

as the one described by my friend from Pennsylvania.

Mr. President, with 1 minute to spare, that concludes the introduction of all amendments pursuant to the unanimous consent agreement of last week.

I repeat, if Members wish to speak to these amendments, they may do so after the conclusion of all of the votes on H.R. 4810, which will begin almost immediately. These amendments, to the extent that they require rollcall votes, will be voted on tomorrow, with the exception of the Bingaman amendment. It has 15 minutes for debate tomorrow.

Mr. REID. If the Senator will yield, I think we agree that we have heard adequate explanation previous times about these amendments. The Senator is not soliciting more comments, is he?

Mr. GORTON. The Senator from Nevada states my position perfectly.

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000

The PRESIDING OFFICER. Under the previous order, the hour of 6:15 p.m. having arrived, the Senate will resume consideration of H.R. 4810.

The assistant legislative clerk read as follows:

A bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001.

AMENDMENT NO. 3876, WITHDRAWN

Mr. REID. Mr. President, I ask unanimous consent, on behalf of Senator DODD, that his amendment No. 3876 be withdrawn from consideration with respect to H.R. 4810.

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

Mr. MOYNIHAN. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

Mr. President, what is the regular order?

The PRESIDING OFFICER. The question is on the motion to waive by the Senator from Delaware.

AMENDMENTS NOS. 3868 THROUGH 3873,
WITHDRAWN

Mr. STEVENS. Mr. President, I ask unanimous consent to withdraw all six of my pending amendments.

The PRESIDING OFFICER. Is there objection?

Mr. MOYNIHAN. I second the motion.

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

There are 2 minutes of debate equally divided on the motion of the Senator from Delaware to waive.

Mr. REID. I couldn't hear the Chair. What did the Chair say?

The PRESIDING OFFICER. There are 2 minutes of debate equally divided.

Mr. REID. But the amendments of the Senator from Alaska were withdrawn. Is that right?

The PRESIDING OFFICER. Yes.

MODIFICATION OF MOTION

Mr. ROTH. Mr. President, it was my intention when I moved to raise this point of order, the waiver for the Lott wraparound amendment, that it be a comprehensive waiver to this point of order for the different permutations of the earned-income tax proposals contained in both the majority and minority proposals. However, the majority leader subsequently offered an amendment that will be considered later.

I ask unanimous consent that the Lott amendment be included in the original waiver that I raised.

Specifically, the new motion is to waive all points of order under the budget process arising from the earned-income credit component in this pending tax—the amendment by Senator MOYNIHAN, the amendment offered by Senator LOTT, the House companion bill, any amendment between the Houses, and any conference reports thereon.

The PRESIDING OFFICER. Is there objection to the modification?

Mr. REID. Reserving the right to object, Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The Senator from Delaware has the floor.

Does he yield for a quorum call?

Mr. REID. Isn't his minute up?

Mr. MOYNIHAN. Mr. President, there is no quorum call.

I urge the adoption of the chairman's proposal.

The PRESIDING OFFICER. The chairman has requested a modification of the motion.

Is there objection?

Mr. MOYNIHAN. As modified, sir.

The PRESIDING OFFICER. Without objection, the motion is so modified.

Mr. ROTH. Mr. President, I ask that we vitiate the yeas and nays on the motion.

The PRESIDING OFFICER. Is there objection to the substance of the motion, which is now a unanimous consent request?

Without objection, it is so ordered.

The revisions are so adopted.

Mr. MOYNIHAN. That is the spirit. Let's get on with it.

Mr. ROTH. All right.

MOTION TO COMMIT

The PRESIDING OFFICER. The question is now on the motion of the Senator from Wisconsin to commit the bill to the Finance Committee.

Who yields time?

Mr. WARNER. Mr. President, the Senate is again considering legislation that will provide, at long last, relief from the marriage tax penalty.

The marriage tax penalty unfairly affects middle class married working couples. For example, a manufacturing plant worker makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home \$30,500 a year in salary. If they both file their taxes as singles they would pay 15 percent in income tax. But if they choose to live their lives in holy matrimony and file jointly, their combined income of \$61,000 pushes them into a higher tax bracket of 28%. The result is a tax penalty of approximately \$1,400.

The Republican marriage penalty relief bill eliminates this unfairness without shifting of the tax burden and without increasing taxes on any individual. Middle and low income families would benefit as much as earners with higher incomes.

According to the Congressional Budget Office, almost half of all married couples—21 million—are affected by the marriage penalty. Over 640,000 couples in Virginia are affected, according to one study.

Most of the tax relief under our plan goes to the middle class. The Congressional Joint Committee on Taxation's distribution analysis estimates that couples making under \$75,000 annually will be the biggest winners. Additionally, the Joint Tax Committee estimates that couples earning between \$20,000 and \$30,000 will receive the biggest percentage reduction in their federal taxes out of any income level, with couples making between \$30,000–\$40,000 fairing almost as well.

This money belongs to the taxpayers. With a surplus of over \$2 trillion, not including Social Security, all taxpayers are entitled to a return of their tax overpayment. In addition, the federal government, through tax policy, should not discourage either parent from staying at home with children. The government should not penalize a family simply because it takes both spouses working outside of the home to make ends meet. Being a stay at home parent should be rewarded.

The Congressional Budget Office estimates that taxpayers will send Uncle Sam almost \$2 trillion in additional surplus taxes over the next ten years—after Congress has locked up 100% of Social Security surplus and paid down the public debt. This proposal gives back to the middle class families just 10 cents out of every surplus dollar they send to Washington. As I have said before, the Federal government should not put a price tag on the sacrament of marriage.

Mr. MOYNIHAN. Mr. President, are there 2 minutes equally divided for the rest of the evening?

The PRESIDING OFFICER. That is correct.

Mr. MOYNIHAN. Mr. President, I yield 1 minute to the Senator from Wisconsin.