c) ROUNDING.—Section 32(j)(2)(A) of such Code (relating to rounding) is amended by striking "subsection (b)(2)" and inserting "subsection (b)(2)(A) (after being increased under subparagraph (B) thereof)".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

The SPEAKER pro tempore. After 1 hour of debate on the bill, it shall be in order to consider an amendment printed in House Report 106-726 if offered by the gentleman from New York (Mr. RANGEL) or his designee, which shall be considered read and shall be debatable for 1 hour equally divided and controlled by the proponent and an opponent.

The gentleman from Texas (Mr. ARCHER) and the gentleman from New York (Mr. RANGEL) each will control 30 minutes of debate on the bill.

□ 1215

The Chair recognizes the gentleman from Texas (Mr. ARCHER).

GENERAL LEAVE

Mr. ARCHER. Mr. Speaker, I ask unanimous consent that all Members