RECORDED VOTE

Mr. MCGOVERN. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 344, noes 56, answered ''present'' 1, not voting 33, as follows:

[Roll No. 227]

YEAS—344

Abercrombie
Ackerman
Akin
Allen
Andrews
Baca
Bachus
Baker
Baldacci
Ballenger
Barcia
Barr
Barrett
Bartlett
Barton
Bass
Becerra
Bentsen
Bereuter
Berkley
Berman
Berry
Biggert
Bilirakis
Bishop
Blumenauer
Blunt
Boehlert
Boehner
Bonilla
Bonior
Boozman
Boswell
Boucher
Boyd
Brady (TX)
Brown (FL)
Brown (SC)
Bryant
Burr
Buyer
Callahan
Calvert
Camp
Cannon
Cantor
Capito
Capps
Cardin
Carson (IN)
Carson (OK)
Castle
Chabot
Chambliss
Clay
Clement
Clyburn
Coble
Collins
Condit
Conyers
Cooksey
Cox
Coyne
Cramer
Crenshaw
Crowley
Cubin
Culberson
Cummings
Cunningham
Davis (CA)
Davis (FL)
Davis (IL)
Davis, Jo Ann
Davis, Tom
Deal
DeGette
Delahunt
DeLauro
DeMint
Diaz-Balart
Dicks
Dingell
Doggett
Dooley
Doolittle
Doyle
Dreier
Duncan
Dunn
Edwards
Ehlers
Ehrlich
Emerson
Engel
Eshoo
Etheridge
Evans
Everett
Farr
Fattah
Ferguson
Flake
Foley
Fossella
Frank
Frelinghuysen
Frost
Gallegly
Ganske
Gekas
Gephardt
Gibbons
Gilchrest
Gillmor
Gilman
Gonzalez
Goode
Goodlatte
Gordon
Goss
Graham
Granger
Graves
Greenwood
Grucci
Gutierrez
Hall (TX)
Hansen
Harman
Hastings (WA)
Hayes
Hayworth
Herger
Hill
Hinojosa
Hobson
Hoeffel
Hoekstra
Holden
Holt
Honda
Hooley
Horn
Hostettler
Hoyer
Hunter
Hyde
Inslee
Isakson
Israel
Issa
Istook
Jackson (IL)
Jackson-Lee (TX)
Jefferson
Jenkins
John
Johnson (CT)
Johnson (IL)
Johnson, Sam
Jones (NC)
Kanjorski
Keller
Kelly
Kerns
Kildee
Kilpatrick
Kind (WI)
King (NY)
Kingston
Kirk
Kleczka
Knollenberg
Kolbe
LaFalce
LaHood
Lampson
Langevin
Lantos
Larson (CT)
LaTourette
Leach
Lee
Levin
Lewis (CA)
Lewis (KY)
Linder
Lipinski
Lofgren
Lowey
Lucas (KY)
Lucas (OK)
Luther
Lynch
Maloney (CT)
Maloney (NY)
Mascara
Matheson
Matsui
McCarthy (MO)
McCarthy (NY)
McCollum
McCrery
McHugh
McIntyre
McKeon
McKinney
Meehan
Meek (FL)
Meeks (NY)
Mica
Millender-McDonald
Miller, Dan
Miller, Gary
Miller, Jeff
Mink
Mollohan
Moore
Moran (VA)
Morella
Murtha
Myrick
Nadler
Napolitano
Neal
Nethercutt
Ney
Northup
Norwood
Nussle
Obey
Ortiz
Osborne
Ose
Otter
Oxley
Pascrell
Pastor
Paul
Pelosi
Pence
Peterson (PA)
Petri
Phelps
Pickering
Platts
Pombo
Pomeroy
Portman
Pryce (OH)
Putnam
Radanovich
Rahall
Rangel
Regula
Rehberg
Reyes
Reynolds
Riley
Rivers
Rodriguez
Roemer
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Ross
Rothman
Roukema
Roybal-Allard
Royce
Rush
Ryan (WI)
Ryun (KS)
Sanchez
Sanders
Sandlin
Sawyer
Saxton
Schiff
Schrock
Sensenbrenner
Serrano
Sessions
Shadegg
Shaw
Shays
Sherman
Sherwood
Shimkus
Shows
Shuster
Simmons
Simpson
Skeen
Skelton
Slaughter
Smith (MI)
Smith (NJ)
Smith (WA)
Snyder
Solis
Souder
Spratt
Stearns
Sullivan
Sununu
Tauscher
Tauzin
Taylor (NC)
Terry
Thomas
Thornberry
Thune
Thurman
Tiahrt
Tiberi
Tierney
Toomey
Turner
Upton
Velazquez
Vitter
Walden
Walsh
Wamp
Watkins (OK)
Watson (CA)
Watt (NC)
Watts (OK)
Waxman
Weiner
Weldon (FL)
Weldon (PA)
Wexler
Whitfield
Wilson (NM)
Wilson (SC)
Wolf
Woolsey
Wynn
Young (FL)

NAYS—56

Aderholt
Baird
Baldwin
Borski
Brady (PA)
Brown (OH)
Capuano
Costello
Crane
DeFazio
Filner
Fletcher
Green (TX)
Gutknecht
Hart
Hastings (FL)
Hefley
Hilliard
Hinchey
Hulshof
Kennedy (MN)
Kucinich
Larsen (WA)
Latham
Lewis (GA)
LoBiondo
Manzullo
Markey
McGovern
McNulty
Menendez
Miller, George
Moran (KS)
Oberstar
Olver
Pallone
Payne
Ramstad
Sabo
Schaffer
Schakowsky
Scott
Strickland
Stupak
Sweeney
Tanner
Taylor (MS)
Thompson (CA)
Thompson (MS)
Udall (CO)
Udall (NM)
Visclosky
Waters
Weller
Wicker
Wu

ANSWERED ''PRESENT''—1

Tancredo

NOT VOTING—33

Armey
Blagojevich
Bono
Burton
Clayton
Combest
DeLay
Deutsch
English
Forbes
Ford
Green (WI)
Hall (OH)
Hilleary
Houghton
Johnson, E. B.
Jones (OH)
Kaptur
Kennedy (RI)
McDermott
McInnis
Owens
Peterson (MN)
Pitts
Price (NC)
Quinn
Smith (TX)
Stark
Stenholm
Stump
Towns
Traficant
Young (AK)

□ 1102

So the Journal was approved.

The result of the vote was announced as above recorded.

PERSONAL EXPLANATION

Mr. KENNEDY of Rhode Island. Mr. Speaker, on June 13, 2002, I was unavoidably detained at the Martin Luther King Jr. National Memorial Project Board of Directors Meeting. Consequently I missed two votes.

Had I been here I would have voted: ''yea'' on rollcall No. 226; ''aye'' on rollcall No. 227.

PERMANENT MARRIAGE PENALTY RELIEF ACT OF 2002

Mr. THOMAS. Mr. Speaker, pursuant to House Resolution 440, I call up the bill (H.R. 4019) to provide that the marriage penalty relief provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 shall be permanent, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. LAHOOD). Pursuant to House Resolution 440, the bill is considered read for amendment.

The text of H.R. 4019 is as follows:

H.R. 4019

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

SECTION 1. MARRIAGE PENALTY RELIEF PROVISIONS MADE PERMANENT.

Title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of such Act) shall not apply to title III of such Act (relating to marriage penalty relief).

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 107–504, 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 California (Mr. THOMAS) and the gentleman from California (Mr. MATSUI) each will control 30 minutes of debate on the bill.

The Chair recognizes the gentleman from California (Mr. THOMAS).

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

Mr. Speaker, yesterday the House was privileged in a joint session to hear from the Prime Minister of Australia. It was, I hope, for most Members a rather refreshing presentation of the closeness of the two countries, because he provided us with a speech which pointed with pride and viewed with alarm.

He talked about areas in which we have common purpose, and areas where the Australians, through the Prime Minister as the head of the government, had some concern about legislation that we might be passing.

But I want to focus on one small statement that he made which I think has profound significance and which I had not quite heard it put the way the Prime Minister put it. He said that the best structure for social welfare is the family. And although we have discussed in many different ways the value and virtues of the family, the idea that from a societal point of view the ability to nurture the family structure as the best social welfare unit is, I think, what we are about today.

In this system, or in any system, if you do not want something, if you want to discourage it, you put up barriers. One of the cleanest barriers that you can put up to stop activity is to tax something. If it costs you more to do a particular behavior, you tend to do less of it. If we want to encourage a particular kind of behavior, we should reward it or create incentives for it, or, at the very least, make sure that in the

way we engage in governmental interactivity in that area is to remain neutral.

We are here today to take the tax structure, which historically has penalized marriage, which is the foundation for that family unit, and we have penalized it by virtue of the way in which the tax structure is arranged. Indeed, today we are half enlightened. That is, we have decided to suspend the penalty through the tax structure on marriage for a period of time.

It is through no fault of the House that this has occurred, because the House passed permanent marriage relief reform. It is because of the constitutional necessity to have the House and the Senate agree on a structure to be sent to the President to become law. Under the arcane rules of the Senate, at the time that this was moved, it could only be done for 10 years.

Notwithstanding the fact that 10 years seems a long way off, one of the things we ought to do at the first opportunity and at every opportunity is to correct that fundamental flaw, that if in fact we have decided that we ought not to penalize marriage, then we ought to make it permanent. And that is the sum and substance of the legislation that is before us today, to take a provision that is currently temporary in the law and make it permanent. If you are not going to incentivize marriage, at the very least make sure you do not punish it. That is what this vote and debate is all about.

Mr. Speaker, I yield the balance of my time to the gentleman from Illinois (Mr. WELLER), and ask unanimous consent that he control the time.

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

There was no objection.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Maryland (Mr. CARDIN), a member of the Committee on Ways and Means.

Mr. CARDIN. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, last night I had a chance to meet with members of the medical community in a new part of my district and with senior advocates, and they asked me what Congress was going to do about prescription medicine because of the dire need in our community. They wanted to know what was going to happen with hospital and physician reimbursement rates, because there is a real critical need in that community. They wanted to know whether seniors were going to have greater choice in their options under Medicare. But they wanted to know whether the funds would be available in Congress to deal with these issues.

I explained to them the budget problems that we are currently confronting, and they certainly understand the fact that we do not want to use Social Security funds in order to deal with these pressing needs. They understand the dilemma we are in, primarily because of the tax bill that we passed last year.

I know that there are Members on both sides of the aisle that share our concern about acting this year on prescription medicines for seniors and protecting the Social Security system. So, quite frankly, Mr. Speaker, I do not understand why we are considering this bill at this time.

The bill takes effect 10 years from now. If we learned anything during the debate last year, it is that we cannot even predict 1 year in the future, let alone 10 years in the future.

Last year we thought we had a $5.6 trillion surplus. We are now told that under the unified budget that the deficit this year, not surplus, deficit, will be between $150 billion to $200 billion. We cannot predict 1 year into the future. How can we predict 10 years in the future?

We do know that this legislation, when implemented, will cost another $25 billion a year and add to our deficits. We do know that at the time this legislation takes effect, the baby boomers will becoming eligible for Social Security and Medicare, putting greater stress on both Social Security and Medicare.

Mr. Speaker, one thing is clear and that is that if you are going to go back this weekend and talk to your medical communities and your senior advocates and you are going to tell them how much you are in favor of prescription medicine coverage under Medicare and dealing with the other issues and that you are for fiscal responsibility, if you are going to do that, you cannot do that with a straight face and still vote for the legislation that is before us.

I urge my colleagues to reject the legislation.

Mr. WELLER. Mr. Speaker, I yield myself as much time as I might consume.

Before I begin my remarks, I would just like to note that my good friend, the gentleman from Maryland (Mr. CARDIN), has consistently voted ''no'' on efforts to eliminate the marriage tax penalty, and of course his justification for voting ''no'' again today, even though 66,851 married couples benefit from elimination of the marriage tax penalty in his district in Maryland, is consistent. So I commend him on his consistency for opposition to eliminating the marriage tax penalty, and his excuse that we need to spend more money here in Washington is something we will hear from all the others in opposition to this bill.

Mr. Speaker, I appreciate the opportunity before this House today to bring H.R. 4019, the Permanent Marriage Tax Relief Act of 2002, before this House of Representatives. This is legislation which makes the marriage tax penalty relief provisions of the Economic Growth and Tax Relief Act of 2001 permanent. We have often known that legislation as the Bush tax cut.

There are 36 million working married couples who are impacted by the marriage tax penalty and who will benefit from the permanency that is before us today. During the last several years as we have debated eliminating the marriage tax penalty, we have often asked a very fundamental question, and that is, is it right, is it fair that under our Tax Code if one is married that one pays higher taxes than one would if he were single? Is it right that under our Tax Code that our society's most basic institution should suffer higher taxes just because a couple is married? And I am proud to say this House has addressed this issue, and last year we passed legislation to provide temporary relief eliminating the marriage tax penalty for a temporary period of time.

Let us remember that the marriage tax penalty is a middle-class issue. Almost every Member of this House often gets up and talks about how they are an advocate for the middle class because that is the majority of Americans, and I would note it is the middle class that suffers the marriage tax penalty disproportionately more than others; and those who suffer the most are in the income levels between $20,000 and $70,000. Again, the marriage tax penalty is a middle-class issue.

Mr. Speaker, I would note that 2 years ago we passed legislation providing for permanent marriage tax penalty relief. It passed with 282 to 144 votes, and even 64 Democrats joined with every House Republican to provide marriage tax relief benefiting 36 million married working couples; and unfortunately because of an arcane Senate rule, it forced our efforts to provide temporary relief, and that is why we are here today, to make it permanent.

Last year's tax law, which President Bush signed on June 6, 2001, eliminated the marriage tax penalty for 36 million couples in three different ways. There are different types of taxpayers out there. There are those who do not itemize, and those who do not itemize, they use something called the standard deduction; and what we did last year in legislation that became law under a temporary basis was double the standard deduction to twice that for joint filers to twice that for singles. That benefits 20 million American couples.

Second, for those who do itemize, and those are middle-class couples who own a home or give money to their church or institution of faith, their synagogue, their temple, their mosque, charity as well as probably own a home, they itemize. And they benefit from the widening of the 15 percent tax bracket so they can earn twice as much income in the 15 percent bracket as a joint filer as a single filer; 20 million couples benefit from the widening of the 15 percent tax bracket.

And, third, and we all care and are concerned about the working poor, we expanded the eligibility for the earned income credit for the working poor by eliminating the marriage penalty and the earned income credit, what some call the earned income tax credit.

□ 1115

That benefits 4 million married working couples who we consider working poor.

Mr. Speaker, 36 million married working couples benefit from the marriage tax relief that is before us today. It should be made permanent.

Since 1969, our tax laws have punished married couples when both spouses work, and there is no other reason. It is right and it is fair to eliminate the marriage tax penalty. We believe the Tax Code should be marriage-neutral, and a couple living together as two singles should pay no more than a married couple, and vice versa. Unfortunately, the marriage tax penalty has been proven to exact a disproportionate toll on working women and lower income couples with children.

Many times before this House I have introduced citizens of mine, couples from back home who suffer the marriage tax penalty. Recently I have introduced a couple from my district, Jose and Magdelene Castillo of Joliet, Illinois. They have a combined income of $82,000 a year. Jose makes $57,000, Magdelene makes $25,000. They have 2 children, Eduardo and Carolina. As a result of the legislation we passed, their marriage tax penalty of $1125 is eliminated with the temporary measure that we passed and was signed into law last year. That represented a 12 percent reduction in taxes for the Castillo family.

Now, $1125 is pennies, pocket change in Washington, D.C., but for real people, real Americans, real working married couples back home in Joliet, Illinois, $1125 is a lot of money. It is a sizeable amount of money to set aside each year in an education savings account for little Eduardo and Carolina. It is several months' worth of car payments; it is several months' worth of day care for Eduardo and Carolina while mom and dad are at work. The bottom line is, it is real money for real people.

In Illinois, 1,149,196 married working couples benefit from the $2.9 billion of marriage tax relief they will receive because of the Bush tax cut enacted into law last year.

Congress needs to work together to ensure that this tax relief, this elimination of the marriage tax penalty, is permanent. It is a fairness issue. We must ensure that 36 million couples who benefit from the marriage tax penalty relief do not suffer a tax increase when this temporary provision expires. Again, $1125 in marriage tax penalty relief is real money for Jose and Magdelene Castillo, and I would note for the 36 million married working couples, the $42 billion tax increase that would occur when this provision expires is real money for those families as well.

Let me make it very clear. A vote against making permanent the marriage tax penalty relief legislation, a vote ''no'' on the legislation before us today is a vote for a $42 billion tax increase on 36 million married working couples.

Let us do the right thing. Let us be fair. Let us do the just thing for these married working couples. We are going to hear excuses from the same people who have voted consistently against providing marriage tax relief that they would rather find a way to spend this money here in Washington rather than allowing good couples like Jose and Magdelene Castillo to keep their hard-earned dollars to take care of their family's needs by eliminating the marriage tax penalty.

I ask for bipartisan support today, and I look forward to participating in the debate.

Mr. Speaker, I reserve the balance of my time.

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

I really do not understand why the gentleman is so concerned about the marriage penalty tax expiring. Most of the provisions have not even come into effect yet. The doubling of the standard deduction for couples will not take effect until 2005. The doubling of the 15 percent back for couples will not take effect until 2005. In fact, the only provision in the whole area that has taken effect is the earned income tax credit. So I do not know why we are spending so much time on the whole issue of extending it when it has not even taken effect yet.

Mr. Speaker, I yield 5½ minutes to the distinguished gentleman from the State of Texas (Mr. DOGGETT), a member of the House Committee on Ways and Means.

Mr. DOGGETT. Mr. Speaker, I thank the gentleman for yielding me this time. I just want to say at the outset that the gentleman from Illinois's (Mr. WELLER) attack on our colleague, the gentleman from Maryland (Mr. CARDIN) with the suggestion that he has never supported correction of the marriage penalty is totally unjustified, and it is factually inaccurate. Indeed, in 1995, when the Republicans under Newt Gingrich had their much-ballyhooed ''Contract With America,'' the Democrats on the Committee on Ways and Means, including the gentleman from Maryland (Mr. CARDIN), proposed to include marriage penalty tax relief and implement all of the provisions of the Contract With America on this subject in the tax bill before the committee.

It was the Republicans, on a party-line vote, because they had so many special interest provisions they loaded into that tax bill, who chose to reject marriage penalty tax relief. At every opportunity since then, Democrats have proposed more marriage penalty tax relief sooner than the Republicans have. So statements suggesting that there is some kind of party-line difference over marriage penalty tax relief are absolutely inaccurate.

