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A GUIDE TO THE FAMILIES FIRST BILLS (H.R. 3645 AND S. 1576)

INTRODUCTION

For the second time in three years, American taxpayers enter a new year with the prospect of giving more of their hard-earned income to the government than they did the year before, thanks to Washington's irresponsible fiscal behavior. In 1991, as the result of President George Bush's 1990 budget deal with the Congress, Americans paid over \$20 billion in new taxes, including higher income taxes, higher Medicare payroll taxes, a 5 cents hike in the gasoline tax, and other extra taxes. In 1994, as the result of President Bill Clinton's 1993 budget deal with Congress, taxpayers are paying nearly \$35 billion in new taxes, including higher income taxes, higher Medicare payroll taxes, and the new 4.3 cent-per-gallon gasoline tax, among many other levies.

Congress did not have to punish taxpayers to reduce the deficit, however. Congressional Republicans, who recognized that the five-year Clinton plan looked remarkably similar to Bush's unsuccessful 1990 budget deal, but with almost twice the total amount of taxes, presented alternative plans to cut the deficit that relied solely on spending cuts. By all accounts, these plans would have made a substantial dent in the federal deficit without the stifling effects of a new round of tax hikes. But while these plans were admirable for their avoidance of new taxes and their focus on spending as the real fiscal problem, they would not have corrected the long-term damage due to previous tax increases.

What taxpayers and the economy need, in addition to deficit reduction, is a remedy from years of misguided tax increases that were intended to reduce the deficit and yet had the opposite effect. Those in particular need of tax relief are:

- ✓ **Families with children, who have seen an ever-larger portion of their income go to Uncle Sam. During the past four decades, the federal income tax burden on a family of four has increased by over 300 percent as a share of family income.¹**

¹ Robert Rector, "How to Strengthen America's Crumbling Families," Heritage Foundation *Backgrounders* No. 894, April 28, 1992, p. 1.

- ✓ **Senior citizens**, who are severely penalized for trying to supplement their Social Security benefits by working and who now face a punitive surtax on their savings and pensions.²
- ✓ **Investors, entrepreneurs, and risk takers**, whose incentive to start businesses and create new jobs is dramatically reduced by excessive taxation of capital and income. For instance, an investor's profits, if any, are reduced by a plethora of taxes, such as corporate and personal income taxes, the capital gains tax, the double taxation of dividends, and depreciation allowances.

Convinced that far more than spending reduction is needed to spur the economy, create jobs, and reverse the rising tax burden on American families, a group of nearly eighty lawmakers in the House and twelve in the Senate have proposed a unique alternative economic plan called the "Family, Investment, Retirement, Savings, and Tax Fairness Act of 1993" (H.R. 3645 and S. 1576). The House members are led by Rod Grams (R-MN) and Tim Hutchinson (R-AR), and the Senate sponsors by Dan Coats (R-IN).

The Families First plan, as it is also known, takes a giant step toward undoing the damage wrought by Washington's last two budget deals. The Grams-Coats plan channels nearly \$200 billion now spent by the federal government back into the economy in tax relief over five years: \$135 billion for families with children, \$26 billion for seniors who work, and \$38 billion for entrepreneurs and investors. It stems the tide of Washington's red ink by capping the annual growth of federal spending at two percent, saving \$542 billion over five years. Such a growth rate not only affords tax relief, but also puts the budget toward balance by fiscal year 2001.

While this plan may not return taxpayers to where they were before Washington steered off course with damaging economic policies, it is an important first step down the road of taking resources back from government and returning them to hardworking families and productive businesses.

A REAL ALTERNATIVE: THE FAMILIES FIRST PLAN

The Families First Plan (H.R. 3645 and S. 1576) is based in large measure on a proposal developed in February 1993 by the staff of The Heritage Foundation.³ Families First is based on the principle that prudent fiscal policy should do three things: reduce government spending and borrowing, stimulate new investment through tax incentives, and reverse the growing tax burden on American families. The plan outlined in H.R. 3645 and S. 1576 is a five-year \$542 billion package that would:

- ✓ Cut the deficit to \$70 billion by fiscal 1999 and balance the budget by fiscal 2001;
- ✓ Grant \$135 billion in family tax relief;
- ✓ Put \$26 billion back in the pockets of the working elderly;

2 Joe Cobb and Scott A. Hodge, "The Clinton Surtax on the Elderly's Savings," Heritage Foundation *FYI*, August 18, 1993.

3 Scott A. Hodge, "Putting Families First: A Deficit Reduction and Tax Relief Strategy," Heritage Foundation *Backgrounder* No. 927, February 16, 1993.

- ✓ Provide nearly \$38 billion in tax incentives for investment to stimulate economic growth and job creation.

To achieve these results, H.R. 3645 and S. 1576 contain six major policy components. The measure would:

1) Cap the annual growth of total federal spending at two percent.⁴

According to recent Congressional Budget Office (CBO) estimates made after the passage of Clinton's deficit reduction bill, baseline federal spending growth (assuming no additional changes in current law) will average 4.5 percent per year over the next five fiscal years, or 1.8 times the projected inflation rate.⁵ Federal spending is expected to grow even faster over the long term, averaging 5.0 percent per year through fiscal 2003. This growth rate will push total federal spending to some \$2.3 trillion by that year.

The Families First plan caps this annual growth rate of federal spending at two percent, beginning in fiscal 1995. This would yield \$542 billion in total program savings below the baseline growth rate over five years, and \$2.1 trillion through fiscal 2003. The table on the next page displays the annual savings resulting from this cap, as calculated by the CBO. The bill not only states that annual spending shall not grow faster than two percent above the previous year's level, it also puts the dollar amount of the caps in law—much like the federal debt ceiling is specified in law. This means that Congress and the President cannot adjust the caps upward for "technical and economic" reasons, as the discretionary caps in current law permit.

Capping total spending at two percent does not mean every program must grow at that rate. It means that, taken together, programs cannot exceed that limit. So if some programs grow faster than two percent, others must grow slower, and others may have to be terminated. The two percent cap would be enforced by a sequester. This means there would be automatic across-the-board spending reductions if Congress failed to lower spending on individual programs sufficiently below the targeted spending levels by making cuts in specific programs. However, the plan does exempt Social Security benefits from a sequester.

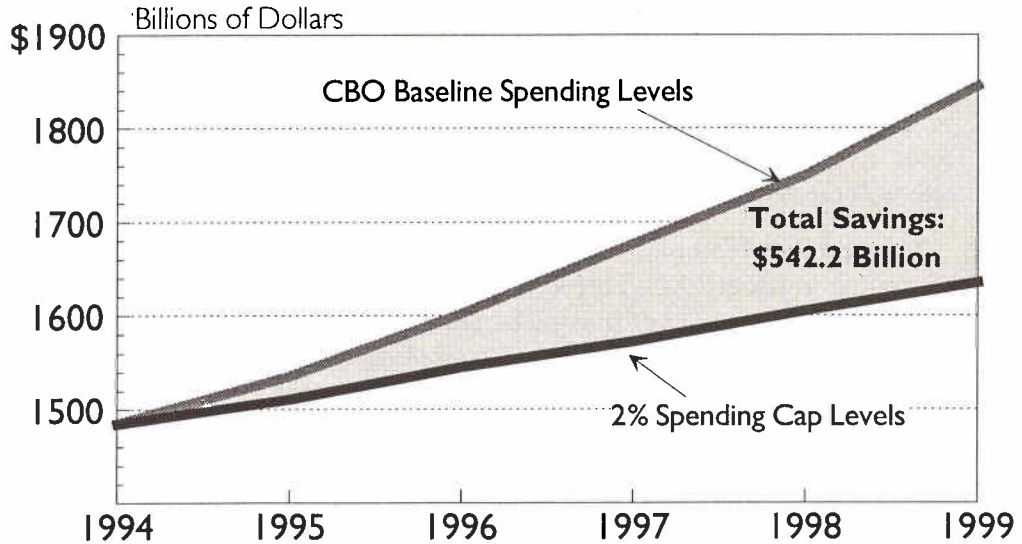
2) Give every working family in America a \$500 tax credit for each child.

The plan uses \$135 billion of the savings obtained from the spending cap to provide a \$500 per child tax credit for every working family. The plan indexes the credit to the inflation rate, raising its value to roughly \$560 after five years. The tax credit is "non-refundable." This means that the total value of the credits a worker takes cannot exceed the worker's total tax liability, income and payroll taxes combined. If a truck driver with two children, for example, had a combined income and payroll tax liability of \$900, this worker could deduct only \$900, not \$1,000, from his taxes.

