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No. 18

Senate

The Senate met at 9:45 a.m. and was called to order by the Honorable DAVID VITTER, a Senator from the State of Louisiana.

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Let us pray.

Lord of all, who rules the raging of the sea, we celebrate the works of Your love and grace; early in the morning, our songs rise to You. Thank You for giving us answers to life's most difficult questions. Thank You also for undeserved blessings we enjoy each day.

Bless the Members of our legislative branch. Give them opportunities to be Your voice of hope in a world often filled with despair. Strengthen their families and the members of their staffs. Give them the talents they need to serve You in our time. Bring us all to the purposes which You have designed for us. Give us Your peace that can keep our hearts and minds from fear.

We pray in Your Holy Name. Amen.

PLEDGE OF ALLEGIANCE

The Honorable DAVID VITTER led the Pledge of Allegiance, as follows:

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

APPOINTMENT OF ACTING PRESIDENT PRO TEMPORE

The PRESIDING OFFICER. The clerk will please read a communication to the Senate from the President pro tempore (Mr. STEVENS).

The assistant legislative clerk read the following letter:

U.S. SENATE,
PRESIDENT PRO TEMPORE,

Washington, DC, February 14, 2006.

To the Senate:

Under the provisions of rule I, paragraph 3, of the Standing Rules of the Senate, I hereby

appoint the Honorable DAVID VITTER, a Senator from the State of Louisiana, to perform the duties of the Chair.

TED STEVENS,
President pro tempore.

Mr. VITTER thereupon assumed the chair as Acting President pro tempore.

RECOGNITION OF THE MAJORITY LEADER

The ACTING PRESIDENT pro tempore. The majority leader is recognized.

SCHEDULE

Mr. FRIST. Mr. President, this morning we will start a series of votes on motions to instruct conferees with respect to the tax relief bill. There could be up to as many as 16 votes on these motions and, therefore, votes will be kept to 10 minutes in length. I hope there will be fewer votes, and we will be working this morning to see if there is any way to lessen that number. Voting will begin momentarily, and thus Members should stay close to the Chamber today during these stacked votes so that we can move expeditiously. We will be recessing for lunch to accommodate the party luncheons, and we will lock in the time for that recess later in the morning. I would expect that we would continue the voting sequence around 2:15 after the luncheons today.

Following the appointment of conferees to the tax relief bill, we will be returning to the asbestos bill. As Members know, we filed cloture on the asbestos bill last night and that vote is scheduled to occur Wednesday morning.

FILING OF AMENDMENTS

Under the rule, first-degree amendments need to be filed by 1 p.m. today to be considered in order postcloture. We will likely be in recess at that time, so I ask unanimous consent that the deadline be until 2:30 today.

The ACTING PRESIDENT pro tempore. Without objection, so ordered.

Mr. FRIST. Mr. President, when we return to the asbestos bill later today, we have the motion to waive pending, and we will be talking to the two managers this morning to determine the best time for that vote to occur today. Having said that, we are going to have a very busy day with votes, and Senators should not stray far from the Chamber in order to not miss any votes so that we can accomplish all that we have set out to do over the course of the day.

We are ready to start with the motions and voting. Chairman GRASSLEY is on his way. We can have the Senator from Massachusetts start, if he is ready. Senator GRASSLEY should be here within the next couple of minutes.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

TAX RELIEF EXTENSION RECONCILIATION ACT OF 2005

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will resume consideration of the House message to accompany H.R. 4297, which the clerk will report.

The assistant legislative clerk read as follows:

Resolved that the House disagree to the amendment of the Senate to the bill (H.R. 4297) entitled "An Act to provide for reconciliation pursuant to section 201(b) of the concurrent resolution on the budget for fiscal year 2006."

Pending:

Kennedy motion to instruct conferees to reject the extension of the capital gains and dividends rate reduction contained in section 203 of the bill as passed by the House of Representatives.

Reed motion to instruct conferees to insist that the final conference report include funding to strengthen America's military

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



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contained in title VI of the Senate amendment instead of any extension of the tax cuts for capital gains and dividends, which does not expire until 2009, contained in section 203 of the bill as passed by the House of Representatives.