Indeed, there has been, generally, broad, bipartisan support for correcting the marriage penalty. What we have today has little to do with that. Indeed, some people have suggested that the Republican tactic of having a tax cut vote every week, more or less, is just a contrived, election year ploy. Others have suggested that no, it is really just the only subject, cutting taxes, that the Republican caucus can come to agreement on among themselves. And while both of those statements are probably true, I think that the real intention here in offering this proposal today as one element of a $4 trillion tax cut relates to the basic opposition to the preservation of Social Security and Medicare by the Republican Party here in the House.

Mr. Speaker, the Members of the House Republican leadership have never really believed in Social Security and Medicare. To use their language, they want to ''privatize'' Social Security. They have a plan to privatize Medicare and encourage people to get out of the traditional Medicare system. There is no way that we can maintain the long-term dependability of Social Security and Medicare so long as we add another $4 trillion of tax breaks, at the same time we are letting corporations flee America and escaping their responsibility to fund national security. There is no way we can have it all. I believe that the disinterest in having Medicare and Social Security as a publicly financed, publicly supported system in which every American can participate, that that lies at the heart of bills like the one we have here today.

Now, I have had the good fortune to be married to a great woman for a little over 32 years. My parents have been married for over 56 years. Marriage is a great institution. But I recognize that not every family in America has been as fortunate as I have. Indeed, the reason that this current problem in the Tax Code exists is because a widow from World War II came to the Congress decades ago and said that the law discriminates against me. I am having to pay more than my married friends, and my husband sacrificed his life in defense of this country. The bill that is before us today to make it permanent the way they have written it can just as easily be called the ''Widow Penalty Act.'' It can be called the ''Battered Woman Penalty Act.'' It can be called the ''Single Person's Penalty Act,'' because it proposes to erect penalties in favor of marriage and against those who happen to be widows, who happen to be battered women who have left their husband and, for one reason or another, happen to be single.

I believe that our tax laws should be neutral. This is not a neutral law. It tends to give more of its benefits to those who are married.

Mr. KLECZKA. Mr. Speaker, will the gentleman yield?

Mr. DOGGETT. I yield to the gentleman from Wisconsin.

Mr. KLECZKA. Mr. Speaker, the previous speaker, the gentleman from Illinois (Mr. WELLER) indicated to the

House that a couple in his district, the Castillos, would stand to lose $1,125. When, if ever, would that occur if we do not repeal the sunset?

Mr. DOGGETT. Mr. Speaker, they do not even propose to actually implement the marriage penalty under their proposal for several additional years. Now, if we had taken the Democratic alternative that we advanced last year, that would have been more benefical to that family sooner than under their proposal.

Mr. KLECZKA. But is it not true that they would stand to lose money in 2010 if we do not repeal the sunset?

Mr. DOGGETT. Mr. Speaker, that is correct. There is nothing in today's bill that really helps them at all over the next several years.

Mr. KLECZKA. So this is 2002. So we are talking about something that might happen and might not happen in 8 years from now?

Mr. DOGGETT. Mr. Speaker, it is the specter. It is the ghost of relief. It is great for an election year, though. I think they have done a good job of having a good election year ploy.

But my concern is that with this basic underlying proposal, there is some discrimination against single parents, against widows; that is what led to this inequity to the code now. We ought not to disfavor them any more than we would disfavor married people.

Finally, it is a matter that the children of people—whether family, married, single parent, whatever—we are going to place a penalty on them, and it is a national debt that, if they can implement every one of these permanent proposals, will be $4 trillion higher than if we reject them, as we should.

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

Mr. Speaker, before yielding to the gentlewoman from Washington (Ms. DUNN), I would like to comment that this legislation actually makes the Tax Code marriage-neutral so that single people, widows, single people pay no more in taxes than a joint filer does under their obligation, and vice versa. That was the goal of this legislation when it passed and still is the goal of the legislation.

I would also note that the gentleman from Indiana (Mr. DOGGETT) is being consistent. He voted ''no'' on providing marriage tax relief, even though there are 58,612 working married couples who suffer from the marriage tax penalty.

Mr. Speaker, I yield 3 minutes to the gentlewoman from Washington (Ms. DUNN), one of the House's leading advocates for widows and working women in the Congress and who has been a proven leader in the effort to ensure that family businesses stay in the family and in business when the founder passes on with her efforts in eliminating the death tax.

Ms. DUNN. Mr. Speaker, the Tax Code has many unfair and inexplicable provisions, but none is more harmful to young people wishing to marry and young families than the marriage penalty, the bill we are debating today.

To increase the tax burden on a couple simply because they choose to marry is unjust. We ask for neutrality, to get in there and give extra credit to married people, or support single people ahead of married people, and this is the bill we are debating today.

Last year we passed the bill that alleviates the marriage penalty, but the problem is that it returns in 2011. So now we need to make it permanent.

I find it amusing, if not unexplainable, that the opponents of this bill are talking on the one hand about how we are impacting the deficit situation in the United States by the passage of the bill we are debating today and, on the other hand, being truthful by saying that this bill does not take effect until 2011. So you cannot have it both ways. We do not impact the financial situation of the United States by which we are all very concerned, but by the time this bill would go into effect, in fact, it would be January 1, 2011. Every number that we have puts us in the surplus position, whether it is in the Social Security Trust Fund or the national budget by that year.

So double-counting the dollars that would provide for the extension permanently of the marriage penalty is political. It is not fair.

The marriage penalty is discriminatory to working women. Right now, the Tax Code creates a disincentive for women to earn above a very low threshold. Women who make a salary that is on a par with their husbands are taxed in an extraordinary way, and the reason is that their additional salary upon marriage moves in to combine and thrust the young couple into a higher marginal rate. It is not a problem if there is a single wage earner, but in today's society we see 70 percent of young women, women with young children, in the workforce, so it has become increasingly a more and more common problem for all young people.

According to conservative estimates, 36 million American couples right now are paying, on average, $1,700 more per year in taxes because they are married. In my district alone in the State of Washington, about 73,000 couples are adversely affected by the marriage penalty. This is wrong and we need to change it.

□ 1130

As newlyweds start out in their new life together, they should not face a punishing tax bill. I urge my colleagues to help young couples to put them on the road to success, to establish in their lives full usage of the American dream, to support the Permanent Marriage Penalty Relief Act that takes place in 2011, takes away all that discrimination against the marriage of two young people, both of whom are in the working world.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the gentleman from Washington (Mr. MCDERMOTT), a distinguished member of the Committee on Ways and Means.

Mr. MCDERMOTT. Mr. Speaker, I am glad to see my amendment from 1995 suddenly appeared out here. When Newt Gingrich took over this place, there was a Contract on America. This was in it then, 1995. I proposed it in the Committee on Ways and Means, and every single Republican voted against it.

Now we have a new day, and now we have all this money, or we did have all this money. We thought we had all this money. We set up a straw man. Last year we passed a bill that said, people are going to get this benefit, but then we get this and it is not permanent, so they voted last year for it; and now they come out here and they say, oh, oh, it is not permanent. Let us make it permanent, in the midst of fiscal chaos.

Republicans ought to be ashamed of themselves. All the times I heard people standing out here telling me about those liberals just spend and spend and spend, well, I am watching the Republicans just spend and spend and spend, but not on things people care about.

The drug benefit is gone. There is not going to be any drug benefit worth anything at all. On Medicare, people in my district cannot get a doctor to accept a Medicare patient. But no, no, we have to add this marriage tax penalty out here. That is what is going to save America.

This election is going to be a test of whether Americans can be fooled all the time by the folks that say, we are cutting your taxes and it will not hurt, and you are not going to notice it. They may get a couple of bucks back, but if one's mother has to pay for her drugs and she is living on a Social Security benefit like mine is, 92 years old, $8,000 a year, who do Members think pays for her drugs? Do Members think she can pay for it? Of course she cannot, so her sons and her daughter are going to pay for it.

They have, of course, this tax benefit, now that they are married. Let us see, there are two of us that are married and two are not. Two are paying the penalty and two are not. We are going to use our penalty that we get back, and we are going to go down and pay for my mother's drugs.

The old people in this country would rather have the security of knowing they had a pharmaceutical benefit under Social Security. They would also like to know, and the children would like to know, that there is going to be a Social Security out there in 20 years. But they gave it all away. They gave it all away.

Last week it was estate tax, and this week they have a new one: this is the marriage tax day. Next week, it will be retirement benefits. Do Members want me to predict every week? Because we are about to go home. In about 3 hours we will all be on planes, and everybody has to get their press release out before they get back to the district. So they

send out, today I voted for removing the tax penalty on marriage. They then go home and bask in the warmth of that kind of baloney.

When are they going to be honest with people that they have to pay for stuff? When are they going to be honest with them? Vote ''no.''

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

Mr. Speaker, I note the gentleman from Washington (Mr. MCDERMOTT) has been consistent in voting in opposition to eliminating the marriage tax penalty on this House floor, even though there are 53,387 working couples who suffer the marriage tax penalty in his Washington district.

Mr. Speaker, I yield 2 minutes to the gentleman from Arizona (Mr. HAYWORTH), a leader in the effort to eliminate the marriage tax penalty.

Mr. HAYWORTH. Mr. Speaker, I thank my colleague, the gentleman from Illinois, for yielding time to me.

I thank my friend, the gentleman from Washington (Mr. MCDERMOTT) for a very curious revisionist history policy. I am always happy to hear differences of opinion that, indeed, do exist.

Indeed, when I was in private life, I noted with interest Congresses long before I got here that had no compulsion whatsoever about dipping into Social Security and spending money that was not here, and spending and spending and spending. My friend chooses to lampoon that, but that, in essence, was the fact. As our second President, John Adams, told us, facts are stubborn things.

The fact about this bill on the floor today is that we are acting prospectively, within the rules of the House, within the rules of revenue as they exist today. Would that we could change those rules. Would that we could point out to the American people an economic fact, which is when people have more of their own money to save, spend, and invest, revenues to the government actually increase.

Would that our friends on the left would take that into account. But instead, they would rather talk about so many subjects under the sun, and electioneering, rather than the fact that if we fail to act today, if we fail to make this relief permanent, due not to a situation of our own making but another body in close proximity with an arcane rule that failed to allow us to make this permanent, we will be, in essence, putting a tax back on the backs of the American people in the year 2011.

I listened with interest as my friend, the gentleman from Washington (Mr. MCDERMOTT), readily dismissed the value of $1,000. I believe the average, once this is fully implemented, the average will be about $1,400 per married couple. Again, I guess this reflects a difference in our philosophy. I know it is easily lampooned, or perhaps, from time to time, we get jaundiced about the fact, and we talk about trillions and billions of dollars. But in a very real way, $1,400 is real money to a married couple with a family.

As for the other subjects addressed, I would encourage my friends to stay tuned. We are going to work to bring forth a prescription drug benefit as part of Medicare in the days ahead. We welcome the chance to work together, but perhaps it is just a difference in opinion on the whole notion of taxation. For some in this Chamber, there is no higher and better use of people's money than in the coffers of the Federal Government. That is an opinion that Members will defend by a multitude of different methods.

For others of us, there is a notion that if people hang onto their own money and save, spend, and invest it, revenues to the Federal Government will increase and we will be able to take care of that, but we will be truer to the American people from this sense: the money that is spent here does not belong to Washington; it belongs to the American people.

With this legislation today, setting up permanency and neutrality in the Tax Code so that married couples are not penalized, the American people will be better off; American families will be better off. I ask my colleagues to join us in support of this measure.

Mr. MATSUI. Mr. Speaker, I yield myself 2 minutes.

Mr. Speaker, I might just point out that when Ronald Reagan was President from 1981 to 1988, and George Bush, the first George Bush, was President from 1988 to 1992, they dipped into the Social Security trust fund; but it was not anywhere near what we are talking about now.

What we are really talking about now is, on the 10-year projections under current spending and tax policy, we are going to dip into Social Security by the sum of $1.7 trillion. If we do the estate tax, which the Republicans want to extend, defense authorization, the farm bill, which has been completed, it will add $3.2 trillion in terms of dipping into the Social Security trust fund.

We are going to break the bank for our senior citizens when it comes to the retirement benefits that they expect to get. The police officers, the firefighters that are paying payroll taxes right into that trust fund right now, they do not realize that it is going out in the form of estate tax payments, in the form of farm support payments, in the form of so-called marriage penalty.

I have to say that I find it inexplicable today that we are spending 3 hours today on this issue. I have to say that here at a time when Stanley Works in Connecticut, Ohio, is attempting to move offshore into Bermuda to save $30 million in taxes, when Neighbors Industries is talking about voting to go offshore into Bermuda to save millions of dollars in taxes, we are messing around with something that will not take effect until 2011.

Does this not say something about the priorities and the values that we have here? I think the reason that is the case, if I might just say, is an article that was written on May 26 in The Washington Post, it was a Sunday Washington Post story by Kevin Phillips, who devised the Republican plan, the southern Republican plan for President Nixon back in 1967, he says in this article, and it really is interesting:

> The Republican House Ways and Means Committee has become a virtual arm of the Washington lobbying community, routinely arranging legislative favors that would make a madame blush.
>
> The President and his family have dynastically involved themselves with the rise of Enron Corporation as an inconvenient symbol of the recent excesses.

That is what is going on. We should be dealing with tax shelters, some of these things that Americans really care about. Instead, we are talking about some tax law that may or may not come into effect in 2011, and tap into the Social Security trust fund. This is an absolutely outrageous act we are committing today.

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

I would note that the gentleman from California (Mr. MATSUI) has been a consistent ''no'' vote on eliminating the marriage tax penalty. I respect his arguments in respect to opposition to the marriage tax penalty.

Mr. Speaker, I yield 1 minute to the distinguished gentleman from California (Mr. THOMAS), the chairman of the Committee on Ways and Means.

Mr. THOMAS. Mr. Speaker, just so everyone here understands that this is probably one of the grossest forms of politics that is being engaged in, the gentleman from California just took to his feet and indicated that we should be spending our time on other factors. He mentioned, for example, the question of inversions.

I just want all of the Members here to know that 1 week ago today, the Committee on Ways and Means held a hearing on inversions. Is it not ironic that it was the gentleman from California (Mr. MATSUI) who moved that the committee adjourn before the panel of experts was heard, before the Members had a chance to respond to questions?

So here he is, complaining that we are not looking at inversions, when he was the one that moved to adjourn the committee. Now, that is politics.

Mr. MATSUI. Mr. Speaker, I yield myself 1 minute.

I just wanted to respond to the chairman of the Committee on Ways and Means. I have to say the reason we asked that the meeting be adjourned, but the chairman did grant us, is because the drafter of the legislation that would have dealt with the problem of Stanley Works in Connecticut was the gentleman from Connecticut (Mr. MALONEY). He was not allowed to testify. He was not allowed to testify on his own bill with his own level of expertise.

We just thought that it was discourteous for the other side of the aisle,

particularly the chairman, not to allow the gentleman who drafted the bill, who could testify with the level of expertise on this issue, to testify. That was the issue itself.

If the gentleman could explain why he did not allow the gentleman from Connecticut (Mr. MALONEY) to testify, we would like to know it. He never did explain why the gentleman from Connecticut (Mr. MALONEY), a member of the House of Representatives, was denied the opportunity to testify.

Mr. Speaker, I yield 2 minutes to the gentleman from Wisconsin (Mr. KLECZKA).

Mr. KLECZKA. Mr. Speaker, let me thank the gentleman for yielding time to me.

I would also respond to the chairman. I happen to be a member of the Committee on Ways and Means. One of the reasons we had to adjourn last week is because at the same time we had this hearing in one of the buildings across the street, the House was debating a very important piece of legislation from the same committee. That was a permanent repeal of the inheritance tax.

Members remember the inheritance tax. That is where 2 percent of the public pays something when their estates are probated. It is for the very, very wealthy. Well, as I indicated to the chairman at the committee, and he is pretty powerful, but even though he has all his power, he cannot be in two places at once. So the committee chose to come to the House floor and debate that policy. That is what the debate was all about.

But let us talk about the bill that is before us today. Through the miracle of C–SPAN, hundreds of thousands of people are watching their House of Representatives. We have hundreds of people in the gallery, Mr. Chairman, watching what we are doing.

They are going to go home and the neighbors are going to say, Wow, you went to Washington. What did you see? Oh, I saw the Smithsonian, I saw the Vietnam Veterans Memorial, and we had the honor of going to the House floor and listening to the debate.

And the neighbors are going to say, what did you hear? Well, they were debating a bill that would address a problem that might or might not occur in 2011. The neighbors will say, hot damn, really? 2011?

□ 1145

Well, that is 9 years from now. Yes, they took it up today. Had to be done right away. Well, the question is why? I will tell you why. There is one big event between today and January 2011, and you know what it is. It is November 2002 elections. It is the elections. So we are gathered here today to promote our elections. And how about addressing the work and the needs of the people?

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. LAHOOD). The gentleman will suspend.

Members are reminded to not address their comments to the viewing audience or the gallery.

Mr. KLECZKA. Mr. Speaker, I am addressing them through you.

The SPEAKER pro tempore. The gentleman may proceed.

Mr. KLECZKA. Mr. Speaker, what I was trying to say, and I am assuming what this neighbor will also say is, well, what did you hear about the deficit? Because last year I recall reading a newspaper. We are going to have surpluses for as far as the eye can see. What did they say about the $300 billion deficit of this year? And you are going to have to say back to them, nothing. They did not bring it up.

Well, how about a drug program that our seniors are in dire need of, where in my State hundreds and thousands of seniors want Congress to act? No, they did not address that. They are talking about this bill that might be a problem in 2011.

Mr. Speaker, let us separate the wheat from the chaff. What we are doing today is nothing but politics to benefit some of the Members of this House in November of 2002. Clear and simple, that is what it is all about. And the gentleman will say, well, the gentleman from Wisconsin (Mr. KLECZKA) voted against a marriage penalty consistently and 200,000 of his constituents will not get the relief.

The fact of the matter is, and you heard the gentleman from the State of Washington (Mr. MCDERMOTT), he and I have been on this program to eliminate the marriage penalty since 1995, so I am glad the Republicans are joining us.

But nevertheless, the fact of the matter is there are hundreds of thousands of people in my district who want a drug benefit today, who want us to address the war on terrorism and provide money for that. And they also want us to address the $300 billion deficit. So I encourage my colleagues to talk about those issues today so when your neighbors ask you what they did, they did not think about some problem that might occur in 2011.

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

Mr. Speaker, before recognizing the chairman for an additional minute, I will note that the gentleman from Wisconsin (Mr. KLECZKA) is right. He has consistently voted no on the House floor in opposition to eliminating the marriage tax penalty even though there are 133,000 constituents who suffer the marriage tax penalty in his district.

Mr. Speaker, I yield 1 minute to the gentleman from California (Mr. THOMAS).

(Mr. THOMAS asked and was given permission to revise and extend his remarks.)

Mr. THOMAS. Mr. Speaker, I do not know about separating the wheat from the chaff, but I do think we ought to separate the bull from the waste.

