

federal bench one of the most impressive in the country. Magistrate Cavanaugh's entire career reflects the integrity and dedication that we want to see in all our federal judges. And I know his service on the district court bench will be equally outstanding.

I am pleased that the Senate has confirmed Magistrate Cavanaugh's nomination. With his confirmation, there will be no vacancies on New Jersey's district court. I thank Chairman HATCH for moving this nomination so expeditiously, and I thank all of my colleagues for their support of Magistrate Cavanaugh.

LEGISLATIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will resume legislative session.

The Senator from Delaware.

MORNING BUSINESS

Mr. ROTH. Mr. President, I ask consent that the Senate now proceed to a period of morning business with Senators permitted to speak for up to 10 minutes each.

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

The Senator from Texas.

MARRIAGE TAX PENALTY RELIEF

Mrs. HUTCHISON. Mr. President, I commend the distinguished chairman of the Finance Committee for not giving up on marriage tax penalty relief for hard-working American families. He deserves praise because there is no doubt this has been a rugged road.

We passed marriage tax penalty relief last year and sent it to the President in a bill that had other tax relief measures. The President said: No, that is too much tax relief for the American people; send me smaller bills.

Under the leadership of Senator ROTH, and with the help of our distinguished assistant majority leader, DON NICKLES, SAM BROWNBACK, JOHN ASHCROFT, SPENCER ABRAHAM, ROD GRAMS, together as a team we said we were going to send the President a clean marriage tax penalty relief bill; we were going to make sure that hard-working American families who are paying a penalty for being married got relief this year. That is the result of what we have done today.

Sixty percent of the Senate today is sending this bill to the President. Over 60 percent of the House passed the same bill this week. We say to the President: You asked us to send you a smaller bill, and we are doing it.

Most of us wanted to give tax relief in a bigger way. We wanted to go all the way through the 28-percent bracket, but the President said no. We came back with 15 percent, doubling of the

standard deduction through the 15-percent bracket. What that means is a couple earning between \$43,000 and \$52,000 combined will stay in the 15-percent bracket. If one person in a couple makes \$25,000 a year and the other makes \$35,000 a year, they will stay in the 15-percent bracket longer.

It means tax relief for every American couple. Every American couple who uses the standard deduction is going to get relief because that standard deduction is doubled. Fifty million people in our country will get tax relief if the President signs the bill.

We are increasing the amount of the earned-income tax credit because we believe married couples who have just come off welfare or who are the working poor deserve that earned-income tax credit so they know that working is better than being on welfare. We want them to have the incentive to do that. We want them to have the pride of going to work and contributing to their families every day because we know they think better of themselves when they do that.

I do not see how President Clinton can use an excuse to veto the bill we are sending him today. I do not see what excuse remains. We have taken all of the excuses off the table.

He said in his State of the Union Message to Congress and to the American people he favored marriage tax penalty relief. We sent him a bill last year; he vetoed it. He said there were too many other tax cuts in the bill. Today, we are sending him a plain, simple marriage tax penalty relief bill for hard-working Americans who earn in the \$25,000 to \$35,000 range of income. That is who will benefit.

I have heard people on the other side say that this is a tax cut for the rich. There is no way anyone who has visited in the home of a couple, each of whom make \$25,000 a year, can say that those people are rich. We say they have earned this money and we want them to keep more of the money they earn. The fundamental difference is we believe the money that people earn belongs to them. We do not believe it belongs to the Federal Government.

We have a non-Social Security surplus. This is only letting them keep more of the money they earn rather than sending it to Washington because we are being good stewards of the taxpayers' dollars today. We are setting aside the Social Security surplus for Social Security only, we are paying down the debt, and we are giving back to the people part of the money they earned if the President will sign the bill.

This week has been a good week for hard-working Americans, for small business people, and for people who own farms and ranches because we have given relief from the death tax to small businesses and family-owned farms so their heirs will not have to

sell that business and put people out of jobs, and we have given marriage tax penalty relief.

This is the right thing to do, and I urge the President of the United States to hear 60 percent of the Senate and 63 percent of the House of Representatives who said they believe in marriage tax penalty relief, and we urge the President of the United States to sign this bill and give relief to Americans today because this will take effect immediately.

I thank the Chair, and I yield the floor.

Mr. BROWNBACK. Mr. President, the Senate just passed the Marriage Penalty Tax Relief Reconciliation Act by 60 votes. Sixty percent of the Senate voted in favor of eliminating the marriage penalty tax. Now it is up to the President and the Vice President—President Clinton and AL GORE—whether or not we will continue to tax marriage in America. This relief is available now to more than 50 million Americans. The President and the Vice President decide whether this is going to become law. All that remains for this legislation to become law is the President's signature. He is the one who can decide. He is the one who will decide, along with the Vice President, whether or not the marriage penalty will be eliminated. It is on their desk. It is up to the President. He is the one who decides.

He said he is for it. He said it during the State of the Union message. Now he will have a chance to go ahead and act and sign the bill. I say to the President yet again: Sign this into law.

I congratulate the chairman of the Finance Committee, Senator ROTH, who has done wonderful work, yeoman work on getting this bill passed. I congratulate the Senator from Texas, Mrs. HUTCHISON, who has waged a crusade for several years, seeing this was wrong in the Tax Code, and has fought diligently to get this done. I thank the Senator from Missouri, Mr. ASHCROFT, for his work in pushing this over a period of time. Now we are close to getting it done. We are almost there. It is time to be able to do it. We have the wherewithal. It is time. The President and the Vice President will decide whether or not this becomes law.

I want to cite what is in the bill so that people know what is there. I know we have been through this a number of times, but just to make sure people are clear what we are doing, we are doubling the standard deduction; we eliminate the penalty there. The current standard deduction is \$4,400 for singles. For couples it is \$7,350. We just double it. We make it \$8,800 for married couples. It seems only fair that for two people you should have a standard deduction that would be double what it is for one person.