a marriage tax relief bill, 60 percent of which does not go to those experiencing a marriage tax penalty? Sixty percent of that $248 billion does not have anything to do with the marriage tax penalty. It goes in most cases to people who get a marriage bonus.

We are saying let's fix the marriage tax penalty. But if you are going to spend all that money, we have a whole list of other things we think we ought to be looking at. It is in that context that I think we are being reasonable and fair, especially given the fact that we are simply saying we will agree to a limit on amendments, we will agree to a limit on time.

I think this Republican bill is a marriage tax penalty relief bill in name only. It is a Trojan horse for the other risky tax schemes that have been proposed so far this year. If this bill passes, Republicans will then have enacted $566 billion in tax cuts this year before they have even completed the budget resolution. That is not even counting the audacious $1.3 trillion their Presidential candidate, George W. Bush, has proposed as their standard bearer. Add $1.3 trillion and the $566 billion, and that is $2 trillion in tax cuts they are proposing without a budget resolution.

Is this the way we ought to spend the surplus, including the Social Security surplus? We are saying we can do better than that. We are saying we ought to look at providing prescription drugs for our senior citizens. We are saying we ought to look at college tuition tax credits. We are saying we ought to look at the Medicaid and CHIP health programs.

I remind my colleague, just this day last week, 51 Senators—Republican and Democrat—voted for passing a prescription drug benefit before we pass the first dollar in tax cuts. Mr. President, 51 Senators voted for that; a majority of Senators said we are for a prescription drug benefit before we are for a tax cut, any kind of tax cut.

We want to deal with the marriage tax penalty. We want to come up with an agreement on the marriage tax penalty. But if some Republicans want to run for Democratic leader so they can dictate to the Democratic caucus what our agenda ought to be and what our amendments ought to be, let them run. I will take them on. We can have that debate. We will have a good election in the Democratic caucus.

But until they are elected Democratic leader, I think Democrats ought to make the decision about what Democrats offer as amendments.

They can agree with us on time, on a limitation on numbers, but not on context, not on text, not on substance. That is what this is all about.

We will have the debate time on cloture if we have to. Like the majority leader, I am an optimist. I am hopeful we can come to some agreement. It certainly is within reach. But not if we are dictated to with regard to the text of the amendments.

I yield the floor.

—

MORNING BUSINESS

Mr. LOTT. I now ask unanimous consent that the Senate proceed to a period of morning business with Senators permitted to speak——

Mr. REID. Reserving the right to object——

Mr. LOTT. For up to 10 minutes each.

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

The PRESIDING OFFICER. The assistant minority leader.

Mr. REID. Mr. President, before the two leaders leave the floor, I want to say, first of all, the Democratic leader is being so generous. We, the Democrats, 44 of us, follow him in lockstep. But the fact is, he has gone a long ways towards accommodating the majority leader.

I would just say this in passing: If we are going to be logical about this debate, then if you look at the underlying bill, that is the marriage tax penalty the Republicans are pushing forward, you will find 60 percent of it is not relevant to the marriage tax penalty—60 percent of it is not relevant. So if he is talking about relevancy, which I think should have no bearing on the proceedings here, 60 percent of their own underlying bill is not relevant.

So I think, I repeat, our leader has been so generous, trying to move things along. I think his statement is underlined by all the other 44 Democratic Senators. We support every step he has made. We think he is doing the right thing in protecting the prerogatives of the Senate, having this debate in the Senate where there is free debate. We are not even asking for free debate; we are asking there be some debate, which is not being allowed.

—

VISIT BY THE PRESIDENT OF THE REPUBLIC OF COLOMBIA, ANDRES PASTRANA

Mr. L. CHAFEE. Mr. President, as chairman of the Subcommittee on Western Hemisphere Affairs, it is a great pleasure to welcome the President of Colombia to the Senate of the United States. I have been listening with rapt attention. He has been trying to explain to us his hopes for the future.

Thank you, Mr. President.

The PRESIDING OFFICER. The Senator from Connecticut.

