

Yet, this year, as in past years, that job has been handled with great skill by the subcommittee chairman, Senator GORTON. My friend from Washington is, I can say unequivocally, the best subcommittee chairman I have ever had the pleasure of working with. His dedication to duty, his graciousness under fire, and his commitment to working with me in a bipartisan manner are simply unparalleled. Moreover, the fact that this legislation will be adopted by the Senate by an overwhelming vote is testament, I believe, to the incredible job done by the distinguished subcommittee chairman.

Let me also extend my appreciation to all subcommittee staff, in particular, Bruce Evans, who serves Senator GORTON in an efficient and capable manner. And, on the minority side, I wish to offer a special thanks to Peter Kiefhaber. Although this young man has been on my staff for more than eight years, this is his first year working for the Appropriations Committee. In the span of less than 6 months, he has worked hard, distinguishing himself not only to me, but obviously to other Members of the Senate, who have told me personally of his good work.

Finally, let me again thank all Senators and say that I look forward to working with the subcommittee chairman as we proceed to conference with the House of Representatives.

Mr. GORTON. I ask for the yeas and nays on final passage of the bill.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on the engrossment of the amendments and third reading of the bill.

The amendments were ordered to be engrossed and the bill to be read the third time.

The bill was read the third time.

The PRESIDING OFFICER. The bill having been read the third time, the question is, Shall the bill pass?

The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.

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

The result was announced—yeas 97, nays 2, as follows:

[Rollcall Vote No. 211 Leg.]

YEAS—97

Abraham	Bunning	Domenici
Akaka	Burns	Dorgan
Allard	Byrd	Durbin
Ashcroft	Campbell	Edwards
Baucus	Chafee, L.	Enzi
Bayh	Cleland	Feinstein
Bennett	Cochran	Fitzgerald
Biden	Collins	Frist
Bingaman	Conrad	Gorton
Bond	Craig	Graham
Boxer	Crapo	Gramm
Breaux	Daschle	Grams
Brownback	DeWine	Grassley
Bryan	Dodd	Gregg

Hagel	Levin	Santorum
Harkin	Lieberman	Sarbanes
Hatch	Lincoln	Schumer
Helms	Lott	Sessions
Hollings	Lugar	Shelby
Hutchinson	Mack	Smith (NH)
Hutchison	McCain	Smith (OR)
Inhofe	McConnell	Snowe
Inouye	Mikulski	Specter
Jeffords	Moynihan	Stevens
Johnson	Murkowski	Thomas
Kennedy	Murray	Thompson
Kerrey	Nickles	Thurmond
Kerry	Reed	Torricelli
Kohl	Reid	Torricelli
Kyl	Robb	Voinovich
Landrieu	Roberts	Warner
Lautenberg	Rockefeller	Wyden
Leahy	Roth	

NAYS—2

Feingold

Wellstone

NOT VOTING—1

Coverdell

The bill (H.R. 4578), as amended, was passed.

[The bill was not available for printing. It will appear in a future edition of the RECORD.]

Mr. GORTON. I move to reconsider the vote.

Mr. NICKLES. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

The PRESIDING OFFICER. Under the previous order, the Senate insists on its amendment, requests a conference with the House, and the Chair appoints Mr. GORTON, Mr. STEVENS, Mr. COCHRAN, Mr. DOMENICI, Mr. BURNS, Mr. BENNETT, Mr. GREGG, Mr. CAMPBELL, Mr. BYRD, Mr. LEAHY, Mr. HOLLINGS, Mr. REID, Mr. DORGAN, Mr. KOHL, and Mrs. FEINSTEIN conferees on the part of the Senate.

The PRESIDING OFFICER. The Senator from Washington.

Mr. GORTON. Mr. President, at the closing of this bill, this is one more opportunity for me to thank my colleague, Senator BYRD, for his guidance, cooperation, and many courtesies in moving this bill through to final passage. He has been very complimentary of me. I can simply say that much or most of what I have learned about managing a bill I have learned from the distinguished Senator from West Virginia, and I hope he regards me as an apt pupil.

I also thank his staff for all of their hard work. The minority clerk, Peter Kiefhaber, who is new to this job, has been a tremendous asset to the subcommittee and has been a forceful advocate for Members on his side of the aisle. Peter has been ably assisted by Carole Geagley of the minority staff, and by Scott Dalzell, who has been with us on detail from the U.S. Fish and Wildlife Service.

My own subcommittee staff has also had the benefit of an agency detailee—Sheila Sweeney from the Forest Service. Sheila has kept her good humor even while struggling to track the thousands of Member requests that the subcommittee receives from Members

of this body. We have enjoyed having her with us. She has been extremely productive.

