have already demonstrated dramatically that they back a correction for this injustice.

In February, the House passed the Marriage Tax Penalty Relief Act of 2000. Thanks to the good work of the Senate Finance Committee, under the direction of Senator ROTH, we have a measure which will help substantially lessen the burden of this penalty that has been laid upon the families of America.

This bill makes great strides in providing relief and correcting this injustice. Twenty-five million American couples pay an average of $1,400 a year extra simply because they are married. Ending the penalty will give couples the freedom to make the choices they ought to make: The choice to be married and have a durable, lasting relationship of marriage as the foundation for the family unit.

The marriage tax penalty forces some Americans to make compromises instead of real choices. Mothers and fathers should be able to choose whether both parents will be employed outside the home based on what is in the family's best interest, or whether there should be a nonworking spouse who stays in the home. The Senate bill respects the value of the contribution of the spouse who stays home, and that is very important. Our Tax Code should respect the value that is added to the equation by a stay-at-home spouse who makes the family a stronger unit and builds for this country the kind of integrity that strong families provide.

In conclusion, no one has ever devised or developed or even dreamed of a better department of education, social services, a better department of health, education, and welfare than the family, and it is time for our Tax Code.

The PRESIDING OFFICER. The time requested by the distinguished Senator has expired. Who yields time?

UNANIMOUS CONSENT AGREEMENT—H. CON. RES. 303

Mr. GRASSLEY. Mr. President, on behalf of the leader, I ask unanimous consent, notwithstanding rule XXII, that following the cloture votes relative to H.R. 6, the Senate proceed to H. Con. Res. 303, the adjournment resolution, with a vote to occur on adoption, all without intervening action or debate. I further ask unanimous consent that following that vote, the Senate begin debate on the budget resolution conference report and, when received, the conference report be considered as having been read and there be 4 hours of debate to be divided in the following fashion: 90 minutes under the control of Senator DOMENICI, 90 minutes under the control of Senator LAUTENBERG, and 1 hour under the control of Senator REED of Rhode Island.

Finally, I ask unanimous consent that following the use or yielding back of time, the Senate proceed to vote on the adoption of the conference report, without any intervening action or debate.

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

Who yields time?

The distinguished Senator from Virginia is recognized.

Mr. ROBB. I inquire as to how much time remains on this side.

The PRESIDING OFFICER. The Senator has 2 minutes.

MARRIAGE TAX PENALTY RELIEF

Mrs. LINCOLN. Mr. President, in listening to my colleagues I am pleased to detect broad support for ending the so-called marriage penalty. I know that no one in this body believes that there should be a price to pay to the government for matrimony. However, we should work for a fair and reasonable solution that will not expand the marriage bonus and shift tax unfairness from one group in this country to another. The fact is that expanding marriage bonuses is not fair to single Americans just like doing nothing is unfair to married couples.

The ironic thing about the marriage penalty is that it was actually born out of fairness. According to a June 22, 1999 document prepared by the staff of the Joint Committee on Taxation, before 1948, there was only one income tax schedule, and all individuals were liable for tax as separate filing units. Under this tax structure, there was neither a marriage penalty nor a marriage bonus.

However, this structure created an incentive to split incomes because, with a progressive income tax rate structure, a married couple with only one spouse earning income could reduce their combined tax liability if they could split the income and assign half to each spouse. Under this system a disparity between the citizens of community and separate property states arose after a handful of Supreme Court cases upheld the denial of contractual attempts to split income, but ruled that in states with community property laws, income splitting was required for community income. This led Senator John McClellan, of my home state of Arkansas, to ask Senator William Knowland of California, ''why is it that just because you live in California and I live in Arkansas, you pay $646 less every year than I pay?''

The Revenue Act of 1948 provided the benefit of income splitting to all married couples by establishing a separate tax schedule for joint returns. That schedule was designed so that married couples would pay twice the tax of a single taxpayer having one-half the couple's taxable income. While this new schedule equalized treatment between married couples in states with community property laws and those in states with separate property laws, it introduced a marriage bonus into the tax law for couples in states with separate property laws. As a result of this basic rate structure, by 1969, an individual with the same income as a married couple could have had a tax liability up to 40 percent higher than that of the married couple.

To address this inequity, which was at the time labeled a ''singles penalty,'' a special rate schedule was introduced for single taxpayers, leaving the old schedule solely for married individuals filing separate returns. This schedule created the infrastructure for the so-called marriage penalty that we seek to end today.