Mr. DODD. Mr. President, I join my distinguished colleague from Rhode Island, the chairman of the Subcommittee on Western Hemisphere Affairs; along with the chairman of the full committee, Senator HELMS; the distinguished majority leader; the minority leader; and other colleagues who are here—Senator BIDEN—in extending a very warm welcome to the distinguished President.

We have great admiration for him and the people of Colombia. The struggle in which we are all engaged affects all of us in this hemisphere, particularly those in the United States. And we know we are going to do everything we possibly can to see to it the support of the United States is forthcoming to President Pastrana and the people of Colombia.

Mr. President, you are warmly welcome here today. We are delighted you are with us.

—

RECESS

Mr. LOTT. Mr. President, I ask unanimous consent the Senate recess for 2 minutes for the purpose of the Senate welcoming and receiving to the U.S. Senate, the President of Colombia, President Andres Pastrana.

There being no objection, the Senate, at 5:23 p.m., recessed until 5:28 p.m.; whereupon, the Senate reassembled when called to order by the Presiding Officer (Mr. VOINOVICH).

The PRESIDING OFFICER. The Senator from Kansas.

Mr. BROWNBACK. Mr. President, I seek to be recognized to speak as in morning business for up to 10 minutes.

The PRESIDING OFFICER. The Senator from Kansas.

—

THE MARRIAGE PENALTY TAX

Mr. BROWNBACK. Mr. President, I appreciate the leadership on both sides and their discussion on us moving forward and dealing with the marriage penalty tax. I am glad we are finally coming together, but I would note the Senator from South Dakota has put forward, on behalf of the Democrat side, 10 amendments on this issue. Many of these are not directly relevant to what we are trying to get done. With all due respect to him putting these forward, and I appreciate them working with us some, we have a pretty direct issue in front of us. It is the marriage tax penalty.

To tie with it a discussion on prescription drugs, to tie with it discussions on Medicare, on Social Security priorities, on a college tuition tax credit, on conservation reserve programs, on the natural disaster assistance program, really just goes contrary, completely, to us ultimately trying to get this bill through.

What we have before us is a marriage tax penalty. We have two alternatives put forward by the Democrat Party. That is good. I think we can have good, direct, clear votes on that, and then we can press forward.

With all due respect to the Democratic leader, to call this a risky tax strategy, I think what is at risk if we do not deal with the marriage tax penalty is the institution of marriage in this country. What has happened is there is the fall-off in the number of people getting married, and then we tax them on top of that. That is risky.

They have said a number of times that 52 percent does not deal with the marriage tax penalty. It is all directly applicable to the marriage tax penalty.

The Democratic proposal actually enshrines in law a new homemaker penalty; that is, when one of the spouses decides to stay at home and take care of the children. The Democrat proposal makes families with one wage earner and one stay-at-home spouse pay higher taxes than a family with two wage earners earning the same income. Why discriminate against one-wage-earner families? That is a direct connection to the marriage tax penalty. That is a marriage tax penalty taking place with the one-wage-earner family.

Why do we want a Tax Code that penalizes families because one spouse chooses to work hard at home and one chooses to work hard outside the home? I do not see why we would want to do that.

There are a lot of things I like about the Democratic alternative, as far as doing away with the marriage tax penalty in a number of other places in the Tax Code. This notion of penalizing a single-wage-earner family is really not something we should be pressing.

More to the point, it makes the entire issue of the marriage tax penalty, all 100 percent of the tax cut, relevant to marriage. They are saying 52 percent of it is not relevant to the family. It is directly relevant to that one-wage-earner family. In many of those cases, they are saying it is not.

The other point, and I do not think it needs to be belabored: If we are ready to pass marriage tax penalty relief and both sides agree we need to pass marriage tax penalty relief, why would we take up a series of additional amendments on Medicaid, prescription drugs, Social Security, college tuition tax credit, Conservation Reserve Program, natural disaster assistance? Those are not relevant to the issue. We have a chance to do this particular issue, agree or disagree.

If the Democrats think this is too rich, let's vote on their bill; let's have a vote on it. We have the chance now to do that, to hone in on that. I am fearful that what I am seeing is more a block to dealing with the marriage tax penalty.

Mr. LOTT. Will the Senator yield?

Mr. BROWNBACK. I will be delighted to yield.

