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HOUSE OF REPRESENTATIVES
REPORT
107–504

PROVIDING FOR CONSIDERATION OF 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

JUNE 11, 2002.—Referred to the House Calendar and ordered to be printed

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Mr. HASTINGS of Washington, from the Committee on Rules, submitted the following

R E P O R T

[To accompany H. Res. 440]

The Committee on Rules, having had under consideration House Resolution 440, by a nonrecord vote, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration in the House of 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, under a modified closed rule. The rule provides one hour of debate equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The rule provides for consideration of the amendment in the nature of a substitute, printed in this report, if offered by Representative Rangel or his designee, which shall be considered as read and shall be separately debatable for one hour equally divided and controlled by the proponent and an opponent. The rule waives all points of order against the amendment in the nature of a substitute. Finally, the rule provides one motion to recommit with or without instructions.

SUMMARY OF AMENDMENT MADE IN ORDER UNDER THE RULE

(Summary derived from information provided by sponsor.)

Rangel—Democratic Substitute. Makes the marriage penalty relief provisions permanent with one contingency. That contingency would be a required certification in calendar year 2010 by the Director of the Office of Management and Budget that there will be sufficient non-Social Security surpluses during the following ten

fiscal years to finance the bill without using Social Security surpluses.

TEXT OF AMENDMENT MADE IN ORDER UNDER THE RULE

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.

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