4 Total federal spending is defined here as excluding deposit insurance. This means that the highly unpredictable outlays and future offsetting receipts of the savings and loan bailout are not counted under the cap.

5 Congressional Budget Office, *The Economic and Budget Outlook*, September 1993, p. 26. Average inflation rate based on the projected implicit GDP deflator, see p. 18.

Cap Annual Spending Growth at 2%, Save: \$542 Billion



Billions of Dollars	1994	1995	1996	1997	1998	1999
Total Federal Outlays:						
CBO March Baseline*	\$1,483.5	\$1,538.5	\$1,602.5	\$1,678.2	\$1,750.5	\$1,844.4
Total Federal Outlays:						
When Limited to 2% Annual Growth**	1,483.5	1,512.7	1,542.9	1,573.8	1,605.2	1,637.3
Savings	\$0.0	\$25.8	\$59.6	\$104.4	\$145.3	\$207.1

Note: Total federal spending excludes the outlays and future revenues associated with Deposit Insurance.

Source: Congressional Budget Office, September, 1993

*Assumes compliance with the discretionary spending limits in the Budget Enforcement Act through 1995; discretionary outlays are assumed to grow at the same pace as inflation after 1995.

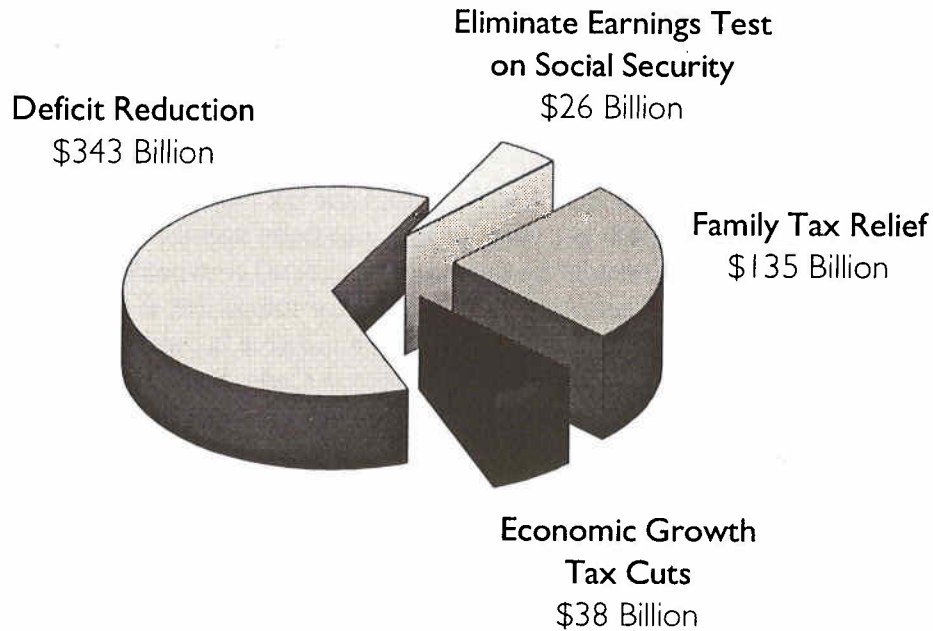
** Starting with CBO 1994 total spending.

Heritage DataChart

The parents of some 51 million American children are eligible for such a tax credit. At \$500 per child, the first-year revenue loss to the Treasury due to the credit would be about \$25.5 billion. By fiscal 1999, indexation would push this revenue loss to an estimated \$28.4 billion. This portion of H.R. 3645 and S. 1576 would not increase the deficit however, because the plan more than offsets these lost revenues with reductions in government spending.

Family tax relief is the centerpiece of the legislation. Based upon Census Bureau data, Heritage Foundation analysts have calculated the total dollar value of a \$500 per child tax

Use One-Third of Capped Savings for Tax Cuts...



	1995	1996	1997	1998	1999	Five-Year Total
Pro-Family Tax Cuts						
✕ \$500 per Child Tax Credit	\$25.5	\$26.3	\$27.1	\$27.9	\$28.7	\$135.4
Pro-Growth Tax Cuts:						
✕ IRA-Plus Plan	(2.7)	(1.4)	(1.1)	0.3	1.4	(3.5)
✕ Neutral Cost Recovery Plan	0.6	(2.7)	(5.9)	(4.8)	1.2	(11.6)
✕ Index Capital Gains and Lower Rate to 15%	0.5	7.5	13.5	15.1	17.1	52.7
Pro-Seniors Employment Incentive						
+ Eliminate Earnings Test on Social Security	\$3.7	\$5.6	\$5.7	\$5.7	\$5.7	\$26.4
Revenues Lost from All Tax Changes	\$26.6	\$35.3	\$39.2	\$44.2	\$54.1	\$199.4

Note: Amounts in parentheses denote increases in revenues.

Heritage DataChart

credit for every state and congressional district. The appendix to this paper presents these data. The average congressional district contains about 117,000 children. Thus a \$500 tax credit would bring to the average congressional district some \$58.7 million per year in family tax relief.

3) Spur investment and real family wage growth through pro-growth tax cuts.

The plan dedicates \$38 billion of the savings over five years from the spending cap to fund tax cuts that will generate the new private investment needed to increase the productivity of American workers, and thereby boost real wage growth.

As indicated in the table on the previous page, there are three key components to the economic growth portion of the plan. Each of these has been “scored” on the basis of a static economic model, the type of model used by federal budget estimators.⁶ The net revenue loss of these three measures is some \$38 billion over five years. But as with the family tax cut, the revenues lost to the Treasury from these tax cuts are offset by an equal reduction in federal spending, making this portion of the plan also deficit neutral.

Tax Cut #1: Expand Individual Retirement Accounts in what is called an “IRA-Plus” plan.⁷

The Joint Committee on Taxation estimates this element of Families First raises \$3.5 billion over five years.

Individual Retirement Accounts (IRAs) reduce the tax bias against savings by deferring taxes on income (up to \$2,000 per year) placed into these special accounts. However, this income and the interest generated by these savings are taxed when retirees begin to withdraw from their accounts. The prudence of saving for retirement is now being punished even more following the passage of Bill Clinton’s massive tax increase. The new tax law contains a provision amending the Internal Revenue Code, Section 86, to create a second bracket for the “elderly surtax” on pensions, IRA withdrawals, interest from municipal bonds, certificates of deposit, and other income. This new second bracket starts at \$34,000 (\$44,000 for married couples).⁸

Although this elderly surtax has been called a tax on Social Security benefits, it is actually a tax on the savings of those Americans who have planned wisely for their retirement by supplementing their Social Security pension, regardless of their level of income during their working years. Since even the maximum Social Security benefit is below the threshold (\$20,304 for a married couple in 1993 and \$13,546 for a single beneficiary), the Social Security pension itself is not actually taxed. The elderly surtax falls on other income from savings, which punishes anyone who has prepared carefully for retirement.

The Families First plan offers a way for taxpayers to avoid these punishing taxes in retirement by creating a new Individual Retirement Plus Account (IRA-Plus). Contributions to the new IRA-Plus account would be made from post-tax income, but the interest from such savings would not be taxed upon withdrawal if the contributions remained in the account for at least five years. An IRA-Plus account gives workers the incentive to save today in order to reap tax savings in retirement.

Initially, contributions to the IRA-Plus plan would be limited to \$2,000 per taxpayer per year, but this limit would be raised to \$3,000 after 1996. In subsequent years, the maxi-

6 Many experts believe that reducing the tax rate on savings and investment would so stimulate economic growth that overall federal tax revenues would rise. Thus, according to these analysts, tax cuts on investment and savings would help reduce the deficit. However, this view is not shared by the Congressional Budget Office or the Joint Committee on Taxation of the Congress. According to the economic models employed by these organizations, such tax cuts will “lose” money for the Treasury. Thus, these tax cuts must be “paid for” by either increases in taxes elsewhere or via spending cuts. While Heritage analysts disagree with this latter view, CBO revenue loss estimates are being assumed for the purposes of this plan.

7 This component is similar to the provision in the Economic Growth and Jobs Creation Act of 1991, crafted by Senator Malcolm Wallop (R-WY) and Representative Tom DeLay (R-TX).

8 Cobb and Hodge, *op. cit.*

imum amount would be indexed to the annual rate of inflation. The plan also allows penalty-free withdrawals for a first-time home purchase or to pay certain educational or medical expenses.

Tax Cut #2: Enact a neutral cost recovery plan for capital investments. The Joint Committee on Taxation estimates this plan will generate \$11.6 billion over five years.