Wyden motion to instruct conferees to insist that the final conference report include a provision that repeals accelerated depreciation for geologic and geophysical costs for oil and gas exploration by the five major oil companies.

Obama motion to instruct conferees to insist that the final conference report include tax relief for the most vulnerable members of our society, including the low-income victims of Hurricane Katrina and children in families that are too poor to benefit fully from the refundable child tax credit.

Hatch motion to instruct conferees to insist that the final conference report include a permanent extension of the credit for increasing research activities (based on section 108 of the amendment passed by the Senate), in order to improve American competitiveness.

DeWine motion to instruct conferees to insist that the final conference report accept the veterans' mortgage bonds expansion provisions contained in section 303 of the bill as passed by the House of Representatives with such revisions as are necessary to provide veterans in all 50 States with access to lower-rate mortgages.

Reid (for Menendez) motion to instruct conferees to insist that the final conference report include the Senate passed "hold-harmless" relief from the individual alternative minimum tax (AMT) in 2006, and does not include the extension of lower tax rates on capital gains and dividends.

Stabenow motion to instruct conferees to insist that the final conference report include a permanent extension of the credit for increasing research activities, and to reject any extension of the tax rate for capital gains and dividends which does not expire until 2009.

Grassley motion to instruct conferees to insist that the final conference report include the "hold-harmless" relief from the individual alternative minimum tax in 2006 (sections 106 and 107 of the amendment passed by the Senate) to protect middle class families and includes an extension of lower tax rates on capital gains and dividends (based on section 203 of the bill passed by the House of Representatives) to protect tax cuts for middle class families.

Grassley (for Lott) motion to instruct conferees to insist that the final conference report include the repeal of the individual alternative minimum tax (based on sections 106 and 107 of the amendment passed by the Senate).

Grassley (for Hutchison) motion to instruct conferees to insist that the final conference report include a permanent extension of the election to deduct State and local general sales taxes (based on section 105 of the amendment passed by the Senate).

Grassley (for Santorum) motion to instruct conferees to insist that the final conference report include a permanent extension of the above-the-line deduction for tuition and fees (based on section 103 of the amendment passed by the Senate).

Grassley motion to instruct conferees to insist that the final conference report ensure that in 2009 and 2010, the international competitiveness of the United States in attracting capital investment, and therefore job creation, is not weakened further by a higher combined corporate and individual income tax rate on corporate and capital income as a result of a higher dividend tax rate.

Grassley (for Talent/Snowe/Lincoln) motion to instruct conferees to insist that the

final conference report include a permanent extension of the modifications to the child tax credit made by the Economic Growth and Tax Relief Reconciliation Act of 2001 and the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Lautenberg motion to instruct conferees to insist that the final conference report does not increase the national debt of the United States.

Schumer motion to instruct conferees to insist that the final conference report include the Senate-passed provision to extend the above-the-line deduction for tuition and fees through December 31, 2009 (section 103), before it includes the House-passed extension of lower tax rates on capital gains and dividends (section 203), given budget constraints, noting that a conference report which maintains the tuition deduction will provide needed tax relief to more than 4,000,000 American families each year that are struggling to keep pace with rising tuition costs.

The ACTING PRESIDENT pro tempore. The Senator from Massachusetts is recognized.

Mr. KENNEDY. Mr. President, I understand that in the order that has been printed, the first instruction is by the Senator from Iowa, Mr. GRASSLEY, which includes both the alternative minimum tax relief and the tax cuts for dividends and capital gains. I understand that he has 2 minutes to speak in favor of that and there are 2 minutes in opposition to it. I, at this time, will use part of the 2 minutes in opposition.

