

sure all my colleagues understand. But in this tax bill that we are going to take up tomorrow and next week, it has one key provision. Again, this was done with House and Senate leadership getting together and trying to figure out what was put in. It is tucked away at the very end. It is a provision not listed in any summary list by the bill's backers.

The provision calls for the abandonment of the pay-as-you-go budget discipline which, since its initial adoption in 1990, has required all tax cuts and spending increases be offset with other tax increases or entitlement spending cuts. This provision would order the Office of Management and Budget to set the PAYGO scorecard to zero instead of reflecting the actual cost of the tax bill in order to avoid a huge sequester the OMB would order, since the cost of the tax bill, if it became law, would come from the projected budget surplus rather than the required offsets.

I understand why it is being done. I understand we cannot do it any other way. But that is why we should not do it. All the way through the 1990s when we had this PAYGO provision in there, we were able to maintain our fiscal discipline in spite of great pressure to do the contrary. Whether it was tax cuts or spending increases that were being proposed, we could maintain that discipline because every time we brought an amendment down here to the floor that spent more money or cut somebody's taxes, we had to have an offset. That is the PAYGO provision. And we are going to throw it out the window, it seems to me, and we are going to abandon a principle that has enabled us not just to balance our budget but to help produce the growth in our economy by keeping the pressure off private sector borrowing that we were competing with all the way through the 1980s.

We are now paying down debt. I note Government treasuries are becoming of more and more value as they become less and less available, and because people are sensing the economy is growing a bit flat. But there is no pressure. It kept pressure off the Federal Reserve which kept interest rates low, grew our economy, and produced many of the jobs for which we all take credit. So this is a substantial change in the way we have conducted business previously.

The second point I want to make, in spite of what the Governor of Texas has been saying about not targeting tax provisions, that is what this bill does. It targets tax provisions. Indeed, of the 119 targeted tax provisions—I note this amends the 1986 Tax Simplification Act. I think it is the twentieth or thirtieth time we have done that since 1986 and the principal sponsor of it, I note with great amusement, is Congressman ARMEY, who is also the

No. 1 advocate for tax simplification and the flat tax. But of the 119 targeted tax provisions in this tax bill, only one of the provisions is included in the Bush tax proposal.

This is us saying, I think appropriately, that we are going to try to target the taxes. The last thing I would say, I reiterate—I am sure our colleagues have seen and know the numbers in your own State about the number of people who do not have health insurance for all kinds of reasons.

Mr. President, 94 percent of the tax benefits in the health insurance category go to subsidize people who already have insurance. Only 6 percent attempts to do what I think America has done at its finest, and that is to try to push the circle of opportunity out further and further.

There is no doubt today there is a correlation between lack of health insurance and poor health status. It is most unfortunate that, if we are going to do targeted tax cuts, we do not do those targeted tax cuts in a way that increases our confidence, that as a consequence of what we are doing we will decrease the number of people in our States who currently are out there without any health insurance whatsoever.

I yield the floor.

Mr. BENNETT. Mr. President, would the Senator from West Virginia allow me to have 3 minutes to comment on the remarks of the Senator from Nebraska?

Mr. BYRD. Yes, I will be glad to.

The PRESIDING OFFICER (Mr. AL-LARD). The Senator from Utah.

A TRIBUTE TO SENATOR KERREY

Mr. BENNETT. Mr. President, I have been remiss in not taking the floor to pay tribute to the Senator from Nebraska for his service here. The presentation we have had, although I disagree in some detail with some of the aspects of it, demonstrates how much we will miss him. The Senator from Nebraska has been a key figure in the group that has been known variably around here as the Centrist Coalition, or Chafee-Breaux, or the group that tries to get together across partisan lines and work things out.

As I sat in the chair and listened to the Senator from Nebraska, I realized if he and I could sit down in a room, between the two of us—and not have the White House there, and not have the leadership there of either House—we could arrive at a conclusion that I think he would be satisfied with, I would be satisfied with, and I think would be good for the country.

I think that comes from the fact that he has a business background and I have a business background. In business, you are not as interested in ideology as you are in getting the thing solved.

So I atone for my past failure and say publicly that this body will miss the Senator from Nebraska. This particular Senator considers him not only a good friend but a wise legislator, and I think the country has been well served as a result of his willingness to give these two terms to the Senate. I wish him well in whatever endeavor he undertakes in the future.

I say to the Senator from Nebraska, if he should decide to seek the Presidency once again, I would cheer for the Democratic Party to choose him as their nominee. I may not vote for him, but I would feel more reassured if he were the alternative on the other side.

Mr. KERREY. I thank the Senator very much.

The PRESIDING OFFICER. The Senator from West Virginia.

THE COMMERCE-JUSTICE-STATE BILL

Mr. BYRD. Mr. President, earlier today I voted for the conference report on the Commerce-Justice-State bill, which was included with the D.C. appropriations bill. Both those bills were in the same conference report. I voted in favor of those measures. But the CJS measure was, in actuality, a seriously flawed piece of legislation with a number of problems attendant to it.

The first problem that I had with it was that it was a conference report, and thus it was not subject to amendment. The underlying appropriations bills went straight from the Senate Appropriations Committee to the conference committee, totally bypassing the Senate floor. The full Senate was afforded no opportunity to debate or amend these two appropriations bills. These are not the first appropriations bills to be herded through Congress in this fashion this year, but that fact does not make the practice any less objectionable. It is a simple case of cutting corners in the name of political expediency, a practice in which the United States Senate should not engage.

Second, the Commerce, Justice, State bill includes a controversial immigration rider, the Legal Immigration Family Equity Act, a scaled down spinoff of the Latino and Immigrant Fairness Act. The Senate dealt with this issue last month during consideration of the H-1B visa bill, when it refused to consider the Latino and Immigrant Fairness Act. I opposed suspending the rules to allow that measure to be offered as an amendment to the H-1B visa bill because I believe that such legislation sends the wrong message to those who might consider entering this country illegally. I believed then, as I believe today, that granting amnesty to aliens who are in this country illegally simply encourages others to enter the country illegally.