

S. RES. 168

Resolved, That the Secretary of the Senate is authorized and directed to pay, from the contingent fund of the Senate, to Mary Lyda Nance, widow of Admiral James W. Nance, an employee of the Senate at the time of his death, the sum of \$200,000, that sum to be considered inclusive of funeral expenses and all other allowances.

AMENDMENTS SUBMITTED

DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT, 2000

CRAPO (AND OTHERS) AMENDMENT NO. 1372

(Ordered to lie on the table.)

Mr. CRAPO (for himself, Mr. CRAIG, and Mr. BURNS) submitted an amendment to be proposed by them to the bill (H.R. 2466) making appropriations for the Department of the Interior and related agencies for the fiscal year ending September 30, 2000, and for other purposes; as follows:

On page 10, line 16, after "herein," insert the following: "of which not less than \$750,000 shall be available for the development of a voluntary enrollment habitat conservation plan for cold water fish in cooperation with the States of Idaho and Montana (of which \$150,000 shall be used to fund full-time positions of personnel to assist in the development of the plan and \$300,000 shall be made available to each State for data collection, organizational, and related activities), and of which not more than \$64,626,000 shall be available for habitat conservation, and".

TAXPAYER REFUND ACT OF 1999

BROWNBACK AMENDMENT NO. 1373

(Ordered to lie on the table.)

Mr. BROWNBACK submitted an amendment intended to be proposed by him to the bill (S. 1429) to provide for reconciliation pursuant to section 104 of the concurrent resolution on the budget for fiscal year 2000; as follows:

Beginning on page 11, strike line 18 and all that follows through page 32, line 14, and insert the following:

SEC. 201. ELIMINATION OF MARRIAGE PENALTY IN INDIVIDUAL INCOME TAX RATES.

(a) GENERAL RULE.—Section 1 (relating to tax imposed) is amended by striking subsections (a) through (e) and inserting the following:

"(a) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—There is hereby imposed on the taxable income of—

"(1) every married individual (as defined in section 7703) who makes a single return jointly with his spouse under section 6013, and

"(2) every surviving spouse (as defined in section 2(a)),

a tax determined in accordance with the following table:

| "If taxable income is: | The tax is: |
|---------------------------------------|--|
| Not over \$50,700 | 15% of taxable income. |
| Over \$50,700 but not over \$122,800. | \$7,605, plus 28% of the excess over \$50,700. |

| "If taxable income is: | The tax is: |
|--|---|
| Over \$122,800 but not over \$256,200. | \$27,793, plus 31% of the excess over \$122,800. |
| Over \$256,200 but not over \$556,900. | \$69,147, plus 36% of the excess over \$256,200. |
| Over \$556,900 | \$177,399, plus 39.6% of the excess over \$556,900. |

"(b) HEADS OF HOUSEHOLDS.—There is hereby imposed on the taxable income of every head of a household (as defined in section 2(b)) a tax determined in accordance with the following table:

| "If taxable income is: | The tax is: |
|--|---|
| Not over \$33,950 | 15% of taxable income. |
| Over \$33,950 but not over \$87,700. | \$5,092.50, plus 28% of the excess over \$33,950. |
| Over \$87,700 but not over \$142,000. | \$20,142.50, plus 31% of the excess over \$87,700. |
| Over \$142,000 but not over \$278,450. | \$36,975.50, plus 36% of the excess over \$142,000. |
| Over \$278,450 | \$86,097.50, plus 39.6% of the excess over \$278,450. |

"(c) OTHER INDIVIDUALS.—There is hereby imposed on the taxable income of every individual (other than an individual to whom subsection (a) or (b) applies) a tax determined in accordance with the following table:

| "If taxable income is: | The tax is: |
|--|---|
| Not over \$25,350 | 15% of taxable income. |
| Over \$25,350 but not over \$61,400. | \$3,802.50, plus 28% of the excess over \$25,350. |
| Over \$61,400 but not over \$128,100. | \$13,896.50, plus 31% of the excess over \$61,400. |
| Over \$128,100 but not over \$278,450. | \$34,573.50, plus 36% of the excess over \$128,100. |
| Over \$278,450 | \$88,699.50, plus 39.6% of the excess over \$278,450. |

"(d) ESTATES AND TRUSTS.—There is hereby imposed on the taxable income of—

"(1) every estate, and
 "(2) every trust,
 taxable under this subsection a tax determined in accordance with the following table:

| "If taxable income is: | The tax is: |
|------------------------------------|--|
| Not over \$1,700 | 15% of taxable income. |
| Over \$1,700 but not over \$4,000. | \$255, plus 28% of the excess over \$1,700. |
| Over \$4,000 but not over \$6,100. | \$899, plus 31% of the excess over \$4,000. |
| Over \$6,100 but not over \$8,350. | \$1,550, plus 36% of the excess over \$6,100. |
| Over \$8,350 | \$2,360, plus 39.6% of the excess over \$8,350." |

(b) INFLATION ADJUSTMENT TO APPLY IN DETERMINING RATES FOR 2000.—Subsection (f) of section 1 is amended—

(1) by striking "1993" in paragraph (1) and inserting "1999",

(2) by striking "1992" in paragraph (3)(B) and inserting "1997", and

(3) by striking paragraph (7).