I see the ranking member and I would suggest a brief quorum call so he may speak in opposition to the Grassley motion. I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The assistant journal clerk proceeded to call the roll.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be dispensed with.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. BAUCUS. Mr. President, I would like to give a list of pending motions, and I ask unanimous consent that the time not be charged against the 2 minutes allocated to explaining the motion.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. BAUCUS. Mr. President, the list of motions to instruct that we have thus far are in this order: No. 1 is the Grassley motion regarding AMT asking for both AMT relief and tax cuts. No. 2 is the Kennedy capital gains motion, which is in opposition to the former. No. 3 is the Lott motion on AMT. No. 4 is Senator MENENDEZ's AMT capital gains. No. 5 is Senator SANTORUM with respect to tuition deduction. No. 6 is Senator SCHUMER with respect to tuition deduction. No. 7 is Senator HATCH's motion with respect to R&D. No. 8 is Senator STABENOW's motion with respect to R&D and capital gains. That is where we are at this point. That is eight. There are a total of 16 on

my list, and it is my hope that by the time we get through the eight maybe Senators will be a little less inclined to insist on recorded votes. But those are the first 8, with a total of 16 motions to instruct, which I understand will all be in order this morning.

I yield the floor.

MOTIONS TO INSTRUCT CONFEREES

The ACTING PRESIDENT pro tempore. The Senator from Iowa is recognized.

Mr. GRASSLEY. Mr. President, would it be in order to call up my motion on the AMT and the capital gains dividend?

The ACTING PRESIDENT pro tempore. The Senator's motion is now pending.

Mr. GRASSLEY. I have 1 minute?

The ACTING PRESIDENT pro tempore. Two minutes.

Mr. GRASSLEY. Mr. President, 16 million additional American families could find themselves subject to the alternative minimum tax if we do not act quickly. Failure to pass a minimum level of alternative minimum tax relief, as was provided in the Senate-passed reconciliation bill, is not an option. In fact, I support full AMT repeal. Some of my colleagues are creating a false choice when they suggest that in order to provide AMT relief we need to remove incentives that encourage economic growth. We can design a tax package which will include dividends, capital gains, AMT, and a 1-year extension for all expiring tax relief, all within that \$70 billion limit. I encourage my colleagues to vote for this motion which provides relief for alternative minimum tax and capital gains and dividends as well.

I yield.

The ACTING PRESIDENT pro tempore. The Senator from Montana.

Mr. BAUCUS. Mr. President, I urge my colleagues to oppose this motion. Why is that? Essentially, we must choose between extending protection from the AMT tax increase this year for 17 million working families or extending \$50 billion in investor tax breaks which do not expire until 3 years from now, after the next Presidential election. That is the choice.

This motion says you can have it all. This motion says there is no deficit problem. This motion says: Don't worry, be happy. Our Senate bill, supported by 66 Senators, chose to protect millions of working families from the 2006 AMT hit rather than extending 2009 tax breaks for investors. The truth is, we cannot have it all. There is a deficit problem. Something will have to give, and I wish we could realistically hope the House will be willing to agree to a significant amount of offsets, crackdowns on tax shelters, so we could do more on this tax bill, but I am not optimistic. I have deep experience with the House, and they will not do so, and that is forcing us to choose. That is why we must choose. Is it the R&D credit? Is it incentives for businesses to hire the hard-to-employ? Is it a true AMT hold-harmless?

Those are our choices. The House made their choice. They chose not to protect 17 million families threatened by the AMT. Some items can wait until 2007, 2008, or even 2009. Capital gains can wait. AMT cannot wait. Protection from that tax increase—that is, the AMT—which expires now, must be extended this year, not capital gains. That AMT protection expired in December, and 17 million working families are waiting to hear our choice.

I urge my colleagues not to embark on this dangerous course. I urge them to reject this motion. We have to choose. We cannot have it all. I urge my colleagues to be responsible.

Mr. GRASSLEY. Mr. President, if I have 10 seconds—

The ACTING PRESIDENT pro tempore. The Senator from Iowa has 1 minute remaining.

Mr. GRASSLEY. I am only going to use 10 seconds. I hope my friend from Montana will agree with me on this, that we do have differences on this one part, the capital gains part of this bill, but I think we agree on everything else in the bill. I hope people listening to Senator BAUCUS and I maybe differing on this one point will remember that on most everything that goes on in our committee, we agree. I do not want them to get a distorted view of our friendship and our working together on this legislation.