Mr. LOTT. Mr. President, I asked the Senator to yield because I very much agree with what he is saying and want to emphasize a couple points.

There is a Democrat alternative. I indicated even yesterday we would be glad to take up debate and vote on it. I note even the Washington Post yesterday said the problem, for instance, with the Democratic bill is it is backloaded and would actually cost more over a 10-year period and more of it would affect the upper end, the more wealthy people. That is the alternative that was offered in the Finance Committee.

I believe our bill is much more in line with what the average working American—a young couple and older couple, for that matter—would like to have. I appreciate the Senator's remarks.

I want to say something else for the record. A complaint was made a few weeks ago by the Democratic leader about the cost of this bill and whom it will affect. I will, once again, read briefly what this bill will do.

It will provide a $2,500 increase to the beginning and ending income level for the EIC phaseout for married filing jointly; in other words, a $2,500 increase for the earned-income tax credit joint or married couples. That is the low-end, entry-level couples who need help. There is a specific provision that will cost, over a 10-year period, about $14 billion.

It also provides the standard deduction set at two times single for married filing jointly, and it doubles the brackets for the 15-percent and 28-percent. Then it provides for permanent extension of the alternative minimum tax treatment of refundable and nonrefundable personal credits.

What is it in these provisions to which the Democrats object? It is aimed at low-end married couples. It is aimed at correcting a problem that was never intended, where people in the middle income are paying higher taxes because of the alternative minimum tax, and it is aimed at the lowest and the middle brackets. It makes good sense.

Once again, what the Democrats are suggesting is a diversion. They want to get into agricultural policy. They want to get into Medicaid reform. They want to get into anything to distract from the issue at hand.

We are perfectly willing to go ahead with relevant amendments on the marriage tax penalty. In the end, the question is: Are you for eliminating the marriage tax penalty or not? If you are, this is the opportunity. We will have a chance to see tomorrow who is really for it and against it.

I thank the Senator for yielding, and I thank him for his leadership on this issue. It is an issue he has been talking about ever since he arrived in the Senate. Now we have a chance to get it done. We should not get off on side trails on issues that will complicate or maybe even defeat our entire effort. I thank the Senator. Keep up the good work.

Mr. BROWNBACK. Mr. President, I thank the majority leader for his leadership and willingness to schedule this time. I am interested in dealing with this issue because we have been pressing it for years. We have been talking about it. Some have talked about it in campaigns.

Why do we want to tie in 10 other topics? We should not. I hope the Democratic leader and our side can get together and agree on a set of alternatives that are relevant. Let's have a series of votes up or down so we can deal with this marriage tax penalty relief bill. It is time to do that. We have the wherewithal to do it. I hope we will deal with this now.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Minnesota.

Mr. WELLSTONE. Mr. President, I actually want to proceed to morning business to introduce a bill, but having listened to the majority leader and having listened to Senator DASCHLE, I want to briefly respond to what I have heard on the floor of the Senate.

This is the Senate, and I thank Senator DASCHLE for representing me as a Senator from Minnesota so I can represent the people in Minnesota.

This proposal the Republicans have brought to the floor can easily be debated tomorrow. Senator DASCHLE made a proposal where there would be other amendments. They would be limited to an hour equally divided and up-or-down votes. It is a matter of whether or not my colleagues, the majority leader, and others, want to vote and want to be accountable for votes.

As it turns out, in the Senate, we come to the floor and we try to represent the people in our States. We will have an opportunity to focus on the Republicans' proposal. The problem with their proposal is it blows the budget, and the hundreds of billions of dollars that go into their proposal disproportionately go to people at the top. It is money that can be invested in other areas.

There are a number of Senators with amendments. Our amendments say some of that money, as my colleague from Montana mentioned, should be invested in kids and education; some of that money should be invested in making sure prescription drugs are affordable for senior citizens and others.

In my particular case, the proposal I talked about—and I have worked with Senator DORGAN, Senator SNOWE, and others on it—essentially says that when it comes to FDA-approved drugs in our country, there should be a way for our pharmacists and wholesalers to import those drugs back from other countries at half the cost and pass that savings on to consumers. That is called free trade. As a matter of fact, then people have less to deduct and there is less of a penalty.

