

SENATE JOINT RESOLUTION NO. 12

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-SECOND LEGISLATURE - FIRST SESSION

BY SENATORS LEMAN, Wilken, Taylor, Kelly, Green, Ward, Pearce, Cowdery, Austerman, Hoffman, Halford

Introduced: 2/1/01

Referred: State Affairs

A RESOLUTION

1 **Urging the United States Congress to amend the tax code to reduce the marriage**
2 **penalty.**

3 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 **WHEREAS** many married couples pay more income tax than they would be required
5 to pay as single individuals living together; and

6 **WHEREAS** more than 44 million Americans, approximately 43 percent of all married
7 couples, are affected each year by this marriage penalty, according to the Congressional
8 Budget Office (CBO); and

9 **WHEREAS** the CBO estimates that under current tax laws the marriage penalty
10 results in married couples paying an average of \$1,480 more in taxes each year than
11 cohabiting individuals earning the same income; and

12 **WHEREAS** the United States Congress passed H.R. 4810, the "Marriage Tax Relief
13 Reconciliation Act of 2000," providing tax relief to married couples penalized under current
14 tax laws, but this legislation was vetoed by President Clinton;

15 **BE IT RESOLVED** by the Alaska State Legislature that the Congress of the United

1 States is urged to again pass legislation that amends the Internal Revenue Code of 1986 to
2 make the tax system marriage-neutral; and be it

3 **FURTHER RESOLVED** that this legislation equalize the standard deduction for a
4 married couple to the amount to which two unmarried individuals earning the same combined
5 level of income would be entitled; and be it

6 **FURTHER RESOLVED** that this legislation equalize for married couples filing
7 jointly the amount of income that pushes taxpayers into higher tax brackets by making the
8 breakpoints twice what they are for single filers.

9 **COPIES** of this resolution shall be sent to the Honorable George W. Bush, President
10 of the United States; the Honorable Paul O'Neill, United States Secretary of the Treasury; the
11 Honorable J. Dennis Hastert, Speaker of the U.S. House of Representatives; the Honorable
12 Trent Lott, Majority Leader of the U.S. Senate; the Honorable Chuck Grassley, Chairman of
13 the U.S. Senate Committee on Finance; the Honorable Bill Thomas, Chairman of the U.S.
14 House Committee on Ways and Means; and to the Honorable Ted Stevens and the Honorable
15 Frank Murkowski, U.S. Senators, and the Honorable Don Young, U.S. Representative,
16 members of the Alaska delegation in Congress.