Under current law, businesses must write off capital investments from their tax liability over a number of years. Equipment purchases, for example, are written off over asset lives of between three and twenty years, and plant or company buildings can be written off over periods as long as 31.5 years. This policy is quite different from all other business expenses, which can be deducted in the year of purchase, called "full-expensing." The value of a long-term write-off is less than the original cost of the investment because the amounts deducted in later years lose their value due to inflation and the time value of money. Under current law, for example, a company that writes off a \$1,000 machine over ten years may recover only 80 percent of the present value of the investment.⁹

The Families First plan corrects these penalties in the tax code by indexing the depreciation schedules for business investments to inflation and the time value of money. This element of Families First is patterned after the Investment Tax Incentive Act of 1993 (H.R. 539), introduced earlier this year by Representative Nick Smith (R-MI). Such a change in the tax code would give businesses the present-value equivalent of immediate expensing of any major investment in new plant or equipment.¹⁰ By correcting this flaw in the tax code, Washington would help encourage businesses to invest more heavily in America's future economic growth.

Tax Cut #3: Lower the maximum capital gains tax rate to 15 percent and index the original cost of the investment to the rate of inflation.¹¹ The Joint Committee on Taxation estimates this component of the plan will lose nearly \$53 billion over five years.

The U.S. tax code unfairly and unwisely punishes capital investment by taxing investment income twice: the first time through corporate and individual income taxes and the second time by taxing the earnings made by after-tax investments.¹² The current tax rate on capital gains is 28 percent and these gains are not indexed to the inflation rate.¹³ By

⁹ Stephen J. Entin and Carlos Bonilla, "A Rational Tax Package for Near-Term Recovery and Long-Term Growth," Institute for Research on the Economics of Taxation, December 23, 1991. p. 4.

¹⁰ If in a given year, for example, the normal depreciation deduction for a prior investment was \$100 under current law, the new code would give a deduction of \$106.6. This figure is equal to the \$100 deduction, times the inflation rate [1.03], times the real rate of return on the investment [1.035]. The legislation is made revenue-neutral by changing the "double declining balance" (also called 200 percent declining balance) method of depreciation in current law to a 150 percent declining balance method.

¹¹ Wallop-DeLay, *op. cit.*

¹² Entin and Bonilla, *op. cit.*, p. 2.

¹³ For most of this century, capital gains were treated preferentially at a lower tax rate than ordinary income; though as recently as 1978, the maximum capital gains rate was 48.3 percent. This rate was reduced to 20 percent in 1982, and stayed at this level until 1986. But the 1986 tax reform act removed the preferential

contrast, most of America's major economic competitors, such as Japan and Germany, exempt capital gains from taxation entirely or tax these gains at a greatly reduced rate while indexing the basis of the gains to inflation.

The Families First plan lessens this penalty on investment in two ways. First, it reduces the top capital gains rate to 15 percent for individual and corporate taxpayers. Second, the plan applies this lower rate to the capital gain only after the original cost of the asset has been adjusted for inflation. It is widely recognized that the current system unfairly taxes gains without accounting for the effects of inflation on the price of an asset. According to the House Ways and Means Committee:

This means that tax may be paid on increase in the value of an asset, even if the real value of the asset has not increased. It is possible that the purchasing power represented by the asset's value may not have increased (if the asset's value and general price inflation are the same). However, when sold, the increase in value could generate taxable income.¹⁴

By lowering the capital gains tax rate and indexing future gains to inflation, the Families First plan will reward new investment and risk taking. And by unleashing billions of dollars of new capital into the market, American businesses will have easier access to resources for purchase of better machinery, tools, and equipment for their workers. As a result, workers' productivity will rise, leading to greater real wage gains and increased standards of living for American families.

4) Repeal the earnings test on Social Security recipients ages 65 to 69.

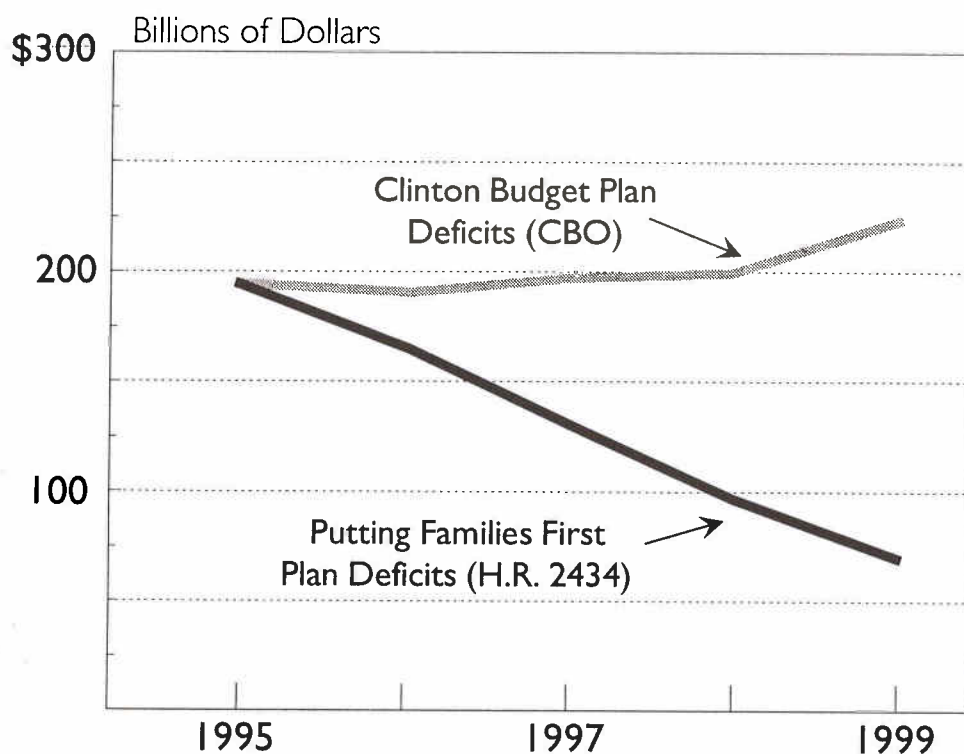
As mentioned above, the current tax code penalizes seniors for having the forethought to save and invest for their retirement by forcing them to pay a steep surtax on income from savings and pensions. But the tax code punishes seniors in another way. Seniors between the ages of 65 and 69 who supplement their retirement income by working lose 33 cents in Social Security benefits for every \$1 they earn over \$10,560. This "earnings test" amounts to an additional 33 percent marginal income tax rate. When this rate is added to the 15 percent federal income tax rate and the 7.65 payroll tax rate, a working senior faces a 55.6 percent tax rate, far in excess of the marginal tax rate paid by the wealthiest Americans.

The Families First plan repeals the punitive earnings test, freeing elderly Americans to work without fear of losing their benefits. Because of the peculiar nature of the earnings test — it amounts to a benefit reduction for retirees — its repeal is scored by Washington budgeteers as an increase in spending, not as a tax cut. According to the Joint Committee on Taxation, repealing the earnings test will increase outlays from the Treasury by \$26.37 billion over five years. But like the tax cut components of the Families First plan, these added expenditures are fully offset by an equal reduction in federal spending, making them

treatment of capital gains and raised the rate to 28 percent, equal to the maximum rate for ordinary income. The recent Clinton tax increase raised the top income tax rate to 39.6 percent, but the capital gains rate remains at 28 percent.

14 Committee on Ways and Means, U.S. House of Representatives, Committee Print, *Overview of the Federal Tax System*, 1993 Edition, June 14, 1993, p. 60.

...Use Remaining Two-Thirds of Savings for Deficit Reduction



Long-Term Deficit Impact of Putting Families First vs. Clinton Budget Plan

Billions of Dollars	1995	1996	1997	1998	1999	Five-Year Total
CBO Baseline Deficit Estimates	\$196.0	\$190.0	\$198.0	\$200.0	\$223.0	\$1,007.0
Less:						
Savings Used for Deficit Reduction	+0.8	-24.3	-65.2	-101.1	-153.0	-342.8
Equals:						
Putting Families First Estimated Deficits	\$196.8	\$165.7	\$132.8	\$98.9	\$70.0	\$664.2

deficit neutral. Once again, it must be emphasized that these estimates are based upon static economic models that do not account for the potential increase in tax revenues generated by greater numbers of seniors encouraged to reenter the work force.

5) Apply the remaining \$343 billion of these total savings to cutting the deficit by two-thirds in fiscal 1999.