My point is, with all due respect—and I am just speaking for myself—for too long the majority leader has come out here and has basically said: I am not going to let other Senators come out here with amendments that deal with issues that are important to the lives of people they represent; I am going to insist on only the amendments I say you can do, and if you are not willing to do that, I will file cloture and that is it.

That is not the way I remember the Senate operating for most of the years that I have been here. The thing that I have always loved about the Senate, the thing that I think has led to some really great Senators, is the ability for Senators to offer amendments, to speak out for the people they represent, to have up-or-down votes, and we would go at it.

If it takes us a week, it takes us a week. If we start early in the morning, and we go late in the night, that is the

way we do it. We are legislators. We are out here advocating and speaking and fighting for people we represent.

I thank Senator DASCHLE from South Dakota for essentially saying there is no way we are going to let the majority leader basically dictate to us what issues we should care about, what amendments we get to offer.

We have a different view about good tax policy. We have a different view about how to get the benefits to families. We also have a different view about other priorities that we ought to be dealing with on the floor of the Senate as well.

I will tell you, coming from a State where 65 percent of the elderly people have no prescription drug coverage whatsoever, I would like to see the Senate get serious on that issue. I would like to have an up-or-down vote. I would like to thank the minority leader for protecting my rights.

Finally, I ask the Chair, how much time do I have left?

The PRESIDING OFFICER. The Senator has 3 minutes 58 seconds.

(The remarks of Mr. WELLSTONE pertaining to the introduction of S. 2414 are located in today's RECORD under ''Statements on Introduced Bills and Joint Resolutions.'')

Mr. WELLSTONE. I yield the floor.

The PRESIDING OFFICER. The Senator from California.

Mrs. FEINSTEIN. I ask unanimous consent to be recognized to speak as in morning business for a period not to exceed 10 minutes.

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

The Senator is recognized.

Mrs. FEINSTEIN. Mr. President, I know there is a great deal of discussion going on about the marriage penalty tax. I wanted to stay out of the politics of it, if I could, and just speak about the merits of the proposals for a few moments.

Essentially, what we have are three proposals: the Finance Committee proposal of $248 billion, over 10 years; the Moynihan proposal, which is the Democratic proposal, of $150 billion over 10 years; and then I believe a proposal that is really worthy of very serious consideration by this body, and one which I would support, which is a proposal by Senator EVAN BAYH of Indiana for $90 billion over 10 years.

I believe this proposal is the most sensible and most fiscally responsible way to go about addressing the issue. More than 21 million couples suffer from the marriage tax penalty. In my State, there are close to 3 million of them.

I think providing marriage tax penalty relief is a measure of common sense and a measure of decency. The Tax Code not only can be used for revenue producing, but it is also used to encourage behavior that one believes one should encourage. Certainly getting married is a behavior that one wishes to encourage.

Who generally believes that the marriage tax penalty is unfair? They are young couples. They are getting married. Both of them work. They find out, for the first time, they actually pay more taxes if they get married than they do if they remain single.

These people are generally under the $100,000 earning limit. I have never heard anyone at the top brackets say they find the marriage tax penalty to be unfair. But I have heard considerable testimony from young couples getting married, young professionals: My goodness, we have to pay this penalty. Why is it? How is it fair?

Senator BAYH's proposal strikes right at that heart, and it does so in a way that you can say and I can say—every one of us in this body can say—we eliminate the marriage tax penalty for those earning under $120,000 all across this land within 4 years. I think it is simple. I think it is direct. It is cost effective. And it gets the job done. I think it makes a great deal of sense.

The targeted Marriage Tax Penalty Relief Act provides significant relief by creating a dollar-for-dollar tax credit, calculated by the taxpayer, using a simple worksheet, which offsets and eliminates the marriage penalty for families making under $120,000. The credit is phased out at $140,000.

The bill would also broaden the availability of the earned-income tax credit for low-income working families.

Under this legislation, half of all taxpayers with marriage penalties will have their penalties eliminated the first year. By 2004, it completely eliminates the penalty on earned income for all couples making under $120,000. That is approximately 17.5 million couples.