(c) CONFORMING AMENDMENTS.—

(1) The following provisions are each amended by striking "1992" and inserting "1997" each place it appears:

- (A) Section 25A(h).
- (B) Section 32(j)(1)(B).
- (C) Section 41(e)(5)(C).
- (D) Section 68(b)(2)(B).
- (E) Section 135(b)(2)(B)(ii).
- (F) Section 151(d)(4).
- (G) Section 221(g)(1)(B).
- (H) Section 512(d)(2)(B).
- (I) Section 513(h)(2)(C)(ii).
- (J) Section 877(a)(2).
- (K) Section 911(b)(2)(D)(ii)(II).
- (L) Section 4001(e)(1)(B).
- (M) Section 4261(e)(4)(A)(ii).
- (N) Section 6039F(d).
- (O) Section 6334(g)(1)(B).
- (P) Section 7430(c)(1).

(2) Subclause (II) of section 42(h)(6)(G)(i) is amended by striking "1987" and inserting "1997".

(3) Subparagraph (B) of section 59(j)(2) is amended by striking "determined by sub-

stituting '1997' for '1992' in subparagraph (B) thereof".

(4) Subparagraph (B) of section 132(f)(6) is amended by inserting before the period "determined by substituting 'calendar year 1992' for 'calendar year 1997' in subparagraph (B) thereof".

(5) Paragraph (2) of section 220(g) of such Code is amended by striking "by substituting 'calendar year 1997' for 'calendar year 1992' in subparagraph (B) thereof".

(6) Subparagraph (B) of section 685(c)(3) is amended by striking "determined by substituting 'calendar year 1997' for 'calendar year 1992' in subparagraph (B) thereof".

(7) Subparagraph (B) of section 2032A(a)(3) is amended by striking "by substituting 'calendar year 1997' for 'calendar year 1992' in subparagraph (B) thereof".

(8) Subparagraph (B) of section 2503(b)(2) is amended by striking "by substituting 'calendar year 1997' for 'calendar year 1992' in subparagraph (B) thereof".

(9) Paragraph (2) of section 2631(c) is amended by striking "by substituting 'calendar year 1997' for 'calendar year 1992' in subparagraph (B) thereof".

(10) Subparagraph (B) of section 6601(j)(3) is amended by striking "by substituting 'calendar year 1997' for 'calendar year 1992' in subparagraph (B) thereof".

(11) Sections 468B(b)(1), 511(b)(1), 641(a), 641(d)(2)(A), and 685(d) are each amended by striking "section 1(e)" each place it appears and inserting "section 1(d)".

(12) Sections 1(f)(2) and 904(b)(3)(E)(ii) are each amended by striking "(d), or (e)" and inserting "or (d)".

(13) Paragraph (1) of section 1(f) is amended by striking "(d), and (e)" and inserting "and (d)".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1999.

SEC. 202. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.

(a) IN GENERAL.—Paragraph (2) of section 63(c) (relating to standard deduction) is amended to read as follows:

"(2) BASIC STANDARD DEDUCTION.—For purposes of paragraph (1), the basic standard deduction is—

"(A) \$8,500 in the case of—

"(i) a joint return, or

"(ii) a surviving spouse (as defined in section 2(a)),

"(B) \$6,250 in the case of a head of household (as defined in section 2(b)), or

"(C) \$4,250 in any other case."

(b) TECHNICAL AMENDMENTS.—

(1) Paragraph (4) of section 63(c) is amended to read as follows:

"(4) ADJUSTMENTS FOR INFLATION.—In the case of any taxable year beginning in a calendar year after 1999, each dollar amount contained in paragraph (2) or (5) or subsection (f) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins."

(2) Subparagraph (A) of section 63(c)(5) is amended by striking "\$500" and inserting "\$700".

(3) Subsection (f) of section 63 is amended by striking "\$600" each place it appears and inserting "\$850" and by striking "\$750" in paragraph (3) and inserting "\$1,050".

(4) Subparagraph (B) of section 1(f)(6) is amended by striking "subsection (c)(4) of section 63 (as it applies to subsections (c)(5)(A) and (f) of such section)" and inserting "section 63(c)(4)".