

This is a good bill and, again, we should all congratulate Senator COCHRAN for his fine leadership of our subcommittee. I also want to thank the members of my staff who have helped make this process run as smoothly as it has this year: Paul Bock, my chief of staff, and Ben Miller, who is new on my staff this year, have done a fine job. Special thanks goes to the subcommittee's minority clerk, Galen Fountain, without whom I do not believe there could be an Agriculture bill in the Senate. His knowledge of the subject, his patience, his loyalty, and his work ethic are legendary around here, and deservedly so.

I look forward to moving this bill through conference quickly, and having a solid Agriculture budget in place well before October 1st.

I yield the floor.

Mr. COCHRAN. Mr. President, there are no more amendments. I appreciate very much the cooperation of all Senators. We are ready to go to third reading.

The PRESIDING OFFICER. If there are no further amendments, 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, as amended, pass?

Mr. SMITH of New Hampshire addressed the Chair.

The PRESIDING OFFICER. The Senator from New Hampshire.

Mr. SMITH of New Hampshire. Did we just pass the bill?

The PRESIDING OFFICER. The Chair has not yet announced the final passage of the bill.

Mr. SMITH of New Hampshire. 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.

Mr. NICKLES. I announce that the Senator from Kentucky (Mr. BUNNING), is necessarily absent.

Mr. REID. I announce that the Senator from California (Mrs. BOXER), the Senator from Hawaii (Mr. INOUE), the Senator from Massachusetts (Mr. KENNEDY), the Senator from Nebraska (Mr. KERREY), the Senator from Massachusetts (Mr. KERRY), and the Senator from Washington (Mrs. MURRAY), are necessarily absent.

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

The result was announced—yeas 79, nays 13, as follows:

[Rollcall Vote No. 225 Leg.]

YEAS—79

|            |            |             |
|------------|------------|-------------|
| Abraham    | Durbin     | McConnell   |
| Akaka      | Edwards    | Mikulski    |
| Ashcroft   | Feinstein  | Moynihan    |
| Baucus     | Fitzgerald | Murkowski   |
| Bayh       | Frist      | Reed        |
| Bennett    | Gorton     | Reid        |
| Biden      | Grams      | Robb        |
| Bingaman   | Grassley   | Roberts     |
| Bond       | Gregg      | Rockefeller |
| Breaux     | Hagel      | Roth        |
| Brownback  | Harkin     | Santorum    |
| Bryan      | Hatch      | Sarbanes    |
| Burns      | Helms      | Schumer     |
| Byrd       | Hollings   | Sessions    |
| Campbell   | Hutchinson | Shelby      |
| Chafee, L. | Hutchison  | Smith (OR)  |
| Cleland    | Inhofe     | Snowe       |
| Cochran    | Jeffords   | Specter     |
| Collins    | Johnson    | Stevens     |
| Conrad     | Kohl       | Thomas      |
| Craig      | Landrieu   | Thompson    |
| Crapo      | Lautenberg | Thurmond    |
| Daschle    | Leahy      | Warner      |
| DeWine     | Levin      | Wellstone   |
| Dodd       | Lincoln    | Wyden       |
| Domenici   | Lott       |             |
| Dorgan     | Lugar      |             |

NAYS—13

|          |           |            |
|----------|-----------|------------|
| Allard   | Kyl       | Smith (NH) |
| Enzi     | Lieberman | Torricelli |
| Feingold | Mack      | Voinovich  |
| Graham   | McCain    |            |
| Gramm    | Nickles   |            |

NOT VOTING—7

|         |         |        |
|---------|---------|--------|
| Boxer   | Kennedy | Murray |
| Bunning | Kerrey  |        |
| Inouye  | Kerry   |        |

The bill (H.R. 4461), as amended, was passed.

(The bill will be printed in a future edition of the RECORD.)

Mr. COCHRAN. 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.