The subcommittee professional staff on my side has done yeoman work: Ginny James, Leif Fannesbeck, Joe Norrell, and Christine Drager, who is in her first year with the subcommittee. All have contributed to making the passage of this bill a relatively smooth process, something I think speaks well of their dedication, professionalism, and knowledge of the programs and issues in this bill.

Finally, of course, there is my chief subcommittee aide, Bruce Evans, who has guided this bill in each of the years that I have worked on it. I could not possibly have any better staff. I am certain that no Member of the Senate has better, more dedicated, or more effective staff in seeking passage of a particular bill.

I also thank Kari Vander Stoep of my own personal staff for her outstanding work on the issues in this bill that are of particular importance to the people of the State of Washington.

As many hours as we put in here on the floor, each of these individuals has spent that multiplied by 10 in late nights and early mornings, in literally months of putting the bill together. They are likely to do exactly the same as we go through to the conference committee and final adoption of the bill.

I express my gratitude for their good work and the appreciation, I am sure, of Senator BYRD and of the Senate as a whole.

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000

The PRESIDING OFFICER. Under the previous order, the Senate will now resume consideration of H.R. 4810, which the clerk will report.

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.

Pending:

Burns Amendment No. 3874, to repeal the modification of the installment method.

Reid (for Hollings) Amendment No. 3875, to pay down the debt by striking the tax cuts.

Nickles (for Lott) Amendment No. 3881, to provide a substitute.

The PRESIDING OFFICER. The Senate will now proceed to vote in relation to the following amendments, with 2 minutes for explanation prior to each vote: BURNS, HOLLINGS, and LOTT.

The Senator from Montana.

AMENDMENT NO. 3874

Mr. BURNS. Mr. President, the amendment that I have offered to this piece of legislation is a freestanding bill, S. 2005, the Installment Tax Collection Act of 2000.

Basically, it allows small businesses or farms that sell their businesses on

the installment plan to pay their capital gains taxes as they receive the money. Right now, they are required to pay the capital gains taxes in one lump sum. In other words, in some cases, when properties are sold, they even have to borrow the money to pay the capital gains up front.

It is no cutback in revenue to the Government. We just receive the money whenever the owners receive their payments for their property.

I urge adoption of this amendment.

The PRESIDING OFFICER. Who yields time?

Is all time yielded back?

Mr. MOYNIHAN. A voice vote would be very agreeable.

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

The PRESIDING OFFICER. The yeas and nays have been requested.

Is there a sufficient second?

There is a sufficient second.

All time is yielded back.

The question is on agreeing to amendment No. 3874. The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.—

The result was announced—yeas 99, nays 0, as follows:

[Rollcall Vote No. 212 Leg.]

YEAS—99

Abraham	Feingold	Lugar
Akaka	Feinstein	Mack
Allard	Fitzgerald	McCain
Ashcroft	Frist	McConnell
Baucus	Gorton	Mikulski
Bayh	Graham	Moynihan
Bennett	Gramm	Murkowski
Biden	Grams	Murray
Bingaman	Grassley	Nickles
Bond	Gregg	Reed
Boxer	Hagel	Reid
Breaux	Harkin	Robb
Brownback	Hatch	Roberts
Bryan	Helms	Rockefeller
Bunning	Hollings	Roth
Burns	Hutchinson	Santorum
Byrd	Hutchison	Sarbanes
Campbell	Inhofe	Schumer
Chafee, L.	Inouye	Sessions
Cleland	Jeffords	Shelby
Cochran	Johnson	Smith (NH)
Collins	Kennedy	Smith (OR)
Conrad	Kerrey	Snowe
Craig	Kerry	Specter
Crapo	Kohl	Stevens
Daschle	Kyl	Thomas
DeWine	Landrieu	Thompson
Dodd	Lautenberg	Thurmond
Domenici	Leahy	Torricelli
Dorgan	Levin	Voinovich
Durbin	Lieberman	Warner
Edwards	Lincoln	Wellstone
Enzi	Lott	Wyden

NOT VOTING—1

Coverdell

The amendment (No. 3874) was agreed to.

Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

Mr. ROTH. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

AMENDMENT NO. 3875

The PRESIDING OFFICER. Under the previous order, the next amendment is Senator HOLLINGS' amendment.

The Senator from South Carolina.

Mr. HOLLINGS. Mr. President, do you want to make \$1 million? Do you want to become a millionaire? All you have to do is find the surplus that is in the headlines.

This morning, USA Today said "surplus doubles."

That crowd knows how to write, but they do not know how to read.

I have the Congressional Budget Office report that they quoted. On page 17, the debt goes from \$5.617 trillion to \$6.370 trillion. The debt is going up. The surplus is going down.

I thought maybe they had gotten it from the President's midyear review just given 2 weeks ago. Of course, you know how they mix these things up. The last page tells the truth. On page 23, President Clinton finds that the debt goes up to \$1 trillion—no surplus. The debt increases.