Notice that when we come to the floor to argue the issue in front of us, they always want to argue a different issue. One week ago today the elimination of the estate tax was on the floor. They did not like us voting on it. The RECORD shows it passed. Today the marriage penalty will pass. Next week we will be introducing legislation to deal with prescription drugs. But about this Maloney baloney, understand this, we have had 17 full committee hearings and only once did we have a member panel. It is not the ordinary and customary thing that we do. That is baloney. We have had subcommittee hearings. We have had 68 subcommittee hearings and we have had 60 members testify at those subcommittee hearings. We are having a subcommittee hearing on inversions. We have invited the gentleman from Connecticut (Mr. MALONEY). Let us see if he comes, as all the other Members have come to the subcommittee.

The reason they wanted to disrupt the hearing was because they want to try to make a political point. The Maloney business is baloney.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Maryland (Mr. HOYER).

Mr. HOYER. Mr. Speaker, we continue on what I call the fiscal irresponsibility rampage that the majority party is on. I want to say at the outset to my friend, the gentleman from Illinois (Mr. WELLER), I do not know what the exact numbers are, but let me tell the gentleman something, 100 percent of the people who live in my district will be adversely affected by the interest rates that he will drive up by his race towards deeper and deeper and deeper deficits. That is what will happen to everybody in his fiscal irresponsibility rampage that this committee is on and the Congress is pursuing.

It is popular, of course, to get up here week after week and vote for tax cuts. Of course. It is easy. It is also irresponsible. As we have $314 billion in debt this year facing us and trillions of dollars in the years ahead, is it responsible fiscal leadership? It is absolutely not. Not with the record surpluses turning into deficits in less than one year of this administration. Not with the Federal Government expected to run a budget deficit of more than $300 billion spending 100 percent of the Social Security surpluses; not with a House majority violating its repeated pledge not to raid the Social Security surpluses; and not with the Treasury Department's practically begging Congress to raise the debt limit before June 28, which they have refused to do.

Do Democrats support marriage penalty relief? Of course we do. It is the fair and right thing to do. But why this bill and why now? There is only 2 weeks left before the 4th of July break and we have not considered one of the 13 must-pass appropriations bills.

Furthermore, fully 70 percent of the marriage penalty provisions of this GOP bill will not take affect until 2006 and most till 2011, as the previous speaker said.

Is this legislation more important than defense? Is it more important than homeland security? Is it more important than prescription drugs and a host of other pressing issues so we can affect 2011? I think any commonsense response to that is, of course it is not.

The truth is this bill will cost more than $63 billion over the next decade. And every last cent, every last cent of that $63 billion comes out of the Social Security surplus. Worse yet, in the second decade of this century, when the baby boomers begin to retire in full force, the cost of this bill is estimated to be $330 billion out of Social Security revenues. The bill is nothing but an exercise in demagoguery. I urge the Members to vote no, to vote yes on the substitute, vote no on the bill.

PARLIAMENTARY INQUIRY

Mr. MATSUI. Mr. Speaker, parliamentary inquiry.

The SPEAKER pro tempore. The gentleman will state his inquiry.

Mr. MATSUI. Mr. Speaker, regrettably I would prefer not to do this, but, on the other hand, I think it is very critical in terms of our decorum in this institution. The speaker before the gentleman from Maryland (Mr. HOYER) made reference to a colleague of ours in what I believe to be a derogatory fashion, particularly right at the end of his remarks. I wonder if the remarks were an inappropriate violation of any rules in the House. I realize this may not be a timely request, but I think it is important we do put on the record the ruling of the Speaker, had it been a timely request.

The SPEAKER pro tempore. The Chair would affirm that remarks in debate should not descend to personalities.

Mr. WELLER. Mr. Speaker, as we debate whether or not to impose a $42 billion tax increase on 36 million couples, I was wondering how much time remains on each side.

The SPEAKER pro tempore. The gentleman from Illinois (Mr. WELLER) has 9 minutes remaining. The gentleman from California (Mr. THOMAS) has 8½ minutes remaining.

Mr. WELLER. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Texas (Mr. SAM JOHNSON).

(Mr. SAM JOHNSON of Texas asked and was given permission to revise and extend his remarks.)

Mr. SAM JOHNSON of Texas. Mr. Speaker, I cannot believe some of the things being said here today. The other side keeps saying they support marriage penalty relief and yet they do not vote for it.

I rise today in support of marriage. Marriage is a cornerstone of a strong family. There are many influences in today's culture that undermine marriages and there are a lot of those influences we cannot do anything about. But one thing we can keep trying to do is fix the Tax Code, and with the Senate's help, we can do that.

The tax cuts we have passed last year remove many of the worst part of the marriage penalty. We have doubled the standards deductions for marriage couples; we expanded the 15 percent tax bracket to twice the income of single people; but this marriage penalty relief is only temporary. Why? Because of an arcane Senate rule that prevented permanent tax cuts. That is not, is not it. Should we not help make marriages permanent, not temporary? Instead of this tax relief lasting through the diamond anniversaries of weddings, marriage penalty relief will sunset on the aluminum anniversary of this bill.

In 2011, when the sunset of tax relief takes place, countless couples will face higher tax bills simply because they said I do. And you know what, that is just plain wrong. We need to fix that in this Congress.

Mr. MATSUI. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from the State of New Jersey (Mr. PASCRELL).

Mr. PASCRELL. Mr. Speaker, now I have really heard it all, that there is an intricate relationship between marriage repeal and keeping marriage permanent. You are darn right. There is a question of values. You are darn right.

Last week I got up here and urged my colleagues to vote against the ill-thought-out repeal of the sunset on the estate tax. Here we are again. Besides being a colossal waste of time, these piecemeal votes to reveal bits and pieces of tax cuts that you have proposed reveal the deceit behind the administration's initial cost estimate.

According to the official estimate from the Joint Committee on Taxation, certainly no left-leaning group, no agency from the far left, no Democratic agency, today's bill would cost about $25 billion in 2012. If that does sound ridiculous, it really is. It really is ridiculous, that we even put a budget together 10 years is ridiculous, and the American people know it is ridiculous. We cannot even project what is going to happen 10 months from now, let alone 10 years from now.

Nearly two-thirds of the result of the provision of this bill, an expansion of the 15 percent rate bracket, that only benefits higher income couples. In the 10-year period, this is going to cost $330 billion. If the cost of increased interest payments is added, it is going to rise to $460 billion.

That is why I support the substitute. I think it is a critical substitute. I think it is an important substitute. What it does is it triggers, it triggers, if we cannot protect Social Security when it will not go into effect. You have made this card again a credit card for the Federal Government. And I say you are wrong in doing it and you need to put everything on the table. You cannot look at this in bits and pieces. This is wrong-sided legislation; and you are taking away the very foundation of our society, Social Security.

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

Mr. Speaker, before recognizing our next distinguished speaker here, I would note that the gentleman from New Jersey (Mr. PASCRELL) consistently voted no on eliminating the marriage tax penalty and what he considers a cost to Uncle Sam, to the Treasury, is actually higher taxes on working married couples. That is what this is all about, making permanent eliminating the marriage penalty.

Mr. PASCRELL. Mr. Speaker, would the gentleman yield?

Mr. WELLER. On your time.

Mr. PASCRELL. I voted for the substitute, so it is not a clear record.

The SPEAKER pro tempore. The gentleman is not recognized and I would appreciate it if the Members in the Chamber are recognized by the Chair before they take the microphone.

PARLIAMENTARY INQUIRY

Mr. MATSUI. Mr. Speaker, parliamentary inquiry.

The SPEAKER pro tempore. The gentleman will state his inquiry.

Mr. MATSUI. Mr. Speaker, I would have to imagine there must be some rules in mischaracterizing a colleague's voting record or a colleague's vote; and clearly there was because the Democratic substitute which the previous speaker voted for did have a marriage penalty tax relief package in it. It just had a pay-for in it. I would have to believe there is some rule in mischaracterizing a Member's position or vote, and I would like a ruling from the Chair on that.

□ 1200

The SPEAKER pro tempore (Mr. LAHOOD). The Chair would advise the Member that if a Member feels his record is not being reflected accurately, he may debate that on the floor, and the Chair would also appreciate it if Members would not grab the microphone and speak when they are not recognized.

Mr. MATSUI. Mr. Speaker, I think that is understandable.

Mr. Speaker, further parliamentary inquiry, but I have to say, Members need to protect themselves when distortions are given.

The SPEAKER pro tempore. The Chair would advise that Members may engage in debate to correct the record.

The gentleman from Illinois (Mr. WELLER) is recognized.

Mr. WELLER. Mr. Speaker, I yield 2 minutes to the gentleman from Illinois (Mr. SHIMKUS).

(Mr. SHIMKUS asked and was given permission to revise and extend his remarks.)

Mr. SHIMKUS. Mr. Speaker, it is tough to come down here in the caldron of the Ways and Means. I have good friends on both sides and I appreciate their diligence, but we have been lobbied on this legislation, and we have been lobbied by married families that have been asking for a simple solution, some legal certainty.

One of the things that frustrates me the most about this place as an institution is we do things sporadically every year, and we do not provide any certainty or we do not finish the job on

legislation. The perfect example is the tax cut bill, because of the rules of the other body, having to sunset key components of the Tax Code.

The death tax is one of them. I do not personally believe that government ought to redistribute wealth, and I think that is supported by the folks in my district. I think other people disagree, but that is what that does, is a redistribution of wealth; and it hurts people who want to get ahead. It destroys family farms and small businesses. This penalizes people for being married, and there is no certainty that this bill will maintain after 10 years.

I just want to boil it down to the simple aspects, and I know there are other issues that we are all involved in, and I appreciate those, but I want to be able to go home and tell married couples that Uncle Sam does not take more money out of their check just because they are married. That is all I want to do, and I want to provide families some certainty that if they get married now or they get married 5 years from now or they get married 11 years from now or get married 12 years from now, Uncle Sam will not take more tax from them because they are married, and that is the simple premise.

A person should not get penalized for saying, ''I do,'' and the chart states it. It may not be involved in all the other issues, but I ask support of the Republican bill.

Mr. MATSUI. Mr. Speaker, I yield 3½ minutes to the distinguish gentlewoman from Florida (Mrs. THURMAN), a member of the Committee on Ways and Means.

Mrs. THURMAN. Mr. Speaker, I appreciate the gentleman yielding me the time, and I thank him for his leadership, and I kind of want to go on some of what I have heard here this morning from the gentleman from Wisconsin, because I do think that this is about politics.

I went home last week, and the first thing I was called upon to talk about was the repeal of the death tax. Somebody sent out a press release saying that I voted against the repeal of the death tax, and I did. What they failed to mention is that I did vote and offer the substitute to reform the death tax, that little thing that said 3 million per person, 6 million per couple, taking care of 99.7 percent of the public and of those that would have to pay the estate tax.

So my guess is, and I will correct the record so when the gentleman from Illinois (Mr. WELLER) gets up and says whatever he is going to say, whether I voted or did not vote, I am sure that today when I go home, that there will probably be another press release, and that press release will say, KAREN THURMAN voted against the permanent repeal of the marriage tax penalty. I will get the phone call from the press, and I will have to say to them, well, yes, I did, but the fact of the matter is, we did have an alternative last year and again this year, and I was only trying to follow the rules that were put into place in Congress before I got here, because of the problems of deficits, when we did tax cuts, when we did spend the dollars and raise the deficits in this country, and that was something called pay-as-you-go.

I think the American people remember pay-as-you-go. Guess what? In the substitute, we would have been given an opportunity to pay for this marriage tax penalty, but instead, we are going to go into Social Security.

Is it not interesting that last night on this floor, in instructions to the conferees on the energy bill, what was the instruction? That we would not dip into Social Security. It passed. It passed. Yet, today, we come to the floor, with a marriage tax penalty, a $300 billion deficit and guess what we find. We know that this will go into the Social Security/Medicare trust funds at the time that we will have the largest retirement happen.

I went back to my office, and I got the statistics in my district. There are 158,000 seniors 65 years and older that depend on Medicare, that depend on Social Security. They want a prescription drug benefit and guess what? My parents, those people that the gentleman is talking about, they want reduced classroom sizes. In my colleagues' budget, they knock it out. They want books for their children so they can help them with their homework. They want responsible tax relief.

I think that if we were being honest with the American public, we could have had responsible tax relief for this country; but we are not doing that, and last night the Senate did not even give my colleagues the tax relief for their small businesses.

Mr. WELLER. Mr. Speaker, how much time remains on each side?

The SPEAKER pro tempore. The gentleman from Illinois (Mr. WELLER) has 5 minutes remaining. The gentleman from California (Mr. MATSUI) has 3 minutes remaining.

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

The gentlewoman from Florida is correct. I am not going to draw attention to her past opposition to eliminating the marriage tax penalty, but I would note that there are almost 84,000 married individual taxpayers in her district that do suffer the marriage tax penalty.

Mr. Speaker, I yield 1½ minutes to the distinguished gentleman from Nevada (Mr. GIBBONS), the distinguished leader in the fight to eliminate the marriage tax penalty.

Mr. GIBBONS. Mr. Speaker, I thank the gentleman for yielding me the time.

I have heard these arguments on the floor, and let me say to my colleagues in the room, that is absolutely not a waste of time. When my fellow Nevadans elected me to come to Congress, they entrusted me with a great responsibility of keeping their families safe, their economy strong, and their taxes low; and by supporting this bill, by passing the Permanent Marriage Penalty Relief Act, we are going to fulfill those obligations.

In making the elimination of the marriage penalty tax permanent, we will provide married couples across the Nation peace of mind to plan for their financial security for years to come. After all, why would we want our hard-working families to begin receiving additional financial security through this important tax relief only to turn around and strip them, as the Democrats would like to do, 10 years from the date and add to their tax burden.

Mr. Speaker, the House of Representatives will once again show the American people that we are caring about the American family and that we are here taking care of the business that we were elected to do, and last year when the President signed the historic tax cut package into law, the people of Nevada knew that they would finally begin to be keeping more of their own money after having paid into the government more than it needed to operate; and by passing last year's tax relief package, Congress put hard-earned dollars back into the pockets of 76,304 deserving married couples in Nevada's Second Congressional District alone, and Statewide nearly 150,000 Nevada couples sought relief from the onerous marriage penalty tax.

If we fail to pass this bill today, we will be increasing their taxes.

Mr. MATSUI. Mr. Speaker, may I inquire of the gentleman how many other speakers he might have.

Mr. WELLER. Mr. Speaker, we have one, maybe two more.

Mr. MATSUI. Mr. Speaker, I reserve the balance of my time.

Mr. WELLER. Mr. Speaker, I yield 2 minutes to the gentleman from California (Mr. HERGER), who has been a distinguished leader in the effort to eliminate the marriage tax penalty.

Mr. HERGER. Mr. Speaker, failure to pass this bill will raise taxes on low- and middle-income taxpayers by $42 billion by 2007.

Mr. Speaker, when a couple stands at the altar and says ''I do,'' they are not agreeing to higher taxes; yet without relief from the marriage penalty, 36 million American couples will pay higher taxes simply because they are married.

Let us be clear. It is just plain wrong to tax marriage. Unfortunately, the marriage penalty relief passed last year will expire at the end of 2010 due to arcane Senate budget rules. The legislation before us today makes this relief permanent. If we fail to enact this legislation, married couples will face a massive tax increase of $42 billion just in the year 2011 and 2012. We simply cannot allow this to happen.

Under the leadership of President Bush, last year's tax bill provided married couples with significant tax relief by making sure that the standard deduction for a couple is twice that of a

single taxpayer. And by allowing married couples to earn more of their income in the lower 15 percent tax bracket, making sure that our Tax Code does not discourage marriage is not just good tax policy for the next few years, it is good tax policy, period. Now is the time to make tax relief for hard-working married couples permanent. I urge my colleagues to support this very important legislation.

The SPEAKER pro tempore. The gentleman from California (Mr. MATSUI) has 3 minutes remaining, and the gentleman from Illinois (Mr. WELLER) has the right to close.

Mr. MATSUI. I would imagine there are no other speakers except the gentleman from Illinois.

The SPEAKER pro tempore. The gentleman from Illinois has 1½ minutes remaining.

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

Mr. Speaker, I have to say I really do not understand why we are here today debating this issue. We should be taking up prescription drugs. We should perhaps even take up the President's three proposals that his Social Security Commission has come up with, because obviously we want to debate the whole issue of whether or not Social Security should be privatized or partially privatized.

The gentleman from Texas (Mr. ARMEY) has a piece of legislation on Social Security that privatizes the entire Social Security system over a period of years. We should be debating that issue now. The gentleman from Florida (Mr. SHAW), the chairman of the Subcommittee on Social Security of the Committee on Ways and Means, has a privatization of Social Security bill. We should be discussing that.

If not those things, which are very important to the American public, at least we should be discussing why at a time of war we are allowing U.S. corporations like Stanley Corporation to go offshore and save $30 million in taxes because now they have become not a U.S. corporation but a foreign corporation in Bermuda; and we all know that all they are going to do is just open up a post office box, a mailbox perhaps, and then be able to save $30 million in taxes. And this is not going to help their employees. This is going to go into the pockets of the owners.

So why not debate these issues? Unfortunately, Mr. Speaker, what is happening here is the fact that my colleagues want a political issue, I think as the gentlewoman from Florida (Mrs. THURMAN) mentioned, I think as the gentleman from Wisconsin (Mr. KLECZKA) mentioned, as a number of Members on our side of the aisle mentioned; and I have to say that this is really a strange debate because I hear my colleagues on the other side of the aisle talk about all of the savings for the American public, and there are three components, and perhaps people do not know this, of the marriage penalty relief.

One is doubling the standard deductions for couples; doubling the 15 percent bracket for couples; and then the other is the earned income tax credit, which is not really a marriage penalty issue. The only one that is currently in effect is the earned income tax credit. The doubling of the 15 percent tax bracket does not take effect until the year 2005, and of course the doubling of the standard deduction for couples does not take effect until 2005, 3 years from now.

So we are worried about extending these credits, and they have not even taken effect yet. So the irony of this is that we are debating something that is really not real. It is an illusion. It is a falsehood. It does not make any sense. And the real tragedy, however, is in spite of all these games, if in fact it did take effect, if in fact it did take effect in the year 2011, you would have a drain on the Social Security trust fund of $457 billion. Essentially, Mr. Speaker, this is a bill that should be defeated. We have a substitute we are going to offer that addresses these issues to preserve the Social Security trust fund. I urge a ''no'' on final passage.

The SPEAKER pro tempore. The gentleman from Illinois has 1½ minutes remaining.

Mr. WELLER. Mr. Speaker, I yield myself the remaining time.

Ladies and gentlemen, let us get back to why we are here. We have heard a lot of rhetoric from the other side, basically all the excuses that have been previously used on why we should not eliminate the marriage tax penalty previously.

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It has always been let us do it another time. There is something in Washington that we need to spend it on. Let us get back to why we need to make permanent the elimination of the marriage tax penalty.