I yield back my time, and I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second? There is a sufficient second.

The question is on agreeing to the Grassley motion to instruct conferees. The clerk will call the roll.

The assistant journal clerk called the roll.

The ACTING PRESIDENT pro tempore. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 53, nays 47, as follows:

[Rollcall Vote No. 16 Leg.]

YEAS—53

Alexander	DeWine	McCain
Allard	Dole	McConnell
Allen	Domenici	Murkowski
Bennett	Ensign	Nelson (FL)
Bond	Enzi	Nelson (NE)
Brownback	Frist	Roberts
Bunning	Graham	Santorum
Burns	Grassley	Sessions
Burr	Gregg	Shelby
Chambliss	Hagel	Smith
Coburn	Hatch	Specter
Cochran	Hutchison	Stevens
Coleman	Inhofe	Sununu
Collins	Isakson	Talent
Cornyn	Kyl	Thomas
Craig	Lott	Thune
Crapo	Lugar	Vitter
DeMint	Martinez	

NAYS—47

Akaka	Clinton	Jeffords
Baucus	Conrad	Johnson
Bayh	Dayton	Kennedy
Biden	Dodd	Kerry
Bingaman	Dorgan	Kohl
Boxer	Durbin	Landrieu
Byrd	Feingold	Lautenberg
Cantwell	Feinstein	Leahy
Carper	Harkin	Levin
Chafee	Inouye	Lieberman

Lincoln	Reid	Snowe
Menendez	Reid	Stabenow
Mikulski	Rockefeller	Voinovich
Murray	Salazar	Warner
Obama	Sarbanes	Wyden
Pryor	Schumer	

The motion was agreed to.

The ACTING PRESIDENT pro tempore. The Senator from Massachusetts.

Mr. KENNEDY. Mr. President, as I understand, the pending instruction is mine.

The ACTING PRESIDENT pro tempore. The Senator is correct. There is 4 minutes evenly divided.

Mr. KENNEDY. Mr. President, this Senate is not going to have a clearer opportunity in terms of the Nation's priorities than on this next vote. Under the current proposal before the Senate, it provides the dividends and capital gains of \$50 billion. The President's proposal which was submitted is \$50 billion in Medicare and Medicaid budget cuts.

We have the choice of \$50 billion for the further tax reductions for the wealthiest individuals or we are going to stand up on Medicare and Medicaid. If we care about the culture of life, we will vote for this amendment since one-third of all the children born are born under Medicaid and receive well-baby treatment and mothers are treated.

If Members care about our seniors and disabled and those mentally challenged and disabled, they will vote for this motion because it protects Medicare.

If Members are talking about children, nursing homes, and the frail and elderly, Members will vote for this motion because it will preserve Medicaid.

If Members care about research and NIH and believe this is the life science century, Members will not tolerate the extraordinary cuts in the NIH budget in cancer and Alzheimer's research, the whole range of research, and will vote for this motion.

If Members care about fairness for America's families, vote for this motion over giveaways to the very wealthy.

It is as plain and simple as that. I hope our colleagues will support it.

The ACTING PRESIDENT pro tempore. The Senator from Iowa is recognized.

Mr. GRASSLEY. Mr. President, this vote has nothing to do with Medicare or Medicaid. This motion by Senator KENNEDY calls for a tax increase in 2008 on millions of Americans. Critics of lower rates always want to persecute millionaires and at the same time punish everyone else trying to save money. The lower rates on capital gains have benefited low- and middle-income families in a very meaningful way and reduced the tax burden on citizens. They have contributed to our economic recovery and continue to help our economy grow. They have made capital investment in America more competitive so we can be competitive with global competition. They have helped impose transparency and discipline on cor-

porate managers which is critical to protecting investors and workers. Business investors need certainty.

We need to act now. For these reasons, I encourage my colleagues to vote against this motion.