At the time more than thirty years ago when the current single and married filing categories were established, our society looked different, and very few people were affected by the flaws in our tax code that imposed a penalty on marriage. As we all know, Mr. President, the general rule is that married couples whose incomes are split more evenly than 30–70 suffer a marriage penalty. However, the fact still remains, that married couples whose incomes are attributable largely to one spouse generally receive a marriage bonus.

As the income levels between men and women have rightly narrowed and as more married women have moved into the work force, the so-called marriage penalty has begun to affect more and more families.

Today we are debating a bill offered by the Senate Finance Committee that seeks to address the problem of the so called Marriage Penalty, and I applaud my colleagues for bringing this to the floor. As I said before, I believe we all want to tell our constituents that we have ended the marriage penalty, however, the underlying bill will not allow us to do that.

There are 65 provisions in the tax code that contribute to a possible marriage penalty for taxpayers. The bill offered by the Majority only eliminates one of those provisions and softens the bite of two others. The fact still remains that 62 other provisions could rise up to affect married couples on tax day. If we are going to end the marriage penalty, Mr. President, we should just end it.

Another problem with the Majority bill is that it expands the marriage bonus. We should not bring back the unfairness we had before 1969. We should learn from the history of this debate and we should come up with a better solution. I believe in the sanctity of marriage, as do all of my colleagues. I don't believe in penalizing it. But I also recognize the rights and fairness that our single constituents demand. We should not shift tax unfairness from one group to another, we should work to eliminate the unfairness for all Americans.

The Majority bill would also expand the roles of the Alternative Minimum Tax. Talk about unfair! I think a lot of Americans would almost rather pay the marriage penalty than have to deal with the Alternative Minimum Tax. The Majority bill would expand, by 5 million, the number of people who have to fill out an AMT tax form and pay higher rates. Not only is it inexcusable,

it goes against what we stand for and what we are trying to achieve

We should be working to lessen the effects of the AMT on middle class families not expand them. I am aware that the Majority bill includes a provision to permanently exempt the nonrefundable personal tax credits from AMT determination. That is good policy. In fact, Mr. President, I am the author of the bill, S. 506, that is essentially attached to the Majority bill. This provision, however, will not do enough to lessen the effects that doubling the standard deduction will have on the AMT roles. The good policy of S. 506 is drowned by the bad policy to which it is attached; drowned in the squeals of 5 million voters. I remind my colleagues that the AMT equals higher taxes and confusing forms. No one wants that for their constituents.

Lastly, Mr. President, this majority bill can hardly be labeled a ''Marriage Penalty Relief Bill'' at all. It doesn't completely eliminate the marriage penalty and less than half the cost of the bill goes to reducing it. 60 percent of the cost of the Majority bill goes to singles and to expanding the marriage bonus. I believe we should be honest with the American taxpayer and quit trying to aggregate tax cuts under popular headings like ''Marriage Penalty Relief'' and ram them through the process with cloture votes.

If my colleagues truly believe in fairness, as I think they do, then, Mr. President, let us work to truly end the marriage penalty, not to just put it on hold. Let's work together, Mr. President, to end the marriage penalty. Lets put an end to it now and forever. That means eliminating all 65 marriage penalties. Not just one and a fraction. That also means avoiding a new singles penalty. We have a record to look upon, Mr. President. We have a history. If we approach the marriage penalty in the way the Majority proposes, the unfairness will continue, the debate will continue, and sadly, the marriage penalty will continue as well.

Mr. LEAHY. Mr. President, I do not like the marriage penalty. I think it is poor public policy. However, I am forced to vote against cloture today because the majority has refused to allow the minority to offer amendments to improve this seriously flawed legislation.

The majority has presented us with a bill that not only fails to completely remedy the marriage penalty, but also provides large tax cuts to individuals and married couples who currently experience a marriage bonus. Less than 40% of the benefits of this bill would actually go to couples earning under $100,000. This is not a marriage penalty bill; this is a fiscally irresponsible tax cut bill for the wealthy. Hard working married couples in Vermont deserve an honest, targeted measure to eliminate the marriage penalty, not the proposal that is before us today.