Let me give an example of a couple in Joliet, Illinois, who suffered the marriage tax penalty. A working couple from Joliet, Jose and Magdalene Castillo. They are both in the workforce, a son Eduardo, a daughter, Carolina. They have a combined income of $82,000; and prior to the Bush tax cut being signed into law last year, which included our efforts to eliminate the marriage tax penalty, the Castillo family in Joliet, Illinois suffered an $1,125 marriage tax penalty.

As we can see from the rhetoric today, there are those on the other side of the aisle who would much rather spend the Castillos' hard-earned income, their $1,125 marriage penalty, here in Washington.

What we are asking the House to do today is to make permanent the elimination of the marriage tax penalty because if we fail to make permanent the elimination of the marriage tax penalty, couples such as Jose and Magdalene Castillo will see an $1,125 increase in taxes because their marriage tax penalty will be restored. If we add that together with the other 36 million married working couples who have suffered the marriage tax penalty, it is a $42 billion tax increase. That is the question today. Do we increase taxes by $42 billion on 36 million married working couples, or do we make permanent our efforts to eliminate the marriage tax penalty. Let us vote in a bipartisan way, and make elimination of the marriage tax penalty permanent.

Ms. KILPATRICK. Mr. Speaker, I rise today in opposition to H.R. 4019. I am not against repealing the marriage tax, but I am strongly opposed to H.R. 4019 for two reasons: the funding source of the bill and the timing of its floor consideration.

First and foremost, the surplus that was promised to the American people last year by President bush is gone, only to be substituted by the serious and foreseeable signs of a budget deficit in the near future. Currently, there is an estimated budget deficit of about $200 billion—a drastic change from the surplus that was promised last year. Consequently, the safety net that was to guarantee Social Security and Medicare funding for our baby boomers in the next decade is becoming more of a wavering hope, instead of a secured promise.

The estimated revenue cost of H.R. 4019 will be over $25 billion per year after 2011, essentially, costing over $330 billion in the next decade. Coupled with the approximate $200 billion budget deficit this year, the future saving for our Social Security is looking dim. Repealing the marriage tax is a good gesture, but it definitely should not supersede the future of Social Security for our baby boomers.

Second, the timing of the floor consideration for this tax penalty is unreasonable and unnecessary considering that none of the marriage penalty tax breaks will fully phase-in until 2011. Why are we considering such an issue that will cost so much in the future but has no affect on Americans today, tomorrow or four years from now? We are not sure of what the fiscal situation of the federal government will be in the next decade, but we are cognizant of the responsibilities we have towards the American people and their retirement benefits. This is true fiscal irresponsibility to bring this bill to the floor today and reeks of election year policy-making for Republican back patting. For those reasons, Mr. Speaker, I am opposed to the passage of H.R. 4019.

I am in favor of the Democratic substitute, which is offered by my esteemed colleague, Rep. MATSUI. The substitute offers a permanent repeal of the marriage tax. However, the repeal will be initiated in 2011 only if there will be another source of funding besides the Social Security surplus. That essentially means that we should be out of budget deficit before the marriage tax is repealed.

The substitute and H.R. 4019 are very similar in that they both repeal the marriage tax in 2011. The only difference is that the substitute takes into consideration the baby boomers that will be in need of Social Security and Medicare in the next decade. Those individuals should not lose out on their benefits because of a political gesture by the House leadership during the election year of 2002. This is not just fiscal irresponsibility; it is fiscal insincerity as we have told baby boomers that they will have their retirement needs met when the

time arrives. Democrats are committed to keeping our word to the American people, so I cannot vote on a bill that will void the promise of surplus for these working Americans. Therefore, I am opposed to H.R. 4019 and in favor of the substitute.

Ms. BALDWIN. Mr. Speaker, it was one year ago that this House was considering the merits of President Bush's $1.6 trillion tax cut proposal. The House Leadership claimed that the sky was the limit for our budget surplus and that the ten-year projections would just continue to grow, and grow, and grow. At the time of the debate, I too, offered support for tax relief, but with the caveat that it should go to those who need it most—hardworking American familes—and that it should not curtail our ability to fund our nation's priorities or hinder our ability to address unforeseen events. I believed Congress had a duty to be fiscally responsible and move slow on tax cutting measures to make certain the projections came true. After all, it is virtually impossible to tell what our federal budget will look like one year from now—let alone ten.

Sadly, the concerns I raised a year ago were warranted. Our $5.6 trillion surplus has virtually vanished, and once again, we face large federal budget deficits. While the events on September 11 and the sluggish economy played a role in slicing the surplus, there is no doubt that the large Republican tax cut was the main culprit. It is evident that the priorities I talked about at the time will be much more difficult to address: it will be hard to shore up Social Security for the soon-to-be retiring baby boomers; it will be very difficult to pay down our national debt; it will be an enormous challenge to provide a prescription drug benefit under Medicare; it will be a real struggle to fund the growing needs of our educational system.

With the new budget concerns and all of the problems that Congress has failed to fix, I found it irresponsible of the House to devote more time and energy considering H.R. 4019, or the Marriage Penalty Relief Act. This bill would permanently extend marriage penalty relief past the 2010 sunset date. Moreover, the cost of this bill would total about $330 billion in the ten-year period from 2013–2022—at a time when the nation's budgetary demands will increase because of the retirement of the baby boomers.

I support the Matsui Substitute on Marriage Penalty Relief. This bill would permanently extend marriage penalty relief, but goes a necessary step further that adds a much-needed trigger mechanism to impose financial discipline: the repeal will only go forward if the Director of the Office of Management and Budget (OMB) certifies that permanent repeal will not result in a raid on the Social Security trust fund over the following ten year period. If, on the other hand, OMB determines the repeal will require a raid on the trust fund, the repeal would be put on hold.

In the past, I have supported legislation that would fix the marriage penalty; it's a serious problem for thousands of married couples in Wisconsin and throughout America. However, I find myself hearing the same arguments the House Leadership made last year: that permanently extending marriage penalty relief will not take money away from the Social Security Trust Fund, will not debilitate our ability to meet our priorities, and will not limit our ability to meet unforeseen challenges head on. I respectfully disagree with this argument—again—and believe that we should address the permanent extension of the Marriage Penalty Relief Act years from now when we have a clearer picture of what our budgetary challenges and what national challenges are.

Mr. FRELINGHUYSEN. Mr. Speaker, today I rise in support of H.R. 4019, to make the good work we did in bringing relief from the Marriage Penalty Tax to 21 million married Americans last year, permanent.

As I travel across New Jersey's 11th Congressional District, I am constantly reminded of the need for prompt tax relief. I hear it when I get my coffee and paper in the morning, at my local barbershop, at any one of my weekend town meetings, and at the pancake breakfasts I attend on Sunday mornings. Americans scored a major victory last year when Congress and President Bush addressed one of the most unjust provisions of the tax code by reducing the Marriage Penalty Tax. We increased the basic deduction from $7,350 to $8,800 for married couples, and nearly one million married couples across New Jersey, and closer to home, 72,000 married couples in my Congressional District, have benefited from our good work to provide relief from the Marriage Penalty Tax.

Unfortunately, these provisions are scheduled to expire at the end of 2010, because of a ''sunset'' provision that was included in the Economic Growth and Tax Relief Reconciliation Act. If H.R. 4019 is not enacted, then beginning in 2011, the standard deduction for married couples will be reduced, forcing 21 million married couples to pay more taxes. The Marriage Penalty Tax is inherently unfair. The Federal Government should not force working couples, through an unfair, archaic Tax Code, to pay higher taxes simply because they choose to be married. The Marriage Penalty Tax weakens the foundation of one of society's most sacred institutions: marriage. We cannot turn back the clock after making such great strides in providing this sensible, meaningful tax relief, and in the year 2011, force working couples to pay higher taxes simply because they choose to be married.

So today, I urge my colleagues to build on our ongoing efforts to provide tax relief for all hard working Americans. Let's pass Marriage Penalty Tax relief for the millions of working couples who should not be penalized by the IRS just because they are married.

Mr. STARK. Mr. Speaker, I rise today in opposition to H.R. 4019, a bill to permanently repeal the marriage tax penalty.

Last year, the President promised we could have it all. He argued that the projected $5.6 trillion surplus was enough for a large tax cut, an increase in education spending, and a decent Medicare prescription drug benefit. It's no surprise to those of us who voted against his tax plan that such grandiose promises have proven wrong. Now, one year later, instead of large projected surpluses, our budget is in deficit. Republicans now say that we don't have the funds to implement last year's No Child Left Behind education bill. Republicans refuse to propose a Medicare prescription drug benefit worthy of America's seniors. But, they are perfectly willing to continue spending trillions of dollars on new tax cuts for the wealthy. When is the Republican leadership going to stop playing games with our priorities?

The bill before us today will not take effect until 2011. At that point, it will cost over $25 billion per year. Over the following decade, it will cost over a quarter of a trillion dollars. This is at the same time when the retirement of the baby boom generation will begin putting enormous strains on Social Security and Medicare.

The Republicans have already shown they're content to lead us into fiscal crisis today. This bill continues to make clear that they want us in financial crisis in the next decade as well. This doesn't have to be the case. I support the responsible and fiscally sound approach to marriage penalty relief being offered by my fellow Democrats. Our bill makes the marriage tax penalty fix permanent. But, our bill simply adds a protection for Social Security. It says if we don't have the money in future budgets to enact responsible tax cuts, we have the option to put them on hold. The Republican's bill leaves the door open for future invasions of the Social Security Trust Fund to pay for forced tax cuts.

We ought to be debating a prescription drug benefit and saving Social Security for future generations. Instead, we are forced week after week to vote on yet another Republican tax bill that favors their wealthy contributors.

I urge my colleagues to vote no on the fiscally-flawed Republican Marriage Penalty Relief Act and support the fiscally-sound Democratic alternative.

Mr. KNOLLENBERG. Mr. Speaker, our tax code should be designed fairly and it shouldn't pick winners and losers. But under the current system, married taxpayers are unfairly singled out.

Over 65,000 couples in my district are affected by the marriage penalty each year. Marriage should be a time of happiness and joy, not punishment from the federal government. Couples should not be targeted for entering into the sacred vows of wedlock. Since last year's tax relief package, this House has taken several steps to ensure tax relief will not be pulled out from under hardworking Americans. Every person paying taxes deserves to know that a sudden and harsh tax increase isn't looming down the road.

I am proud of the work this House has accomplished so far this year, especially to effort to provide continuing tax relief. We should continue our support for the American people by passing permanent repeal of the marriage penalty.

Mr. SANDLIN. Mr. Speaker, I rise today in support of this legislation.

The elimination of the Marriage Penalty Tax has been a priority of mine since I first got elected to Congress. In 1997, as a Freshman Congressman, one of the first pieces of legislation I cosponsored was a bill to eliminate the marriage penalty tax.

When the Federal Government first levied income tax in 1913, all taxpayers filed individual tax returns and the rate schedules did not differentiate between singles and married couples. By basing a married couple's federal income tax entirely on the separate income of each spouse, the original tax code resulted in married couples with the same collective income paying different level of taxes.

In 1969, Congress enacted legislation establishing a tax framework for married couples, similar to current law, that produced a ''marriage penalty'' and a ''marriage bonus.'' The ''marriage penalty'' results in some married couples paying more in taxes than they would as unmarried individuals filing separately. The ''marriage penalty'' is an archaic

tax that punishes working families. While the tax code actually gives a ''marriage bonus'' to couples with only one working partner, the ''marriage penalty'' is applied to couples where both partners work. The average penalty is over $1100. That translates into mortgage payments, car payments or child care for East Texas families.

Last year, on March 29, 2001, I voted for the Marriage Penalty and Family Tax Relief Act, which increased the standard deducation for married couples filing jointly to twice the basic standard deduction of single filers over a four-year period, beginning in 2005. However, as we all know, the version that was signed into law, as part of the overall tax cut package, re-establishes the marriage penalty in 2011. This is simply not acceptable to me or to the millions of couples who are hurt by the marriage penalty tax. I believe that passage of last year's tax bill was a good step toward eliminating the burden of the marriage penalty tax. However, the sunset is a setback for true, long-term relief.

Today, I am pleased that we have the opportunity to vote once again on permanent repeal—making sure that the marriage penalty tax will not rear its ugly head again in 2011. I believe that, no matter what, we must make the marriage penalty tax repeal permanent. Doing so is good for working families—those where both parents are working to make ends meet.

I urge my colleagues to support this important legislation and I yield back the balance of my time.

Mr. DINGELL. Mr. Speaker, here we are: another day, another tax cut, another political maneuver by my Republican colleagues.

I would be remiss if I failed to mention that we have already done this. Recall, if you will, April 18, when this body voted to make the last year's tax cut permanent. Though I voted against it, it passed by a vote of 229–198. Why are we taking a piecemeal approach and voting on it again? Do we not have anything better to do with our time? Yes, we have plenty to do, like providing a prescription drug benefit for our seniors, increasing the minimum wage so people can earn more than a measly $5.15 an hour and making sure patients are protected from insurance company bureaucrats.

Let's discuss the substance of this bill, something my Republican colleagues obviously have not done. Last year, the President promised we would be able to maintain a balanced budget, shore-up Social Security and Medicare, provide a prescription drug benefit to seniors, and give a huge tax cut to the wealthiest Americans. Well, as some of us in this body predicted, that has not materialized. That irresponsible tax cut was based on ten-year projections. The numbers used by the Republicans were grossly unrealistic. So, here we are, experiencing deficits instead of surpluses and the Republicans are telling us there are not sufficient resources for a decent prescription drug benefit.

Don't get me wrong, I support, and Democrats support, responsible tax relief, including marriage penalty relief—as long as it is not funded out of the Medicare and Social Security Trust Funds. So, I would ask my colleagues to do the responsible thing. Let us support the Rangel-Matsui substitute. This substitute will permanently extend the marriage penalty relief, as long as there is a determination by the Office of Management and Budget that the Social Security Trust Fund will not be raided to do so.

Ms. JACKSON-LEE of Texas. Mr. Speaker, since 1969, our tax laws have punished married couples when both spouses work. Each year more than 21 million are penalized for no reason other than the decision to be joined in holy matrimony. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong. 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. I believe this penalty should be fixed but in a responsible way.

A married couple generally is treated as one tax unit that must pay tax on the couple's total taxable income. Defining the married couple as a single tax unit under the Federal individual income tax tends to violate the goal of marriage neutrality. Marriage neutrality means that the tax system should not influence the choice of individuals with regard to their marital status. However, under the current Federal income tax system, some married couples pay more income tax than they would as two unmarried singles—a marriage tax pealty—while other married couples pay less income tax than they would as two unmarried singles—a marriage tax bonus.

A ''marriage penalty'' exists when the combined tax liability of a married couple filing a joint return is greater than the sum of the tax liabilities of each individual computed as if they were not married.

Last year, the President promised that we could have it all. He argued that the projected $5/6 trillion in surplus within 10 years was enough for a large tax cut, a decent Medicare prescription drug benefit, increases in education spending, and increases in defense spending. Now, instead of large projected surpluses, we are experiencing deficits for the foreseeable future. The current estimates for this year's unified budget deficit are between $150 and $200 billion. It is a remarkable change from the $250 billion surplus that occurred in fiscal year 2000.

The Republican bill will not have any impact until 2011. At that point, it will have a revenue cost of over $25 billion per year. It will cost over a quarter of a trillion dollars in the 10 years following the budget window, the time during which the baby boom generation will retire and strain our Social Security and Medicare resources. Democrats do support marriage penalty relief if it is not funded out of Social Security surpluses. However, this not the case. We are being told that there are not sufficient resources for a decent Medicare drug benefit or education spending. I do support the substitute offered by Democrats which affirms marriage and protects Social Security and Medicare.

There is no need, other than politics, to bring this bill up now, especially when we have so much important work that needs to be completed. The marriage penalty relief promised by last year's tax cut will not even arrive for several years. Additionally, fully 70 percent of the marriage penalty provisions does not take effect until after 2006. Reducing the marriage penalty is the right thing to do, but it must be part of a responsible budget framework that ensures sufficient resources for vital programs. Before we pass legislation that drains Federal revenue in future years, we must look at the need to address the serious problems facing the country now, such as Social Security and Medicare.

Mr. GILMAN. Mr. Speaker, I rise today in strong support of H.R. 4019 the Permanent Marriage Penalty Relief Act of 2002. I urge my colleagues to support this legislation.

This bill provides that the various provisions pertaining to marriage penalty relief in last year's comprehensive tax reduction legislation be made permanent. At the time of passage, these provisions were set to ''sunset'' after a period of 10 years in order to comply with procedural rules in the Senate.

The marriage penalty statute punished married couples where both partners work by driving them into a higher tax bracket. It taxed the income of the second wage earner at a much higher rate than if they were taxed as an individual. Since this second earner was usually the wife, the marriage penalty was unfairly biased against female taxpayers.

The Congressional Budget Office estimated that 42 percent of married couples incurred a marriage penalty in 1996, and that more than 21 million couples paid an average of $1,400 in additional taxes. The CBO further found that those most severely affected by the penalty were those couples with near equal salaries and those receiving the earned income tax credit.

This aspect of the Tax Code never made sense. It discouraged marriage, was unfair to female taxpayers, and disproportionately affected the working and middle-class populations who are struggling to make ends meet. For these reasons, it needed to be repealed, and today that repeal should be made permanent.

Mr. KIND. Mr. Speaker, I rise today in support of making permanent the marriage penalty tax relief bill passed last year. I strongly believe that we should eliminate the tax penalty that some married couples incur because it is simply the right thing to do. Yet, it must be done in a fiscally responsible way that will not put our country further into the red.

That is why I support the alternative legislation being offered by Representative MATSUI, which will allow the marriage penalty tax relief bill passed last year to become permanent in 2010 as long as the extension does not raid the Social Security trust fund. In 2010, the Director of the Office of Management and Budget will determine if permanent repeal of the marriage tax will not result in a raid on the Social Security. If, on the other hand, OMB determines the repeal will raid the trust fund, the repeal will be put on hold. This alternative bill to H.R. 4019 is a fiscally responsible approach to eliminating the marriage penalty because of the inclusion of the Social Security trigger mechanism.

Moreover, the alternative offers permanent relief from the marriage tax penalty while also providing the Federal Government added flexibility. As we have seen all too clearly in these past 9 months, the Government needs the ability to revisit economic forecasts before moving forward with policies that may seriously cripple our ability to respond to new problems. Lastly, the alternative bill before the House today sends the right message to the American people: that we are serious about returning to the practice of fiscal responsibility and protecting Social Security.

In comparison, H.R. 4019, sends the wrong message because it is so clearly fiscally irresponsible. It will cost nearly a half a trillion dollars over 10 years and will not have an impact until 2011, the same time that the baby boom generation will retire, and strain our Social Security and Medicare resources. Even Chairman of the Federal Reserve Board, Alan Greenspan, testified before the Senate Budget Committee in January 2002, warning Congress ''the fiscal pressures that will almost surely arise after 2010 will be formidable.''