I point out something that directly involves the State of Massachusetts. We have heard the same old charge, that capital gains and dividends are only for rich folks. These charts behind me assert the opposite. According to Internal Revenue Service statistics on income for the State of Massachusetts, there are 589,000 individuals and families who benefit from the reduced tax on dividends, and 212,000 individuals and families benefit from the reduced tax on capital gains. There are not that many millionaires in that State regardless of how rich that State is. Not all of these folks are super-rich. They are people like the average American benefiting from this. I don't know why anyone wants to persecute a few millionaires and punish everyone else.

The ACTING PRESIDENT pro tempore. The time has expired.

Mr. KENNEDY. I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to the Kennedy motion to instruct conferees.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The result was announced—yeas 47, nays 53, as follows:

[Rollcall Vote No. 17 Leg.]

YEAS—47

Akaka	Feingold	Mikulski
Baucus	Feinstein	Murray
Bayh	Harkin	Nelson (FL)
Biden	Inouye	Obama
Bingaman	Jeffords	Pryor
Boxer	Johnson	Reed
Byrd	Kennedy	Reid
Cantwell	Kerry	Rockefeller
Carper	Kohl	Salazar
Chafee	Landrieu	Sarbanes
Clinton	Lautenberg	Schumer
Conrad	Leahy	Snowe
Dayton	Levin	Stabenow
Dodd	Lieberman	Warner
Dorgan	Lincoln	Wyden
Durbin	Menendez	

NAYS—53

Alexander	DeWine	McCain
Allard	Dole	McConnell
Allen	Domenici	Murkowski
Bennett	Ensign	Nelson (NE)
Bond	Enzi	Roberts
Brownback	Frist	Santorum
Bunning	Graham	Sessions
Burns	Grassley	Shelby
Burr	Gregg	Smith
Chambliss	Hagel	Specter
Coburn	Hatch	Stevens
Cochran	Hutchison	Sununu
Coleman	Inhofe	Talent
Collins	Isakson	Thomas
Cornyn	Kyl	Thune
Craig	Lott	Vitter
Crapo	Lugar	Voinovich
DeMint	Martinez	

The motion was rejected.

The ACTING PRESIDENT pro tempore. The minority leader is recognized.

Mr. REID. Mr. President, I have spoken to the majority leader. In fact, he and I spoke last night and again today.

I am going to, in a minute or so, suggest the absence of a quorum.

I would ask Democratic Senators to stay around the floor. We are going to see, if working with our manager and Senator CONRAD and others, we can maybe jointly agree on not having as many votes as are scheduled now.

So I would note the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The assistant journal clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. FRIST. Mr. President, I now ask unanimous consent that we proceed to immediate votes on the DeWine motion, the Wyden motion, and the Talent-Snowe-Lincoln motion—I would state for the record that these motions will be voice votes—provided further that following those votes, the Senate proceed to votes in relation to the Reed motion, the Hutchison motion, and the Lautenberg motion—and, again, we expect rollcall votes on these three; finally, I ask unanimous consent that following those votes the remaining motions be withdrawn and the Chair be authorized to appoint conferees.

The ACTING PRESIDENT pro tempore. Is there objection?

Without objection, it is so ordered.

Mr. FRIST. Mr. President, what we have just done is greatly simplify the course of the votes over the course of the morning. We will have three rollcall votes following the voice votes. I appreciate both sides of the aisle working together, condensing 14 motions down to 3 rollcall votes.

The ACTING PRESIDENT pro tempore. The question is on agreeing to the motion of the Senator from Ohio, Mr. DEWINE. Those in favor say aye. Those opposed say no.

The motion was agreed to.

The ACTING PRESIDENT pro tempore. The question is now on agreeing to the motion of the Senator from Oregon, Mr. WYDEN. Those in favor say aye. Those opposed say no.

The motion was agreed to.

The ACTING PRESIDENT pro tempore. The question is now on agreeing to the motion of the Senator from Missouri, Mr. TALENT. Those in favor say aye. Those opposed say no.

The motion was agreed to.

The ACTING PRESIDENT pro tempore. The question is now on agreeing to the motion of the Senator from Rhode Island, Mr. REED. There are 2 minutes, evenly divided, of debate on this motion.

