

The third area of discrimination is in the tax brackets. For the average couple paying a marriage penalty, bracket discrimination charges them another \$1,000. Bracket discrimination usually takes the lower income earned by one spouse, which would be taxed in the 15-percent bracket if he or she were single, and taxes it at the other spouse's 28-percent rate. This devalues the spouse and the spouse's work that provides the second income for the family. Of course, in some instances, both spouses are professional and choose to seek their profession in the marketplace. In other marriages, one spouse simply wants to supplement the overall family income to broaden the ability of that family to earn, to save, to invest, and to provide for its children. In this instance, this particular structure of the Tax Code actually devalues the value of the income of that spouse who goes into the marketplace to earn additional income for the family.

For folks with modest means, this adds what we could easily call insult to the very injury that the Tax Code levies to the taxpayer. Time after time on this floor, we hear how many families are forced to earn a second income to make ends meet. Currently, the heavy hand of Government has the first claim on the second income. For anybody who would choose to vote against this particular provision, shame on them. Especially shame on them if they then turn around and argue that circumstances are so tough out there that every family needs two incomes. Let us work today to lessen that burden, to make it less tough, to give that family unit greater choices as to whether they both want to work in the marketplace or one would choose to stay home.

The Senate bill provides help for 21 million couples, including 3 million senior citizens, by expanding the 15-to-28 percent bracket for one couple to a range equal to that for two singles. In addition, this bill preserves the full effect of the family tax credits enacted in the 1997 Taxpayers Relief Act. We now find that particular provision taking effect. More and more middle-income families are slipping into the alternative minimum tax or the AMT. In fact, even some EITC families are now being affected by this. The AMT is already a dubious tax. It requires thousands of taxpayers to figure their returns according to two different tax systems. I don't think anyone really intended the AMT to apply and wipe out the family tax credits we enacted in 1997, including the \$500-per-child tax credit, the HOPE education credit, the lifetime earnings credit, and the ongoing dependency care credit. It is time to cut back on the antifamily AMT, and that is exactly what this provision will do.

In conclusion, we want a Government that is truly profamily. Certainly all of us—and in a sincere way—want to

make sure our laws are profamily. Yet those who will vote against the marriage tax penalty are talking about two different systems. They are being very inconsistent with honesty and integrity in debating this kind of an issue. You cannot talk profamily on one side of the issue and turn around and vote against this provision that we will be voting on on the floor this evening.

Our Tax Code says, unless we change it tonight, don't get married. And if you do, you are going to pay higher taxes. We say it is time we create equity in this equation. Our Tax Code says you will pay a penalty if both spouses work and you will be the most heavily taxed if your incomes are about equal. We say the best anti-poverty program is a family and a job in America, or two jobs in America taxable at a lower rate, leaving more money inside the family unit to provide for that family and those portions of the American dream they seek to secure. We encourage our citizens to dream a better dream, of a fairer and freer society. Our Tax Code has a great deal to say about the size and the scope of their dreams.

I hope we will vote tonight to strike a blow for a profamily, pro-American, American-dream approach, not have the Tax Code constantly confusing the message and sending a negative signal. We are going to pass it, I do believe, and seize the opportunity.

In closing, I say to the President: Come on. Quit playing the political games you are playing right now. You have to have this new spending program and this new spending program with a multitrillion-dollar surplus. Give the highest taxed generation in history just a little break. When this bill gets to your desk, sign it.

I yield the floor.

The PRESIDING OFFICER. The Senator from Virginia.

Mr. ROBB. Mr. President, I ask unanimous consent that the Democratic side be permitted to reclaim the 15 minutes accorded to the other side of the aisle earlier today so that I may speak at this particular moment.

Mr. CRAIG. Reserving the right to object, and I will not, I ask unanimous consent that Senator COLLINS retain 15 minutes in morning business prior to the Interior bill following the comments of the Senator from Virginia.

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

PRESCRIPTION DRUG AMENDMENT ON THE MARRIAGE PENALTY RECONCILIATION BILL

Mr. ROBB. Mr. President, I rise today to speak about an amendment that I submitted on Friday to the marriage penalty bill, which the Senate will take up and vote on later today. My amendment, which is cosponsored by Senators KENNEDY, GRAHAM and

BRYAN, follows up on a similar proposal I offered in April 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 that amendment from passing, fifty-one senators voted to waive a budget point of order, indicating they favored it, and 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.

The majority, however, has moved in the opposite direction since then. This past Friday, we passed a large tax bill that would phase out the tax on the estates of those seniors who die, but did nothing to provide needed prescription drugs that can preserve the lives of those seniors who are living. Because I had cosponsored earlier legislation to ease the estate tax burden in order to preserve family farms and small businesses, I voted for this bill. Even though all of our Democratic amendments were defeated—and look forward to crafting more equitable legislation to address these same concerns after the President vetoes the bill we passed Friday.

The bill before the Senate now, however, is very different. 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. As I have stated previously, Mr. President, this takes a lot of chutzpah.

Mr. President, 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 of the aisle about eliminating the marriage penalty, one might think that they'd share my view, and want to pass a bill that would actually focus on the penalty.