Last year we passed a budget that boasted a 10-year unified surplus totaling $5.6 trillion. The administration and House leadership claimed that an expensive tax cut plan and other costly initiatives were eminently affordable and there would be enough of the budget surplus to eliminate most or all of the national debt. Thus, Congress passed a tax cut costing over $1.3 trillion. Unfortunately, the budget situation has changed dramatically since last year; large budget surpluses have been replaced by large and growing budget deficits due to the war on terrorism, increased homeland security, and the large tax cut. This year's deficit will be nearly $314 billion and over the next 10 years, the non-Social Security deficit will total $2.6 trillion.

Mr. Speaker, tax relief is a bipartisan issue. My colleagues on both sides of the aisle recognize the need for providing tax relief to the hundreds and thousands of struggling families across our country. But making this tax cut permanent is not the result of bipartisanship. The large tax cut passed last year has already derailed the opportunity we had to reduce our large national debt and prepare for our future obligations—for aging population and children's futures.

After decades of deficit spending, it is our responsibility to reduce the debt future generations will inherit. We must not keep digging a deeper hole for our children to climb out of in the future, rather, we must give them the capability and flexibility to meet whatever problems or needs they face. I cannot, in good faith, support legislation that will put our country further into deficit spending and pass a legacy of debt onto my two little boys.

Mr. Speaker, I urge my colleagues to oppose this fiscally irresponsible tax cut. Making the tax cut permanent without consideration for our Nation's fiscal situation will only further exacerbate our country's poor fiscal health. We must shore up Social Security and Medicare and reduce the national debt before passing such an expensive tax cut that we cannot afford. I did not come to Congress to saddle my two boys with a debt burden they did not create.

Mr. BLUMENAUER. Mr. Speaker, last year the administration and Republican leadership brought forth a tax cut and budget proposal. I opposed that proposal for its unrealistic assumptions and potential for leading us down a fiscally dangerous path. A year later we are witnessing the deficits and raiding of Social Security and Medicare that were all but inevitable.

Now, with the reality of deficits staring us in the face, the Republican leadership brings to the floor another in a series of bills that repeal the sunset provision of a part of their tax cut package. Reducing the marriage penalty is the right thing to do, but it must be part of a responsible budget framework.

H.R. 4019 will cost nearly half a trillion dollars over the next two decades. The Republican leadership offers no plan to take these funds from anywhere but the Social Security and Medicare trust funds.

I support the Democratic substitute amendment, which would permanently extend marriage penalty relief if the Office of Management and Budget certifies that the repeal will not result in funds being taken from Social Security.

Congress must adhere to budget policies that will return fiscal responsibility to the Federal Government. The American people expect us to produce a responsible budget and honor our commitments—a task that only becomes more unlikely with the bill before us today.

Mr. BARCIA. Mr. Speaker, I rise in strong support of H.R. 4019, the Permanent Marriage Penalty Relief Act. This important measure will permanently repeal the marriage penalty which effects millions of married couples across our Nation.

I would like to recognize the leadership of Congressman WELLER, and I want to thank him for giving me the opportunity to do my part to ensure that the marriage penalty is permanently removed from the Tax Code. It has truly been an honor to work with him.

Let me begin by saying that, fundamentally, the marriage penalty is an issue of tax fairness. Married couples on average pay $1,400 more in taxes simply because they are married. This is an unfair burden on our Nation's married couples and an unfair burden on the American family.

Marriage is a sacred institution and our Tax Code should not discourage it by making married couples pay more. We need to change the Tax Code so it no longer discriminates against those who are wed.

As most of you know, the marriage penalty occurs when a couple filing a joint return experiences a greater tax liability than would occur if each of the two people were to file as single individuals.

The Congressional Budget Office estimates that more than 25 million married couples suffer under this burden.

The legislation that is before us will erase this grave injustice from our current Tax Code. It is important that these 25 million American families know that this relief is permanent so they may use their hard earned money to build better futures.

For me, this bill strikes to the heart of middle-income tax relief. In my district in Michigan, there are over 53,000 families who would benefit from this relief. These are the people who are the backbone of our communities, these are the people who need tax relief the most and we must make sure America knows this much deserved tax relief will not be lost because of a sunset date.

This bipartisan bill achieves that goal—and I know that all of us present here today who support the measure will not stop working until this legislation is signed into law. My constituents have spoken to me on this issue—and the time has arrived to act decisively to permanently eliminate the marriage penalty.

Mr. BEREUTER. Mr. Speaker, this Member rises today to express his support for H.R. 4019, the Permanent Marriage Penalty Relief Act, of which he is a cosponsor. This legislation would make permanent the various provisions in the tax cut law enacted last year that reduced the so-called ''marriage penalty.'' Without the passage of H.R. 4019, the marriage penalty relief provisions, which are currently set to be implemented beginning in 2005, will expire at the end of 2010.

At the outset, this Member would like to thank both the main sponsor of H.R. 4019, the distinguished gentleman from Illinois (Mr. WELLER), and the chairman of the House Ways and Means Committee, the distinguished gentleman fro California (Mr. THOMAS) for their instrumental role in bringing H.R. 4019 to the House floor today.

This member supports the passage of H.R. 4019 because this legislation will at long last permanently reduce the current marriage penalty inherent in the provisions of the Internal Revenue Code. Thus H.R. 4019 will make a major step toward meeting the principle that the Federal income Tax Code should be marriage neutral. It would be a sad situation if the Internal Revenue Code is a factor for consideration when individuals discuss their future marital status.

Therefore, for these reasons, and many others, this Member urges his colleagues to support the Permanent Marriage Penalty Relief Act.

Mr. ROEMER. Mr. Speaker, I rise in strong support of H.R. 4019, a bill to make the marriage tax cut permanent. This is prudent and fair legislation that strengthens our most basic institution, the institution of marriage, which we should encourage rather than discourage under the United States Tax Code.

I have always cosponsored and voted to repeal the marriage penalty. I have also voted to override the former President's veto. It simply did not make sense that our tax laws made it more expensive to be married than single. For more than 30 years, out tax laws punished married couples when both spouses worked. In my district alone, more than 60,000 families have been adversely affected by the marriage penalty. More than 600,000 families have been punished by the marriage tax in my State of Indiana as a whole.

With my strong support, Congress finally enacted legislation to gradually reduce the tax penalty until fully repealed in the year 2009. Unfortunately, however, the effect of last year's tax cuts results in sunsetting marriage penalty relief and returning to the full tax rate in 2010 and beyond. this would clearing present a shocking and unwelcome burden to married couples, forcing significant changes in planning how family income is spent on their children's college education and student loans, mortgage payments for their home, and retirement savings.

I support this legislation not only because it provides fairness to married couples, but also because it strengthens the institution of marriage from an IRS standpoint. This bill encourages stable two-parent, marriage-bound households. Whether it is in a church or in a courtroom, couples usually have to pay some kind of fee for the marriage ceremony. But while it may cost money to get married, is should not cost money to stay married.

Rather, we need to support policies that encourage strong and healthy families that are so absolutely critical for vibrant societies. The pressures on working families are significant enough without this disincentive on the tax books. Therefore, I strongly encourage my colleagues to support this legislation repealing the marriage tax sunset and making it permanent for every current and future married couple in America.

Mr. WELLER. Mr. Speaker, I yield back the balance of my time.

AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MR. MATSUI

Mr. MATSUI. Mr. Speaker, I offer an amendment in the nature of a substitute.

The SPEAKER pro tempore (Mr. LAHOOD). The Clerk will designate the amendment in the nature of a substitute.

The text of the amendment in the nature of a substitute is as follows:

Amendment in the nature of a substitute offered by Mr. MATSUI:

Strike all after the enacting clause and insert the following:

SECTION 1. MARRIAGE PENALTY RELIEF PROVISIONS MADE PERMANENT.

Except as provided in section 2, title IX of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset of provisions of Act) shall not apply to title III of such Act (relating to marriage penalty relief).

SEC. 2. TAX REDUCTIONS CONTINGENT ON NOT RAIDING SOCIAL SECURITY TRUST FUNDS.

Section 1 shall not take effect unless, during calendar year 2010, the Director of the Office of Management and Budget certifies that there will be sufficient non-social security surpluses during the 10-fiscal year period beginning with fiscal year 2011 so that, during such 10-fiscal year period, the provisions of section 1 would not result in a raid on the social security trust funds (or increase the size of a raid on such funds). For purposes of the preceding sentence, such funds shall be treated as raided during any year for which there is a deficit in the non-social security portion of the Federal budget.

The SPEAKER pro tempore. Pursuant to House Resolution 440, the gentleman from California (Mr. MATSUI) and the gentleman from California (Mr. THOMAS) each will control 30 minutes.

The Chair recognizes the gentleman from California (Mr. MATSUI).

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

Mr. Speaker, I would just like to say we will concede for the moment the fact if the other side wants to extend this legislation, we will extend it with them. We will take the bill from the other side of the aisle, their legislation, and say we will extend it. However, we would just put a provision in there that they should accept because last night when we had the motion to instruct, they did the same thing when it came to energy taxes, and that is 1 year before the proposal is to be extended, that is 2010, a full 8 years from now, we are talking about some 8 years from now, in 2010, the director of the Office of Management and Budget would have to certify that over the next 10 years, none of the funds to pay for marriage penalty relief would come out of the Social Security trust fund.

Mr. Speaker, that way my colleagues on the other side of the aisle could have it both ways. They could say that they have extended the marriage penalty relief for all Americans, and take care of all those people that the gentleman from Illinois (Mr. WELLER) showed the picture of, and at the same time they will protect the Social Security trust fund. Seven times in the last 3 years my colleagues on the other side of the aisle voted for a so-called lockbox to preserve the Social Security surplus so it could not be used for tax cuts or spending.

And so it is a very simple amendment, something that I believe that they support, something that certainly we support because we think one of the most important aspects senior citizens have is a guaranteed benefit at the end of the day, a Social Security benefit that frankly is actually only worth about $860 a month for the average senior citizen; but for many, it is the only thing they have.

If my colleagues on the other side of the aisle vote against my substitute, then they are basically the police officer who is defending us, the firefighter who is protecting us, the teacher who is teaching our children, as they pay their payroll taxes into the Social Security trust fund, that that money is not necessarily going to go to them when they retire. We all know this.

Right now there are 60 million Americans that are receiving Social Security benefits. In the next 15 years, we are going to add 40 million more to a total of 100 million people because the baby boom population in the year 2012 will begin to retire. We need to protect those funds for our senior population. We should not be using them for estate tax relief, spending programs, or anything else.

My amendment will make Members really fess up. Do they really want to protect Social Security, or are they just kidding people? Do they want to make sure that senior citizens are protected in their old age, or are they just doing a bait-and-switch? That is what this issue is all about, Mr. Speaker.

Our bill will let them have their relief in 2011. We will continue the marriage penalty relief, but only if it does not come out of the Social Security trust fund to do damage to the retirement benefits of our senior citizens.

Mr. Speaker, I reserve the balance of my time.

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

Mr. Speaker, golly, if any Members listened to the first hour, they would think our friends on the other side of the aisle were in opposition to what we wanted to do. That it was a sham, a farce.

And then, lo and behold, their substitute takes the majority's bill. Now at this point I am running through my knowledge of quotes that might perhaps put this in perspective, and the only one that comes to mind is the Yogi Berra quote, ''When you come to a fork in the road, take it.''

Mr. Speaker, what we have here is an hour of debate about how horrible this side of the aisle and those who really do want to eliminate the marriage tax penalty on the other side of the aisle are in trying to offer permanent repeal.

If I understand what the gentleman from California (Mr. MATSUI) is offering is permanent repeal. He is offering the underlying bill. So if the gentleman from California did not understand the context in which I referred to his argument about the fact that the gentleman from Connecticut was not allowed to appear in front of the full committee, in which I said there had been 17 full committee hearings, and only one had Members in front of it, is baloney. I said it was the * * * baloney; and if the gentleman does not understand the use of that phrase, let me explain it. Apparently the argument that the Democrats have been making for the last hour is baloney.

PARLIAMENTARY INQUIRY

Mr. MATSUI. Mr. Speaker, parliamentary inquiry. I demand that the words of the gentleman from California (Mr. THOMAS) be taken down. I think the gentleman has used a Member's name in a way that is diminishing to the Member, and is putting the colleague up to contempt and ridicule. If I may have a ruling, Mr. Speaker.

The SPEAKER pro tempore. Does the gentleman from California (Mr. MATSUI) in his parliamentary inquiry demand that the gentleman's words be taken down?

Mr. MATSUI. Yes, I do, Mr. Speaker.

The SPEAKER pro tempore. Members will suspend. The Clerk will transcribe and report the words.

□ 1230

Mr. THOMAS. Mr. Speaker, rather than delay the process, since a number of Members really want to go home and rather than trying to get the Parliamentarians to attempt to divine sentence structure, the gentleman from California would ask unanimous consent to remove the statement and put in its place that the argument from the gentleman from California about the way in which the gentleman from Connecticut (Mr. MALONEY) was treated is phony baloney.

PARLIAMENTARY INQUIRY

Mr. MATSUI. Mr. Speaker, I have a parliamentary inquiry.

The SPEAKER pro tempore (Mr. LAHOOD). The gentleman will state it.

Mr. MATSUI. Mr. Speaker, I would appreciate a ruling from the Chair.

The SPEAKER pro tempore. The gentleman will suspend.

Is there objection to the gentleman's unanimous-consent request?

Mr. MATSUI. I object, Mr. Speaker. I would like a ruling from the Chair, Mr. Speaker.

Mr. THOMAS. Mr. Speaker, I ask unanimous consent to withdraw the words so that we can go forward.

Mr. MATSUI. I object, Mr. Speaker. I would like a ruling from the Chair, Mr. Speaker.

The SPEAKER pro tempore. Objection is heard.

The Clerk will continue to transcribe the words.

Mr. THOMAS. Mr. Speaker, in a further attempt to expedite the process, the gentleman from California asks unanimous consent to strike the words.

Mr. MATSUI. I object, Mr. Speaker.

The SPEAKER pro tempore. Objection is heard.

Mr. THOMAS. Mr. Speaker, in a further attempt to expedite the process in which the gentleman from California's comments about the committee's failure to allow a Member to offer testimony at full committee when that is the extreme exception to the rule rather than the general rule and the argument that we denied it because of the gentleman, that that argument that the gentleman was making was in fact not accurate or factual, which is in a colloquial way sometimes referred to as baloney, the gentleman from California is willing to strike that structure which has been presented if it offends the gentleman because I want to move on with the debate. The gentleman's argument, notwithstanding that, is still phony; but if he is so upset with that reference that we continue to delay the proceedings of the floor, the gentleman from California would ask unanimous consent that that be struck.

Mr. MATSUI. I object, Mr. Speaker.

The SPEAKER pro tempore. Objection is heard.

The Clerk will read the gentleman's words.

The Clerk read as follows:

So if the gentleman from California did not understand the context in which I referred to his argument about the fact that the gentleman from Connecticut was not allowed to appear in front of the full committee, in which I said there had been 17 full committee hearings, and only one had members in front of it, is baloney. I said it was the ''Maloney Baloney'' and if the gentleman does not understand the use of that phrase let me explain it. Apparently the argument that the Democrats have been making for the last hour is baloney.

The SPEAKER pro tempore. The Chair is aware that the gentleman from California was using the word ''baloney'' to characterize only the rationale offered by his opposition, but the Chair nevertheless finds that the use of another Member's surname as though an adjective for a word of ridicule is not in order.

Without objection, the offending word is stricken.

There was no objection.

The SPEAKER pro tempore. Without objection, the gentleman from California (Mr. THOMAS) may proceed in order.

There was no objection.

Mr. THOMAS. Mr. Speaker, clearly, based upon the Chair's ruling, the fact that the argument had been made about the denial of a Member to appear before the committee is without substance. Perhaps if someone has a thesaurus and they look up synonyms for ''without substance,'' they may find a word referring to a particular lunch meat.

The fundamental point we are making here is we spent an hour with their bemoaning the fact that we want to make the marriage penalty permanent, they now want to take an hour on their substitute which makes the marriage penalty permanent. One would think that if they were in opposition with all those vehement phrases in the first hour to making the marriage penalty permanent, they would have a substitute that would do something other than making the marriage penalty permanent.

But I have to let my colleagues realize here that what we are engaging in on the floor with the offering of the Democrat substitute could probably generally be referred to as political baloney.

Mr. Speaker, I reserve the balance of my time.

Mr. MATSUI. Mr. Speaker, I yield 5 minutes to the distinguished gentleman from Texas (Mr. STENHOLM).

(Mr. STENHOLM asked and was given permission to revise and extend his remarks.)

PARLIAMENTARY INQUIRY

Mr. STENHOLM. Mr. Speaker, I have a parliamentary inquiry.

The SPEAKER pro tempore. The gentleman will state it.

Mr. STENHOLM. Mr. Speaker, it is my understanding that a previous ruling the Chair made today concerning the question that was asked as to whether a Member on either side might mischaracterize the other Member's voting record on this floor should be settled in debate.

The SPEAKER pro tempore. The gentleman is correct.

Mr. STENHOLM. Mr. Speaker, I want to say at the outset that particularly my colleague from Illinois and others who might wish to engage me in debate on what I am about to say, I will gladly yield for purposes of debate and would hope that they would be generous with some time if they take most of my time, because I rise in strong support of providing marriage penalty relief and protecting the Social Security surplus. The only way you do both today is you vote for the Matsui amendment. If you are for marriage tax penalty relief, and I am, it is the same bill you have got. But if you are also concerned about the future of Social Security, the only way you do that is to vote for the substitute. It is kind of like last week I was for eliminating the estate tax on every estate up to $6 million effective immediately. But you said no, and you won and you lost and none of the small businesses get anything and again you are going to win on political points today if you prevail with 218 votes. In the end, nobody is going to get anything except our young people.

I want to provide relief to the 57,000 couples in the 17th district who pay a marriage penalty. I am for it. But I also care about the 67,000 households in my district who depend upon Social Security and the 253,000 workers paying into the Social Security system now who are counting on us to make sure we can afford to meet our promises to them when they retire. I also am very concerned and care about the 250,000 children under the age of 18 who will face a crushing debt burden and higher taxes if we do not take action now to deal with Social Security and Medicare. I wish my colleague from California had brought that up last year instead of what got us into the debt position that we are in today.

I do not know of any parent who would want us to give them a benefit today at the expense of leaving their children to pay the bill for a massive national debt and a legacy of deficit spending. I do not understand the philosophy of folks who do not have a problem with leaving our children and grandchildren with a large debt just so we can have a tax cut or more spending today.

