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Senate

The Senate met at 9:30 a.m. and was called to order by the President pro tempore [Mr. THURMOND].

PRAYER

The Chaplain, Dr. Lloyd John Ogilvie, offered the following prayer:

Sovereign God, to whom we are accountable for the precious gift of life, we spread out before You our lives and the work of this Senate. You are the ultimate judge of what we say and do. Above party loyalties, responsibilities to constituents, and regard for the opinions of people, we report to You. Sometimes we are pulled apart by trying to meet the demands and expectations of the multiplicity of factions that seek to factor our lives. Help us to play our lives to an audience of one, to You, dear Father. You alone can give us strength and courage and wisdom that we need as leaders. When we seek first Your pleasure, we can serve with true pleasure. Take our minds and think through them; take our lips and speak through them; take our hearts and set them on fire with convictions that will enable us to work for Your best for America. You are our Lord and Savior. Amen.

PLEDGE OF ALLEGIANCE

The Honorable MIKE CRAPO, a Senator from the State of Idaho, led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

RECOGNITION OF THE ACTING MAJORITY LEADER

The PRESIDING OFFICER (Mr. CRAPO). The Senator from Georgia.

SCHEDULE

Mr. COVERDELL. Mr. President, today the Senate will immediately re-

sume consideration of the Hatch-Mack marriage tax penalty amendment. By unanimous consent, the Senate will proceed to a vote on or in relation to the amendment at approximately 10 a.m. Following the disposition of the Hatch-Mack amendment, the Roth first-degree amendment and the Graham second-degree amendment will be debated for 1 hour each, with votes to be scheduled at a time to be determined. There are a few remaining amendments to be offered, and it is hoped these amendments can be debated and disposed of so the bill can be finished during today's session of the Senate.

I thank my colleagues for their cooperation.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, leadership time is reserved.

AFFORDABLE EDUCATION ACT OF 1999

The PRESIDING OFFICER. The Senate will now resume consideration of S. 1134 which the clerk will report.

The bill clerk read as follows:

A bill (S. 1134) to amend the Internal Revenue Code of 1986 to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses, to increase the maximum annual amount of contributions to such accounts, and for other purposes.

The PRESIDING OFFICER. Under the previous order, there will now be 30 minutes of debate equally divided on amendment No. 2827.

Pending:

Coverdell (for Mack/Hatch) amendment No. 2827, to eliminate the marriage penalty in the reduction in permitted contributions to education individual retirement accounts.

The PRESIDING OFFICER. The Senator from Nevada.

Mr. REID. Mr. President, we are making progress on this legislation. On

our side, we have approximately seven or eight amendments remaining. Of course, there could be others offered, but we think we have been moving well on this legislation. I alert my colleagues, Senators BOXER, FEINSTEIN, SCHUMER, KENNEDY, DORGAN, GRAHAM, KERRY, HARKIN, and WELLSTONE, that they should be ready to offer their amendments in the approximate order I have read off their names, and we will try to alert their offices to give them adequate notice to get over here.

I ask unanimous consent that the time until 10 o'clock be scored equally against both sides.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. COVERDELL. I think it is already in the order, but I would certainly agree.

The PRESIDING OFFICER. That is correct. The time is equally divided.

Mr. REID. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. HATCH. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

AMENDMENT NO. 2827

Mr. HATCH. Mr. President, I rise today in strong support of the Mack-Hatch amendment that is currently before the Senate. This is an important issue both as a matter of educational policy and as a matter of fairness in tax policy. I congratulate the Senator from Florida for joining me in bringing it up as a part of the debate on this bill.

There has been a lot of discussion in recent months about the problem of the so-called marriage tax penalty. Actually, if we were to be totally accurate, we would talk about the marriage penalties. The American Institute of CPAs has found that the Internal Revenue Code contains at least 66 separate

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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