

tax relief to the working families who are currently paying a marriage penalty. Such a penalty is unfair and should be eliminated. However, I do not support the proposal the Republicans have brought to the floor.

While its sponsors claim the purpose of the bill is to provide a marriage penalty relief, that is not its real purpose. In fact, only 42 percent of the tax benefits contained in the legislation go to couples currently subject to a marriage penalty. The majority of the tax benefits would actually go to couples who are already receiving a marriage bonus and to single taxpayers. As a result, the cost of the legislation is highly inflated. It would cost \$248 billion over the next 10 years.

As with most Republican tax breaks, the overwhelming majority of the tax benefits would go to the wealthiest taxpayers. This bill is designed to give more than 78 percent of the total tax savings to the wealthiest 20 percent of the taxpayers. It is, in reality, the latest ploy in the Republican scheme to spend the entire surplus on tax cuts which would disproportionately benefit the richest taxpayers. That is not what the American people mean when they ask for relief from the marriage penalty. With this bill, the Republicans have deliberately distorted the legitimate concerns of married couples for tax fairness.

All married couples do not pay a marriage penalty. In fact, a larger percentage of couples receive a marriage bonus than pay a marriage penalty. The only couples who pay a penalty are those families in which both spouses work and have relatively equivalent incomes. They deserve relief from this inequity, and they deserve it now.

We can provide relief to the overwhelming majority of the couples simply and at a modest cost. That is what the Senate should do. Instead, the Republicans have insisted on greatly inflating the cost of the bill by adding extraneous tax breaks primarily benefiting the wealthiest taxpayers.

A plan that would eliminate the marriage penalty for the overwhelming majority of married couples could easily be designed and cost less than \$100 billion over 10 years. The House Democrats offered such a plan when they debated this issue in February. The amendment which Senator BAYH intends to offer to this bill would also accomplish that goal. If the real purpose of the legislation is to eliminate the marriage penalty for those working families who actually pay a penalty under current law, it can be accomplished at a reasonable cost.

The problem we have consistently faced is that our Republican colleagues insist on using marriage penalty relief as a subterfuge to enact large tax breaks unrelated to relieving the marriage penalty and heavily weighted to the wealthiest taxpayers. The House Republicans put forward a bill which would cost \$182 billion over 10 years and give less than half the tax benefits

to people who pay a marriage penalty. That was not enough for the Senate Republicans. They raised the cost to \$248 billion over 10 years. A substantial majority, 58 percent of the tax breaks in the Senate bill, would go to taxpayers who do not pay a marriage penalty.

Nor is this the only tax bill the Republicans have brought to the floor this year. They attached tax cuts to the minimum wage bill in the House of close to \$123 billion and tax cuts to the bankruptcy bill in the Senate of almost \$100 billion. They have sought to pass tax cuts of \$23 billion to subsidize private school tuition and reduce the inheritance tax paid by multimillionaires. Not including the cost of this bill, the Republicans in the House and Senate have already passed tax cuts that would consume \$443 billion over the next 10 years. The result of this tax cut frenzy is to crowd out necessary spending on the priorities which the American people care most about—education, prescription drugs for senior citizens, health care for uninsured families, strengthening Medicare and Social Security for future generations.

Finally, I want to bring another matter to the attention of the Senate. It is another marriage penalty, and that is, there are 13 States—which represent 22 percent of the American people—that have laws saying when one gets married, they lose the coverage under Medicaid they might otherwise have if they were single. For example, in the State of Maine, one is eligible as a single person for Medicaid up to \$14,000, but if it is a couple, each earning \$7,000 so the family income is \$14,000, neither of them gets Medicaid coverage. That is true in 13 States.

If we are going to take a look at the marriage penalty for the wealthier individuals in this country, what about the marriage penalty for some of the working poor who are trying to make ends meet? That is an issue I hope to have an opportunity to debate when we get into a discussion of the proposal put forward by the Democratic leader.

The PRESIDING OFFICER (Mr. SMITH of New Hampshire). The Senator from Arkansas.

Mr. HUTCHINSON. Mr. President, I ask unanimous consent to speak for up to 15 minutes on an unrelated topic.

Mr. BAUCUS. Mr. President, we are now on the marriage penalty bill. I suggest to the Senator, since there are no other Members on the floor, he can take time off the majority side on the pending measure.

The PRESIDING OFFICER. The Senator is recognized.

Mr. HUTCHINSON. Mr. President, since this is coming off our time on the marriage tax penalty bill, I commend Senator HUTCHINSON and all those who have worked so diligently on both sides of the aisle and in the House of Representatives to provide relief on this onerous and perverse provision in our Tax Code that puts the institution of marriage in a disadvantageous position

and costs American families thousands of dollars each year. It is something that should have been eliminated long ago.