The plan dedicates the remaining \$343 billion of savings achieved by the spending cap to cut the deficit nearly two-thirds in five years. This means the fiscal 1999 deficit would fall from \$223 billion, the current baseline projection, to just \$70 billion. Thus the deficit produced by the Families First spending caps will consume less than eight-tenths of one

percent of gross domestic product (GDP) in fiscal 1999. By contrast, the deficits produced by the Clinton plan will still consume 2.5 percent of GDP for the remainder of the decade.

If the two percent annual spending cap were extended for an additional five years, the federal budget would be balanced by fiscal 2001 and \$104 billion in surplus by fiscal 2003. This contrasts with the nearly \$360 billion deficit produced by the Clinton plan in that year.

6) Create a bipartisan commission to identify the specific savings to comply with the two percent cap and enforce the cap with an automatic sequester.

A key feature of H.R. 3645 and S. 1576 is that each bill would create a bipartisan commission to identify the policy changes necessary to meet the two percent annual spending caps. Though there are some differences in the relative design of each bill's commission, both are largely modeled on the Base Realignment and Closure Commission.

Supporters of the Families First plan recognize that few lawmakers are willing to support specific spending cuts even if these cuts lead to reducing the deficit or to tax relief. This is because lawmakers face severe political pressure if they vote for individual spending cuts, particularly if their vote means fewer federal dollars for their state or congressional district. This political dynamic was clearly a factor in the recent defeat of the five-year \$90 billion spending cut plan forwarded by Representatives Timothy Penny (D-MN) and John Kasich (R-OH). Although this proposal would have cut the growth of federal spending a modest one percent over the next five years, that was sizable enough to generate considerable opposition from Washington's defenders of higher spending, special interests, Appropriations Committee members, and even the White House. Many members were threatened by Committee leaders with the loss of local projects if they voted for the Penny-Kasich plan.

For nearly a dozen years, the same forces prevented the closure of obsolete military bases. Congress was unable to close a single obsolete military base from 1977 until the creation of the Base Closing Commission, as it is known, in 1988. But the recommendations generated by the Commission will lead to the eventual closure or reorganization of over 400 facilities with the minimum amount of political pain. This has been made possible because the Commission is an independent body, largely impervious to political pressure, and Congress and the President must either approve or reject the Commission's recommendations in their entirety. Members of Congress thus acquire significant political cover from the fallout accompanying a vote to close a base in their own congressional district.

The commissions contained in H.R. 3645 and S. 1576 would give similar protection for domestic program cuts. The legislation also would allow sensible, balanced cuts to be achieved, rather than a program of cuts that is distorted by pressure from powerful committees and interest groups.

The commission proposed in the House version of Families First would be made up of forty Members of Congress (twenty Representatives and twenty Senators), with an equal number of Democrats and Republicans. The House plan also establishes an advisory council composed of 150 private citizens to assist commission members. Twenty citizens would be selected at random by the Internal Revenue Service, with the remaining members appointed by the Majority and Minority Leaders in each chamber of Congress. The commission would have six months to develop its recommendations, at which point Congress would have seven legislative days to vote up or down on the package, without amendment.

The Senate bill's proposed commission is a modification of a deficit reduction commission outlined in S. 1191, sponsored by Senator Connie Mack (R-FL), and H.R. 2953, sponsored by Representative Kasich. The commission would be composed of seven members appointed by the President. Four of these members would be chosen from a list submitted by the Speaker of the House and the Senate Majority Leader, and the remaining three members would be chosen from a list submitted by the House and Senate Minority Leaders.

The Senate sponsors of Families First want the commission to be a body of outsiders. In Title 5, Sec. 503 of the bill, they state, "No current Member of Congress, employee of the executive branch, or current or former registered lobbyist may serve on the commission." The goal of this provision is to make the commission as independent of the political process as possible, untainted by special interest pressures.

Unlike the commission designed in the House version, which has a fixed lifetime of six months to determine the needed spending cuts, the Senate bill creates an on-going commission, charged with submitting spending cut recommendations each year. The original Mack-Kasich bill charged the commission with submitting \$65 billion in spending cuts per year until the budget is balanced. This mission statement is modified slightly in Families First. It requires the commission to:

review all Federal spending, including entitlement programs, in order to identify and recommend specific reduction in any Federal project, program, or activity to assure that aggregate Federal spending does not grow at a rate in excess of 2 percent per annum for any fiscal year beginning after 1994.¹⁵

Each bill contains a fail-safe device if Congress failed to approve the commission's recommendations, or to take any other actions that would keep spending within the cap limitations. In such a circumstance, an across-the-board sequester would take effect to lower spending to the required level. Social Security benefits, however, would be exempt from the sequester.¹⁶

CONCLUSION

The Family, Investment, Retirement, Savings, and Tax Fairness Act of 1993 (H.R. 3645 and S. 1576), or Families First bill, charts a new course in Washington's fiscal affairs by rewarding Americans with tax cuts, jobs, and economic growth for the inconvenience of lower federal spending growth. By contrast, the Clinton tax bill passed last summer "rewarded" families, seniors, and the business community with the pain of higher taxes, fewer jobs, and lower economic growth for accepting the "pain" of deficit reduction.

¹⁵ S. 1576, Title V, Sec. 502, p. 48.

¹⁶ Also excluded, of course, are prior obligations of the government such as interest payments on the federal debt.

Families First is a solid first step toward undoing the devastating effects of the largest tax increase in American history. H.R. 3645 and S. 1576 offer taxpayers the prospect of real long-term deficit reduction, tax relief rather than tax hikes, and economic growth rather than economic stagnation.

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APPENDIX

Based on Census Bureau data, Heritage Foundation scholars have calculated the total value of a \$500 per-child tax credit for each state and congressional district.

Nationally, there are nearly 51 million children eligible for such a credit. Thus in the first year of the plan, nearly \$25.5 billion would be returned to American families. These results are summarized in the first table in this appendix.

While the number of children in each congressional district varies greatly, the average district has 117,000 children. At \$500 per child, this means the average district will receive some \$58.7 million in family tax relief each year. The second table lists the congressional districts by state. Included in the table are: the number of eligible children in the district, the total amount of money the district will receive in family tax relief, and the name of the member representing the district.

Heritage analysts also have calculated the value of a \$500 per-child tax credit for every county in the U.S. These data are available upon request.

VALUE OF \$500 PER-CHILD TAX CREDIT BY STATE

State	Number of Children Eligible for Tax Credit	Amount Each State Will Receive Annually From \$500 Per-Child Tax Credit
Alabama	794,974	\$397,487,000
Alaska	149,189	\$74,594,500
Arizona	750,145	\$375,072,500
Arkansas	349,625	\$174,812,500
California	6,183,054	\$3,091,527,000
Colorado	717,733	\$358,866,500
Connecticut	660,326	\$330,163,000
Delaware	141,345	\$70,672,500
District of Columbia	83,637	\$41,818,500
Florida	2,285,513	\$1,142,756,500
Georgia	1,362,740	\$681,370,000
Hawaii	243,574	\$121,787,000
Idaho	254,810	\$127,405,000
Illinois	2,412,256	\$1,206,128,000
Indiana	1,231,494	\$615,747,000
Iowa	607,356	\$303,678,000
Kansas	559,570	\$279,785,000
Kentucky	709,846	\$354,923,000
Louisiana	831,962	\$415,981,000
Maine	261,961	\$130,980,500
Maryland	1,013,579	\$506,789,500
Massachusetts	1,157,175	\$578,587,500
Michigan	1,974,515	\$987,257,500
Minnesota	1,006,189	\$503,094,500
Mississippi	490,563	\$245,281,500
Missouri	1,066,310	\$533,156,000
Montana	173,817	\$86,908,500
Nebraska	365,813	\$182,906,500
Nevada	249,224	\$124,612,000
New Hampshire	254,262	\$127,131,000
New Jersey	1,574,560	\$787,280,000
New Mexico	317,778	\$158,889,000
New York	3,381,525	\$1,690,762,500
North Carolina	1,313,678	\$656,839,000
North Dakota	143,817	\$71,908,500
Ohio	2,273,457	\$1,136,728,500
Oklahoma	646,613	\$323,306,500
Oregon	597,002	\$298,501,000
Pennsylvania	2,322,808	\$1,161,404,000
Rhode Island	192,523	\$96,261,500
South Carolina	718,859	\$359,429,500
South Dakota	156,070	\$78,035,000
Tennessee	947,350	\$473,675,000
Texas	3,614,317	\$1,807,158,500
Utah	544,063	\$272,031,500
Vermont	124,330	\$62,165,000
Virginia	1,282,705	\$641,352,500
Washington	1,053,287	\$526,643,500
West Virginia	324,034	\$162,017,000
Wisconsin	1,082,302	\$541,151,000
Wyoming	114,046	\$57,023,000
Total =	51,067,681	\$25,533,840,500

