



Legislation Details (With Text)

**File #:** Res 1232-2000    **Version:** \*    **Name:** Marriage penalty tax, Eliminate

**Type:** Resolution    **Status:** Filed

**In control:** Committee on Finance

**On agenda:** 3/20/2000

**Enactment date:**    **Enactment #:**

**Title:** Resolution calling upon the United States Senate to work with the U.S. House of Representatives to pass comprehensive legislation, eliminating the marriage penalty tax, in order to restore equity and fairness to our system of taxation for married people.

**Sponsors:** Noach Dear, June M. Eisland, Kathryn E. Freed, Margarita Lopez, Eva S. Moskowitz, Stephen J. Fiala, Wendell Foster, Julia Harrison, Walter L. McCaffrey, Jose Rivera, Angel Rodriguez, Martin J. Golden

**Indexes:**

**Attachments:**

Date	Ver.	Action By	Action	Result
3/20/2000	*	City Council	Introduced by Council	
3/20/2000	*	City Council	Referred to Comm by Council	
12/31/2001	*	City Council	Filed (End of Session)	

Res. No. 1232

Resolution calling upon the United States Senate to work with the U.S. House of Representatives to pass comprehensive legislation, eliminating the marriage penalty tax, in order to restore equity and fairness to our system of taxation for married people.

By Council Members Dear, Eisland, Freed, Lopez, Moskowitz, Fiala; also Council Members Foster, Harrison, McCaffrey, Rivera, Rodriguez and Golden

Whereas, Married couples filing joint tax returns are subject to taxes disparate from those of two singles filing individually; and  
Whereas, Married couples filing joint tax returns are currently entitled to a smaller deduction than double that of a single person; and  
Whereas, Married couples filing joint tax returns are subject to a lower overhead limit on income than single persons for purposes of tax bracket determination; and  
Whereas, The additional tax on married couples resulting from these regulations, commonly referred to as the "marriage penalty tax," represents a grave inequity perpetrated against those filing jointly by causing them to pay more money in taxes than if they had not been married or filed separately; and  
Whereas, The United States House of Representatives has moved to rectify this inequity by passing legislation and thereby, changing regulations to reflect standards double those for single persons; and  
Whereas, Congress has been derelict in its duty to address this unfairness thus far, but now has the opportunity to finally correct this matter; and  
Whereas, The "marriage penalty tax" issue will soon come before the United States Senate; and  
Whereas, The New York City Council must take a stand in support of all that is fair and just for all of New York City's residents, including the many couples who continue to be penalized for their participation in the time-honored traditional institution of marriage; now, therefore, be it  
Resolved, That the Council of the City of New York calls upon the United States Senate to work with the U.S. House of Representatives to pass comprehensive legislation, eliminating the marriage penalty tax, in order to restore equity and fairness to our system of taxation for married people.

MW:bg  
LS#2821  
D-Res.#3

3/13/00  
[1013]

[1013]