I look forward to supporting the Marriage Penalty Relief Act. I hope there will be an overwhelming vote in the Senate for this bill.

MILITARY RECRUITER ACCESS ENHANCEMENT ACT OF 2000

Mr. HUTCHINSON. Mr. President, I rise today to speak in favor of S. 2397, the Military Recruiter Access Enhancement Act of 2000. This bill is designed to assist armed services recruiters in gaining access to secondary schools and school student directory information for military recruiting purposes.

The matter of recruiting and retaining military personnel of the highest quality and in the quantity needed to maintain the optimal personnel strength of our armed services has been a topic of great interest to myself and my colleagues on the Senate Armed Services Personnel Subcommittee.

I have heard detailed testimony in hearings this year from top Department of Defense manpower officials and actual military recruiters—those on the front lines doing the recruiting—regarding the challenges of contacting and informing young people today about the benefits of a career in the military. As I have contemplated the detailed testimony received on the subject, it is clear there are several factors combining to make the tough job of recruiting young people for military service even tougher.

We found the following: The combined effects of the strongest economy in 40 years, the lowest unemployment rate since the establishment of an all-volunteer force, and a declining propensity on the part of America's youth to serve in the military make the recruitment of persons for the Armed Forces unusually challenging in the economic climate in which we exist.

For the recruitment of high quality men and women, each of the Armed Forces face intense competition from the other branches of the Armed Forces. They face competition from the private sector, and they face competition from postsecondary educational institutions recruiting young people as well.

It is becoming increasingly difficult for the Armed Forces to meet their respective recruiting goals. Despite a variety of innovative approaches taken by recruiters and the extensive programs of benefits that are available for recruits, recruiters have to devote extraordinary time and effort to fill monthly requirements for immediate accessions.

Unfortunately—and this is, I think, dismaying and surprising to most Americans—a number of high schools, thousands of high schools, have denied recruiters for the Armed Forces access to the students or to the student directory information of those high schools.

In 1999, there were 4,515 instances of denial of access to the Army. There were an additional 4,364 instances in the case of the Navy, 4,884 instances in the case of the Marine Corps, and 5,465 instances of denial of access to Air Force recruiters. In total, there were over 600 high schools across this country that denied access to at least three branches of the services, the largest of those school districts is San Diego, CA.

As of the beginning of 2000, nearly one-fourth of all high schools nationwide did not release student directory information to Armed Forces recruiters.

In testimony presented to the Committee on Armed Services of the Senate, recruiters of the Armed Forces stated that the single biggest obstacle to carrying out their recruiting mission is the denial of access to directory information about students, for a directory listing of high school students is the recruiter's basic tool. When directory information is not provided by schools, recruiters must spend valuable time, otherwise available for pursuing recruiting contacts, to construct a list from school yearbooks and other sources. This dramatically reduces both the number of students each recruiter can reach and the time available communicating with the students that the recruiters can eventually locate.

The denial of direct access to students and denial of access to directory information unfairly hurts America's young people.

High schools that deny access to military recruiters prevent students from receiving all of the information on the educational and training incentives offered by the Armed Forces, thus impairing the career decisionmaking process of students by limiting the availability of complete information on what options they have before them.

The denial of access for Armed Forces recruiters to students or to directory information ultimately undermines our national defense by making it harder for our Armed Forces to recruit young Americans in the quantity and of the quality necessary for maintaining the readiness of the Armed Forces to provide national defense.

The bill I have introduced legislates a series of formal steps to be taken with secondary schools that deny access to students or student directory information to recruiters.

Step 1: The Department of Defense will be required to send a general officer or flag officer to visit the local education agency to arrange for recruiting access within 120 days following a report of access denial.

Should a school say, no, we are not going to let military recruiters access, the first step is, negotiations. They would try to work this out. You would have a flag officer, or a general officer, who would go to the school, visit with the superintendent, the principal, the counselors, and find out what the problem is.

Step 2: Should access still be denied, within 60 days of the visit in step 1, the Secretary of Defense must then notify the State's chief executive—presumably the Governor—of the denial and request his or her assistance. A copy of this request is also sent to the Secretary of Education.

Step 3: If access for recruiters is still not achieved a year after the Governor has been notified—a full 18 months since the initial discovery that they are denying access—and if it is found that the school in question denies access for two or more of the Armed Services, that school will be placed on a list maintained by the Department of Defense and will be denied Federal funds until such time as recruiter access is restored.

People may say that is having a heavy hand. May I say, there is no school in America that ought to ever lose Federal funding under this law because no school should ever have to deny access to military recruiters. There is an ample amount of time—a full 18 months—for negotiations, discussion, in bringing in the Governor of the State, to try the reconcile whatever problems there might be.