If you look at the fact that the impact of the majority proposal by the Finance Committee eliminates most of the marriage tax penalty on 21.6 million couples who currently face penalties by year 10, and provides a bonus—this does not provide a bonus; the phaseout in that bill is over 10 years—the phase in the Bayh bill is over 4 years. In the Moynihan bill, 21.6 million couples who currently incur a marriage tax penalty would find relief by year 10.

The beauty of this bill is that all of the marriage tax penalty is eliminated for 17.5 million people by year 4. And less than 10 percent of all households earn more than $120,000 a year. So, effectively, it covers not only 17.5 million people, but it covers over 90 percent of the population who would be affected. It does it at a cost that is much lower than the other two bills—$90 billion.

What I like about it is it gives us the opportunity to actually see tax reduction happen, to actually say that within 4 years the marriage penalty tax is completely eliminated for working families earning under $120,000 a year. We do it for a modest amount of $90 billion over 10 years.

The other bills deal with all kinds of different so-called hidden penalties, but those are not the real things that I think impact the people's drive to eliminate the marriage penalty. It is what happens when you get married. It is the increase in the tax when you get married. This is entirely eliminated within a 4-year period of time. I support Senator BAYH's proposal, and I will be pleased, when he offers it, to be a cosponsor of it. I hope it will have very serious debate and discussion before this body.

I thank the Chair and yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, I thank my good friend from California for her statement.

This will come out later when we debate this more. I think it is important to note that the proposal advocated by my good friend from California has a certain deficiency, which is that it does not at all address the marriage tax penalty caused by unearned income. The proposal advocated by my friend from California deals only with the marriage tax penalty caused by earned income; that is, by wages and salaries. There are a lot of senior citizens in our country, as we know. Most of their income is unearned income. It is pension benefits, Social Security income. It is not wages or salary. As a consequence, there is about a $60 billion tax penalty over 10 years for senior citizens that is not addressed in the proposal offered by or mentioned by and advocated by the Senator from California but which is covered by the proposal offered by the Senator from New York, the Democratic proposal.

I will address another situation. There are lots of aspects of the marriage tax penalty provision. Again, there is nothing in the code that imposes a penalty on marriage. It is just that because of our combination of progressive rates, a desire to achieve neutrality between married taxpayers and individual taxpayers with the same income, a desire to achieve equality between married couples with the same income but with different distribution in earnings, we end up with this problem. There is no total fix. It is just a matter of trying to figure out what makes the most sense.

This chart deals with only one aspect of the so-called marriage tax penalty. That is the example of the marriage tax penalty in the earned-income tax credit, the EITC, a provision in the law which is to help low-income people who otherwise face a significant tax burden, let alone all the other difficulties they are facing in life with low income. This chart shows first a single mother with two children. Let's say her income is $12,000 a year, which is very common. She, today, would receive an earned-income tax credit benefit of $3,888.

Let's take a single father with no children. Let's say his income is the same; it is $12,000. Obviously, he receives a zero earned-income tax credit. Let's say the single mom with two children marries the individual with no children. Now they are married with two children. Their total income will

be $24,000, hers $12,000 and his $12,000. But because of the marriage tax penalty, because of the way the Tax Code works, and in particular the EITC provisions which are very complex, as a consequence of the man and the woman getting married, their now joint earned-income tax credit will no longer be the $3,888, which the woman alone with her two children would receive. Rather, now that they are married, the combined EITC benefit would be lower, in the neighborhood of $1,506, a clear penalty for getting married. It is something we want to fix.

It has been stated several times that the proposal, the Finance Committee proposal helps low-income people by addressing the marriage tax penalty under the EITC. It does, but not very much. The maximum amount of relief that can be received under the Finance Committee bill in addressing a potential $2,382 penalty is $500. That is the maximum amount of benefit under the marriage tax penalty that is addressed in the Finance Committee bill.

Contrast that with the Democratic alternative. Under the Democratic alternative, there would be total relief; that is, a single mom with two children and a single father with no children, when they get married, would receive no penalty. Why is that? Because of the simplicity of the Democratic alternative. The simplicity is, if you are married, you just choose. You file jointly or you file separately. You choose the one which results in lower tax. As a consequence, all of the 65 provisions in the Tax Code which sometimes cause a marriage penalty are addressed. They are all solved.