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
ALABAMA					
AL	District 1	S. Callahan	R	113,674	\$56,837,000.0
AL	District 2	T. Everett	R	119,103	\$59,551,500.0
AL	District 3	G. Browder	D	112,090	\$56,045,000.0
AL	District 4	T. Beville	D	113,252	\$56,626,000.0
AL	District 5	R. Cramer	D	119,396	\$59,698,000.0
AL	District 6	S. Bachus	R	120,050	\$60,025,000.0
AL	District 7	E. Hilliard	D	97,409	\$48,704,500.0
ALASKA					
AK	Single District	D. Young	R	149,189	\$74,594,500.0
ARKANSAS					
AR	District 1	B. Lambert	D	108,922	\$54,461,000.0
AR	District 2	R. Thornton	D	122,203	\$61,101,500.0
AR	District 3	T. Hutchinson	R	119,447	\$59,723,500.0
AR	District 4	J. Dickey	R	107,975	\$53,987,500.0
ARIZONA					
AZ	District 1	S. Coppersmith	D	128,800	\$64,400,000.0
AZ	District 2	E. Pastor	D	121,408	\$60,704,000.0
AZ	District 3	B. Stump	R	124,693	\$62,346,500.0
AZ	District 4	J. Kyl	R	127,070	\$63,535,000.0
AZ	District 5	J. Kolbe	R	116,957	\$58,478,500.0
AZ	District 6	K. English	D	131,217	\$65,608,500.0
CALIFORNIA					
CA	District 1	D. Hamburg	D	122,746	\$61,373,000.0
CA	District 2	W. Herger	R	113,046	\$56,523,000.0
CA	District 3	V. Fazio	D	123,031	\$61,515,500.0
CA	District 4	J. Doolittle	R	126,640	\$63,320,000.0
CA	District 5	R. Matsui	D	110,893	\$55,446,500.0
CA	District 6	L. Woolsey	D	113,638	\$56,819,000.0
CA	District 7	G. Miller	D	126,473	\$63,236,500.0
CA	District 8	N. Pelosi	D	70,109	\$35,054,500.0
CA	District 9	R. Dellums	D	93,284	\$46,642,000.0
CA	District 10	W. Baker	R	129,594	\$64,797,000.0
CA	District 11	R. Pombo	R	125,812	\$62,906,000.0
CA	District 12	T. Lantos	D	105,678	\$52,839,000.0
CA	District 13	P. Stark	D	130,767	\$65,383,500.0
CA	District 14	A. Eshoo	D	103,289	\$51,644,500.0
CA	District 15	N. Mineta	D	116,862	\$58,431,000.0
CA	District 16	D. Edwards	D	132,585	\$66,292,500.0
CA	District 17	S. Farr	D	123,475	\$61,737,500.0
CA	District 18	G. Condit	D	133,536	\$66,768,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
CA	District 19	R. Lehman	D	123,650	\$61,825,000.0
CA	District 20	C. Dooley	D	119,888	\$59,944,000.0
CA	District 21	W. Thomas	R	130,982	\$65,491,000.0
CA	District 22	M. Huffington	R	107,792	\$53,896,000.0
CA	District 23	E. Gallegly	R	137,226	\$68,613,000.0
CA	District 24	A. Beilenson	D	110,108	\$55,054,000.0
CA	District 25	B. McKeon	R	139,018	\$69,509,000.0
CA	District 26	H. Berman	D	120,955	\$60,477,500.0
CA	District 27	C. Moorhead	R	102,936	\$51,468,000.0
CA	District 28	D. Dreier	R	132,227	\$66,113,500.0
CA	District 29	H. Waxman	D	62,282	\$31,141,000.0
CA	District 30	X. Becerra	D	103,014	\$51,507,000.0
CA	District 31	M. Martinez	D	123,865	\$61,932,500.0
CA	District 32	J. Dixon	D	95,176	\$47,588,000.0
CA	District 33	L. Roybal-Allard	D	119,873	\$59,936,500.0
CA	District 34	E. Torres	D	140,397	\$70,198,500.0
CA	District 35	M. Waters	D	115,862	\$57,931,000.0
CA	District 36	J. Harman	D	98,532	\$49,266,000.0
CA	District 37	W. Tucker	D	130,704	\$65,352,000.0
CA	District 38	S. Horn	R	107,150	\$53,575,000.0
CA	District 39	E. Royce	R	127,239	\$63,619,500.0
CA	District 40	J. Lewis	R	133,231	\$66,615,500.0
CA	District 41	J. Kim	R	146,259	\$73,129,500.0
CA	District 42	G. Brown	D	149,579	\$74,789,500.0
CA	District 43	K. Calvert	R	145,308	\$72,654,000.0
CA	District 44	A. McCandless	R	121,488	\$60,744,000.0
CA	District 45	D. Rohrabacher	R	104,976	\$52,488,000.0
CA	District 46	R. Dornan	R	126,718	\$63,359,000.0
CA	District 47	C. Cox	R	118,986	\$59,493,000.0
CA	District 48	R. Packard	R	128,593	\$64,296,500.0
CA	District 49	L. Schenk	D	77,629	\$38,814,500.0
CA	District 50	B. Filner	D	124,918	\$62,459,000.0
CA	District 51	R. Cunningham	R	125,803	\$62,901,500.0
CA	District 52	D. Hunter	R	129,232	\$64,616,000.0
COLORADO					
CO	District 1	P. Schroeder	D	88,797	\$44,398,500.0
CO	District 2	D. Skaggs	D	125,591	\$62,795,500.0
CO	District 3	S. McInnis	R	112,773	\$56,386,500.0
CO	District 4	W. Allard	R	125,982	\$62,991,000.0
CO	District 5	J. Hefley	R	134,533	\$67,266,500.0
CO	District 6	D. Schaefer	R	130,057	\$65,028,500.0
CONNECTICUT					
CT	District 1	B. Kennelly	D	102,938	\$51,469,000.0
CT	District 2	S. Gejdenson	D	113,513	\$56,756,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
CT	District 3	R. DeLauro	D	105,205	\$52,602,500.0
CT	District 4	C. Shays	R	105,084	\$52,542,000.0
CT	District 5	G. Franks	R	118,891	\$59,445,500.0
CT	District 6	N. Johnson	R	114,695	\$57,347,500.0
DELAWARE					
DE	Single District	M. Castle	R	141,345	\$70,672,500.0
DISTRICT OF COLUMBIA					
DC	Delegate	E. Holmes-Norton	D	83,637	\$41,818,500.0
FLORIDA					
FL	District 1	E. Hutto	D	109,548	\$54,774,000.0
FL	District 2	P. Peterson	D	107,020	\$53,510,000.0
FL	District 3	C. Brown	D	101,452	\$50,726,000.0
FL	District 4	T. Fowler	R	111,760	\$55,880,000.0
FL	District 5	K. Thurman	D	80,865	\$40,432,500.0
FL	District 6	C. Stearns	R	112,575	\$56,287,500.0
FL	District 7	J. Mica	R	112,760	\$56,380,000.0
FL	District 8	B. McCollum	R	109,316	\$54,658,000.0
FL	District 9	M. Bilirakis	R	100,739	\$50,369,500.0
FL	District 10	B. Young	R	81,114	\$40,557,000.0
FL	District 11	S. Gibbons	D	99,247	\$49,623,500.0
FL	District 12	C. Canady	R	111,093	\$55,546,500.0
FL	District 13	D. Miller	R	81,249	\$40,624,500.0
FL	District 14	P. Goss	R	87,548	\$43,774,000.0
FL	District 15	J. Bacchus	D	103,841	\$51,920,500.0
FL	District 16	T. Lewis	R	98,647	\$49,323,500.0
FL	District 17	C. Meek	D	106,864	\$53,432,000.0
FL	District 18	I. Ros-Lehtinen	R	86,211	\$43,105,500.0
FL	District 19	H. Johnston	D	92,597	\$46,298,500.0
FL	District 20	P. Deutsch	D	110,086	\$55,043,000.0
FL	District 21	L. Diaz-Balart	R	116,117	\$58,058,500.0
FL	District 22	C. Shaw	R	60,815	\$30,407,500.0
FL	District 23	A. Hastings	D	104,049	\$52,024,500.0
GEORGIA					
GA	District 1	J. Kingston	R	122,283	\$61,141,500.0
GA	District 2	S. Bishop	D	104,426	\$52,213,000.0
GA	District 3	M. Collins	R	139,487	\$69,743,500.0
GA	District 4	J. Linder	R	129,266	\$64,633,000.0
GA	District 5	J. Lewis	D	94,211	\$47,105,500.0
GA	District 6	N. Gingrich	R	140,581	\$70,290,500.0
GA	District 7	B. Darden	D	130,921	\$65,460,500.0
GA	District 8	R. Rowland	D	125,801	\$62,900,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
GA	District 9	N. Deal	D	126,747	\$63,373,500.0
GA	District 10	D. Johnson	D	125,151	\$62,575,500.0
GA	District 11	C. McKinney	D	123,866	\$61,933,000.0
HAWAII					
HI	District 1	N. Abercrombie	D	109,422	\$54,711,000.0
HI	District 2	P. Mink	D	134,152	\$67,076,000.0
IDAHO					
ID	District 1	L. LaRocco	D	118,777	\$59,388,500.0
ID	District 2	M. Crapo	R	136,033	\$68,016,500.0
ILLINOIS					
IL	District 1	B. Rush	D	95,356	\$47,678,000.0
IL	District 2	M. Reynolds	D	121,042	\$60,521,000.0
IL	District 3	W. Lipinski	D	118,598	\$59,299,000.0
IL	District 4	L. Gutierrez	D	126,128	\$63,064,000.0
IL	District 5	D. Rostenkowski	D	91,122	\$45,561,000.0
IL	District 6	H. Hyde	R	128,942	\$64,471,000.0
IL	District 7	C. Collins	D	89,497	\$44,748,500.0
IL	District 8	P. Crane	R	143,836	\$71,918,000.0
IL	District 9	S. Yates	D	85,522	\$42,761,000.0
IL	District 10	J. Porter	R	136,265	\$68,132,500.0
IL	District 11	G. Sangmeister	D	134,625	\$67,312,500.0
IL	District 12	J. Costello	D	111,498	\$55,749,000.0