I think the importance of this bill cannot be overstated. We have an obligation to provide an environment for our recruiters that, at the very least, places them on a level playing field with the recruiters of colleges and universities and with representatives from private industry.

Today, the recruiting of high school students actually starts in junior high school for colleges, for universities, and even for private-sector jobs. To say a recruiter cannot have contact until that student is out of high school puts them at an incredible disadvantage.

While DOD has had the ability to withhold Federal funding from colleges and universities which denied access to military recruiters, there has not been any significant recourse available at the secondary school level.

In some cases, a few select administrators can make decisions about recruiter access based on their own personal bias or lack of familiarity with the positive aspects of military service. These "gatekeepers" effectively block information from students by denying access to recruiters. These nonaccess policies may actually exist when the community at large in the school's area is very much supportive of the Armed Forces and recruiting efforts.

We must work collectively as a nation to keep our military "connected" with the people they serve. The concept of an all-volunteer force will only continue to be successful when the compensatory benefit package we offer young people is competitive and the career information on current educational and financial incentives is readily available to potential recruits.

There are those who are understandably concerned about maintaining the privacy of personal contact information. It is ironic, however, that student

directory information is often shared by high schools with cap and gown companies, college recruiters, and private industry representatives, but denied to Armed Forces recruiters. We must take active steps to eliminate that sort of bias, whether intended or not, and reestablish an equal footing for our Armed Forces recruiters with other groups seeking to contact students. We must remember that recruiters represent the primary tool of not only the Department of Defense but Congress, as well, in fulfilling our constitutional requirements to raise and maintain an army, the Armed Forces.

There is no doubt in my mind that the recruiting professionals in all branches of our Armed Forces are top-notch role models, fully capable of succeeding in their respective recruiting missions, but they need to have a supportive and conducive contact environment.

This bill will provide school officials of institutions currently restricting access to recruiters with additional incentive to improve or restore that access.

This bill will bring attention locally and nationally to the problems of access restriction to Armed Forces recruiters.

This bill sends a clear signal to DOD leaders and to the people of our country that we recognize the problem recruiters face in supporting the concept of our all-volunteer force.

This bill provides a reasonable and calculated approach to improving access with a phased escalation in the negative consequences for schools insisting upon perpetuating nonaccess policies. It is nonantagonistic, it is nonconfrontational, but it is firm.

This bill does not attempt to dictate local practices from Washington, as some may charge. This bill merely requires schools to provide—and I quote from the bill's language—

... the same access to secondary school students, and to directory information concerning such students, as is provided generally to post-secondary educational institutions or to prospective employers of those students.

We are just simply saying: Make the playing field level. If you are going to deny access to Army recruiters, Air Force recruiters, Marine recruiters, Navy recruiters, then we expect the same denial would be applied across the board to private industry recruiters and to colleges and universities. If you are going to provide access to private industry and to colleges and universities, likewise, that access must be provided under this legislation to those seeking to recruit for our Armed Forces.

The size of our Armed Forces has decreased significantly over the past decade. The number of veterans is decreasing daily. Fewer and fewer young people today have a close relative or friend with military service experience. We have in the Congress a corporate responsibility to make an extra effort to

invite young men and women to bring their talent into the service of their country and to take advantage of the outstanding educational and training benefits currently available. Few occupations offer the patriotic satisfaction of military service.

A healthy all-volunteer force does not just happen. When I asked recruiters appearing before a recent Personnel Subcommittee hearing what Congress could do to help them bring the best and brightest into today's military, of course they responded that educational benefits would help, they responded that health care benefits would help, they responded that improving housing would help. But equally important was their request for help in convincing parents and educators that enlisting their children and students was "not the last choice" but a first choice, and to help them gain access to students on school grounds and access to student directory information.

In response to the DOD request for assistance, I would like to respond in two ways:

First, by inviting all of my colleagues in the Senate, regardless of where they hail from, to join with me in pledging to visit one or more high schools in their home States this year and to promote military service as an attractive career opportunity while addressing students and faculty members. This is one positive step we can all take to demonstrate our support for a healthy Armed Forces recruiting process.

Secondly, I urge my colleagues to support this bill, the Military Recruiter Access Enhancement Act of 2000, in an enthusiastic and bipartisan fashion. We want and need the brightest and the best to serve in our Armed Forces. I cannot help but think of the many outstanding citizens in all walks of life, indeed, including many of my esteemed colleagues right here in the Senate, who began their adult lives with service to our Nation in one of the branches of the Armed Services. We owe it to the recruiters of our services to do all we can to help them succeed in their tireless efforts to bring in quality men and women for the defense of our country.