The minority bill solves completely the marriage tax penalty problems facing some Americans. Contrast that with the Finance Committee bill, which does not solve completely the marriage tax penalty problems facing some married taxpayers because the Finance Committee bill deals with only three of the inequities, not all 65.

This is just one of the inequities the Finance Committee bill does not address very much. There is kind of a little tack-on provision which addresses it. But as a consequence, the Democratic alternative completely solves the EITC problem.

I yield the floor.

The PRESIDING OFFICER. The Senator from New Hampshire.

Mr. SMITH of New Hampshire. Mr. President, we did spend some time today debating the elimination of the marriage penalty tax. This is something I have been working on for all the years I have been in Congress in the Senate. I look forward to the day we can repeal it. I was hoping we would have this vote in the near future. I very much regret the delay that was imposed upon us by the minority because by putting nongermane amendments on this, we slow down what we could accomplish here in the very near future, which is finally to eliminate the marriage tax penalty.

I have an amendment prepared to implement elimination of the marriage tax penalty a lot sooner. I am contemplating offering that. I will see how much support there is for it. Before I do that, however, instead of the proposed phase-in period of 6 years, which is the underlying proposal, my amendment would eliminate the marriage penalty tax immediately, bringing working parents tax relief right away.

According to the Congressional Research Service, as this graph shows, the additional savings my plan would bring married couples over the Roth plan would be almost $3,000. If you look at the years, we go from $69 versus $879 in 2002, all the way over to 2008, where it evens out. The point is, these are savings for a married couple—about $810 in the first year, 2002—if we put it into effect immediately.

With today's cost of living exploding, education, tuition, high prices at the pump, that is a substantial savings for an ordinary working family. I think we ought to make this effective today, as soon as it passes, and not implement it over a 6- or 7-year period. Married couples have been waiting for a large number of years, since this ridiculous provision was put in the IRS Code.

It is not often we have the opportunity to right a wrong around this place, but this is an opportunity. I sincerely hope we take advantage of it.

Today, however, not only do we have the opportunity to turn back a tax, we also have an opportunity to turn back an unjust tax that punishes an institution that is the very backbone of society, at least in most of our minds.

You hear some people say that it isn't. But marriage is the backbone of our society, the essence of our families. One of the reasons why we are having a lot of cultural problems today is a lack of emphasis on the family and marriage. Twenty-five million couples are subject to the marriage tax penalty in America and, frankly, those of us who have not had the courage to overturn that tax over the past several years deserve some of the blame because it punishes married people. In New Hampshire alone, almost 140,000 couples will be hit with a marriage tax penalty. In a small State such as New Hampshire, which only has a little over a million people, this tax is antimarriage, antifamily, and antichild. Children reared in two-parent homes are more likely to succeed in school, stay away from drugs, and not become involved in crime. We should not penalize married couples. It doesn't make sense.

A way for couples to avoid the marriage tax penalty is they could file for divorce and save money or they could not get married and save money and just live together. That kind of tax policy doesn't make sense. The average marriage penalty is $1,400, or more, in additional Federal income taxes, which is more than $100 a month. That is an extra $1,400 that could be used to buy school clothes for kids, pay for a home computer, perhaps, or a little health insurance, or maybe take a family vacation. The point is, you would have control over an additional $1,400 to do with what you want, and not have the Government taking your money whenever it wants.

I have received a lot of mail on this issue over the years asking for relief—I might say, begging for relief, for the Congress to do something. Just one example. A gentleman by the name of Roy Riegle from Derry, NH, wrote this:

> I am a software engineer working in Merrimack and living in Derry. Via the Web, I just learned of the House Passage of the ''Marriage Tax Cut'' bill. (I think it is H.R. 6). I want to heartily encourage you to vote for this bill when it reaches the Senate. We are one of the classic middle class families (I'm an engineer and my wife teaches in Chester) who are trying to pay for our kid's college education. Our cost to send our second daughter to Trinity College in Hartford, Connecticut, next year is expected to be $20,000. We need assistance of some sort, and this will help. Thank you for your consideration.
>
> ROY RIEGLE.

