

they file as individuals; file the way that helps the most, that gives families the least tax liability. That is what Democrats are proposing. We do it in a way to not use all of the non-Social Security surplus for a tax cut that goes predominantly to the wealthiest. Instead, we put the highest priority on reducing the debt; the second highest priority on tax relief; the third highest priority on using money for high priority domestic needs such as defense, education, and agriculture, which are in very deep trouble.

Mrs. HUTCHISON. Mr. President, are the 10 minutes Senator CONRAD has remaining from the Democratic side?

The PRESIDING OFFICER (Mr. ROBERTS). That is correct, from the Democratic side. There are 20 minutes remaining on the Republican side.

Mrs. HUTCHISON. I thank the Chair.

THE PRESIDING OFFICER. The Senator from North Dakota is recognized.

MR. CONRAD. I thank the Chair.

(The remarks of Mr. CONRAD pertaining to the introduction of S. 2422 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. GRASSLEY. Mr. President, I yield 5 minutes to the Senator from Missouri.

The PRESIDING OFFICER. The distinguished Senator from Missouri is recognized for 5 minutes.

MARRIAGE TAX RELIEF

Mr. ASHCROFT. Mr. President, I rise to speak on behalf of the marriage tax relief bill. You could characterize it as tax relief or you could characterize it, I suppose, as a tax cut. But the true characterization is one that Senator HUTCHISON has over and over emphasized: This is tax correction. The bill is intended to correct the Tax Code. The code needs correction because it is an assault on the very values of our culture.

There is a fundamental unfairness when the Tax Code is at war with our values and penalizes a basic social institution such as the institution of marriage. The American people know this. They understand it is not right to have a Tax Code that penalizes marriage. The vast majority of the Members of this body understand this. This last week, during consideration of the budget resolution, the Senate voted 99-1 on the Hutchison amendment to support marriage tax relief. In other words, let's abandon the policy of punishing married people who pay higher taxes in the Tax Code.

Despite this overwhelming vote less than 10 days ago, some of my colleagues are now trying to stop or to delay the marriage tax relief measure by demanding nonrelevant amendments. Yesterday, several Senators

on the floor and agreed there is unfairness in the Tax Code and that it is fundamentally unfair to tax people only because they marry. However, these same Senators then said the Finance Committee bill gives tax cuts to people who do not need them. That seems an arrogant statement to me, to suppose Government knows best how to spend the people's money. In addition, one Senator opposed the finance bill, asking, how many of these tax cuts can we afford to give away?

I submit, the real question is, how much of the hard-earned money can families afford to have taken away by an unfair system which penalizes men and women, a schoolteacher, a fireman, for getting married and beginning a family? How much longer will we continue to allow married couples to be penalized just for getting married?

We are here to correct that fundamental unfairness. It is something that has grown up in the code. It is like a weed which is taking over the garden. Good things are prevented by its presence. We ought to pull it out and make sure we have a Tax Code that does not make it harder for young people to be married and have a family.

Are we for correcting this unfairness? Are we against it? Or are we just saying that we are? One cannot say they oppose this penalty and then fight to take the relief away that is provided in the bill. Our colleagues in the House have already demonstrated dramatically that they back a correction for this injustice.

In February, the House passed the Marriage Tax Penalty Relief Act of 2000. Thanks to the good work of the Senate Finance Committee, under the direction of Senator ROTH, we have a measure which will help substantially lessen the burden of this penalty that has been laid upon the families of America.

This bill makes great strides in providing relief and correcting this injustice. Twenty-five million American couples pay an average of \$1,400 a year extra simply because they are married. Ending the penalty will give couples the freedom to make the choices they ought to make: The choice to be married and have a durable, lasting relationship of marriage as the foundation for the family unit.

The marriage tax penalty forces some Americans to make compromises instead of real choices. Mothers and fathers should be able to choose whether both parents will be employed outside the home based on what is in the family's best interest, or whether there should be a nonworking spouse who stays in the home. The Senate bill respects the value of the contribution of the spouse who stays home, and that is very important. Our Tax Code should respect the value that is added to the equation by a stay-at-home spouse who makes the family a stronger unit and

builds for this country the kind of integrity that strong families provide.

In conclusion, no one has ever devised or developed or even dreamed of a better department of education, social services, a better department of health, education, and welfare than the family, and it is time for our Tax Code.

The PRESIDING OFFICER. The time requested by the distinguished Senator has expired. Who yields time?

UNANIMOUS CONSENT AGREEMENT—H. CON. RES. 303

Mr. GRASSLEY. Mr. President, on behalf of the leader, I ask unanimous consent, notwithstanding rule XXII, that following the cloture votes relative to H.R. 6, the Senate proceed to H. Con. Res. 303, the adjournment resolution, with a vote to occur on adoption, all without intervening action or debate. I further ask unanimous consent that following that vote, the Senate begin debate on the budget resolution conference report and, when received, the conference report be considered as having been read and there be 4 hours of debate to be divided in the following fashion: 90 minutes under the control of Senator DOMENICI, 90 minutes under the control of Senator LAUTENBERG, and 1 hour under the control of Senator REED of Rhode Island.

Finally, I ask unanimous consent that following the use or yielding back of time, the Senate proceed to vote on the adoption of the conference report, without any intervening action or debate.

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

Who yields time?

The distinguished Senator from Virginia is recognized.

Mr. ROBB. I inquire as to how much time remains on this side.

The PRESIDING OFFICER. The Senator has 2 minutes.

MARRIAGE TAX PENALTY RELIEF

Mrs. LINCOLN. Mr. President, in listening to my colleagues I am pleased to detect broad support for ending the so-called marriage penalty. I know that no one in this body believes that there should be a price to pay to the government for matrimony. However, we should work for a fair and reasonable solution that will not expand the marriage bonus and shift tax unfairness from one group in this country to another. The fact is that expanding marriage bonuses is not fair to single Americans just like doing nothing is unfair to married couples.

The ironic thing about the marriage penalty is that it was actually born out of fairness. According to a June 22, 1999 document prepared by the staff of the Joint Committee on Taxation, before 1948, there was only one income tax schedule, and all individuals were liable for tax as separate filing units.