But a closer examination of the Republican bill reveals that it isn't quite what it's described to be. Mr. President, there are in fact 65 provisions in the current tax code that contain a marriage penalty, including Social Security. The bill reported from the Finance Committee on a straight party-line vote takes care of one marriage penalty provision completely and two others partially, and leaves the other 62 marriage penalties untouched. The Democratic bill addresses all 65 provisions, and takes care of the entire penalty for almost everyone.

Mr. President, it's time that we set our priorities straight. We ought not to be devoting billions of dollars of the surplus to individuals who currently suffer no marriage penalty whatever when we've done nothing to help those

that suffer from the "senior citizens' drug penalty"—the high prices our nation's seniors are forced to pay for prescription drugs.

The amendment that I've offered would force Congress to address these priorities. It simply says that the tax bill before the Senate today won't take effect until Congress has also fulfilled its responsibility to enact a meaningful Medicare prescription drug benefit. My amendment won't prevent Congress from enacting marriage penalty relief this year, nor will it keep a single married couple from enjoying the tax benefits in this bill. What it will do is ensure that we don't backtrack from the Senate's vote to enact a prescription drug benefit before we do major tax cuts.

Let me say, Mr. President, that this isn't just rhetoric. The problems faced by our nation's seniors in affording prescription drugs are immediate and real. I'd like to remind the Senate of a story I heard from a physician in my state recently about a patient who was splitting her doses of Tamoxifen—a breast cancer drug—with two of her friends who also had breast cancer, but couldn't afford the medication. As a result, all three women had inadequate doses of the medication.

Or consider the story of a disabled father of three from Pennington Gap, Virginia, who broke his neck several years ago, and went from making \$50,000 a year to \$800 a month in disability benefits. While he qualifies for Medicare, he's forced to choose each month between spending nearly half of his disability benefit on prescription drugs, or helping out his family, because Medicare offers no coverage for his medications.

These Virginians are not alone in their troubles. The average Medicare beneficiary will spend \$1100 on prescription drugs this year. Most of them won't have adequate prescription drug coverage to help them cover these crushing costs. And the numbers of those that do have coverage are dropping rapidly.

Despite the suggestions of some of my colleagues, this problem isn't 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 private sector entities 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. One recent study 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 are more reliant 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.

Mr. President, in April, the other side spoke against my budget 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 that the Committee had 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 won't put tax cuts before our nation's seniors. Let me say that I do trust my good friends on the other side of the aisle. But to borrow a line from Ronald Reagan, I believe we should trust—but verify. That requires deeds as well as words.

Mr. President, our nation's seniors deserve better than this. In April, at least fifty-one senators felt the same way. I urge every one of them, as well as senators who opposed my amendment then because they thought the \$40 billion reserve fund would guarantee a prescription drug benefit, to support my amendment now. With its passage, we'll be able to eliminate both the true "marriage penalty" and the "senior citizens' drug penalty."

With that, Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Maine is recognized.

Ms. COLLINS. I believe under the previous order I will be recognized to speak.

The PRESIDING OFFICER. The Senator is recognized for 15 minutes.

CONCERN FOR SENATOR PAUL COVERDELL

Ms. COLLINS. Mr. President, I want to express the sorrow that is in my heart, and I know in the hearts of all of my colleagues and, indeed, everybody who works in the Senate, about the sad news of the unexpected ill health of our friend and colleague, Senator PAUL COVERDELL of Georgia. My heart and my prayers go out to him, his family,

his staff, his constituents, and all of the many people who care so much about our good friend. He will be in our hearts and in our prayers. I know I speak for all of my colleagues when I wish him a speedy recovery.

The PRESIDING OFFICER. The Senator from Maine is recognized.

(The remarks of Ms. COLLINS and Mr. CRAIG pertaining to the introduction of S. 2879 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

DEPARTMENT OF THE INTERIOR AND RELATED AGENCIES APPROPRIATIONS ACT, 2001

The PRESIDING OFFICER. Under the previous order, the hour of 3 p.m. having arrived, the Senate will now resume consideration of H.R. 4578, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (H.R. 4578) making appropriations for the Department of the Interior and related agencies for the fiscal year ending September 30, 2001, and for other purposes.

The PRESIDING OFFICER. The Senator from Washington.

Mr. GORTON. Mr. President, we are now back for the final 3 and one-quarter hours of debate on amendments to the Interior appropriations bill. Any Member who reserved an amendment to that bill may present it between now and 6:15 this evening, at which time, by unanimous consent, we go to the marriage penalty bill for what may be an extended series of votes. Any of the amendments reserved on the Interior bill will be voted on, if, in fact, the vote is necessary, tomorrow morning.

I list 12 amendments that were reserved for debate during this period of time. I am informed by staff that we have settled 4 of them. That leaves eight amendments: two by the Senator from New Mexico, Mr. BINGAMAN; one by the Senator from California, Mrs. BOXER; one by the Senator from Nevada, Mr. BRYAN; one by the Senator from Connecticut, Mr. LIEBERMAN; one by the Senator from Oklahoma, Mr. NICKLES; one by the Senator from Rhode Island, Mr. REED; one by the Senator from Wyoming, Mr. THOMAS.

Curiously enough, most of these Senators who have said they will be here from between 5 o'clock and 6 o'clock p.m., which takes a considerable portion of the debate time, are away. I think some of those eight amendments I have listed will themselves be settled without debate or by agreement. If any of the seven Senators whose names I have just mentioned are within hearing and sight of this debate, I urge that