That is so true of many families trying to meet expenses and pay education costs. For all these millionaires and billionaires you read about and hear about all over the country making all this money, maybe $100 a month isn't important. But it is real important to people such as the Riegles and so many others who have written me on this issue over the years.

Since 1970, the number of dual-income couples has risen dramatically and continues to rise. It is these families who will benefit from the repeal of this tax. What an outrageous tax this is, to discriminate against people who are married. It is just un-American, and how it ever got in the code is beyond me. Why it hasn't gotten out in all these years is beyond me.

I think we should understand that the reason why, as we stand here now, we have not been able to pass this on the floor of the Senate today is because of delays, because the other side wants to offer nongermane amendments to slow it down, to say we have to pick and choose which family gets a break. You have to be in a certain income tax bracket, or you have to be a certain type of person to get a break, and all this nonsense. Everybody should get the break. The marriage tax penalty itself is unfair. It is not more or less fair for one family or another, depending on the income. It is an unfair tax. Let's get rid of it, period. There is nothing complicated about that. This year, Americans will give 39 percent of their income to the Federal Government. As tax levels rise, women who might otherwise stay at home are forced to enter the job market. The percentage of single-worker households in the U.S. has plunged to 28.2 percent, compared with 51 percent in 1969. However, the harder parents work to keep pace, the greater their chances of moving into a higher tax bracket and winding up giving more to the Government.

Mr. President, in conclusion, these families are right. These taxes do penalize. If we are going to penalize the

sacred institution of marriage and offend our sense of decency and morality, if that is what is going on in the Tax Code, we need to correct it.

We should be encouraging the makeup of the family, not the breakup of the family. We should bring tax relief to married couples today—not tomorrow, not next year, not 6 years down the road, but today. They have waited all these years with this discriminatory tax. We can never make it up to them, so let's start today and make it effective today. We can bring tax relief to these couples by passing my amendment and, if not mine, at least we should get started with the underlying bill. It is better to do it down the road, over the course of 6 years, than not at all. With my amendment, we can do it immediately and save all of this money each year for each of these families.

(Mr. ALLARD assumed the Chair.)

—

ELIAN GONZALEZ

Mr. SMITH of New Hampshire. Mr. President, I want to talk on a subject that has been in the news a lot. I will take a few minutes of the Senate's time. I have been involved in a lot of issues. I have debated just about everything known to mankind on the floor of the Senate, as have most of us. I am in my tenth year in the Senate, and I have never been involved in an issue that has gotten to my heart more than the Elian Gonzalez case—never. Last night, on the Geraldo Rivera show, a poll was shown saying 61 percent of the American people said Elian Gonzalez should go back to his father, and 28 percent of them said he should stay here in America.

Here is this little boy who floated in the ocean on an innertube after his mother died trying to bring him to America. So we are now going to conduct policy about what to do about Elian by reading polls. Where is the leadership in this country when we need it? This is not about polls. I don't care what the polls are. I could care less what the polls are. If Lincoln had taken a poll on slavery, we would probably still have slavery because the majority of the people in America at that time supported slavery. But he didn't take a poll or put his finger to the wind. He did what was right.

Again, I plead with my colleagues in the Senate to grant Elian Gonzalez and his family permanent residency status so this issue can be handled by a Florida custody court. This should not be an immigration matter. Elian Gonzalez did not get on a yacht and cruise into Miami Harbor. He and two other people almost drowned while everybody else on the boat—10 or 12 other people —lost their lives. And his mother's dying wish was to ''please get my son to American soil.''

I have heard a lot about the father's rights. I have nothing against him. He could be the nicest guy in the world. I have met Elian. I didn't get a chance to meet Elian's mother because she didn't make it. If she had made it, we would not be here talking about this because, under the law, she and Elian would be allowed to stay here. So because she died, Elian has no rights.