Mr. President, I thank you for your indulgence and thank the Senator from Texas for her willingness to yield to me this time and for her tireless efforts on behalf of tax relief for the families in this country.

I yield the floor.

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MARRIAGE TAX PENALTY RELIEF
ACT OF 2000—Continued

The PRESIDING OFFICER. Who yields time?

The Senator from Indiana.

Mr. BAYH. Mr. President, I rise to speak on behalf of the Targeted Marriage Penalty Relief Act of 2000. I do so because I believe it affords us the best opportunity to deal with this problem in a way that will relieve this penalty from the vast majority of Americans.

Approximately 80 percent of the Americans who currently pay the marriage tax penalty would have their penalty eliminated entirely under our approach.

Secondly, I favor this approach because it allows us to deal with this problem in the most affordable manner, also giving us the freedom to address other important issues that have faced our great country. I support the Targeted Marriage Penalty Relief Act of 2000 because it strikes the right balance between fiscal responsibility and a socially progressive policy, which I think is best for our country.

I support relief of the marriage tax penalty for several important reasons. First, as a matter of basic justice. It is not right that two individuals should pay more in taxes simply because they are married. When our Tax Code falls into ridicule, compliance drops and the Government, as a whole, falls into disrepute. We should not allow this to happen. We can take an important step to preventing this from happening by dealing with the marriage penalty problem.

Secondly, I support marriage tax penalty relief as a matter of social policy. Marriages and families are the basic building blocks on which our society is built. Too many marriages today end in disillusion. Too many families today are fractured because of the strains they face, often financial strains. If we can take action to strengthen families and marriages, to provide a sound and secure environment in which children can be raised, it is better for our country in a whole host of important ways.

I support the marriage tax relief provisions I speak to today as a matter of economic policy. During prosperous times when we enjoy surplus, it is only right that we share some of that hard-earned benefit with those who have generated it in the first place: the taxpayers of our country.

All of this is not to say we can afford just any approach to resolving the marriage penalty situation. We have to get it right. We have to do it in a way that is affordable and balanced with the other needs our country faces. This cannot be said of all the approaches currently before this body. Some of the approaches are poorly targeted, more than we can afford and, in fact, do not deserve the title of marriage tax penalty relief at all.

I admire the work done by the Democrats on the Senate Finance Committee; in particular, the leadership of the ranking member, Senator MOYNIHAN, and Senator BAUCUS. Their approach is truly targeted to ending the marriage tax penalty problem. It is intellectually elegant, and I appreciate the work they have done in this regard. We have several practical issues we are working through, but their approach truly deserves the title "marriage tax penalty relief."

The same cannot be said of the approach taken by the majority. Their

approach claims to be a marriage tax penalty reduction bill but, as has been alluded to by several other speakers, more than half of the benefits go to those who do not have a marriage tax penalty at all. Many things can be said about this proposal. Calling it a marriage tax penalty bill is not one of them.

Secondly, it is too slow. It is phased in over a 7-year period. Why should we wait so long to give this important relief to the taxpayers of America? If it is truly a pressing problem, surely we can afford to act much sooner than that.

Third, it is regressive in nature. More than half of the benefits under the approach taken by the majority go to those earning more than \$100,000 a year.

I have no trouble with the wealthy in our society. In fact, I wish we had more wealthy in the United States of America. But at a time when we have to make difficult decisions and allocate scarce resources among competing priorities, I think relief of the marriage tax penalty needs to be more squarely focused upon the middle class, an approach not taken by the majority.

Finally, and most significant of all, is the issue of affordability. The approach taken by the majority would use fully \$248 billion over the next 10 years to solve this problem, severely limiting our ability to deal with other pressing matters that face our country.

If you care about a drug benefit for Medicare, not only is the majority position silent about your concerns, it in fact limits our ability to do something about your concerns. If you care about making college more affordable by including a college tax deduction or credit to lower the cost of college, not only does the majority position do nothing to address your concerns, in fact it makes addressing your concerns and reducing the burden of the college expense on working families more difficult to accomplish. If you care about caring for the elderly, a sick parent or grandparent, not only is the majority approach silent about your concerns, it in fact makes it more difficult to deal with this important and pressing matter. If you care about debt relief or about education reform, not only is the majority position silent about your concerns, it in fact makes it more difficult to consider.

Fortunately, there is another alternative, one that is targeted, one that is immediate, one that is progressive, and one that is affordable. The approach I speak to today, as the approach taken by the Democrats in the Senate Finance Committee, is a true marriage tax penalty relief bill. No one who does not currently pay a marriage tax penalty will be eligible for a tax cut under this provision. It helps those who have the problem get relief, which is the way it should be.

Secondly, the relief is immediate. In the first year of this approach, fully 51