IL	District 13	H. Fawell	R	153,095	\$76,547,500.0
IL	District 14	D. Hastert	R	148,156	\$74,078,000.0
IL	District 15	T. Ewing	R	114,626	\$57,313,000.0
IL	District 16	D. Manzullo	R	138,310	\$69,155,000.0
IL	District 17	L. Evans	D	116,759	\$58,379,500.0
IL	District 18	R. Michel	R	125,803	\$62,901,500.0
IL	District 19	G. Poshard	D	111,607	\$55,803,500.0
IL	District 20	R. Durbin	D	121,469	\$60,734,500.0
INDIANA					
IN	District 1	P. Visclosky	D	122,042	\$61,021,000.0
IN	District 2	P. Sharp	D	113,343	\$56,671,500.0
IN	District 3	T. Roemer	D	126,646	\$63,323,000.0
IN	District 4	J. Long	D	139,472	\$69,736,000.0
IN	District 5	S. Buyer	R	129,730	\$64,865,000.0
IN	District 6	D. Burton	R	136,850	\$68,425,000.0
IN	District 7	J. Myers	R	118,142	\$59,071,000.0
IN	District 8	F. McCloskey	D	110,531	\$55,265,500.0
IN	District 9	L. Hamilton	D	127,494	\$63,747,000.0
IN	District 10	A. Jacobs	D	107,244	\$53,622,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
IOWA					
IA	District 1	J. Leach	R	120,912	\$60,456,000.0
IA	District 2	J. Nussle	R	123,116	\$61,558,000.0
IA	District 3	J. Lightfoot	R	114,686	\$57,343,000.0
IA	District 4	N. Smith	D	122,366	\$61,183,000.0
IA	District 5	F. Grandy	R	126,276	\$63,138,000.0
KANSAS					
KS	District 1	P. Roberts	R	139,906	\$69,953,000.0
KS	District 2	J. Slattery	D	133,063	\$66,531,500.0
KS	District 3	J. Meyers	R	143,155	\$71,577,500.0
KS	District 4	D. Glickman	D	143,446	\$71,723,000.0
KENTUCKY					
KY	District 1	T. Barlow	D	115,600	\$57,800,000.0
KY	District 2	W. Natcher	D	130,520	\$65,260,000.0
KY	District 3	R. Mazzoli	D	114,065	\$57,032,500.0
KY	District 4	J. Bunning	R	130,811	\$65,405,500.0
KY	District 5	H. Rogers	R	102,384	\$51,192,000.0
KY	District 6	S. Baesler	D	116,466	\$58,233,000.0
LOUISIANA					
LA	District 1	B. Livingston	R	126,576	\$63,288,000.0
LA	District 2	W. Jefferson	D	97,472	\$48,736,000.0
LA	District 3	B. Tauzin	D	133,014	\$66,507,000.0
LA	District 4	C. Fields	D	94,613	\$47,306,500.0
LA	District 5	J. McCrery	R	120,161	\$60,080,500.0
LA	District 6	R. Baker	R	130,151	\$65,075,500.0
LA	District 7	J. Hayes	D	129,975	\$64,987,500.0
MAINE					
ME	District 1	T. Andrews	D	138,694	\$69,347,000.0
ME	District 2	O. Snowe	R	123,267	\$61,633,500.0
MARYLAND					
MD	District 1	W. Gilchrest	R	124,596	\$62,298,000.0
MD	District 2	H. Bentley	R	128,629	\$64,314,500.0
MD	District 3	B. Cardin	D	118,927	\$59,463,500.0
MD	District 4	A. Wynn	D	135,163	\$67,581,500.0
MD	District 5	S. Hoyer	D	137,313	\$68,656,500.0
MD	District 6	R. Bartlett	R	134,421	\$67,210,500.0
MD	District 7	K. Mfume	D	100,258	\$50,129,000.0
MD	District 8	C. Morella	R	134,272	\$67,136,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
MASSACHUSETTS					
MA	District 1	J. Olver	D	120,493	\$60,246,500.0
MA	District 2	R. Neal	D	122,431	\$61,215,500.0
MA	District 3	P. Blute	R	124,635	\$62,317,500.0
MA	District 4	B. Frank	D	124,181	\$62,090,500.0
MA	District 5	M. Meehan	D	131,771	\$65,885,500.0
MA	District 6	P. Torkildsen	R	120,030	\$60,015,000.0
MA	District 7	E. Markey	D	104,850	\$52,425,000.0
MA	District 8	J. Kennedy	D	76,909	\$38,454,500.0
MA	District 9	J. Moakley	D	110,202	\$55,101,000.0
MA	District 10	G. Studds	D	121,673	\$60,836,500.0
MICHIGAN					
MI	District 1	B. Stupak	D	123,674	\$61,837,000.0
MI	District 2	P. Hoekstra	R	139,178	\$69,589,000.0
MI	District 3	V. Ehlers	R	141,691	\$70,845,500.0
MI	District 4	D. Camp	R	123,960	\$61,980,000.0
MI	District 5	J. Barcia	D	125,287	\$62,643,500.0
MI	District 6	F. Upton	R	122,483	\$61,241,500.0
MI	District 7	N. Smith	R	129,213	\$64,606,500.0
MI	District 8	B. Carr	D	128,640	\$64,320,000.0
MI	District 9	D. Kildee	D	123,633	\$61,816,500.0
MI	District 10	D. Bonior	D	132,291	\$66,145,500.0
MI	District 11	J. Knollenberg	R	129,916	\$64,958,000.0
MI	District 12	S. Levin	D	125,130	\$62,565,000.0
MI	District 13	W. Ford	D	120,923	\$60,461,500.0
MI	District 14	J. Conyers	D	105,042	\$52,521,000.0
MI	District 15	B. Collins	D	76,987	\$38,493,500.0
MI	District 16	J. Dingell	D	126,467	\$63,233,500.0
MINNESOTA					
MN	District 1	T. Penny	D	131,140	\$65,570,000.0
MN	District 2	D. Minge	D	137,413	\$68,706,500.0
MN	District 3	J. Ramstad	R	139,540	\$69,770,000.0
MN	District 4	B. Vento	D	112,704	\$56,352,000.0
MN	District 5	M. Sabo	D	84,516	\$42,258,000.0
MN	District 6	R. Grams	R	152,285	\$76,142,500.0
MN	District 7	C. Peterson	D	125,776	\$62,888,000.0
MN	District 8	J. Oberstar	D	122,815	\$61,407,500.0
MISSISSIPPI					
MS	District 1	J. Whitten	D	104,698	\$52,349,000.0
MS	District 2	B. Thompson	D	84,968	\$42,484,000.0
MS	District 3	G.V. Montgomery	D	102,165	\$51,082,500.0
MS	District 4	M. Parker	D	95,119	\$47,559,500.0
MS	District 5	G. Taylor	D	103,613	\$51,806,500.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
MISSOURI					
MO	District 1	B. Clay	D	103,360	\$51,680,000.0
MO	District 2	J. Talent	R	139,320	\$69,660,000.0
MO	District 3	R. Gephardt	D	122,582	\$61,291,000.0
MO	District 4	I. Skelton	D	121,289	\$60,644,500.0
MO	District 5	A. Wheat	D	109,403	\$54,701,500.0
MO	District 6	P. Danner	D	125,479	\$62,739,500.0
MO	District 7	M. Hancock	R	112,250	\$56,125,000.0
MO	District 8	B. Emerson	R	105,376	\$52,688,000.0
MO	District 9	H. Volkmer	D	127,251	\$63,625,500.0
MONTANA					
MT	Single District	P. Williams	D	173,817	\$86,908,500.0
NEBRASKA					
NE	District 1	D. Bereuter	R	118,784	\$59,392,000.0
NE	District 2	P. Hoagland	D	126,081	\$63,040,500.0
NE	District 3	B. Barrett	R	120,948	\$60,474,000.0
NEVADA					
NV	District 1	J. Bilbray	D	117,892	\$58,946,000.0
NV	District 2	B. Vucanovich	R	131,332	\$65,666,000.0
NEW HAMPSHIRE					
NH	District 1	W. Zeliff	R	126,250	\$63,125,000.0
NH	District 2	D. Swett	D	128,012	\$64,006,000.0
NEW JERSEY					
NJ	District 1	R. Andrews	D	131,473	\$65,736,500.0
NJ	District 2	W. Hughes	D	120,682	\$60,341,000.0
NJ	District 3	J. Saxton	R	132,885	\$66,442,500.0
NJ	District 4	C. Smith	R	126,517	\$63,258,500.0
NJ	District 5	M. Roukema	R	135,438	\$67,719,000.0
NJ	District 6	F. Pallone	D	116,615	\$58,307,500.0
NJ	District 7	B. Franks	R	120,660	\$60,330,000.0
NJ	District 8	H. Klein	D	113,815	\$56,907,500.0
NJ	District 9	R. Torricelli	D	103,197	\$51,598,500.0
NJ	District 10	D. Payne	D	107,949	\$53,974,500.0
NJ	District 11	D. Gallo	R	131,205	\$65,602,500.0
NJ	District 12	R. Zimmer	R	132,994	\$66,497,000.0
NJ	District 13	R. Menendez	D	101,130	\$50,565,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
NEW MEXICO					
NM	District 1	S. Schiff	R	105,265	\$52,632,500.0
NM	District 2	J. Skeen	R	104,330	\$52,165,000.0
NM	District 3	B. Richardson	D	108,183	\$54,091,500.0
NEW YORK					
NY	District 1	G. Hochbrueckner	D	135,183	\$67,591,500.0
NY	District 2	R. Lazio	R	129,745	\$64,872,500.0
NY	District 3	P. King	R	119,573	\$59,786,500.0
NY	District 4	D. Levy	R	120,051	\$60,025,500.0
NY	District 5	G. Ackerman	D	110,619	\$55,309,500.0
NY	District 6	F. Flake	D	121,036	\$60,518,000.0
NY	District 7	T. Manton	D	87,200	\$43,600,000.0
NY	District 8	J. Nadler	D	67,101	\$33,550,500.0
NY	District 9	C. Schumer	D	96,236	\$48,118,000.0
NY	District 10	E. Towns	D	94,448	\$47,224,000.0
NY	District 11	M. Owens	D	114,764	\$57,382,000.0
NY	District 12	N. Velazquez	D	90,416	\$45,208,000.0