The PRESIDING OFFICER. The Senate insists on its amendments and requests a conference with the House, and the Chair appoints Mr. COCHRAN, Mr. SPECTER, Mr. BOND, Mr. GORTON, Mr. MCCONNELL, Mr. BURNS, Mr. STEVENS, Mr. KOHL, Mr. HARKIN, Mr. DORGAN, Mrs. FEINSTEIN, Mr. DURBIN, and Mr. BYRD conferees on the part of the Senate.

Mr. COCHRAN. Mr. President, I want to express my deepest appreciation for the excellent cooperation of our professional staff members of the Appropriations Committee. Our subcommittee staff, in particular, led by our chief clerk, Rebecca Davies, and other staff members, including Martha Scott Poindexter; Hunt Shipman; Les Spivey; and Coy Neal; the minority professional staff, Galen Fountain and Carole Geagley; the full committee staff member, Jay Kimmitt; Senator KOHL's personal staff members, Ben Miller and Paul Bock. They were all enormously helpful in the handling of this legislation and the passage of this legislation tonight in the Senate. For all of their assistance, I am deeply grateful.

I also have to thank Senator HERB KOHL, the distinguished ranking member of the Democratic side of the aisle on this subcommittee.

I appreciate the able assistance we received during the final, crucial stages of the handling of this bill from Senator LOTT, the majority leader; Senator STEVENS, chairman of the full Committee on Appropriations; and Senator REID of Nevada, who provided assistance all during the handling of the bill on the floor of the Senate today. We appreciate all of the good work they did. We also thank all Senators for permitting us to pass this legislation tonight.

#### UNANIMOUS CONSENT AGREEMENT

Mr. LOTT. Mr. President, I thank the manager of the Agriculture appropriations bill for allowing me to begin this unanimous consent request and for his patience in working through this long series of amendments. Again, I thank HARRY REID and Senator DASCHLE for their work with us. We have a unanimous consent request so Senators will know how to proceed tonight.

Mr. President, I ask unanimous consent that the Senate proceed to the reconciliation/marriage tax relief conference report to H.R. 4810, and there be up to 90 minutes for debate this evening, to be equally divided between the two managers.

I further ask unanimous consent that when the Senate reconvenes at 9 a.m. on Friday, there be 30 minutes of debate on the marriage tax penalty conference report, to be equally divided between the two managers, and following the use or yielding back of time, the Senate proceed to the vote on adoption of the reconciliation/marriage tax relief conference report, without any intervening action, motion, or debate.

I further ask consent that following the disposition of the marriage tax relief conference report on Friday, the Senate immediately proceed to executive session in order to consider the following nominations, that they be considered en bloc, confirmed en bloc, the motions to reconsider be laid upon the table, the President be notified, and the Senate return to legislative session. Those nominations are:

Johnnie Rawlinson, to be a Ninth Circuit Judge; Dennis Cavanaugh, to be a district judge; John E. Steele, to be a district judge; Gregory Presnell, to be a district judge; and James Moody, to be a district judge.

If we can get an agreement, Senator DASCHLE and I are prepared to go forward with the Department of Defense appropriations bill. We don't have that yet, but we will try to clear that on both sides.

The PRESIDING OFFICER. Is there objection?

Without objection, it is so ordered.

Mr. LOTT. I thank Senator DASCHLE, Senator REID, and Senator COCHRAN for their help in this matter.

The PRESIDING OFFICER. The Senator from Nevada is recognized.

Mr. REID. Mr. President, the Senator from New York, Mr. MOYNIHAN, the ranking member of the Finance Committee, has been here. He checked with the minority and there is nobody on the minority side who wishes to speak tonight. The Senator will be here in the morning to lead the debate for the minority on the marriage tax issue. I wanted the RECORD to be clear because my friend, Senator ROTH, indicated that the ranking member would be here. He was here and he checked to see if anybody on our side wished to speak and nobody did. So he has departed from the Chamber.

MARRIAGE TAX RELIEF RECONCILIATION ACT OF 2000—CONFERENCE REPORT

Mr. ROTH. Mr. President, I submit a report of the committee of conference on the 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, and ask for its immediate consideration.

The PRESIDING OFFICER. The report will be stated.

The legislative clerk read as follows:

The committee on conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill H.R. 4810 have agreed to recommend and do recommend to their respective Houses this report, signed by a majority of the conferees.

