

SENATE—Friday, July 21, 2000

The Senate met at 9 a.m. and was called to order by the President pro tempore [Mr. THURMOND].

PRAYER

The Chaplain, Dr. Lloyd John Ogilvie, offered the following prayer:

Gracious Father of all the families of the earth, this coming Sunday we celebrate Parents' Day. We pray that this special day, established by Congress and signed into law by the President, will be a day to recall America to a new commitment to the family.

We ask You to bless parents as they live out their high calling. Help them to learn from the way You parent all of us as Your children. You have shown us Your faithfulness, righteousness, and truthfulness. You never leave nor forsake us; You respond to our wants with what is ultimately best for our real needs. You love us so much that You press us to become all that You intended.

As parents, we commit ourselves to moral purity, absolute honesty, and consistent integrity. Make us dependable people in whom children can experience tough love and tender acceptance along with a bracing challenge to excellence and responsibility. May our example of patriotism raise up a new generation of Americans who love You and their country.

Be with parents when they grow weary or become discouraged or feel they have failed. Be their comfort and courage. Remind them that they are partners with You in the launching of children into the adventure of living for Your glory and by Your grace. Amen.

PLEDGE OF ALLEGIANCE

The Honorable LINCOLN CHAFEE, a Senator from the State of Rhode Island, led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

RECOGNITION OF THE ACTING MAJORITY LEADER

The PRESIDING OFFICER (Mr. L. CHAFEE). The Senator from Delaware is recognized.

SCHEDULE

Mr. ROTH. Mr. President, today the Senate will resume debate on the conference report to accompany the marriage penalty reconciliation bill. There

will be 30 minutes for closing remarks, with a vote to occur on adoption of the conference report at approximately 9:30 a.m. As previously announced, this will be the only vote today. Following the disposition of the marriage penalty conference report, the Senate is expected to begin consideration of the energy and water appropriations bill. Amendments are expected and Senators are encouraged to come to the floor to offer their amendments.

I thank my colleagues for their attention.

RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

MARRIAGE TAX RELIEF RECONCILIATION ACT OF 2000—CONFERENCE REPORT

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

The legislative clerk read as follows:

A conference report to accompany H.R. 4810, an act to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001.

The PRESIDING OFFICER. Under the previous order, there are now 30 minutes equally divided for debate.

Mr. ROTH. Mr. President, I yield myself 5 minutes.

Mr. President, the provisions in this bill will help 45 million families, and that is substantially every family in the U.S. Some of my colleagues have argued that almost half of those families 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. They contributed to the surplus and they should benefit from the surplus.

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 5 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 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?

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. 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.

Finally, we have made this tax relief immediate for the current year. That means when a couple files their tax return next April, they will be able to see and feel the results of our work. 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.

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. As a result, families with incomes under \$100,000 will receive a proportionally larger tax cut.

There is no honest way 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.

While I would rather have seen the 28 percent bracket doubling included in the bill, its absence does do one thing. Its absence removes any excuse for the President not to sign this bill. If President Clinton does not sign this bill, then there is only one explanation. No matter how much the amount of surplus, no matter how much the size of the tax overpayment, no matter how high the overall tax burden, and no matter how much families deserve tax relief, it is all less important to him than the fact that Washington wants the money more.

Mr. President, the time for excuses has passed, the time for family tax relief has come. Yet some in the White