The government is on the verge of a financial crisis. The Treasury Department has told us that if we do not increase the debt limit in the next 2 weeks, the government may be forced to default on our debt. The Senate has acted. The House refuses to pay for that which you insist on coming to the floor and arguing again today for. Reducing the amount of revenue so that we default on our obligations, that is what you are for. Instead of figuring out how we are going to stop the tide of rocky red ink and stop spending Social Security surplus dollars, the majority leadership continues to bring to the floor legislation that will continue to add more debt and increased borrowing from the Social Security surplus. And let me say since somebody will stand up here and say spending, for the record, in the 12 years I was here with Republicans in the White House, the Reagan-Bush years, only 1 year did the Congress, the big-spending, liberal Democratic Congress we hear so much about, ever spend more than the President asked us to spend.

□ 1245

In the 8 years of the Clinton administration, with majority Republican leadership in this body, you will find we spent, Congress, notice I say ''we,'' I am part of you, we spent more. It is time for you, us, to get honest with our debate and stop this politicizing and sending out the press releases that you send in to my district.

Let me repeat, if you really want to do away with the marriage tax penalty and protect Social Security today, there is only one honest vote you can cast, and that is to vote for the Matsui substitute. It is the only one that says we can only do these things that feel good, sound good, make good press releases if you pay for it.

Yesterday we voted on the energy bill, an energy bill that is a great bill. I commend the chairman of the Committee on Energy and Commerce. The gentleman from Massachusetts (Mr. MARKEY) and the gentleman from Louisiana (Mr. TAUZIN) did a great job. Yesterday we voted unanimously to pay for it. We voted to pay for it. Some were saying, well, we really did not mean it. Some of us meant it.

I would like to get the tone of the debate back now. As I said in the beginning, I am willing to engage in debate.

I wish somebody would stand up on this side and say what is it that I have said that is not true, what is it about the fact when I state very clearly if you want to do away with the marriage tax penalty, exactly like everybody on this side, all of my friends, it is the same bill.

It is the same marriage tax penalty bill. But what it does not do, it does not increase the deficit on the Social Security system in the second 10 years that your amendment, pure like you want it voted on, does. That is the issue.

I wish you had the same courage now to stand up and say we are going to borrow the $750 billion in order to give you that tax cut, and we are going to send the bill to your grandchildren. That is what you are doing. That is exactly what you are doing.

Why are we doing this? What is it that makes this such a great political issue? I do not understand.

Vote for the Matsui amendment, vote down the base bill; and then let us get civility back in the House and start working together, before we undo a lot of good things for our grandchildren.

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

Mr. Speaker, I appreciate the gentleman's desire to let us get back together, to let us lower the political rhetoric. We are doing some kind of game here, and what they are engaged in is serious legislative business.

I ask anyone to read the substitute. First of all, their bill has no effect until 2010, calendar year 2010. That is 8 budget years from now. We do not have to worry about what kind of obligation our children are going to have if we make prudent spending decisions, if we stimulate this economy to allow entrepreneurship to prevail so the economy can grow.

We have eight budget seasons to create an environment to bootstrap ourselves out of the situation that the tragic events of September 11 of last year put us in, the position we are in. So to say that now we have to shut off all possibility for 8 or 10 years down the road, basically tells me they have no faith in the American people and they have no intention to engage in prudent fiscal policy over those 8 years.

Now, let us talk about taking rhetoric out of the debate. If you find out what it is that the structure of the substitute does is, it takes the congressional control over the purse strings, jealously guarded by the Congress over the years, and blithely says the Director of the Office of Management and Budget would certify, would take the decision out of the people's House and take it down to the executive branch. I think that is fundamentally wrong. It undermines a key provision of the Constitution.

But what is that the Director of the Office of Management and the Budget is supposed to determine? This is where the politics comes in. I know sometimes we use jargon, and especially budgetary jargon, and it gets confusing about what we really mean.

Let me read. It says that ''during such 10-year fiscal period, the provisions of section 1 would not result in a raid on Social Security trust funds or increase the size of a raid on such funds.''

Now, I would say that the fundamental political motivation of this substitute is to focus on how they describe the decision that the Director in the Office of Management and Budget would make. He or she would decide whether or not there was a, quote-unquote, ''raid'' on the Social Security trust fund.

If you believe that is technical jargon that is used to determine a budgetary consequence, okay. If you believe ''raid'' carries pretty heavy political power and that the determination of a raid does not create an attitude, does not get you into a negative frame of mind, then I guess you do not understand how much this is a political exercise.

I appreciate the gentleman from Texas, my friend, and his fundamental concern about our resources. I believe he is absolutely honest in his attempts to make sure that we live within our budget. I agree with him. I am willing to join hands with him. But what I want to do is unleash entrepreneurship, to hold the fiscal discipline in place. We can work our way out of this problem. But I just have a little trouble with the technical term to determine whether or not his substitute has validity, and it is the term ''raid.'' I think the term ''raid'' in and of itself is a political statement.

Mr. Speaker, I yield the remainder of my time to the gentleman from Illinois (Mr. WELLER) and ask unanimous consent that he be allowed to control the time as he sees fit.

The SPEAKER pro tempore (Mr. LAHOOD). Is there objection to the request of the gentleman from California?

There was no objection.

Mr. MATSUI. Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Texas (Mr. STENHOLM), so he may be able to characterize his own comments, rather than have someone else do it for him.

Mr. STENHOLM. Mr. Speaker, I am sorry that the chairman of the Committee on Ways and Means is leaving the floor, but I see he is coming back now.

I would just ask the chairman respectfully if the criticism that you just made of the Matsui amendment would not be equally applied to your bill on the floor, because it is the same language?

Now, as far as the word ''raid'' is concerned, I would be perfectly willing to change that. We could say ''steal,'' we could say anything; but that does not help.

But I want to yield to the gentleman. Is not the criticism that you made of the Matsui amendment equally applied to the bill that you are touting on the floor today?

Mr. THOMAS. Mr. Speaker, will the gentleman yield?

Mr. STENHOLM. I yield to the gentleman from California.

Mr. THOMAS. Mr. Speaker, I thank the gentleman for yielding.

I will tell the gentleman it does not, because what we do is simply put in place the current tax structure on a permanent basis. If I might very briefly continue, and I will try to get time on this side if the gentleman does not have it, if you have indicated you agree you want to make the tax permanent, and I want to make the tax permanent, if we make the tax permanent, is it not incumbent on us to make sure we follow fiscal discipline over the next 8 budget years and make sure we move tax measures that can empower the business sector and individuals so that we can grow the economy so that we do not have to worry about the consequences that the gentleman is concerned about?

I think it is the idea of fiscal conservatism and the idea of trying to grow the economy that some of my friend from Texas' friends are worried about actually having to do. You would rather create a false crisis than to grow ourselves out of it. That is my opinion.

Mr. STENHOLM. Mr. Speaker, reclaiming my time, I thank the gentleman for that comment. It is interesting how you can stand here on the floor and look me in the eye and say that the criticism of the exact language is not the same.

Now, you make an argument on a separate issue, and this is the one that I take to the floor to oppose, because I think making tax cuts or spending increases permanent is not fiscally responsible.

Mr. WELLER. Mr. Speaker, I yield 1½ minutes to the gentleman from California (Mr. THOMAS).

Mr. STENHOLM. Mr. Speaker, will the gentleman yield?

Mr. THOMAS. I yield to the gentleman from Texas.

Mr. STENHOLM. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, I think making tax cuts or spending increases permanent in the climate which we are now under, in which we have seen a $5.6 trillion surplus evaporate and we are now into a $300 billion deficit, I do not believe it is fiscally responsible on our grandchildren to have votes like this day after day after day. I do not. I respectfully differ.

And on the spending, one thing that really grates on me, when we attempted to have a vote on a substitute budget this year that would have made this argument in the budget, you on the majority side denied us the opportunity to have that debate on the floor of the House during the budget. That is what grates on me.

Mr. THOMAS. Mr. Speaker, reclaiming my time, I understand the gentleman chafes under the rules of the

House because he is now a minority. I understand that. I was 16 years in the minority, and we are operating under far more liberal rules of the House. I understand how it grates on him.

But I will tell the gentleman that the structure that the gentleman had when he was in the majority was far less liberal than ours. If the gentleman will carefully review what I said, which is good practice for everyone, my complaint was about the use of the term ''raid'' and the fact that the structure that triggered the review was the Office of Management and Budget. That does not appear in the underlying bill.

As far as I know, one of the best motivations to make sure people do the right thing is to have a goal; and if we make marriage tax relief permanent, we have a goal to make sure that the responsibility of not pushing this off on to our children is one that we would match by fiscal conservatism and stimulation of the economy.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Michigan (Mr. LEVIN), a member of the Committee on Ways and Means.

(Mr. LEVIN asked and was given permission to revise and extend his remarks.)

Mr. LEVIN. Mr. Speaker, I am so pleased to follow the gentleman from Texas (Mr. STENHOLM). We have a lot in common. I think what gripes him and what gripes me is not simply being in the minority, but your fiscal irresponsibility.

For the chairman of the Committee on Ways and Means to rise and call himself a fiscal conservative, when under this majority we have seen the surplus essentially evaporate, other than Social Security, and the Social Security surplus threatened, to call that fiscal conservatism? You essentially are the fiscal radicals.

I favor marriage tax relief and have voted for it, so I would say to the gentleman from Illinois (Mr. WELLER), do not get up here and say otherwise. And so have most Democrats. The issue is whether we can combine that relief with fiscal responsibility. We say we can do both, and essentially what you do is to throw away the future. You go through the roof and, then you say ''if Congress,'' ''if Congress,'' ''if.''

We have seen your record of fiscal irresponsibility. You do not want to vote on the debt ceiling separately. You are doing everything you can to avoid it, and at the same time you are passing bills that make the debt worse, worse, worse. So this is not a question of marriage tax relief. Indeed, the bill that originally passed here, half of the money had nothing to do with marriage tax relief, while our bill focused in on this, as it did with the estate tax.

What your bill does is in the second 10 years essentially costs $330 billion, plus debt service, which raises it to $460 billion. It used to be said around here that millions matter. What Democrats are saying is that billions and tens of billions matter. You are simply being reckless with the future of our children and our grandchildren, and we are emphatic in saying let us take another look before that happens. That is fiscal integrity, that is fiscal responsibility; and I am proud to rise in support of the amendment of the gentleman from California (Mr. MATSUI).

The fact there has been some histrionics on the other side, I would say to the gentleman from California (Mr. MATSUI), I think shows the value of your amendment.

Mr. WELLER. Mr. Speaker, as we return to the basics of this debate of whether or not we eliminate the marriage tax penalty or do we impose a $42 billion tax increase on 36 million married working couples, I would yield 2 minutes to the gentleman from Missouri (Mr. BLUNT), the distinguished deputy majority whip.

(Mr. BLUNT asked and was given permission to revise and extend his remarks.)

□ 1300

Mr. BLUNT. Mr. Speaker, I thank the gentleman from Illinois for yielding me time.

I am here to talk about what happens to working families in 2011 if we do not go ahead and act now, act in a way that responsibly assures that we do the right thing for the children of those families.

My good friend from Texas talked a couple of times about what we are doing for our grandchildren. What do we do for these grandchildren if we accept the figures that we are hearing on the floor today? Mr. Speaker, $460 billion of tax increases for families where moms and dads are both working over 10 years, $460 billion taken away from those families where 2 people every day get up, go to work, do their very best to provide for their families, and we decide that we want to reinstate a marriage penalty on January 1, 2011. That is not acceptable; it is not something this Congress should be considering. What we have a chance to do today is to really be sure that this relief becomes permanent.

The fact is that when you get married, you should not have to have a penalty in the Tax Code. If anything, there should be a bonus in the Tax Code. You get more of what you encourage, you get less of what you discourage. A marriage penalty works against the very things that we want to encourage: families working together, people going to jobs every day to try to create a better life for their families. We do not want to have a $42 billion annual tax increase that goes into effect January 1, 2011 because people are married.

If we are going to think about penalties in the Tax Code, it should be somewhere besides here. We need to move forward with this legislation today and we need to make it certain that one of the biggest tax increases in history for working married couples will not be January 1, 2011. The way to do that is to make the marriage penalty relief permanent, to do it now, to let couples begin to plan what they can do with their financial resources in the future for the advantage of children and grandchildren.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from the State of Texas (Mr. GREEN).

(Mr. GREEN of Texas asked and was given permission to revise and extend his remarks.)

Mr. GREEN of Texas. Mr. Speaker, it is not that I necessarily disagree with what my Republican colleagues want to do in 2011 and for the decade after that, but let me remind my colleagues, we are in the year 2002. We do not need to fight this battle now. Why do we not wait until 2009 or 2010 so we can see what is happening with our budget then? But what we are seeing is that they would rather fight a battle today for something that may happen 10 years from now instead of dealing with the problems we have today.

We are in a war on terrorism. Our budget deficits are exploding for the next 8 years, as we would expect. Yet, they want to take time on the floor to say we want to make sure you can tax-plan for 10 years from now. I wish I could tax-plan for next year or the year after.

The battle should be on how we are going to deal with the deficit right now; how we are going to deal with the tax cut that was passed last year before September 11; how September 11 and the increase that all of us support to fight the war on terrorism, how we are going to deal with an economy that did not come back or has not come back like some of us wanted it to or hoped it would do, or whatever we could do, maybe some other tax cuts, but they need to be more immediate, than to argue today over something that is going to happen 10 years from now. That is why I think it is so ludicrous to be up here saying we are going to take care of you in 2011 but, by the way, for the next 9 years, we are going to have deficits out of the gazoo.

The Democratic substitute, all it says, it has the same things that the Republicans do for 10 years from now, again, which is somewhat silly, but it says, okay, we will do this 10 years from now, but we are going to make sure that Social Security and Medicare are safeguarded. That is all it says. That is why it seems we ought to as a House agree we want to take care of our seniors. There are those of us who 10 years from now may be eligible for Social Security, but I know a lot of my constituents will be, and I want to make sure that they have Social Security and Medicare there instead of having the trust fund continue to be drained away by excessive deficits that we expect.

Now, I hope it does not happen in the next 3 or 4 years, but unless we address today and not fight battles that are 9

years away, we will not address it and we will have the budget deficits as far as the eye can see, and that is for the next 9 years, Mr. Speaker.

That is why the Democratic substitute is very simple. We will give you the tax cut. You can tax-plan for 10 years from now if you can, but we are going to make sure that if it impacts Social Security and Medicare, that it does not touch it, that the trust funds will be there.

That is why I think it is so strange that we are having a battle for 10 years from now. Even if we are doing it in 2013 to 2022, if the baby boomers are aging into Medicare and Social Security, this legislation could cost $330 billion. Where are we going to get that if we have a $250 billion deficit for this year and for as far as the eye can see?

I just think, again, we are fighting a battle for political purposes and not really dealing with the reality at hand, with the war on terrorism or an economy that is not in good shape. We need to do something today instead of 10 years from now.

Mr. WELLER. Mr. Speaker, as we return to the real issue here of whether or not to impose a $42 billion tax increase on 36 million married working couples, I am happy to yield 3 minutes to the gentleman from Texas (Mr. DELAY), the distinguished majority whip.

Mr. DELAY. Mr. Speaker, I appreciate the gentleman yielding me this time.

The House, once again, is revisiting that long debate about whether working families pay too little in taxes or they pay too much. Only the Democrats see cutting taxes as a spending program. Deficits are caused by spending too much money, not by raising too little taxes.

So before I explain why this awful substitute must be defeated, we ought to tell the people where we stand and what this debate is really about.

Over the last few weeks, Republicans have voted to lower the tax burden on American families. We extended the adoption tax credit to help more vulnerable children in our society find homes where they are safe and loved. The House permanently eliminated the hated death tax, which destroys so many small businesses and farms. In the weeks to come, we will strengthen retirement security by allowing workers to expand their retirement savings through 401Ks and IRAs, and we will raise the child tax credit to $1,000 so parents can keep more of the money that they earn to support their families.

All of these measures passed the House with strong bipartisan majorities, but the Democrat leadership's continuing devotion to big government causes them to reflexively oppose anything that lets people keep more of the money that they earn. That is why they are demonizing the President's tax cut.

I have seen a lot of Democrat substitutes, and this one is so true to form, it raises taxes $42 billion on over 30 million families. There is rarely a week that passes around here in which the Democrat leadership does not attempt to raise taxes in one way or another. Last week, they even voted to revive the death tax. But the remarkable thing is that my friends are also proposing to weaken the Constitution.

Our Constitution clearly states that tax increases such as this one that they propose in their substitute must begin in the House of Representatives. Our Founding Fathers rightly structured our system this way so that voters could hold the people who raise their taxes accountable. The Democrat substitute would empower unelected government bureaucrats to raise taxes on married couples based upon their predictions about the government's balance sheet or the needs of the government. Their substitute tries to pull an end run around our Constitution. Their substitute erodes the ability of voters to hold accountable those seeking to grab more of their hard-earned wages.

Members should defend the Constitution and reject higher taxes by defeating this substitute. Vote ''no'' on the substitute and vote ''yes'' to support marriage penalty relief.

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from the State of California (Mr. BECERRA), a member of the Committee on Ways and Means.

Mr. BECERRA. Mr. Speaker, I thank the gentleman for yielding me this time.

What are we doing today? As is often the case, I think most people watching this are probably pretty confused. What are we doing today? Well, we have a bill from the majority today before us that would cost, during its first 10 years in effect, about $460 billion. But, it will not take effect for the next 7 years, so none of the benefits that are claimed under this marriage penalty protection take effect until 2011. So nothing goes to anybody today. But we are planning today to commit $460 billion starting in 2011, even when today we know we have a $100 billion deficit in today's, this year's, budget, and we know that every single dime out of the Social Security trust fund and the Medicare trust fund today, this year, is being used to pay for things that we do not have money to pay for yet because we have a $100 billion deficit.

What else are we doing today? Well, Democrats today stood up and introduced their prescription drug plan for seniors under Medicare, one that would provide seniors, every senior, not just certain seniors, every senior, a prescription drug policy under Medicare. Where are our priorities? What should we be doing?

The American people want us to take care of the fear of terrorism. Let us invest money there. The American people say it is about time that seniors did not have to choose between their rent and their medicine, between their food and their medicine. Let us give them this prescription drug program that they need. It would cost less than this particular bill. Let us give seniors security, knowing that we are going to protect and strengthen Social Security into the future, which we could do if we did not pass this bill. But no, we are not doing that. We are committing monies into the future knowing that right now, today, we are already in deficit spending.

Where is the accountability? A year ago the President said, I can pass a tax cut bill and not touch a dime out of Social Security or Medicare trust fund money. Today, we are using every single cent of it, and now we want to commit even more of it. Where are we going? Where are our priorities? How do we explain this to the American people? We must be accountable. We must have fiscal discipline. We cannot continue to say that we will let the national debt, which is close to $6 trillion, grow.

