

Albert Gore

Albert Gore was first elected to the House of Representatives from Tennessee in 1978, and was reelected in 1980 and 1982. In 1984, Gore was elected to the United States Senate, and held that office until 1992, when he was elected Vice President of the United States. As a member of the House and Senate, Gore has generally voted for (or against) important tax bills based on their effect on equity and fiscal neutrality. Gore's recorded statements during this period have showed a special concern for tax equity issues as they affect low- and middle-income American taxpayers.

Vote History:

1981: The 1981 Economic Recovery Tax Act (HR 4242), President Reagan's "supply-side" tax plan, made the tax code far less progressive and was the primary cause of the huge budget deficits that emerged in the eighties. The bill passed the House by a vote of 282 to 95, with 57 Representatives not voting. Representative Gore voted against HR 4242.

The best vote on the conference committee report of ERTA was "NO." Gore voted "NO."

1982: The Tax Equity and Fiscal Responsibility Act (HR 4961) represented an important first step toward repudiating the 1981 tax act. Most of the bill's revenue-increasing measures closed tax loopholes, an approach that provided a blueprint for the larger-scale loophole-closing provisions later adopted in the 1986 Tax Reform Act. Representative Gore voted in favor of HR 4961, which was enacted by a vote of 226 to 207.

The best vote on the conference committee report of TEFRA was "YES." Gore voted "YES."

1984: The Deficit Reduction Act of 1984 (HR 4170) represented a substantial step toward deficit reduction, adding \$103 billion to revenues over ten years, mainly by closing unwarranted loopholes. Representative Gore voted in favor of HR 4170, which was enacted by a vote of 268 to 155.

The best vote on the conference committee report of DEFRA was "YES." Gore voted "YES."

1986: The Tax Reform Act of 1986 was a monumental piece of tax reform legislation, which closed corporate tax loopholes and lowered income tax rates, while maintaining revenues and enhancing progressivity. Overall, the bill closed an estimated \$500 billion in loopholes over five years, and used those revenues to reduce tax rates. Senator Gore voted in favor of HR 3838, which was enacted by a

vote of 74 to 23. In the final Senate debate over passage of the conference committee bill, Gore was generally supportive of the bill, noting that “it will result in a fairer system in which neither very wealthy individuals nor highly profitable corporations can totally escape paying taxes.”¹ But Gore outlined several elements of the bill with which he was “disappointed.” In particular, Gore expressed his opposition to “elimination of deductibility of state sales taxes, . . . elimination of deductibility of interest on student loans,” and “stricter limits on IRA deductibility.” More generally, Gore reiterated that he “would have preferred greater progressivity in this tax bill.” With these qualifications, Gore noted that “while I join a large majority of my colleagues in supporting the conference report, it is not an easy decision. The concerns I have expressed make it a close question, and I fully respect the opinions of my colleagues who have concluded that these reservations outweigh the benefits of this reform effort and therefore oppose the bill.”²

The best vote on final passage of the conference committee report was “YES.” Gore voted “YES.”

1987: The Omnibus Budget and Reconciliation Act of 1987 (HR 3545) was a comparatively modest deficit reduction bill. Most of the revenues needed to meet the budget targets were raised through further corporate tax reforms, plus small increases in various federal excise taxes. As a result, the overall bill was generally progressive in its distribution. Gore did not vote on the conference committee version of HR 3545, which the Senate enacted by a vote of 61 to 28.

The best vote on the conference report of OBRA was “YES.” Gore did not vote.

1990: The Omnibus Budget and Reconciliation Act of 1990 raised income taxes on high earners, boosted some excise taxes and expanded the earned-income tax credit for lower-income working families. Because the new top income tax rate of 31 percent did not apply to capital gains, however, the bill restored a tax break for capital gains, which remained taxed at a maximum of 28 percent. Overall, the OBRA tax increases were progressive in their impact and helped reduce the budget deficit. Senator Gore voted in favor of HR 5835. The bill passed by a vote of 54 to 45. While Gore had no comments on the conference committee bill, he expressed his qualified approval of the Senate-passed version.

In Senate deliberations on the bill as approved by the Senate Finance Committee, Gore offered an amendment that would have scaled back the increase in the gasoline tax, while imposing a 10 percent income tax surcharge on taxpayers earning more than \$1 million per year. While Gore’s amendment was ultimately

¹Congressional Record, September 27, 1986, 26675

²Congressional Record, September 27, 1986, 26676

defeated, he noted that “[r]egardless of what happens on this amendment, . . . I think it is extremely important that the package pass.”

Gore expressed his hope that the conference committee package would reflect his belief that “a majority of Senators in this body would like to see an outcome which distributes the burden of cuts and taxes fairly, in a manner that does not rule [out] increases in the rate of taxation to those who are most fortunate in our society.³”

The best vote on the conference committee report was “YES.” Gore voted “YES.”

1992: The Urban Aid Tax Bill of 1992 (HR 11) was initially conceived as a response to the Los Angeles riots of early 1992, but was ultimately transformed mainly into a mixed bag of loophole-opening and loophole-closing measures. Senator Gore did not vote on HR 11.

The best vote on the conference committee report was “NO.” Gore did not vote.

1993: The Omnibus Budget and Reconciliation Act of 1993 (HR 2264) represented a major step toward deficit reduction and increased progressivity in the tax system. As Vice-President, Gore casts a Senate vote only as a tie-breaker, and HR 2264 represented such an event. A 50-50 vote in the Senate was resolved by the tie-breaking vote of Vice-President Gore, who voted to pass the bill. Gore made no statements explaining his position in the Congressional Record.

The best vote on the conference committee report was “YES.” Gore voted “YES.”

1997-1999: Gore left the Congress in 1993, and has not been required to cast a deciding vote on a Senate tax bill in his role as Vice-President since 1993.

³Congressional Record, October 18, 1990, 30600.