The PRESIDING OFFICER. Without objection, the Senate will proceed to the consideration of the conference report.

(The conference report is printed in the House proceedings of the RECORD, of July 19, 2000.)

The PRESIDING OFFICER (Ms. SNOWE). The Senator from Delaware is recognized.

Mr. ROTH. Madam President, tomorrow this Senate will approve the Marriage Tax Relief Reconciliation Act of 2000. This is a great victory for the American family—all of America's families. It is not one that has been won for America's families, as much as it has been earned by America's families.

This bill is the centerpiece of our efforts to reduce the tax overpayment by American taxpayers. 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 45 million families. That is substantially 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. 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.

Why should the family in which one spouse stays home to raise the children and keep the house not receive a tax break? Does that spouse not work? Do you imagine that spouse doesn't work just because she or he does not get paid? Does that family not count? They do in Delaware, they do in this country, and they do in this bill.

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 now in light of estimates recently released by the Congressional Budget Office.

Today's bill amounts to less than 5 percent of the total budget surplus over the next 5 years. That is less than a nickel on the dollar of our total budget surplus. It amounts to just 9 percent of the total non-Social Security surplus over the next five years. That is less than a dime on the dollar of the non-Social Security surplus. A nickel and a dime. By any comparison or estimation, this marriage tax relief is fiscally responsible. Those who dispute that are themselves seeking to "nickel-and-dime" America's families out of tax relief.

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 just 5 percent of the budget surplus and just 9 percent of the tax 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? How large a budget surplus do we need to have?

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.

Let's take a look at what all these families will receive under our bill—and just as importantly, let's look at when they will get it. First, our bill increases the standard deduction for married couples filing a joint return to twice the deduction for singles.

This benefit, which would reduce a couple's taxable income by \$1,450, is effective for this taxable year. That's right—for the year 2000. That means when a couple files their tax returns this coming April, they will be able to see and feel the results of our work. This provision will benefit about 25

million taxpayers. As a result, I believe that we should call this bill the ASAP tax relief bill for America's taxpayers—tax relief for America's families now.

Now, I know that those who search for excuses to oppose tax relief will question the immediacy of this tax cut. Before they do, I would remind those people: it was not a problem for them to raise taxes retroactively seven years ago. And of course, when you are raising taxes retroactively, it is a big problem because people have already made their financial commitments. In contrast, giving people an immediate tax cut is only a problem if you object to letting people keep their money.

Second, our bill increases the 15 percent rate bracket for married couples so that it is twice the size of the corresponding rate bracket for singles. While we phase in this doubling, we begin the increase immediately. Taxpayers will receive a portion of the benefit as soon as possible—as soon as they file their year 2000 tax returns. And they will see the entire benefit—a total of over \$1,100 per family—in the year 2004. This provision will help about 21 million taxpayers.

Third, our bill helps married couples who are receiving the earned income credit. We increase the beginning and ending points of the credit's income phase-out for these couples by \$2,000. Just like the other provisions in the bill, we deliver this relief immediately—for the tax year 2000. The hard working families who receive the EIC will see the benefit as soon as they file their year 2000 tax returns. This provision helps almost four million families, including an expansion of the EIC to one million families who were previously ineligible for the credit because of their combined income.

Finally, our bill ensures that families will continue to receive their family tax credits. Congress has delivered a variety of tax credits to American families—credits like the child credit, the HOPE credit, the Lifetime Learning credit, the dependent care credit, and the adoption credit. This bill extends a temporary provision that carves out these credits from the ever-reaching grasp of the alternative minimum tax. Millions of families will also see this benefit. For them, this tax relief won't be an empty promise.

In any House-Senate conference, both sides are forced to make compromises. This one was no exception. I would like to have included the doubling of the 28 percent bracket as we did in the Senate and as 61 Senators supported. I think that these families deserve their full tax break as well. Even the Democratic alternative offered in the Senate accounted for these families by not completely phasing-out their relief until \$150,000. I fought hard, but our colleagues in the House did not agree and they refused to budge. I also would