I had looked forward to debating amendments to strengthen this bill and I am disappointed that the majority is cutting off the debate with a motion to invoke cloture. The integrity of the Senate is threatened when the majority refuses to permit the minority to debate amendments. The Senate should be the conscience of the nation because of the distinguishing feature of this body for any Senator to offer amendments and thoroughly debate the merits of legislation.

I support an end to the marriage penalty. I will continue to work with other Senators to pass legislation that is targeted at eliminating all of the marriage penalties that are embedded in our tax code. Vermonters deserve nothing less.

Mr. BYRD. Mr. President, today the Senate will vote on two cloture motions, the first, to end debate on the Finance Committee's substitute amendment to H.R. 6, the Marriage Tax Penalty Relief Act, and, the second, to end debate on the underlying bill.

First, I am, as are others, deeply concerned with that anomaly in the tax code known as the ''marriage penalty.'' I can think of no rational reason why two individuals who have vowed a lifelong commitment to each other through the sacred institution of marriage should, in certain cases, have their combined income taxed at a higher rate than that of two unmarried persons. At a time of declining social values, it simply does not make sense for the Congress to sanction policies which clearly work to the detriment of family stability.

Throughout the annals of human experience, in dozens of civilizations and cultures of varying value systems, humanity has discovered that the permanent relationship between men and women is a keystone to the stability, strength, and health of human society. The purpose of this kind of union between human beings is primarily for the establishment of a home atmosphere in which a man and a woman pledge themselves exclusively to one another and who bring into being children for the fulfillment of their love for one another and for the greater good of the human community at large. Indeed, I doubt that any Senator would refute the assertion that the promotion of marriage and family stability is in the best interest of the nation as a whole.

The question then is how to utilize the nation's tax code to move towards this goal. Marriage neutrality, for reasons that I will leave to the distinguished Finance Committee Chairman, the Senator from Delaware, and, the Finance Committee ranking member, the Senator from New York, to explain, is seemingly incompatible with a progressive income tax system that allows for married couples to file jointly. That is, if this body believes that higher-income households should pay higher taxes than lower-income households, and that married couples should be allowed to file joint returns, marriage neutrality can be a difficult goal to achieve. While I applaud the efforts of the Senator from Delaware and the Senator from New York in their attempts to balance these seemingly incompatible goals, I remain hesitant about jumping on any bandwagon at this time without first raising some concerns.

My primary concern, which I would presume is a concern of all Senators, is the cost associated with each of these proposals. The Republican plan, upon which the majority leader has filed a cloture motion, would cost approximately $248 billion over 10 years, and would explode after the first 10 years, costing the Federal Government $39 billion per year thereafter. This cost would be paid for through the non-Social Security surpluses that are projected by the Congressional Budget Office over the next 10 years. The so-called Democratic alternative, on the other hand, is not much better. The proposal would cost $150 billion over 10 years, but once fully phased in, is expected to cost about $48 billion per year thereafter. The basis upon which these tax cuts are being proposed is the presumption that the Congressional Budget Office's projections of non-Social Security surpluses will come to pass and will be large enough to cover tax cuts of this magnitude without causing the Federal budget to revert back into the kind of annual triple-digit billion dollar budget deficits we suffered over the last two decades. Never mind the fact that these non-Social Security surpluses are not yet in the hands of the Treasury. Never mind the fact that this Senate has not yet ensured that our domestic spending needs will be met in the coming years. Never mind the fact that such enormous tax cuts, once enacted, would be very difficult to reverse.

To its credit, however, the Democratic alternative is a substantively better proposal. Not only would it eliminate all sixty-five marriage penalties in the tax code, compared to the Republican proposal which would eliminate only three of the penalties, but it would also limit tax relief to those who actually suffer marriage penalties. Nevertheless, the Senate stands ready to shut down debate on these measures, and to effectively prohibit the Democratic alternative from being offered. Moreover, amendments that could possibly improve these proposals, or, at least, ensure that these proposals are enacted in the most cost efficient way possible, would also be limited—perhaps not to be allowed to be called up at all.

Another concern of mine is that both proposals are distributionally skewed away from lower- and middle-income families. Senators should be encouraged to offer amendments so that these proposals better target families who most need tax relief. Instead, Senators are discouraged from offering amendments to improve the measure. Watching the debate yesterday, I noted Senators suggesting that amendments

should be limited to only five or six so that the Senate could finish its work tonight and recess for the Easter break. As far as this Senator from West Virginia is concerned, if this legislation is as important as most Senators seem to think it is, we should stay in tomorrow, perhaps Saturday, and for as long as it takes to provide the best targeted, most cost-efficient tax package possible. This legislation should not be railroaded through this Chamber in order to accommodate a political deadline or to avoid debate on controversial amendments.