The Senator from Rhode Island is recognized.

Mr. REED. Mr. President, my motion to instruct conferees is simple. Our Army and Marine Corps have been engaged in combat operations for several years now. Their equipment is in a

very difficult situation. It is estimated this year alone that the Army will need about \$13.7 billion simply to repair the equipment, not to buy new equipment, that has been used in combat. The Marine Corps will need approximately \$7.5 billion.

My instruction would simply say allocate \$50 billion and pay for it by taking the capital gains and dividend preferences being awarded in this tax reconciliation bill. I think it makes a great deal more sense to give our troops the best equipment we can have rather than to give upper income Americans another tax break.

It is very simple: Are we going to give our troops a dividend in good functioning equipment or are we going to give the dividend to the wealthiest Americans?

The ACTING PRESIDENT pro tempore. The Senator's time has expired. The Senator from Iowa is recognized.

Mr. GRASSLEY. Mr. President, I appreciate Senator REED's attention to the issue of funding for our military. Proper funding for those serving our country should not be controversial. The method of providing this funding should not be made into a controversial issue, and that is where the controversy is.

My colleague suggests that in order to provide funding for our military, we need to eliminate a tax benefit that doesn't even arise until 2009. Look at how ridiculous this motion is. How can you provide funds that are so badly needed today to ensure that we meet the operational needs of our courageous military service personnel when it won't be funded until 2009? I remind you that last night all of us voted for my amendment to support the operational needs of our military that provides the same benefits but doesn't raise taxes.

I urge my colleagues to vote against the Reed motion. In addition, I remind my friend from Rhode Island that there are 79,000 families in his State that benefit from not having the tax on dividends at 15 percent.

The ACTING PRESIDENT pro tempore. The question is on agreeing to the motion of the Senator from Rhode Island.

Mr. REED. Mr. President, I ask for the yeas and nays.

The ACTING PRESIDENT pro tempore. Is there a sufficient second?

There is a sufficient second.

The clerk will call the roll.

The assistant journal clerk called the roll.

The PRESIDING OFFICER (Mr. ISAKSON). Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 45, nays 55, as follows:

[Rollcall Vote No. 18 Leg.]

YEAS—45

Akaka	Boxer	Clinton
Baucus	Byrd	Conrad
Bayh	Cantwell	Dayton
Biden	Carper	Dodd
Bingaman	Chafee	Dorgan

Durbin	Landrieu	Obama
Feingold	Lautenberg	Pryor
Feinstein	Leahy	Reed
Harkin	Levin	Reid
Inouye	Lieberman	Rockefeller
Jeffords	Lincoln	Salazar
Johnson	Menendez	Sarbanes
Kennedy	Mikulski	Schumer
Kerry	Murray	Stabenow
Kohl	Nelson (FL)	Wyden

NAYS—55

Alexander	Dole	Murkowski
Allard	Domenici	Nelson (NE)
Allen	Ensign	Roberts
Bennett	Enzi	Santorum
Bond	Frist	Sessions
Brownback	Graham	Shelby
Bunning	Grassley	Smith
Burns	Gregg	Snowe
Burr	Hagel	Specter
Chambliss	Hatch	Stevens
Coburn	Hutchison	Sununu
Cochran	Inhofe	Talent
Coleman	Isakson	Thomas
Collins	Kyl	Thune
Cornyn	Lott	Vitter
Craig	Lugar	Voivovich
Crapo	Martinez	Warner
DeMint	McCain	
DeWine	McConnell	

The motion was rejected.

The PRESIDING OFFICER. There are now 2 minutes equally divided on the Hutchison motion to instruct conferees.

The Senator from Texas.

Mrs. HUTCHISON. Mr. President, I rise to speak in favor of the motion. I certainly hope our colleagues will vote to instruct conferees on a basic issue of fairness.

Today, there are eight States that have sales taxes but not a State income tax. Until 2 years ago, they were disadvantaged by not being able to deduct their sales taxes from their Federal income taxes, whereas an income-tax State would allow their payers to do that.