I then go to the public debt to the penny. Call up Treasury. They give this out every day. You find how the debt goes up.

What they are trying to do is increase the debt with this \$248 billion.

I am for paying down the debt.

Vote for the amendment if you are for paying down the debt, please.

Mr. LEVIN. Mr. President, I will support the Hollings amendment to strike the tax cuts proposed in this legislation and devote those funds to reduction of the national debt.

I supported and would prefer the Democratic proposal to eliminate the marriage penalty in the Tax Code. I voted for the Democratic plan and had it passed would not have supported the Hollings amendment. However, since the Democratic alternative to the pending bill was defeated yesterday by a 46-50 vote, and since the Republican bill would cost a wasteful \$40 billion a year, reflecting the wrong priorities, I will support the Hollings amendment to better use those funds to pay down the national debt.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. ROTH. Mr. President, evidently the proponent of the amendment does not believe any marriage tax relief is in order.

Let me say that I find this position to be incredible. The Federal Government is taking a record level of the economy in revenue over 20 percent. The Federal take has not been this high since World War II.

Income taxes have doubled since the Clinton administration came to office. Clearly, it is the taxpayers—especially America's hard-working families—who have caused the surplus.

This bill returns less than 3 percent of the non-Social Security surplus to virtually every married couple in the

country. Both Republicans and Democrats agree that marriage tax relief is an appropriate use of the non-Social Security surplus. We differ on how the relief is delivered.

I urge my colleagues to reject Senator HOLLINGS' amendment.

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

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to amendment No. 3875. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.

The result was announced—yeas 20, nays 79, as follows:

[Rollcall Vote No. 213 Leg.]

YEAS—20

Akaka	Inouye	Moynihan
Boxer	Kennedy	Reed
Daschle	Kerry	Robb
Dodd	Lautenberg	Rockefeller
Feingold	Leahy	Voinovich
Harkin	Levin	Wellstone
Hollings	Lincoln	

NAYS—79

Abraham	Edwards	McCain
Allard	Enzi	McConnell
Ashcroft	Feinstein	Mikulski
Baucus	Fitzgerald	Murkowski
Bayh	Frist	Murray
Bennett	Gorton	Nickles
Biden	Graham	Reid
Bingaman	Gramm	Roberts
Bond	Grams	Roth
Breaux	Grassley	Santorum
Brownback	Gregg	Sarbanes
Bryan	Hagel	Schumer
Bunning	Hatch	Sessions
Burns	Helms	Shelby
Byrd	Hutchinson	Smith (NH)
Campbell	Hutchison	Smith (OR)
Chafee, L.	Inhofe	Snowe
Cleland	Jeffords	Specter
Cochran	Johnson	Stevens
Collins	Kerrey	Thomas
Conrad	Kohl	Thompson
Craig	Kyl	Thurmond
Crapo	Landrieu	Torricelli
DeWine	Lieberman	Warner
Domenici	Lott	Wyden
Dorgan	Lugar	
Durbin	Mack	

NOT VOTING—1

Coverdell

The amendment (No. 3875) was rejected.

Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

Mr. LOTT. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. LOTT. Mr. President, I ask consent the vote occur in relation to the Lott amendment notwithstanding the order for the recess of the Senate.

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

Mr. LOTT. Mr. President, I ask consent that immediately following the reconvening at 2:15, there be 5 minutes for the managers or their designees for closing remarks, to be followed immediately by a vote on passage of H.R. 4810.

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

AMENDMENT NO. 3881

Mr. LOTT. Mr. President, I do have brief remarks before the vote on the next amendment. Are we ready to proceed to that?

The PRESIDING OFFICER. There are 2 minutes for debate, equally divided. The majority leader.

Mr. LOTT. Mr. President, the amendment we have before us will return to the text of the committee-reported bill. If this amendment is agreed to, we will then be voting on a clean marriage penalty relief bill with the exact text that was reported from the Finance Committee. It is a simple vote. It is a simple choice. Last night the Senate did accept some amendments on several issues that are not relevant to marriage penalty relief, several of them on voice vote, perhaps a couple of them along the way on recorded votes.

Some of them are good amendments. We will have another opportunity to vote for them or have them included in other legislation. They are good ideas that deserve to be on another bill. This bill is about tax relief for married couples and about eliminating the marriage penalty when a couple gets married, so I urge my colleagues to support cleaning up the bill so we can pass a clean marriage penalty bill.

The PRESIDING OFFICER. Who yields time? The Senator from Illinois.

Mr. DURBIN. Mr. President, let me explain to the body what the Lott amendment does. If you voted in favor of the Durbin-Bond amendment to give full deductibility of insurance premiums to self-employed small businesses and farmers, the Lott amendment eliminates that vote. If you voted with Senator TORRICELLI of New Jersey for lead screening under Medicaid to protect children, the Lott amendment eliminates that. If you voted with Senator TORRICELLI on special provisions in Medicare for those suffering from Lou Gehrig's disease, the Lott amendment eliminates that. If you voted with Senator BURNS to change business accounting to make it more fair to small businesses, the Lott amendment eliminates it.

