

Reps. Taub, Brandenburg, Farhat, Garfield, LaJoy, Drolet, Voorhees, Pappageorge, Amos, Steil, Hoogendyk, Kooiman, Hager, Acciavatti, Howell, Moolenaar, DeRoche, Shulman, Hune, Wenke, Sheen, Julian, Gaffney, Nofs, Caswell, Vander Veen, Pastor, Rocca, Robertson, Milosch, Stahl, Stakoe, Shackleton, Bradstreet, Caul, Walker, Hummel, Middaugh, Newell, Stewart, Palmer, Meyer, Bieda, DeRossett, Ruth Johnson, Koetje, Shaffer, Wojno and Ehardt offered the following resolution:

**House Resolution No. 44.**

A resolution to memorialize the Congress of the United States to enact legislation to eliminate the marriage tax penalty in the Internal Revenue Code.

Whereas, Our tax policies should reflect common values and fairness. One component of our federal tax system that reflects neither is the issue of how married couples are taxed in comparison to the taxation they would face if both parties were single. The inequities of this are generally referred to as the marriage penalty tax. The president has called for the swift and permanent elimination of this penalty as a key part of his tax relief proposals; and

Whereas, Under the current situation, a significant number of married couples face substantially higher taxes than they would if they were filing as single people. While it is questionable as to whether that was ever a fair approach, it is clearly very unfair in our society today. Some married couples pay thousands of dollars more each year. To rectify this inequity, standard deductions and tax brackets need to be adjusted accordingly; and

Whereas, Tax policies should never be an impediment to the values Americans want to foster throughout society. It is wrong for tax considerations to discourage marriage and for people to be effectively penalized in this manner. The present situation is clearly not in the nation's best long-term interest. Legislation to address this swiftly and permanently needs to become law; now, therefore, be it

Resolved by the House of Representatives, That we memorialize the Congress of the United States to enact legislation to eliminate the marriage tax penalty in the Internal Revenue Code; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.