NY	District 13	S. Molinari	R	111,675	\$55,837,500.0
NY	District 14	C. Maloney	D	55,139	\$27,569,500.0
NY	District 15	C. Rangel	D	72,898	\$36,449,000.0
NY	District 16	J. Serrano	D	86,064	\$43,032,000.0
NY	District 17	E. Engel	D	98,573	\$49,286,500.0
NY	District 18	N. Lowey	D	102,831	\$51,415,500.0
NY	District 19	H. Fish	R	125,966	\$62,983,000.0
NY	District 20	B. Gilman	R	132,789	\$66,394,500.0
NY	District 21	M. McNulty	D	109,583	\$54,791,500.0
NY	District 22	G. Solomon	R	130,121	\$65,060,500.0
NY	District 23	S. Boehlert	R	118,598	\$59,299,000.0
NY	District 24	J. McHugh	R	125,618	\$62,809,000.0
NY	District 25	J. Walsh	R	122,940	\$61,470,000.0
NY	District 26	M. Hinchey	D	111,672	\$55,836,000.0
NY	District 27	B. Paxon	R	131,959	\$65,979,500.0
NY	District 28	L. Slaughter	D	113,064	\$56,532,000.0
NY	District 29	J. LaFalce	D	114,793	\$57,396,500.0
NY	District 30	J. Quinn	R	109,410	\$54,705,000.0
NY	District 31	A. Houghton	R	121,460	\$60,730,000.0
NORTH CAROLINA					
NC	District 1	E. Clayton	D	96,554	\$48,277,000.0
NC	District 2	T. Valentine	D	109,460	\$54,730,000.0
NC	District 3	M. Lancaster	D	112,308	\$56,154,000.0
NC	District 4	D. Price	D	109,887	\$54,943,500.0
NC	District 5	S. Neal	D	104,722	\$52,361,000.0
NC	District 6	H. Coble	R	112,001	\$56,000,500.0
NC	District 7	C. Rose	D	109,228	\$54,614,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
NC	District 8	B. Hefner	D	122,080	\$61,040,000.0
NC	District 9	A. McMillan	R	119,541	\$59,770,500.0
NC	District 10	C. Ballenger	R	116,159	\$58,079,500.0
NC	District 11	C. Taylor	R	98,439	\$49,219,500.0
NC	District 12	M. Watt	D	103,299	\$51,649,500.0
NORTH DAKOTA					
ND	Single District	E. Pomeroy	D	143,817	\$71,908,500.0
OHIO					
OH	District 1	D. Mann	D	109,905	\$54,952,500.0
OH	District 2	R. Portman	R	135,699	\$67,849,500.0
OH	District 3	T. Hall	D	112,778	\$56,389,000.0
OH	District 4	M. Oxley	R	128,690	\$64,345,000.0
OH	District 5	P. Gillmor	R	140,327	\$70,163,500.0
OH	District 6	T. Strickland	D	108,952	\$54,476,000.0
OH	District 7	D. Hobson	R	125,077	\$62,538,500.0
OH	District 8	J. Boehner	R	134,512	\$67,256,000.0
OH	District 9	M. Kaptur	D	119,605	\$59,802,500.0
OH	District 10	M. Hoke	R	112,416	\$56,208,000.0
OH	District 11	L. Stokes	D	96,039	\$48,019,500.0
OH	District 12	J. Kasich	R	121,438	\$60,719,000.0
OH	District 13	S. Brown	D	136,823	\$68,411,500.0
OH	District 14	T. Sawyer	D	110,941	\$55,470,500.0
OH	District 15	D. Pryce	R	110,933	\$55,466,500.0
OH	District 16	R. Regula	R	122,852	\$61,426,000.0
OH	District 17	J. Traficant	D	110,379	\$55,189,500.0
OH	District 18	D. Applegate	D	115,297	\$57,648,500.0
OH	District 19	E. Fingerhut	D	120,794	\$60,397,000.0
OKLAHOMA					
OK	District 1	J. Inhofe	R	111,381	\$55,690,500.0
OK	District 2	Mike Synar	D	105,530	\$52,765,000.0
OK	District 3	B. Brewster	D	96,490	\$48,245,000.0
OK	District 4	D. McCurdy	D	115,166	\$57,583,000.0
OK	District 5	E. Istook	R	112,486	\$56,243,000.0
OK	District 6	G. English	D	105,560	\$52,780,000.0
OREGON					
OR	District 1	E. Furse	D	127,047	\$63,523,500.0
OR	District 2	B. Smith	R	118,125	\$59,062,500.0
OR	District 3	R. Wyden	D	113,746	\$56,873,000.0
OR	District 4	P. DeFazio	D	114,544	\$57,272,000.0
OR	District 5	M. Kopetski	D	123,540	\$61,770,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
PENNSYLVANIA					
PA	District 1	T. Foglietta	D	88,848	\$44,424,000.0
PA	District 2	L. Blackwell	D	85,821	\$42,910,500.0
PA	District 3	R. Borski	D	106,807	\$53,403,500.0
PA	District 4	R. Klink	D	111,621	\$55,810,500.0
PA	District 5	W. Clinger	R	108,707	\$54,353,500.0
PA	District 6	T. Holden	D	112,535	\$56,267,500.0
PA	District 7	C. Weldon	R	115,823	\$57,911,500.0
PA	District 8	J. Greenwood	R	135,796	\$67,898,000.0
PA	District 9	B. Shuster	R	115,463	\$57,731,500.0
PA	District 10	J. McDade	R	114,727	\$57,363,500.0
PA	District 11	P. Kanjorski	D	105,331	\$52,665,500.0
PA	District 12	J. Murtha	D	106,002	\$53,001,000.0
PA	District 13	M. Mezvinsky	D	120,212	\$60,106,000.0
PA	District 14	W. Coyne	D	87,209	\$43,604,500.0
PA	District 15	P. McHale	D	116,209	\$58,104,500.0
PA	District 16	R. Walker	R	131,402	\$65,701,000.0
PA	District 17	G. Gekas	R	121,411	\$60,705,500.0
PA	District 18	R. Santorum	R	100,642	\$50,321,000.0
PA	District 19	W. Goodling	R	120,968	\$60,484,000.0
PA	District 20	A. Murphy	D	104,146	\$52,073,000.0
PA	District 21	T. Ridge	R	113,128	\$56,564,000.0
RHODE ISLAND					
RI	District 1	R. Machtley	R	94,175	\$47,087,500.0
RI	District 2	J. Reed	D	98,348	\$49,174,000.0
SOUTH CAROLINA					
SC	District 1	A. Ravenel	R	125,873	\$62,936,500.0
SC	District 2	F. Spence	R	123,075	\$61,537,500.0
SC	District 3	B. Derrick	D	119,370	\$59,685,000.0
SC	District 4	B. Inglis	R	120,170	\$60,085,000.0
SC	District 5	J. Spratt	D	123,159	\$61,579,500.0
SC	District 6	J. Clyburn	D	107,212	\$53,606,000.0
SOUTH DAKOTA					
SD	Single District	T. Johnson	D	156,070	\$78,035,000.0
TENNESSEE					
TN	District 1	J. Quillen	R	95,264	\$47,632,000.0
TN	District 2	J. Duncan	R	100,301	\$50,150,500.0
TN	District 3	M. Lloyd	D	102,979	\$51,489,500.0
TN	District 4	J. Cooper	D	103,305	\$51,652,500.0
TN	District 5	B. Clement	D	98,887	\$49,443,500.0
TN	District 6	B. Gordon	D	123,572	\$61,786,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
TN	District 7	D. Sundquist	R	122,627	\$61,313,500.0
TN	District 8	J. Tanner	D	107,556	\$53,778,000.0
TN	District 9	H. Ford	D	92,859	\$46,429,500.0
TEXAS					
TX	District 1	J. Chapman	D	109,825	\$54,912,500.0
TX	District 2	C. Wilson	D	111,673	\$55,836,500.0
TX	District 3	S. Johnson	R	137,856	\$68,928,000.0
TX	District 4	R. Hall	D	125,497	\$62,748,500.0
TX	District 5	J. Bryant	D	109,521	\$54,760,500.0
TX	District 6	J. Barton	R	144,181	\$72,090,500.0
TX	District 7	B. Archer	R	141,271	\$70,635,500.0
TX	District 8	J. Fields	R	140,953	\$70,476,500.0
TX	District 9	J. Brooks	D	120,229	\$60,114,500.0
TX	District 10	J.J. Pickle	D	108,022	\$54,011,000.0
TX	District 11	C. Edwards	D	115,215	\$57,607,500.0
TX	District 12	P. Geren	D	121,810	\$60,905,000.0
TX	District 13	B. Sarpalius	D	111,293	\$55,646,500.0
TX	District 14	G. Laughlin	D	118,107	\$59,053,500.0
TX	District 15	E. de la Garza	D	101,446	\$50,723,000.0
TX	District 16	R. Coleman	D	114,942	\$57,471,000.0
TX	District 17	C. Stenholm	D	114,473	\$57,236,500.0
TX	District 18	C. Washington	D	96,391	\$48,195,500.0
TX	District 19	L. Combest	R	130,662	\$65,331,000.0
TX	District 20	H. Gonzalez	D	107,900	\$53,950,000.0
TX	District 21	L. Smith	R	126,067	\$63,033,500.0
TX	District 22	T. DeLay	R	143,153	\$71,576,500.0
TX	District 23	H. Bonilla	R	118,630	\$59,315,000.0
TX	District 24	M. Frost	D	133,340	\$66,670,000.0
TX	District 25	M. Andrews	D	129,278	\$64,639,000.0
TX	District 26	R. Arney	R	132,712	\$66,356,000.0
TX	District 27	S. Ortiz	D	110,352	\$55,176,000.0
TX	District 28	F. Tejeda	D	114,359	\$57,179,500.0
TX	District 29	G. Green	D	118,470	\$59,235,000.0
TX	District 30	E. Johnson	D	106,689	\$53,344,500.0
UTAH					
UT	District 1	J. Hansen	R	188,257	\$94,128,500.0
UT	District 2	K. Shepherd	D	173,704	\$86,852,000.0
UT	District 3	B. Orton	D	182,102	\$91,051,000.0
VERMONT					
VT	Single District	B. Sanders	I	124,330	\$62,165,000.0

