

program to comply with section 7(e)(8) of the Fair Labor Standards Act of 1938 (as added by the amendments made by subsection (a)); or

(3) such program is provided under a collective bargaining agreement that is in effect on the effective date described in subsection (c).

(e) REGULATIONS.—The Secretary of Labor may promulgate such regulations as may be necessary to carry out the amendments made by this Act.

Mr. LOTT. I move to reconsider the vote.

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

The motion to lay on the table was agreed to.

ORDER OF PROCEDURE

Mr. LOTT. Mr. President, I had hoped we would be able to announce a unanimous consent agreement at this time as to how we will proceed on eliminating the marriage tax penalty and what amendments would be in order and how much time. I have now received a list of amendments from Senator DASCHLE, but we have had only a couple of minutes to review that. We need a little time. I understand several of the amendments actually have been filed. There may be one or two on which we don't actually have access to an amendment. For instance, Senator TORRICELLI may have an amendment prepared and we would like to get a copy of the amendment. We would like to have a little time to review the list and the substance of these amendments. We have agreed we should go forward with general debate while we do that.

I ask consent the Senate resume the pending legislation for debate, equally divided, until the majority leader is recognized at 4:30 this afternoon.

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

MARRIAGE TAX PENALTY RELIEF ACT OF 2000—Resumed

Pending:

Lott (for Roth) amendment No. 3090, in the nature of a substitute.

The PRESIDING OFFICER. The Chair, in his capacity as a Senator from the State of New Hampshire, suggests the absence of a quorum.

The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. BAUCUS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. BAUCUS. Mr. President, I yield 10 minutes to the Senator from California.

Mrs. BOXER. Mr. President, I know the majority leader is looking over amendments that Members on this side of the aisle want the opportunity to

offer to the bill on the marriage tax penalty. I certainly hope the majority leader will be able to accommodate us. After all, if we were using the regular rules of the Senate, we could offer any and all amendments; that is, the rules of the Senate provide Members can, in fact, offer amendments on bills that come before the Senate.

The Senator from Montana, who has done so much work on this marriage tax penalty issue, and I were talking about how much the procedure around here is like the House of Representatives with tremendously restricted opportunities for debate and restricted opportunities to offer amendments. We are working very hard, on our side of the aisle, to fight for the right merely to put matters before the Senate. We may not win every time, but the fact is we are here for a reason and that is to legislate; it is to bring these matters before the American people in this forum called the Senate.

The bill purports to take care of the marriage tax penalty, but I have big news for everyone: It does not take care of the marriage tax penalty. Why do I say this? I get this directly from Senator MOYNIHAN's work on this issue as the ranking member of the Finance Committee. We know there are 65 marriage tax penalties in the code for all taxpayers—65.

So if you really believe the marriage tax penalty is your biggest priority and that is all you want to do, that it is the most important thing as you look at the Tax Code—and, frankly, from my point of view, it is not the only thing I want to do and there are more important things we can do to help the middle class in this country—the most honest thing to do is repeal the penalty in these 65 occasions in which it appears in the Tax Code.

However, the GOP plan fully eliminates only 1 of these penalties, partially eliminates 2 others, and it leaves 62 marriage penalties in the code.

We have a situation where we are told we can do away with the marriage tax penalty, but when we look at the fine print, we are not doing away with the marriage tax penalty at all. We are only doing it in one place, completely, where it appears, and partially in another couple. And we are leaving 62 penalties in place.

So I do not really think this is a good way for us to proceed because it is so expensive and we have not taken care of the marriage tax penalty. It is another one of these risky tax schemes that is going to come back to haunt us because it is going to rob us of debt reduction.

When you add it to all the tax bills that have already passed the Senate with majority support from the Republicans, it is breaking the back of the non-Social Security surplus. We will have no surplus. Pretty soon, we are going to start eating into that surplus.

We are going to hear Senator BAUCUS talk about why he believes this plan is flawed. It actually hurts some people at the lower end of the scale. It does not do what it purports to do.

We are going to hear from Senator BAYH, who has another idea that is certainly more affordable and would allow us to do other things we need to do for our people, such as the prescription drug benefit.

We now know for sure that our people are suffering because they cannot afford prescription drugs. If we listen to Senator WYDEN, who has spoken on this eloquently, we know our senior citizens are not taking their prescription drugs. They are cutting their pills in half. They risk getting strokes. They risk getting heart attacks. They cannot afford the prescription drugs.

While we are talking about a marriage tax penalty—and a lot of relief goes to people who are earning a lot of money in this country—what about the prescription drug benefit? What about a tuition tax break for parents who are struggling to send their kids to college and college tuition goes up each and every year?

We cannot do these things in a vacuum. We have to look at the entire picture. We have to ask ourselves: Do we want to give tax breaks or do we want all the money to go to debt reduction? I myself would like to give targeted tax breaks that we can afford to the middle class, who needs them, and use the rest of the money for debt reduction and for investments in our people, in our children.

In closing, there is something we can really do for married people here, those at the lowest incomes who are working at the minimum wage, more than 60 percent of whom are women. Raising the minimum wage would go a long way to doing something good for people who are married and in the low brackets. A tuition tax break for people who send their kids to college would go a long way to helping married people and their families. A prescription drug benefit would help those families who are seeing their moms and dads struggling along, not being able to afford prescription drugs.

So the question we face, just to sum it up as we look at this Republican plan, is this: Why would we do something that says it is relieving the marriage tax penalty when it leaves 62 marriage tax penalties in place? Why would we do that? It is not real. We are telling people we are doing something we are not doing. We are backloading it. We are breaking the Treasury. We are eating into the non-Social Security surplus. Why would we do that?

Why not look at a more modest plan? We have some ideas on that. We are going to hear about one of them today. Why don't we look at raising the minimum wage? Why don't we look at the prescription drug benefit or the tuition