MARRIAGE TAX PENALTY

The SPEAKER pro tempore. Pursuant to the order of the House of January 23, 2002, the gentleman from Illinois (Mr. WELLER) is recognized during morning hour debates for 5 minutes.

Mr. WELLER. Mr. Speaker, this week we have an important piece of legislation which is coming to the floor, a product of the Committee on Ways and Means, legislation which is entitled H.R. 4626, Encouraging Work and Supporting Marriage Act of 2002. Essentially this legislation does two things: it expands and reforms the work opportunity tax credit, a hiring incentive to give those on welfare an opportunity to go to work.

Yesterday, I stood with President Bush in Chicago at the United Parcel Service facility where he highlighted this very program which has provided opportunities for thousands and thousands of Chicago residents to go from welfare to work; and clearly the Work Opportunity Tax Credit, which was a creation of Ronald Reagan, is one of those provisions which is working as we see our Nation's welfare rolls cut in half and 9 million Americans move from welfare to work.

The other key part of the Encouraging Work and Supporting Marriage Act of 2002 is legislation which much more quickly phases in the marriage tax relief provisions which are part of what we nicknamed the Bush tax cut signed into law last year.

Over the last several years, I have had the opportunity to come to this floor and talk about the unfairness of our complicated Tax Code and how our current Tax Code historically has punished marriage, a very basic institution in our society. In fact, I believe the most important institution in our society is marriage. Unfortunately, up until President Bush's signature signing the Bush tax cut into law, our Tax Code punished marriage.

Let me give an example of what the marriage tax penalty is and was. Under our Tax Code prior to the Bush tax cut, 43 million married working couples paid on average $1,700 more in higher taxes just because they were married. I do not believe that is right; I do not believe that is fair. And I am proud to say that House Republicans made it a priority to work with the President to eliminate the marriage tax penalty.

I would also note what creates the marriage tax penalty is married couples file their taxes jointly. A single person files single and married couples file jointly, which means there is a combined income. If there are two incomes, that pushes the couple into a higher tax bracket and in most cases creates the marriage tax penalty.

I have a couple here from my district I would like to introduce, Jose and Magdalena Castillo from Joliet, Illinois. They are both in the workforce. They have a son, Eduardo, as well as a daughter, Carolina. They paid about $1,200 in higher taxes just because they are married prior to the Bush tax cut.

I think it is wrong. Thanks to the Bush tax cut, Jose and Magdalena Castillo of Joliet, Illinois, saw their marriage tax penalty eliminated. Of course, we are going to have legislation this week which is going to help low- and moderate-income married couples. It will more quickly phase in so married couples in the low- and moderate-income range will see much quicker marriage tax relief.

But I would also note, unfortunately because of the arcane rules of Congress, not of the House but of the other body, that the Bush tax cut was forced to be temporary which means it expires at a certain point; and the 100 million American taxpayers who have seen their taxes lowered, which is everybody who pays income taxes has seen their income taxes lowered, and 3.9 million families with children have been totally removed from the income tax rolls, which means thanks to the Bush tax cut, they no longer pay income taxes, they will see those taxes reimposed unless we make permanent the Bush tax cut.

Now for couples like Jose and Magdalena Castillo of Joliet, Illinois, they are going to see their marriage tax penalty reimposed; and they will be suffering it once again unless we make the Bush tax cut permanent.

I am proud to say that this House under the leadership of the gentleman from Illinois (Mr. HASTERT) and the gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means, and the persistence and convictions of the House Republican majority, we have voted in the House to make the Bush tax cut permanent because we do not want to see couples such as Jose and Magdalena Castillo of Joliet, Illinois, have to pay that marriage tax penalty again. It is wrong; it is unfair. And it is wrong that under our Tax Code, married couples paid higher taxes just because they are married.

My hope is before the end of this year that we will be able to obtain bipartisan support in both the House and Senate for adoption of a permanency for the Bush tax cut, for marriage tax penalty relief, for elimination of the death tax, for across-the-board rate reductions, for retirement savings as well as the opportunities to save for college education.

Those are good things; but unfortunately, they are temporary. Unless we make the Bush tax cut permanent, all of those things, marriage tax penalty relief, death tax repeal, retirement savings opportunities by increased contributions to IRAs and 401(k)s, an opportunity to see taxes lowered overall because of rate reductions for everyone, those taxes are going to go back up. Let us make the Bush tax cut permanent. Let us help couples such as Jose and Magdalena Castillo see their marriage tax penalty eliminated permanently. Let us get the Senate and the House to make the Bush tax cut permanent.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until 2 p.m. today.

Accordingly (at 12 o'clock and 43 minutes p.m.) the House stood in recess until 2 p.m.

□ 1400

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. PENCE) at 2 p.m.

PRAYER

The Chaplain, the Reverend Daniel P. Coughlin, offered the following prayer:

Lord of history and source of benevolent providence, You know the times and govern the seasons of life; help Your servants who work in the House of Representatives to seize the opportunity of the present moment and give You glory.

As Members assemble today, may they be encouragement to one another. May those who are dealing with illness or the great loss of a loved one be consoled. Assure them, by Your spirit, that You are with them in their every need.

Enable the people of this Nation to seek lasting values that will bind this country together and bring eternal joy to a changing world. In their desire to accomplish Your holy will, make them one in mind and heart, that leadership may be honored and the diverse peoples of this Nation may live in harmony and take sheer delight in Your presence, now and forever. Amen.

THE JOURNAL

The SPEAKER pro tempore. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

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

Mr. REHBERG. Mr. Speaker, pursuant to clause 1, rule I, I demand a vote on agreeing to the Speaker's approval of the Journal.

The SPEAKER pro tempore. The question is on the Speaker's approval of the Journal.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. REHBERG. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Pursuant to clause 8, rule XX, further proceedings on this question will be postponed.

The point of no quorum is considered withdrawn.

PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore. Will the gentleman from Texas (Mr. LAMPSON)