VALUE OF \$500 PER-CHILD TAX CREDIT BY CONGRESSIONAL DISTRICT

State	Congressional District	Name of Member	Party	Number of Children in District Eligible for \$500 Tax Credit	Annual Dollar Value of \$500 Credit Per District
VIRGINIA					
VA	District 1	H. Bateman	R	127,062	\$63,531,000.0
VA	District 2	O. Pickett	D	125,300	\$62,650,000.0
VA	District 3	R. Scott	D	96,735	\$48,367,500.0
VA	District 4	N. Sisisky	D	122,407	\$61,203,500.0
VA	District 5	L. Payne	D	105,742	\$52,871,000.0
VA	District 6	B. Goodlatte	R	104,819	\$52,409,500.0
VA	District 7	T. Bliley	R	127,941	\$63,970,500.0
VA	District 8	J. Moran	D	100,060	\$50,030,000.0
VA	District 9	R. Boucher	D	98,406	\$49,203,000.0
VA	District 10	F. Wolf	R	140,525	\$70,262,500.0
VA	District 11	L. Byrne	D	133,708	\$66,854,000.0
WASHINGTON					
WA	District 1	M. Cantwell	D	128,938	\$64,469,000.0
WA	District 2	A. Swift	D	124,859	\$62,429,500.0
WA	District 3	J. Unsoeld	D	122,258	\$61,129,000.0
WA	District 4	J. Inslee	D	119,034	\$59,517,000.0
WA	District 5	T. Foley	D	112,770	\$56,385,000.0
WA	District 6	N. Dicks	D	110,063	\$55,031,500.0
WA	District 7	J. McDermott	D	75,747	\$37,873,500.0
WA	District 8	J. Dunn	R	138,841	\$69,420,500.0
WA	District 9	M. Kreidler	D	120,777	\$60,388,500.0
WEST VIRGINIA					
WV	District 1	A. Mollohan	D	108,787	\$54,393,500.0
WV	District 2	R. Wise	D	113,085	\$56,542,500.0
WV	District 3	N. Rahall	D	102,162	\$51,081,000.0
WISCONSIN					
WI	District 1	P. Barca	D	122,991	\$61,495,500.0
WI	District 2	S. Klug	R	116,526	\$58,263,000.0
WI	District 3	S. Gunderson	R	121,436	\$60,718,000.0
WI	District 4	G. Kleczka	D	114,365	\$57,182,500.0
WI	District 5	T. Barrett	D	93,267	\$46,633,500.0
WI	District 6	T. Petri	R	125,885	\$62,942,500.0
WI	District 7	D. Obey	D	123,881	\$61,940,500.0
WI	District 8	T. Roth	R	125,731	\$62,865,500.0
WI	District 9	J. Sensenbrenner	R	138,220	\$69,110,000.0
WYOMING					
WY	Single District	C. Thomas	R	114,046	\$57,023,000.0