This is done over and over in the House of Representatives by the Rules Committee. It clears the deck of all the activity and progress we have made. It is an effort to make a tabula rasa the last amendment of the day. If you believe the amendments we voted for are worth standing behind, I urge you to vote "no" on the Lott amendment.

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

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to amendment No. 3881. The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.

The result was announced—yeas 54, nays 45, as follows:

[Rollcall Vote No. 214 Leg.]

YEAS—54

Abraham	Frist	McConnell
Allard	Gorton	Murkowski
Ashcroft	Gramm	Nickles
Bennett	Grams	Roberts
Bond	Grassley	Roth
Brownback	Gregg	Santorum
Bunning	Hagel	Sessions
Burns	Hatch	Shelby
Campbell	Helms	Smith (NH)
Chafee, L.	Hutchinson	Smith (OR)
Cochran	Hutchison	Snowe
Collins	Inhofe	Specter
Craig	Jeffords	Stevens
Crapo	Kyl	Thomas
DeWine	Lott	Thompson
Domenici	Lugar	Thurmond
Enzi	Mack	Voinovich
Fitzgerald	McCain	Warner

NAYS—45

Akaka	Edwards	Levin
Baucus	Feingold	Lieberman
Bayh	Feinstein	Lincoln
Biden	Graham	Mikulski
Bingaman	Harkin	Moynihan
Boxer	Hollings	Murray
Breaux	Inouye	Reid
Bryan	Johnson	Reid
Byrd	Kennedy	Robb
Cleland	Kerrey	Rockefeller
Conrad	Kerry	Sarbanes
Daschle	Kohl	Schumer
Dodd	Landrieu	Torricelli
Dorgan	Lautenberg	Wellstone
Durbin	Leahy	Wyden

NOT VOTING—1

Coverdell

The amendment No. (3881) was agreed to.

Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

The PRESIDING OFFICER. In my capacity as a Senator from the State of Wyoming, I move to lay that motion on the table.

The motion to lay on the table was agreed to.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate will stand in recess until the hour of 2:15 p.m.

Thereupon, the Senate, at 12:55 p.m., recessed until 2:15 p.m., whereupon, the Senate reassembled when called to order by the Presiding Officer (Mr. INHOFE).

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000—Continued

The PRESIDING OFFICER. The Senator from Delaware is recognized.

Mr. ROTH. Mr. President, we are poised to approve the Marriage Tax Relief Reconciliation Act of 2000. This is a great victory for the American family—all America's families. It is not one that has been won, as much as it has been earned.

This bill is the centerpiece of our efforts to reduce the tax overpayment by

American families. It is fair, it is responsible, it is the right thing to do for American families. And it is long overdue that they receive it.

The provisions in this bill will help over 45 million families. That is virtually every family in the U.S. Some of my colleagues have argued that almost half of those families—21 million families located in every state in this country—do not deserve any tax relief. I reject that argument. I reject it because in my home state of Delaware it would mean leaving over 30,000 families that contributed to our ever-growing budget surplus out of family tax relief.

All of these American families have contributed to the record surplus that we have in Washington. They deserve to get some of it back. I believed that three months ago when I first unveiled this package. And I believe it even more so today with the new numbers released by the Congressional Budget Office.

Today's bill amounts to just 3 percent of the total budget surplus over the next five years. It amounts to just 8 percent of the total non-Social Security surplus over the next five years. That is less than a dime on the dollar of American's tax overpayment. By any comparison or estimation, this marriage tax relief is fiscally responsible.

I would ask those who oppose this family tax relief: Just how big will America's budget surplus have to get before America's families deserve to receive some of their tax dollars back? If not now, when? If 8 percent of just the overpayment is too big a refund, how little should it be? How long do they have to wait? How hard do they have to work? How large an overpayment do they have to make?

This bill is fair. We have addressed the three largest sources of marriage tax penalties in the tax code—the standard deduction, the rate brackets, and the earned income credit. And we have done so in a way that does not create any new penalties—any new disincentives in the tax code. We have ensured that a family with one stay-at-home parent is not treated worse for tax purposes than a family where both parents work outside the home. This is an important principle because these are important families.

Despite the red flags thrown up by those who want to stand in the way of marriage tax relief, this bill actually makes the tax code more progressive. Families with incomes under \$100,000 pay less than 50 percent of the total federal taxes; yet under our bill, these same families receive substantially more than 50 percent of the benefits.

I do not understand how people can claim that this bill is tilted towards the rich. I believe that the real complaint of those who oppose this bill is not that it is tilted towards the rich—because it is not—but because it is tilted away from Washington. As a result,