We had a plan 3 years ago that would actually have eliminated that debt. Today, under the President's budget, it grows. And now, with this it grows even further. How can we talk about families and the marriage penalty relief when, in fact, what we are doing with this bill is actually causing family penalty, not relief. Why? Because we take out one of these things, one of these things that too often Americans use and use unwisely. With the government credit card you can say, I can give you marriage penalty relief, not today, in about 7 years, and it is going to cost us half a trillion dollars, but that is okay, I have this. Who pays? We are mortgaging our children's future, because they will have to pay for it. We are mortgaging our seniors' lives, because we can give them prescription drugs, and we are mortgaging seniors today because they can say, I have Social Security, but I want to make sure my children have it as well.

Mr. Speaker, let us get our priorities straight and support this bill and vote for the substitute.

Mr. WELLER. Mr. Speaker, as we return to the basic issue here of whether or not we have a $42 billion tax increase on 36 million married working couples, I am happy to yield 2 minutes to the distinguished gentleman from Arizona (Mr. HAYWORTH).

Mr. HAYWORTH. Mr. Speaker, I thank the gentleman from Illinois for yielding me this time.

Returning to the debate on the floor today, it is very interesting to listen to the gentleman from California, my friend, because he seems to be of two minds. He stood here on the floor bemoaning making permanent marriage penalty relief, alleging all sorts of fiscal problems, and yet he said to support the substitute offered by the other gentleman from California. So there is an inherent disconnection right there.

Mr. BECERRA. Mr. Speaker, will the gentleman yield?

Mr. HAYWORTH. No, not right now. I want to make my point.

Mr. BECERRA. Mr. Speaker, I want to explain the disconnect.

Mr. HAYWORTH. Mr. Speaker, on the gentleman's own time he can get the time to explain the disconnect.

Here is the point I would like to make today, and this is the point that I think we all need to keep in mind. If, in fact, they are offering marriage relief, we say welcome. But there is a problem here in what they have done.

Article I, section 7 of the Constitution reads, ''All bills for raising revenue shall originate in the House of Representatives.'' What the substitute does is empower the director of the Office of Management and Budget to make a determination.

So let us get this straight. We are going to take and ignore the powers given to this House to make the czar of revenue the director of the Office of Management and Budget, and that person will decide when and if tax relief will be enacted or put into practice. It defies the Constitution.

Mr. Speaker, we are talking about a couple of major issues here today that involve the notion of trust and what is sacred. The marriage vow is sacred, and I believe that, and writings in the Constitution are likewise. We dare not mortgage the rights of elected people in a free society, elected representatives, described in this document of limited and enumerated powers, for a gimmick empowering a bureaucrat in the executive branch to decide on taxation. Yes, on marriage penalty relief; no on a clever, but flawed, substitute.

□ 1315

Mr. MATSUI. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Massachusetts (Mr. NEAL), a member of the Committee on Ways and Means.

(Mr. NEAL of Massachusetts asked and was given permission to revise and extend his remarks.)

Mr. NEAL of Massachusetts. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, I am sure the previous speaker, by the way, in employing the logic he did as he pulled out the copy of the Constitution, I would bet Members anything he voted for the line-item veto. So where Congress is in charge of spending by the Constitution, I will bet he voted to give that power to the President of the United States. I would be willing to bet anything he voted for that.

Mr. Speaker, today we vote on whether or not to repeal the sunset provision of the Marriage Penalty Tax Relief Act. Now, marriage penalty tax relief is important; but just as important is, how do we pay for it? Time and again, the House has been prohibited from voting on ways to pay for tax relief provisions that do not steal from Social Security and Medicare trust funds. The Matsui substitute is a responsible approach to providing marriage penalty relief by guaranteeing certification that the Social Security trust fund is not to be raided for this purpose.

Mr. Speaker, the Democrats simply want to pay for this tax relief act by implementing provisions of the Corporate Patriot Enforcement Act, sponsored by myself and that old meatgrinder, the gentleman from Connecticut (Mr. MALONEY). Taxpayers around the country want Congress to act swiftly to stop these corporations from shelving their patriotism to save a few bucks.

That is what we should be debating on this floor, these companies that are moving to Bermuda. But constituent calls have fallen on deaf ears because we cannot readily get that piece of legislation to the floor. The Neal-Maloney Corporate Patriot Enforcement Act would immediately and permanently shut down the exodus of American corporations who are moving to Bermuda, in this time where we are all feeling good about patriotism in this Nation, so they can avoid paying U.S. corporate income taxes.

Hardworking American families are, yes, entitled to tax relief; but I am sure these families do not want to burden their children by placing our trust funds and budget at risk. Let us pay for the Marriage Penalty Relief Act. Let us stop the procedural games. Let us get a vote in this institution on the Neal-Maloney Corporate Patriot Enforcement Act that would stop corporate expatriates.

I will hold Members to the same offer and opportunity I provided a couple of weeks ago in my assessment of that vote: put that legislation on this floor and it will get 300 votes. We deserve a vote on that bill.

Mr. WELLER. Mr. Speaker, as we return to the debate on the issue before us on whether or not to impose a $42 billion tax increase on 36 million married working couples, I am happy to yield 3 minutes to the gentleman from Florida (Mr. SHAW), a distinguished member of the Committee on Ways and Means.

Mr. SHAW. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, I would like to just review exactly where we are, where we are going, and why we are here.

If I understand the way the thing is arranged right now on the substitute, to begin with, I think it is a truism, and I have not heard anybody in this House defend the marriage penalty. It is a tax that taxes people that are married, where there are two wage-earners in a household, more than they would be taxed if they were single. Everyone in this House agrees that that is wrong, and we corrected the situation.

But because of a peculiarity in the rules of the Senate, we were only able to do it for 10 years, so we did it for 10 years. Ten years is better than nothing. Now we want to make it permanent. I would say that many Democrats are going to vote with the Republicans in making it permanent. They are not going to turn this over to the Office of Management and Budget.

The previous speaker, I think, made a very interesting observation. I am surprised it has not been made many times, at least from this side. Yes, a lot of us did vote for the line-item veto, but the court said that the line-item veto given to the President is unconstitutional because it is giving legislative authority to the executive branch.

Whoa, wait a minute. Is that not what we are doing here? Are we not giving the Office of Management and Budget the opportunity to give a huge tax increase simply by a guess that it will make in the year 2010 that the Congress may be spending a little bit of the surplus, or that the surplus may be called into play in order to bring fairness to the Tax Code?

I think it is also important to realize that we will not have a surplus after 2017, so we need to get together in a bipartisan way and solve the problems of Social Security so that it will be there after 2017, and we will not have to be too concerned about what the question of the surplus is, because that is going to go away.

But returning to the issue here, we are trying to erase a scheduled tax increase in 2010 that the Congress can enact simply by increasing spending and not having to vote to increase taxes. Vote against the substitute; vote for the underlying bill.

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

Mr. Speaker, I am glad people are concerned about the Constitution of the United States. I wish we were concerned about it in a lot of other cases, as well.

Mr. Speaker, I yield 2 minutes to the distinguished gentleman from Georgia (Mr. BISHOP).

(Mr. BISHOP asked and was given permission to revise and extend his remarks.)

Mr. BISHOP. Mr. Speaker, I rise today to support repeal of the sunset provision of the Marriage Penalty Relief Act. Mr. Speaker, a recent study found that over 728,000 married couples in Georgia, 52,000 in the district I represent, are adversely affected by the marriage penalty. Today we have the ability to remove this burden and repeal one of the most unfair provisions of our Tax Code. The family is the basic unit of society. As the family goes, so does our society go.

The Bible says, he who finds a wife finds a good thing and obtains favor from the Lord. Marriage is a good thing. It is awful that our current laws encourage cohabitation without marriage. Untold numbers of men and women should not be encouraged to make this choice. At best, our laws should support marriage and the family; at the least, our laws should be neutral.

Today I ask my colleagues to embrace marriage, embrace the family unit, and create another reason for everyone to find their good thing. Remove the financial hassle associated with matrimony, permanently repeal

the marriage penalty, and fully encourage the institution of marriage and the strengthening of our family units.

Mr. WELLER. Mr. Speaker, as we return to the basic debate we have before us of whether or not to impose a $42 billion tax increase on 36 million married working couples, I am happy to yield 1½ minutes to the distinguished gentleman from Missouri (Mr. AKIN).

(Mr. AKIN asked and was given permission to revise and extend his remarks.)

Mr. AKIN. Mr. Speaker, I rise to speak against the Democrats' substitute.

Mr. Speaker, I would say that anybody who is going to acknowledge the need for some level of fiscal responsibility, that is something that I think we all respect and know that we have some need for that. The question is, does this, the Democrat substitute, really give us any fiscal responsibility, or is it, rather, a fig leaf or an excuse? I am afraid it is more of a fig leaf and an excuse.

The substitute stipulates that the marriage penalty is going to be reimposed, this unfair prejudice against married people will be reimposed, unless there is a non-Social Security surplus.

Now, there are a couple of problems with that. The first problem is, who is it who is going to make that determination? Who is going to guess whether there are going to be non-Social Security surpluses, particularly for a period of 10 years? That is going to be the Office of Management and Budget. Let us see, that is the executive branch, or at least it is a bureaucrat, as opposed to the Congress. That is flatly unconstitutional.

So the first problem on the face of this is that it is an amendment that is going to be putting into place some particular procedure which just flat out is inconsistent with the Constitution. But, unfortunately, the inconsistencies go even further and the problems go further, because we are asking some bureaucrat to be able to say to Congress that, I am going to guarantee you that for 10 years, not just 1 year but 10 years, that there will be no budgets; that you will not go on a tax-and-spend spree. I think that is asking an awful lot. That is like asking somebody to roll a seven on a single dice.

Mr. WELLER. Mr. Speaker, as we continue our debate on whether or not to raise taxes by $42 million on 36 million working couples, I am pleased to yield 2½ minutes to the distinguished gentleman from Minnesota (Mr. KENNEDY).

Mr. KENNEDY of Minnesota. Mr. Speaker, the previous speaker, the gentleman from California, asked, what are our priorities, and asked us to focus on fiscal discipline and fiscal responsibility.

Yes, our priorities include making sure that Social Security is secure for all generations and that we preserve Medicare and add prescription drug coverage. In so doing, I would remind the gentleman that we are the only people who have put forth in the past a budget to keep that fiscal responsibility.

But my responsibilities also include, and my priorities include, families and keeping them strong as the bulwark of America. When we do that, the big fear that I have is that my children, when they come to me later on and they decide that they have found someone they want to spend the rest of their life with, because I have taught them about fiscal responsibility, they will say to me, dad, I can save $1,400 if we just live together and do not get married, and we can use this $1,400 a year on all kinds of good and wonderful things, because I have taught them to be fiscally responsible.

That is not a question I want to have. We have to take care of Social Security and Medicare. We should not be doing that on the backs of American families. This is not about whether we are spending Social Security; this is about whether we value and put a priority on families as the basis of our American life. I would encourage Members to oppose the substitute and support eliminating permanently the marriage penalty on American families.

Mr. MATSUI. Mr. Speaker, I yield myself 2 minutes.

Mr. Speaker, again, I just want to reiterate some numbers here before the last speaker closes, if I may.

At this time, we have tapped into the Social Security trust fund, in other words, money that is payroll tax, money that people think is going into a trust account to pay for their retirement benefits, by $1.7 trillion. That includes debt service, and it includes spending programs that we will have over the next 2 or 3 months.

If we extend the tax cut, if we pay for the defense bill, the farm bill, the President's Medicare proposal in terms of his prescription drug proposal, we could add to that another $1.5 trillion, and make a total of $3.2 trillion.

If in fact we do those things, and I think most people will agree we are going to have to do many of these things, we are going to make it impossible to solve the Social Security problem in America. We are going to make it impossible to make sure that we continue benefits for our senior citizens.

It is my hope that good judgment and common sense will finally come to us in this institution. If in fact we are going to deal with something 8 years down the road, at least we ought to have the common sense, Mr. Speaker, to make sure that it does not further invade and raid the Medicare and Social Security trust fund.

The only way we are going to be able to do that on this bill, Mr. Speaker, is if in fact we support my substitute, which basically says that we will let this marriage penalty relief go into effect in 2011; however, the Director of the Office of Management and Budget must certify that no funds over that 10-year period will invade the Social Security trust fund, as we are doing now.

It is my hope, Mr. Speaker, that we vote for this substitute and turn down final passage of the bill if my substitute fails.

Mr. Speaker, I yield the balance of my time, which I believe is 5 minutes, to the distinguished gentleman from Texas (Mr. TURNER).

□ 1330

Mr. TURNER. Mr. Speaker, I thank the gentleman for yielding me time.

Mr. Speaker, it is time for this Congress to start being honest with the American people. Last June I was among a majority of this House that voted for the largest tax cut in the history of this country. The official estimate at that time of the surplus were that we could anticipate over $5 trillion in surpluses over the decade. We spent half of that on the tax cut. Here we are just one year later and the balance of that surplus is gone. In fact, the projections are that we have deficits as far as the eye can see. The question that we should be debating on this floor today is not how many additional tax cuts can we give, but the issue we should be debating is who is going to pay the bills.

We all have stood united with our President, Democrats and Republicans alike, in a commitment to fund whatever is necessary to win this war on terrorism and to protect the security of the homeland. But my Republican colleagues refuse to acknowledge that we should not only vote to spend the money for the war, but that we should be willing to pay the bills for this war. Instead, they bring a new tax cut on the floor every week. You would think that September 11 has never happened. We have called to the young men and women in uniform serving in far-off places to be willing to make the ultimate sacrifice for our freedom, but we, we in this Congress have refused to tell the American people that they too must be ready to share in the sacrifice by at least being willing to pay the bills.

Instead, the Republican majority has said to America's younger generations, we will leave the bills to you.

We should not ask the young men and women in uniform to go fight this war and then come home in their income-earning years and to have to be stuck paying the bill for the war they fought. Nor should we be telling the next generations of seniors that we are going to use their retirement funds, the Social Security trust funds, to pay for this war.

Never in the history of our Nation have we cut taxes in the midst of war. The way we are headed, this Republican administration will have the largest increase in spending of any administration in our history and will have the largest increase in debt. And somebody owes it to the American people to tell them why and to tell them that sacrifice goes beyond the duties of

those young men and women in uniform to the American people.

If we really believe in protecting those young men and women fighting in far-off places, if we really believe in supporting the FBI and the CIA and the law enforcement community that is fighting this war on terrorism, we should be willing to pay the bill.

I will be happy to give additional tax relief to any American family just as soon as we can tell those American families that it will not be done with money borrowed from your seniors' retirement funds and it will not be done with money borrowed from the public, because today that is exactly what our Republican friends propose.

If we really believe in the great cause to which we are now engaged, let us be honest with the American people and tell them that the surplus is gone, that the bill collector is at the door, and this generation must be willing to make the same sacrifices made by the greatest generation during the Second World War.

The bill I am voting for today will give tax cuts whenever the official estimate of our Congressional Budget Office says that we can do it without borrowing money on the credit card of the next generation. A vote for the Democratic substitute is the only honest vote and it is the only way to really stand with the troops fighting for this Nation in far-off places today.

Mr. WELLER. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, let me state that to begin with, I rise in opposition to the Democratic substitute and I would note, as the previous speaker noted, that the right to raise taxes is being handed off to an unelected bureaucrat by the Democratic substitute. And under our Constitution, under the Constitution, all revenue and spending initiatives must originate right here in this House of Representatives. And previously when the line-item veto was passed by this Congress and proposed and then passed into law by the Congress, the Supreme Court ruled that at that time the Congress was handing off legislative power to the executive branch and overturned that initiative by the Congress. That is very similar to what our Democratic friends are doing.

Today they are actually giving an unelected public servant or bureaucrat the right to raise taxes. What that would entail would be a 442 billion tax increase. And what could trigger that tax increase on 36 million married working couples is an uncontrollable urge by Congress to spend. There are some in this House who like to spend. They are usually the ones who argue against eliminating the marriage tax penalty. And if they could force a spending increase without even having to vote on it under this measure, they would also cause an automatic tax increase on 36 million married working couples. That alone is primary reason to vote no on the Democrat substitute.

Let me give you an example of a couple here who really illustrate why we need to make permanent our effort to eliminate the marriage tax penalty. When we worked to eliminate the marriage tax penalty over the last several years, we asked a very basic question, that is, is it right, is it fair, that under our Tax Code that a married working couple, husband and wife, both in the workforce, who are married, pay higher taxes than an identical couple who live together outside of a marriage? We have decided that is wrong, and I think we agree it is wrong for our Tax Code to punish our society's most basic institution, which is marriage.

The example I have is a young couple from Joliet, Illinois, Jose and Magdalene Castillo. They have a young son, Eduardo, a young daughter, Carolina. He makes about $57,000. She makes about $25,000. They have a combined income of $82,000. And prior to the Bush tax cut being signed into law last year, which included our effort to eliminate the marriage tax penalty, the Castillo family paid $1,125 more in higher taxes just because they are married. In Joliet, Illinois, in the area I represent, $1,125 is a lot of money. To some here in Congress it is chump change. We are talking millions and billions and trillions most of the time here. But for couples and families like the Castillos, $1,125 is several months' worth of car payments. It is several months' worth of daycare for Eduardo and Carolina when mom and dad are at work. It is money that can be set aside for their college education. That is the choice we have to make today. Because if we fail to make the marriage tax penalty elimination permanent, Jose and Magdalene Castillo will once again have to pay $1,125 more in higher taxes. And for them, that was 12 percent of their tax bill. So just the marriage tax penalty elimination in the Bush tax cut alone lowers the Castillo family's tax burden by 12 percent. That is money they can spend to take care of their own family's needs, rather than spending here in Washington.

Every time we brought this effort to eliminate this marriage tax penalty on the floor, there have been those on the other side of the aisle who come up with excuse after excuse of why we should wait, why we should delay, and why we should eliminate the marriage tax penalty right now. They are always for it but let us do it later.

Well, today we will have the opportunity to make permanent the elimination of the marriage tax penalty. That is the question. Do we impose a $42 billion tax increase on 36 million married working couples.

Mr. WATTS of Oklahoma. Mr. Speaker, will the gentleman yield?

Mr. WELLER. I yield to the gentleman from Oklahoma.

Mr. WATTS of Oklahoma. Mr. Speaker, I appreciate the gentleman yielding.

Mr. Speaker, I have been listening to this debate for some time. Again, I find it so fascinating that so many would be opposed to giving the American people some of their money back to buy their kids school clothes or help put food on the table or help pay the car insurance. All of these things are very important to people and I think it should be important to Members of Congress.

It is interesting, just some facts behind the eliminating the marriage tax. A vote against this bill is a vote to raise taxes on over 20 million married couples. A vote against this bill is a vote to raise taxes on over 3.9 million married Americans of African descent, African American couples. And the marriage penalty, this penalty that you have worked very hard to eliminate, this penalty hits middle income married couples the hardest. I think it is important that we eliminate this.