It is very important in this country that we have tax equity. In fact, the motion to instruct would give equity to all. It creates jobs because there is more economic activity when we treat all people in our States the same and allow them to deduct the State taxes they pay. It is a matter of fairness.

The States of Washington, Nevada, Wyoming, South Dakota, Texas, Alaska, Florida, and Tennessee all have this situation in which their taxpayers will be disadvantaged if we do not instruct the conferees.

I urge my colleagues to support this motion.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, I yield the 1 minute on our side to the Senator from New Jersey.

The PRESIDING OFFICER. The Senator from New Jersey is recognized for 1 minute.

Mr. LAUTENBERG. Mr. President, the motion clearly says that taxpayers would have to choose between deducting their sales tax costs or their income tax costs. If a taxpayer lives in a State that chooses to have both a sales tax and an income tax, why should they be penalized? This motion is not fair for the people in my State or many States such as mine that have both sales and income taxes.

The Federal Government should not be micromanaging State tax systems. If we have the expense, we ought to allow the deduction. If we are going to allow the deduction of State sales taxes, we should allow it no matter where the taxpayers live.

I hope we will oppose this management from the Federal Government of how a State ought to conduct its tax system.

I yield the floor and urge opposition to the motion.

The PRESIDING OFFICER. The question is on agreeing to the Hutchison motion to instruct conferees.

Mrs. HUTCHISON. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The result was announced—yeas 75, nays 25, as follows:

[Rollcall Vote No. 19 Leg.]

YEAS—75

Akaka	Dole	McCain
Alexander	Domenici	McConnell
Allard	Durbin	Murkowski
Allen	Ensign	Murray
Bayh	Enzi	Nelson (FL)
Bennett	Feinstein	Nelson (NE)
Boxer	Frist	Obama
Brownback	Graham	Pryor
Bunning	Grassley	Reid
Burns	Hagel	Roberts
Burr	Hatch	Salazar
Cantwell	Hutchison	Santorum
Chafee	Inhofe	Schumer
Chambliss	Inouye	Sessions
Clinton	Isakson	Shelby
Coburn	Johnson	Smith
Cochran	Kerry	Snowe
Coleman	Kohl	Specter
Collins	Kyl	Stevens
Cornyn	Levin	Talent
Craig	Lieberman	Thomas
Crapo	Lincoln	Thune
Dayton	Lott	Vitter
DeMint	Lugar	Voivovich
DeWine	Martinez	Warner

NAYS—25

Baucus	Feingold	Mikulski
Biden	Gregg	Reed
Bingaman	Harkin	Rockefeller
Bond	Jeffords	Sarbanes
Byrd	Kennedy	Stabenow
Carper	Landrieu	Sununu
Conrad	Lautenberg	Wyden
Dodd	Leahy	
Dorgan	Menendez	

The motion was agreed to.

The PRESIDING OFFICER. The Senator from New Jersey.

Mr. LAUTENBERG. Mr. President, the motion is simple. It says the conferees need to come back with a final bill that does not increase the national debt. So if you vote against this, you are saying it is OK to increase the national debt. Lord knows what we have by way of debt. It is drowning us and will be paid for by our children and our grandchildren. It is reckless to charge \$50 billion on our Nation's credit card when we have another option. We can pay for these tax cuts by closing the egregious tax loopholes such as the \$6 billion for oil companies with record earnings—on the front page of the paper this morning.

Whether you voted for or against the bill, we should all agree that we should not stick future generations with the bill.

That is what my motion says. It is very simple.

On Valentines Day, vote against increasing the national debt.

Mr. GRASSLEY. Mr. President, I would like to inform the Senator from New Jersey that his motion would increase taxes on people in New Jersey through dividends of \$838,000 and capital gains of \$270,000.

If we don't do something about AMT, 600,000 people from New Jersey suffer; if we don't have the college tuition tax deduction, 121,000; and teacher deduction, 127,000.

I don't know how anybody would want to increase taxes on people in their States by that amount of money. If you take the approach of the Senator from New Jersey and have to offset all of these things, there are not enough offsets to go around to take care of the 100 ideas we have of where taxes ought to be reduced.