I, for one, will not support shutting down debate on these measures without first having these concerns addressed. I refuse to allow myself to be backed into a position where I must support limiting debate on a so-called marriage penalty relief bill simply to avoid political attacks that I do not support marriage penalty relief. My constituents understand my position on this matter. I have been married, now, almost 63 years, so I know about the marriage penalty. It has not changed over the years. I will oppose cloture on this bill, not because I am opposed to marriage penalty relief, but because I am opposed to this kind of legislating.

Putting aside the policy implications of these votes for a moment, I am growing increasingly concerned about how this body is seemingly incapable of considering any legislation without, first, limiting amendments that may be offered, and, second, limiting the ability of Senators to debate the legislation. These marriage penalty proposals are only the most recent example of this new style of legislating. Education savings accounts, the Social Security earnings limit, and bankruptcy reform have all been debated in this fashion. The stock options bill that was brought to the floor was limited to one hour of debate with no amendments or motions in order. Presumably, this agreement was reached to prevent minimum wage amendments from being offered. Indeed, time after time, day after day cloture motions to end debate are being filed before debate even has a chance to get under way.

The rationale behind today's cloture vote is that a majority of constituents and legislators support marriage penalty relief, so this legislation should be passed without delay. Ironically, this is exactly why the Senate was established as the body of majority rule but minority right. When James Madison arrived in Philadelphia in 1787 to correct the ''injustices'' of the Articles of Confederation, he had derived a general theory of politics based on his experiences in the Virginia state legislature. His focus was on the majoritarian premises of popular government. While Madison pondered that legislators would primarily respond to the passions and interests of their constituents, he realized that minority rights were not so much to protect the people from government as to protect the people from popular majorities acting through government. In recent months, however, and, I say this not as a Democrat, but as a member of the minority, minority rights have been pushed aside in order to accommodate political expediency. The Democrats, as I observe them, are standing up for their rights as a minority, not attempting, as has been stated several times in the past, to dictate the Senate's schedule. This Democrat is certainly not trying to dictate the schedule. I do, however, have an interest in the Senate. And, I think that the Senate has gone downhill in recent years. I think that it is too partisan. I have seen bills called up, and cloture immediately filed upon them to end debate on them when there had been no debate. I, when I was majority leader, filed cloture motions in similar situations, but I never did it time after time and day after day, I did it very seldom.

Senators do have the right to offer amendments, they do have the right to debate those amendments, and they have the right to a roll call vote on those amendments if they want it. Similarly, this Senator, along with every other Senator in this body, has the right to debate amendments offered by other Senators and to a roll call vote on those amendments. This was the message that I was hoping to convey last Friday during the debate on the budget resolution. When I objected to the unanimous consent request regarding the inclusion of some fifty amendments to the budget resolution, my goal was not to prevent the consideration of those amendments.

In fact, I was suggesting that the Senate spend the extra time on Saturday and on Monday to debate and to vote on those amendments. It was my desire to hear debate and to vote on those amendments, not to move on to final passage.

The Senator who offers the amendment, of course, has a right to have debate on it and a right to ask for a vote. But any other Senator also has a right to hear the debate and also has a right to ask for a vote if he wants it. So it is not just the Senator who offers the amendment whose case is put in jeopardy because he is denied a vote. The whole Senate and the people I represent, the people the Senator from Rhode Island represents, are entitled to a debate also on the amendment.

As I have said before, I will not support the erosion of minority rights in the Senate simply to advance a politically popular initiative. I hope that my colleagues will take a moment to consider their votes in this context, rather than in the context of what is politically popular and expedient.

Mr. ROBB. Mr. President, last week, I offered an amendment to the Senate budget resolution that would have required Congress to enact a new Medicare prescription drug benefit before considering any massive tax cuts. While a procedural hurdle prevented my amendment from passing, fifty-one senators voted to waive the budget point of order, indicating they favored it, sending the American people a strong signal that a majority of the U.S. Senate thought we should put the needs of our nation's seniors before excessive tax cuts.