As we know, we get taxed every time we turn around. We get taxed when we turn on our lights. We get taxed when we put gas in our cars. We get taxed when we eat lunch. We get taxed when we eat brunch. Moms are taxed when they are taking their kids to Little League ballgames, when they get in their car and they stop at the local 7–Eleven to get fuel or to get oil. Dads are taxed when they try to save a few bucks for retirement in order to provide for the families. And grandma and grandpa are taxed for having the audacity to die. They get taxed. So we get taxed from the time we get up in the morning, late at night when we go to bed and we kiss our wife good night, and we think that is free, but it is not, because of this unfair, arcane marriage tax.

I commend the gentleman from Illinois (Mr. WELLER) for fighting to eliminate this tax. Love and marriage goes together like a horse and a carriage. Marriage and taxes go together like a mosquito at a picnic. So we need to eliminate this tax. Again, I commend the gentleman.

My wife thinks it is taxing enough to be married to me, and she says she thinks it is unfair that there is such a thing as a marriage tax. And I appreciate very much the gentleman working hard to eliminate this tax. It is the right thing to do. And I hope that Members of Congress will give married couples in America a break and allow them to keep another $1,400, $1,500 per year to do what they need to do with it, not what their Member of Congress in Washington, DC thinks needs to be done with it.

Mr. WELLER. Reclaiming my time from the distinguished gentleman from Oklahoma (Mr. WATTS), I think he summarized it very well. That is what this vote is all about.

A vote for the Democratic substitute is a vote for an automatic tax increase that Congress has hands off of. We spend too much. We trigger a tax increase without having to vote on it is what the Democrats are proposing. That would be a $42 billion tax increase on 36 million married working couples. Hard-working couples like Jose and

Magdalene Castillo who it would cost at least $1,125 more in higher taxes if we allow the marriage tax penalty to come back.

That is the debate today. Do we make permanent our efforts to eliminate the marriage tax penalty or do we raise taxes on the married couples. What the Democrats are proposing is an automatic tax increase on 36 million married working couples. So I urge a no vote on the Democrat substitute. I also urge a no vote if the Democrats offer a motion to recommit, and I ask for a bipartisan aye vote in favor of permanently eliminating the marriage tax penalty on final passage.

Mr. TERRY. Mr. Speaker, I rise in opposition to the Democrat substitute and in strong support of the underlying bill.

Last May 26th, I voted with 239 of my colleagues to scrap the marriage penalty once and for all. We didn't vote to phase it out over 10 years and then bring it back; we voted to get rid of it. Why? Because, above all, our tax code must be fair.

Is it fair to tax marriage? Is it fair for me to tell my communications director that when he gets married next weekend, aside from paying for the invitations, caterer, photographer, music, and reception hall, he's going to have to pay an additional $1400 in taxes if we do not make this tax cut permanent? What kind of message are we sending to the American people when we can afford pork barrel projects like tattoo removal programs, but are not willing to invest in marriage? Well, how's this for bringing home pork: if we strike down this substitute and vote for the underlying bill, $81.2 million will return home to the 58,000 couples in the Second District of Nebraska. That way, they can spend their money the way they want.

I keep hearing from the other side of the aisle that tax cuts cost money. Who does it cost? It certainly costs 175,000 couples in my state of Nebraska, who every year pay the marriage penalty. But it doesn't cost the Federal Government anything, because for something to cost you money, you actually have to have it first. What the Democrat substitute is really saying is, "Without the marriage penalty, tax and spenders in Washington will have less money to spend."

If we do not continue to work to make provisions of President Bush's tax cut permanent—like we did last week with the death tax, like we're doing now with the marriage penalty, like we'll do next week with retirement benefits—the American taxpayers will experience the single greatest tax increase in U.S. history: more than $380 billion from 2011 to 2012. How can Democrats possibly justify that?

Mr. Speaker, this tax is unfair, unnecessary, and irresponsible. It defies American morals, it defies logic, and it flies in the face of family values. It is everything that is wrong with government. Vote against this substitute and make a pro-family, pro-marriage, and pro-common sense vote for the underlying bill.

Mr. WELLER. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. LAHOOD). Pursuant to House Resolution 440, the previous question is ordered on the bill and on the amendment in the nature of a substitute offered by the gentleman from California (Mr. MATSUI).

The question is on the amendment in the nature of a substitute offered by the gentleman from California (Mr. MATSUI).

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

Mr. MATSUI. 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. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 198, nays 213, answered "present" 1, not voting 22, as follows:

[Roll No. 228]

YEAS—198

Abercrombie
Ackerman
Allen
Andrews
Baca
Baird
Baldacci
Baldwin
Barrett
Becerra
Bentsen
Berkley
Berman
Berry
Bishop
Blumenauer
Bonior
Borski
Boswell
Boucher
Boyd
Brady (PA)
Brown (FL)
Brown (OH)
Capps
Capuano
Cardin
Carson (IN)
Carson (OK)
Clay
Clement
Clyburn
Condit
Conyers
Costello
Coyne
Cramer
Crowley
Cummings
Davis (CA)
Davis (FL)
Davis (IL)
DeFazio
DeGette
Delahunt
DeLauro
Dicks
Dingell
Dooley
Doyle
Edwards
Engel
Eshoo
Etheridge
Evans
Farr
Fattah
Ford
Frank
Frost
Gephardt
Gonzalez
Gordon
Green (TX)
Gutierrez
Hall (TX)
Harman
Hastings (FL)
Hill
Hilliard
Hinchey
Hinojosa
Hoeffel
Holden
Holt
Honda
Hooley
Hoyer
Inslee
Israel
Jackson (IL)
Jackson-Lee (TX)
Jefferson
John
Johnson, E. B.
Kennedy (RI)
Kildee
Kilpatrick
Kind (WI)
Kleczka
Kucinich
LaFalce
Lampson
Langevin
Lantos
Larsen (WA)
Larson (CT)
Lee
Levin
Lewis (GA)
Lipinski
Lofgren
Lowey
Lucas (KY)
Luther
Lynch
Maloney (CT)
Maloney (NY)
Markey
Mascara
Matheson
Matsui
McCarthy (MO)
McCarthy (NY)
McCollum
McDermott
McGovern
McIntyre
McKinney
McNulty
Meehan
Meek (FL)
Meeks (NY)
Menendez
Millender-McDonald
Miller, George
Mink
Moore
Moran (VA)
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Pallone
Pascrell
Pastor
Payne
Pelosi
Phelps
Pomeroy
Price (NC)
Rahall
Rangel
Reyes
Rivers
Rodriguez
Roemer
Ross
Rothman
Roybal-Allard
Rush
Sabo
Sanchez
Sanders
Sandlin
Sawyer
Schakowsky
Schiff
Scott
Serrano
Sherman
Shows
Skelton
Slaughter
Smith (WA)
Snyder
Solis
Spratt
Stark
Stenholm
Strickland
Stupak
Tanner
Tauscher
Taylor (MS)
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Towns
Turner
Udall (CO)
Udall (NM)
Velazquez
Visclosky
Waters
Watson (CA)
Watt (NC)
Waxman
Weiner
Wexler
Wilson (NM)
Woolsey
Wu
Wynn

NAYS—213

Aderholt
Akin
Armey
Bachus
Baker
Ballenger
Barcia
Barr
Bartlett
Barton
Bass
Bereuter
Biggert
Bilirakis
Blunt
Boehlert
Boehner
Boozman
Brady (TX)
Brown (SC)
Bryant
Burr
Buyer
Callahan
Calvert
Camp
Cannon
Cantor
Capito
Castle
Chabot
Chambliss
Coble
Collins
Cooksey
Crane
Crenshaw
Cubin
Culberson
Cunningham
Davis, Jo Ann
Davis, Tom
Deal
DeLay
DeMint
Diaz-Balart
Doggett
Doolittle
Dreier
Duncan
Dunn
Ehlers
Ehrlich
Emerson
English
Everett
Ferguson
Flake
Fletcher
Foley
Fossella
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Goss
Graham
Granger
Graves
Green (WI)
Greenwood
Grucci
Gutknecht
Hansen
Hart
Hastings (WA)
Hayes
Hayworth
Hefley
Hobson
Hoekstra
Horn
Hostettler
Hulshof
Hunter
Hyde
Isakson
Issa
Istook
Jenkins
Johnson (CT)
Johnson (IL)
Johnson, Sam
Jones (NC)
Kanjorski
Keller
Kelly
Kennedy (MN)
Kerns
King (NY)
Kingston
Kirk
Knollenberg
Kolbe
LaHood
Latham
LaTourette
Leach
Lewis (CA)
Lewis (KY)
Linder
LoBiondo
Lucas (OK)
Manzullo
McCrery
McHugh
McKeon
Mica
Miller, Dan
Miller, Gary
Miller, Jeff
Mollohan
Moran (KS)
Morella
Murtha
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Osborne
Ose
Otter
Oxley
Paul
Peterson (PA)
Petri
Pickering
Pitts
Platts
Pombo
Portman
Pryce (OH)
Putnam
Radanovich
Ramstad
Regula
Rehberg
Reynolds
Riley
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Roukema
Royce
Ryan (WI)
Ryun (KS)
Saxton
Schaffer
Schrock
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherwood
Shimkus
Shuster
Simmons
Simpson
Skeen
Smith (MI)
Smith (NJ)
Souder
Stearns
Stump
Sullivan
Sununu
Sweeney
Tancredo
Tauzin
Taylor (NC)
Terry
Thomas
Thornberry
Thune
Tiahrt
Tiberi
Toomey
Upton
Vitter
Walden
Walsh
Wamp
Watkins (OK)
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson (SC)
Wolf
Young (AK)
Young (FL)

ANSWERED "PRESENT"—1

Filner

NOT VOTING—22

Blagojevich
Bonilla
Bono
Burton
Clayton
Combest
Cox
Deutsch
Forbes
Hall (OH)
Herger
Hilleary
Houghton
Jones (OH)
Kaptur
McInnis
Owens
Pence
Peterson (MN)
Quinn
Smith (TX)
Traficant

□ 1407

Mrs. JO ANN DAVIS of Virginia changed her vote from "yea" to "nay."

Ms. WATERS changed her vote from "nay" to "yea."

So the amendment in the nature of a substitute was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore (Mr. LAHOOD). The question is on engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

PARLIAMENTARY INQUIRY

Mr. THOMAS. Mr. Speaker, parliamentary inquiry.

The SPEAKER pro tempore. The gentleman from California (Mr. THOMAS) is recognized.

Mr. THOMAS. Mr. Speaker, under the rules of the House, does the minority have the right to offer a motion to recommit?

The SPEAKER pro tempore. Yes, prior to the final passage of the bill.

The question is on the passage of the bill.

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

RECORDED VOTE

Mr. MATSUI: Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 271, noes 142, not voting 21, as follows:

[Roll No. 229]

AYES—271

Abercrombie
Aderholt
Akin
Armey
Baca
Bachus
Baird
Baker
Ballenger
Barcia
Barr
Barrett
Bartlett
Barton
Bass
Bereuter
Berkley
Biggert
Bilirakis
Bishop
Blunt
Boehlert
Boehner
Bonilla
Bonior
Boozman
Boswell
Boucher
Brady (TX)
Brown (SC)
Bryant
Burr
Buyer
Callahan
Calvert
Camp
Cannon
Cantor
Capito
Capps
Carson (OK)
Castle
Chabot
Chambliss
Clement
Coble
Collins
Condit
Cooksey
Costello
Cox
Cramer
Crane
Crenshaw
Cubin
Culberson
Cunningham
Davis (CA)
Davis (FL)
Davis, Jo Ann
Davis, Tom
Deal
DeFazio
DeLay
DeMint
Diaz-Balart
Doolittle
Dreier
Duncan
Dunn
Edwards
Ehlers
Ehrlich
Emerson
Engel
Etheridge
Everett
Ferguson
Flake
Fletcher
Foley
Ford
Fossella
Frelinghuysen
Gallegly
Ganske
Gekas
Gibbons
Gilchrest
Gillmor
Gilman
Goode
Goodlatte
Gordon
Goss
Graham
Granger
Graves
Green (WI)
Greenwood
Grucci
Gutknecht
Hall (TX)
Hansen
Harman
Hart
Hastings (WA)
Hayes
Hayworth
Hefley
Herger
Hilliard
Hinojosa
Hobson
Hoekstra
Holden
Holt
Hooley
Horn
Hostettler
Hulshof
Hunter
Hyde
Isakson
Israel
Issa
Istook
Jefferson
Jenkins
John
Johnson (CT)
Johnson (IL)
Johnson, Sam
Jones (NC)
Keller
Kelly
Kennedy (MN)
Kerns
King (NY)
Kingston
Kirk
Knollenberg
Kolbe
LaHood
Latham
LaTourette
Leach
Lewis (CA)
Lewis (KY)
Linder
Lipinski
LoBiondo
Lucas (KY)
Lucas (OK)
Luther
Maloney (CT)
Manzullo
Mascara
Matheson
McCarthy (NY)
McCrery
McHugh
McIntyre
McKeon
McKinney
Meeks (NY)
Mica
Miller, Dan
Miller, Gary
Miller, Jeff
Mink
Moore
Moran (KS)
Moran (VA)
Morella
Myrick
Nethercutt
Ney
Northup
Norwood
Nussle
Osborne
Ose
Otter
Oxley
Paul
Peterson (PA)
Petri
Phelps
Pickering
Pitts
Platts
Pombo
Pomeroy
Portman
Pryce (OH)
Putnam
Radanovich
Ramstad
Regula
Rehberg
Reyes
Reynolds
Riley
Roemer
Rogers (KY)
Rogers (MI)
Rohrabacher
Ros-Lehtinen
Ross
Roukema
Royce
Ryan (WI)
Ryun (KS)
Sandlin
Saxton
Schaffer
Schrock
Sensenbrenner
Sessions
Shadegg
Shaw
Shays
Sherwood
Shimkus
Shows
Shuster
Simmons
Simpson
Skeen
Skelton
Smith (MI)
Smith (NJ)
Snyder
Souder
Stearns
Stump
Sullivan
Sununu
Sweeney
Tancredo
Tauzin
Taylor (NC)
Terry
Thomas
Thornberry
Thune
Tiahrt
Tiberi
Toomey
Towns
Udall (CO)
Upton
Vitter
Walden
Walsh
Wamp
Watkins (OK)
Watts (OK)
Weldon (FL)
Weldon (PA)
Weller
Whitfield
Wicker
Wilson (NM)
Wilson (SC)
Wolf
Wu
Wynn
Young (AK)
Young (FL)

NOES—142

Ackerman
Allen
Andrews
Baldacci
Baldwin
Becerra
Bentsen
Berman
Berry
Blumenauer
Borski
Boyd
Brady (PA)
Brown (FL)
Brown (OH)
Capuano
Cardin
Carson (IN)
Clay
Clyburn
Conyers
Coyne
Crowley
Cummings
Davis (IL)
DeGette
Delahunt
DeLauro
Dicks
Dingell
Doggett
Dooley
Doyle
Eshoo
Evans
Farr
Fattah
Filner
Frank
Frost
Gephardt
Gonzalez
Green (TX)
Gutierrez
Hastings (FL)
Hill
Hinchey
Hoeffel
Honda
Hoyer
Inslee
Jackson (IL)
Jackson-Lee (TX)
Johnson, E. B.
Kanjorski
Kaptur
Kennedy (RI)
Kildee
Kilpatrick
Kind (WI)
Kleczka
Kucinich
LaFalce
Lampson
Langevin
Lantos
Larsen (WA)
Larson (CT)
Lee
Levin
Lewis (GA)
Lofgren
Lynch
Maloney (NY)
Markey
Matsui
McCollum
McDermott
McGovern
McNulty
Meehan
Meek (FL)
Menendez
Millender-McDonald
Miller, George
Mollohan
Murtha
Nadler
Napolitano
Neal
Oberstar
Obey
Olver
Ortiz
Pallone
Pascrell
Pastor
Payne
Pelosi
Price (NC)
Rahall
Rangel
Rivers
Rodriguez
Rothman
Roybal-Allard
Rush
Sabo
Sanchez
Sanders
Sawyer
Schakowsky
Schiff
Scott
Serrano
Sherman
Slaughter
Smith (WA)
Solis
Spratt
Stark
Stenholm
Strickland
Stupak
Tanner
Tauscher
Taylor (MS)
Thompson (CA)
Thompson (MS)
Thurman
Tierney
Turner
Udall (NM)
Velazquez
Visclosky
Waters
Watson (CA)
Watt (NC)
Waxman
Weiner
Wexler
Woolsey

NOT VOTING—21

Blagojevich
Bono
Burton
Clayton
Combest
Deutsch
English
Forbes
Hall (OH)
Hilleary
Houghton
Jones (OH)
Lowey
McCarthy (MO)
McInnis
Owens
Pence
Peterson (MN)
Quinn
Smith (TX)
Traficant

□ 1425

So 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. BURTON of Indiana. Mr. Speaker, due to a commitment to participate as a delegate at the Indiana Republican State Convention, I was unable to be in Washington, DC during rollcall votes 226–229. Had I been here I would have voted "yea" on rollcall votes 226 and 227, "no" on rollcall vote 228 and "yea" on rollcall vote 229.

PERSONAL EXPLANATION

Mr. DEUTSCH. Mr. Speaker, I was unavoidably absent from the chamber today during rollcall vote No. 226, No. 227, No. 228 and No. 229. Had I been present, I would have voted "yea" on rollcall vote No. 226, "yea" on rollcall vote No. 227, "yea" on rollcall vote No. 228 and "yea" on rollcall vote No. 229.

GENERAL LEAVE

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous material on the bill just passed.

The SPEAKER pro tempore (Mr. LAHOOD). Is there objection to the request of the gentleman from California?

There was no objection.

LEGISLATIVE PROGRAM

(Ms. PELOSI asked and was given permission to address the House for 1 minute.)

Ms. PELOSI. Mr. Speaker, I yield to the distinguished gentleman from Texas for the purpose of inquiring about the schedule for next week.

Mr. ARMEY. Mr. Speaker, I am pleased to announce that the House has completed its legislative business for the week.

The House will next meet for legislative business on Monday, June 17, at 12:30 p.m. for morning hour and 2 p.m. for legislative business. I will schedule a number of measures under suspension of the rules, a list of which will be distributed to Members' offices tomorrow. Recorded votes on Monday will be postponed until 6:30 p.m.

On Tuesday and the balance of the week, I have scheduled the following measures for consideration in the House:

H.R. 327, the Small Business Paperwork Relief Act;

H.R. 2114, the National Monument Fairness Act of 2002;

H.R. 3389, the National Sea Grant College Program Act Amendments of 2002;

H.R. 1979, the Airport Safety, Security and Air Service Improvement Act; and

The Retirement Savings Security Act of 2002.

Mr. Speaker, the Speaker also advises me that he expects to be ready to