Those of you listening to me now who think this is a father-son issue, I want you to listen carefully to what I have to say because it is not a father-son issue. That is a totally bogus argument. There are reports in Miami that Elian is reluctant to travel to Washington to see his father. He is a frightened little boy. Wouldn't you be after you survived that? Has anybody listening to me now ever gone through an experience like that—floating on an innertube on the high seas for 3 days, after you watched your mother die, and everybody else on the boat is gone except two others he didn't know were alive because they were drifting off somewhere else. And then to be sitting in a home in Miami, with people who love him, who have taken care of him, and to wonder if today, right now, tonight, tomorrow morning—he doesn't know when—maybe noon tomorrow, in comes the large, sweeping hand of the Justice Department and Janet Reno, and they yank him from the arms of these people who love him and drag him back to Cuba. That is what he is sitting through now and worrying about now. He is a frightened little boy. When are we going to be concerned about this frightened little boy?

I am tired of hearing about everyone else's rights in this debate. I am sick of it. I am sick of the fact that I can't get a vote on the floor of this Senate because the people do not have the guts to vote. They do not want to be recorded. I am sick of it because this little boy is going to be dragged back to Cuba, and he is going to be used as a pawn in Castro's—God knows what—forsaken land over there. And we have to live with it. We ought to be recorded, and we ought to be on record. We ought to stand up and be counted. I am sick of it. I have been quiet too long. I am not going to be quiet anymore.

He is fearful of returning to that country. I talked to him. He said: Senator SMITH, please help me. Don't send me back to Cuba. I said: Elian, do you love your father? Do you want to go back with your father? He says: Yes. I want to be with my father. I don't want to go back to Cuba.

Mr. Gonzalez, if you are listening to me, why don't you defect? It is a heck of a lot better here.

I am going to tell you that there is one shining example of why it is not about father and son. It is not about father and son. I am sick of it. Listen to me—one shining example of the human rights violation of Fidel Castro.

Where are all the human rights people who care about this? Where is the Catholic Church that sheltered all of these Communists during the Nicaraguan and El Salvador issue? Where are they? Silent.

Let me tell you about Fidel Castro and what little boys such as Elian look forward to, and what Elian will have to look forward to when he is dragged back to Cuba—for his father. Give me a break, Ms. Reno.

On July 13, 1994, 72 Cuban men, women, and children boarded the *13 de Marzo*, a tugboat, trying to sail for freedom to the United States, just like Elian did. Less than 3 hours later—3 hours later—32 of them would be forced to return to Cuba—they were the lucky ones—while the other 40, 23 children among them, were left by the Cuban authorities, their bodies scattered at sea.

At 3 o'clock in the morning, 22 men and 30 women boarded a recently renovated World War II tugboat in the Bay of Havana. With them were over two dozen children, one an infant, and several others between 5 and 10 years old.

I am going to show you some pictures of the children who boarded that boat who never returned. I want to show you pictures of children who died such as these children right here:

Caridad Leyva Tacoronte, dead, 4 years old;

Angel Rene Abreu Ruiz, dead, 3 years old;

Yousel Eugenio Perez Tacoronte, dead, 11 years old.

Let me tell you how they died with this dictator who tells you that he wants to welcome this little boy back to Cuba so he can be with his father. If Castro had caught him, he would be dead. All of them would have been. He would have killed them. But he didn't catch them. They drowned.

Now Elian has to be told that he has to go back. His father said the other day, ''Four months I have been waiting for my son.''

Where have you been, Mr. Gonzalez? Nobody is stopping you from coming here, except Castro. We don't have any policy that says you can't come here.

Let me tell you what happened to these kids. This little tugboat was detected, and it was approached by the Cuban coast guard. The government boat did not attempt to stop the *13 de Marzo*, the boat. It didn't try to stop it. Instead, it stalked it for 45 minutes along the coast of Cuba, 7 miles out at sea—stalked it, intimidating it.

The U.S. Coast Guard protects life. The Cuban coast guard exterminates life.

It was then that the government vessel, beyond the sight of any witnesses on land, rammed this defenseless boat. This is 1994. This isn't 1959. This is 1994, 6 years ago. Defenseless people were in a little tugboat which was rammed by the Cuban coast guard.

According to the testimony of several of the survivors, two Cuban government firefighting boats appeared and began to pummel the passengers with high pressure firehoses.

You can imagine how horrible that was.

Although the passengers repeatedly attempted to surrender to the government officials—even women holding their children up on deck, saying,