We now have taxes of 18 percent coming into the country into the Gross National Product for a 60-year high.

How high do taxes have to be to satisfy the Senator from New Jersey that taxes are high enough?

The PRESIDING OFFICER. The Senator's time has expired.

The question is on agreeing to the motion to instruct.

Mr. LAUTENBERG. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second. The clerk will call the roll.

The legislative clerk called the roll.

The result was announced—yeas 46, nays 54, as follows:

[Rollcall Vote No. 20 Leg.]

YEAS—46

Akaka	Feingold	Murray
Bayh	Feinstein	Nelson (FL)
Biden	Harkin	Nelson (NE)
Bingaman	Inouye	Obama
Boxer	Jeffords	Pryor
Byrd	Johnson	Reed
Cantwell	Kennedy	Reid
Carper	Kerry	Rockefeller
Chafee	Kohl	Salazar
Clinton	Lautenberg	Sarbanes
Coburn	Leahy	Schumer
Conrad	Levin	Stabenow
Dayton	Lieberman	Voivovich
Dodd	Lincoln	Wyden
Dorgan	Menendez	
Durbin	Mikulski	

NAYS—54

Alexander	DeMint	Lott
Allard	DeWine	Lugar
Allen	Dole	Martinez
Baucus	Domenici	McCain
Bennett	Ensign	McConnell
Bond	Enzi	Murkowski
Brownback	Frist	Roberts
Bunning	Graham	Santorum
Burns	Grassley	Sessions
Burr	Gregg	Shelby
Chambliss	Hagel	Smith
Cochran	Hatch	Snowe
Coleman	Hutchison	Specter
Collins	Inhofe	Stevens
Cornyn	Isakson	
Craig	Kyl	
Crapo	Landrieu	

Sununu	Thomas	Vitter
Talent	Thune	Warner

The motion was rejected.

RECESS

Mr. GRASSLEY. Mr. President, I ask unanimous consent the Senate stand in recess until 2:15 today for weekly policy luncheons.

There being no objection, the Senate, at 12:23 p.m., recessed until 2:15 p.m. and reassembled when called to order by the Presiding Officer (Mr. VOIVOVICH).

TAX RELIEF EXTENSION RECONCILIATION ACT OF 2005—Continued

The PRESIDING OFFICER. The Senator from Pennsylvania.

Mr. SPECTER. Mr. President, the pending business is the motion to waive the budget point of order, is it not?

The PRESIDING OFFICER. H.R. 4297 is still the pending question.

Under the previous order, the Chair appoints Mr. GRASSLEY, Mr. KYL, and Mr. BAUCUS conferees on the part of the Senate.

Mr. ROCKEFELLER. Mr. President I am very pleased that the Senate is taking the necessary steps today to move forward with a reasonable tax relief package. In the coming days, conferees from the Senate and the House will work together to craft a final bill for the President to sign. Yesterday and today, I supported a number of motions offered by my colleagues to instruct our conferees to maintain the Senate's position because, indeed, the Senate package enjoys bipartisan support.

I am very proud that the Senate legislation also includes a bipartisan amendment that I worked hard to develop that will stimulate investment in mine safety. Our amendment has two key components. The first provision allows accelerated depreciation to encourage mines to invest in new telecommunications technology, tracking devices, improved breathing apparatus, and other critical safety equipment. The second major initiative provides incentives for the creation of additional mine safety rescue teams. While a miner is trapped, he or she should not have to wait for hours for a rescue team to arrive from far away.

West Virginia, Appalachia, and our entire Nation have been stunned and saddened by the recent mine tragedies in West Virginia, Kentucky, and Utah that took the lives of 18 miners and devastated families, friends, and communities. I have visited our West Virginia communities and spoken with families and officials. In the memory of these brave miners, we must take bold and swift action to promote mine safety. We owe it to coal miners who continue to work in mines to do all we can to improve their safety.

Coal mining is hard, dangerous work. But coal is the fuel for more than 50