Yet only a week after this vote, Mr. President, we are considering a massive tax cut that will spend $248 billion of the surplus over 10 years, without doing anything to modernize Medicare. Under the guise of eliminating the ''marriage penalty,'' the majority has brought a bill to the floor that would devote over half of its benefits to people who either aren't married, or who are actually receiving right now a tax benefit, or ''bonus,'' for being married. This takes a lot of chutzpah.

I believe we ought to eliminate the marriage penalty for those who actually suffer the marriage penalty and need the relief most. With all the rhetoric from the other side about eliminating the marriage penalty, one might think that they would share my view and want to pass a bill that would actually focus on the penalty.

But a close examination of the Republican bill reveals that it is not quite what it is described to be. In fact, there are 65 provisions in the Tax Code that have a marriage penalty, including Social Security. Their bill takes care of one provision entirely and two others partially, and leaves the other 63 marriage penalties exactly the way they are. The Democratic bill addresses all 65 provisions, and takes care of the entire penalty for nearly everybody. The Democratic bill accomplishes all this but costs half as much.

It is time that we set our priorities straight. We ought not to be devoting $140 billion of the surplus over 10 years to individuals who currently have no marriage penalty when we have done nothing to help those who suffer from the ''senior citizens' drug penalty'' the high prices our Nation's seniors are forced to pay for prescription drugs.

I intend to offer a motion to recommit this bloated bill to the Finance Committee, with instructions to report out a new bill by June 1 that focuses its dollars on taxpayers who actually face a marriage penalty, and that devotes $40 billion over the next 5 years to a new prescription drug benefit. This motion will not prevent Congress from enacting marriage penalty relief this year, it will just ensure that we do not backtrack from last week's vote to enact a prescription drug benefit before we do major tax cuts.

I want to share again a letter I received from a woman in St. Stephens Church, VA which illustrates why the prescription drug amendment is so important. She writes:

> My husband and I are both retirees and rely on Social Security and Medicare. Recently, we both had to go to our family doctor, and the drugs that were prescribed for us would cost us out of pocket approximately $300 per month. Due to the cost of the two prescriptions, we are forced to choose not to take the medication and live with the illness.

Another woman from Scottsville, VA writes:

My husband's income consists of his Social Security and a small pension from his former employer. We spend over twice as much for prescriptions as we do for groceries, and it's getting harder and harder to stretch our income 'til our checks arrive.

These Virginians are not alone in their troubles. The average senior citizen will spend $1,100 on prescription drugs this year. Most of them will not have adequate prescription drug coverage to help them cover these crushing costs. The numbers of those who do have coverage are dropping rapidly.

Despite the suggestions of some of my colleagues, this problem is not limited solely to the poor. One in four Medicare beneficiaries with a high income—defined as $45,000 a year for a couple—has no coverage for prescription drugs. And while some seniors do have coverage, nearly half of them lack coverage for the entire year, making them extremely vulnerable to catastrophic drug costs.

Complicating this matter for the elderly is the ''senior citizens' drug penalty'' that seniors without drug coverage are forced to pay. Most working Americans who are insured through the private sector pay less than the full retail price for prescription drugs. This is because insurers generally contract with Pharmaceutical Benefit Managers—or PBMs—that negotiate better prices for drugs and pass on the power of group purchasing to their customers.

Seniors lack this option, however, and must still pay full price for their drugs. A study released earlier this week showed that seniors without drug coverage typically pay 15 percent more than people with coverage. And the percentage of Medicare beneficiaries without drug coverage who report not being able to afford a needed drug is about 5 times higher than those with coverage.

This ''senior citizens' drug penalty,'' in my view, is unconscionable. Senior citizens rely more on drugs, and have higher drug costs, than any other segment of the population. They deserve to have the same bargaining power that benefits other Americans.

Last week the other side spoke against my amendment, claiming that there was already adequate language in the Republican budget resolution to ensure that we pass a prescription drug benefit this year. At the time, they pointed to the $40 billion reserve fund which was included in the budget resolution the Committee reported, arguing that this would provide ample money to enact a prescription drug benefit and offer tax relief.

Republicans asked, in essence, that we trust them that the Senate will not squander the surplus on tax cuts before we have helped our nation's seniors. Let me say that I do trust my good friends on the other side of the aisle. To borrow a line from Ronald Reagan, I believe we should trust—but verify. That is what my amendment last week did. It required deeds as well as words.

Seeing what happened in the budget resolution conference committee, it has become clearer than ever why we need to verify the promises that the other side gives us. Because despite both chambers setting aside a $40 billion reserve fund for a prescription drug benefit, one of the first things that the conferees did was cut this fund in half, to $20 billion—a number far too low to enact any sort of universal benefit for our nation's seniors. The conferees then took this other $20 billion, which is vitally needed to fund a universal prescription drug benefit, and said that it should be used for other Medicare reforms, such as another round of adjustments to the payment rates for Medicare providers that were hit hard by the cuts in the Balanced Budget Act of 1997. But after touting this reserve fund as the key to a prescription drug benefit, they have essentially neutered themselves.

Even worse, the conferees removed the one provision that would have helped push a prescription drug benefit forward. The Senate budget resolution set a date of September 1 for the Finance Committee to report out a prescription drug bill. This deadline would have guaranteed that the Senate would at least consider prescription drug legislation this year. But the conferees stripped this deadline out of the bill. They have basically said: it is not important for the Senate to pass a bill to eliminate the ''senior citizens' drug penalty.''

I am by no means opposed to taking another look at the decisions we made in the Balanced Budget Act of 1997. I worked very hard last year in the Finance Committee on the Balanced Budget Refinement Act. And there ought to be room, in the context of a balanced budget, to provide further relief to health care providers who were hit hard by the cuts in the Balanced Budget Act of 1997.

We ought not to be limiting our Medicare reform efforts to $40 billion, however, simply to free up additional funds for tax cuts. With this new limit, Republicans have essentially pitted a prescription drug benefit for seniors against additional relief for doctors, hospitals, nursing homes, and other health care providers. Republicans have decided that two important priorities must square off, so that we can provide billions of dollars in so-called ''marriage penalty'' tax relief to individuals who do not even incur a marriage tax penalty on their taxes.

Our nation's seniors deserve better than this. Last week, at least fifty-one Senators felt the same way. I urge every one of them, as well as Senators who opposed my amendment last week because they thought the $40 billion reserve fund would guarantee a prescription drug benefit, to support my motion to recommit this bill. With its passage, we will be able to eliminate both the true marriage tax penalty and the ''senior citizens' drug penalty.''

UNANIMOUS CONSENT REQUEST—H.R. 6

Mr. ROBB. Mr. President, I ask unanimous consent that we proceed to consideration of H.R. 6, the Marriage Tax Penalty Relief Act, so that I may offer a motion to recommit the bill to the Senate Finance Committee.

The PRESIDING OFFICER. Is there objection?

Mr. GRASSLEY. Reserving the right to object, I see this as an effort to delay passing the marriage tax penalty relief bill. Offering or voting for this motion is saying that the Senate does not want to fix the marriage tax penalty. Recommitting the bill is an attempt, I think, to kill the bill.

We are going to deal with the prescription drug problem. As I said in my opening comments this morning, Republicans have already set aside $40 billion in our budget to do so. We do not need to delay fixing the marriage tax penalty in order to fix the Medicare problem. We have the resources and the time to do both.

Again, I think this is a transparent effort to kill marriage tax penalty relief, and, consequently, I object.

The PRESIDING OFFICER. Objection is heard.

The Senator from Virginia.

Mr. ROBB. Mr. President, I accept the objection of my friend from Iowa. Under the conference agreement, the $40 billion went in on the part of the Senate. Only $20 billion came out; $20 billion has already been diverted in the conference agreement. I recognize an objection has been offered. I will make my point.

The PRESIDING OFFICER. The time of the distinguished Senator has expired.

Mr. GRASSLEY. Mr. President, I yield 5 minutes to the Senator from Montana.

The PRESIDING OFFICER. The distinguished Senator from Montana is recognized.

MARRIAGE TAX RELIEF

Mr. BURNS. Mr. President, I thank my friend from Iowa.

This has been an interesting debate on this part of the Tax Code, and I have been listening to this debate with a lot of interest. If there ever was something that needed fixing, it is unfairness in the tax code. I am not going to talk about a disincentive for folks to get married. I look at it from a standpoint of fairness.

Young couples who are starting out and trying to save a little money for the education of their children, or trying to pay for a home, these couples are penalized. They have dreams of participating in American opportunities, and they are kept from this by an unfair tax code. In Montana, 90,000 couples are penalized to the tune of $51.5 million every year in extra taxes simply because they are Mr. and Mrs.

We made it pretty clear on this side of the aisle that tax reform is needed.