

as in the United States. Why? Why are the prices lower? Because the Canadian Government is bargaining with the same American drug companies. They tell them: You cannot sell your drugs in the Canadian health care system unless you keep the prices under control. And the drug companies said: So be it, that is what we will do. Mexico is the same. Europe is the same.

If one looks at all these groups around the world, they come to realize that only Medicare recipients in America are paying the very highest prices for drugs. Everybody else gets a bargain.

Do my colleagues know who else gets a bargain when it comes to drugs? Your dog and your cat. Exactly the same drug sold for human usage is sold at a fraction of the cost to veterinarians—10 percent of the cost. I am a lot more concerned about a grandmother than I am about a great dane.

I would like to see us have a pricing policy that gives seniors a break instead of looking to overseas leaders and people in other countries who come up with a way to keep the prices of drugs under control.

What I have described in the last few minutes is a contour of a debate that should take place on the floor of the Senate. Those Senators who disagree with me ought to have a chance to stand up and explain their position. Senator ROBB of Virginia, who believes, as I do, that we need a prescription drug benefit, should be allowed to make his position known. We ought to debate it and vote on it. The Republican majority says no. When it comes to changes in the Tax Code, take it or leave it; marriage tax penalty or else.

The final point I will make, as I see my colleagues come to the floor to join me in speaking—Senator AKAKA from Hawaii will be speaking this morning—is the fact that the amendment by Senator SCHUMER of New York goes to the issue of expenses of college education. As I said earlier, the President is right. I believe we should give families trying to put kids through college a helping hand.

Senator SCHUMER, who occupies the desk to my left, wants to offer that amendment. He wants the Senate to go on record for or against the proposition that we ought to be giving a tax deduction for college education expenses. Quite honestly, that is a good idea for America to prepare the next generation to compete in the global economy so that working families have a chance to send their kids to the best schools, get the best education, and realize the American dream.

Is this worth a debate on the floor of the Senate? Is this worth a few minutes of our time? As I look across this empty Chamber, I ask: What is it Senators could be doing that is more important than considering the college education expenses of our family mem-

bers? It is worth the time, and it is worth the debate. I believe the Republican majority is wrong when they say we cannot and should not debate these amendments because we are too darn busy. I do not buy it. We are not too busy to focus on the problems about which American families really care.

I hope this cloture vote at noon is a vote that repudiates the Republican position and opens up this debate so we can deal with prescription drugs, so we can deal with reducing the national debt and strengthening Social Security and Medicare, and so we can provide a deduction for college education expenses. I hope we will have that opportunity this afternoon and for the remainder of the week. I yield the floor.

The PRESIDING OFFICER. The Senator from Hawaii.

Mr. AKAKA. Mr. President, I ask unanimous consent to speak in morning business for 10 minutes.

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

Mr. AKAKA. I thank the Chair.

(The remarks of Mr. AKAKA pertaining to the introduction of S. 2478 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

The PRESIDING OFFICER (Mr. AL-LARD). The Senator's time has expired.

Mr. AKAKA. I yield the floor.

The PRESIDING OFFICER. Under the previous order, the Senator from Wyoming, Mr. THOMAS, is recognized to speak for up to 15 minutes.

Ms. LANDRIEU. Mr. President, since I just want to make brief remarks, will the Senator indulge me so I can introduce a bill if I take about 2 minutes?

Mr. THOMAS. One and a half?

Ms. LANDRIEU. All right. One and a half.

Mr. THOMAS. Yes, that will be fine.

Ms. LANDRIEU. I thank the Senator.

The PRESIDING OFFICER. The Senator from Louisiana.

(The remarks of Ms. LANDRIEU pertaining to the introduction of S. 2479 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

The PRESIDING OFFICER. The Senator's time has expired.

Ms. LANDRIEU. If I could have 30 more seconds.

TAKE OUR DAUGHTERS TO WORK DAY

Ms. LANDRIEU. Mr. President, today is a special day in America: Take Our Daughters To Work Day. The Senator from Wyoming and the Presiding Officer will recognize that there are many young girls, of all ages, working their way around the Capitol.

I have some special girls with me today: Jordan Willard, Katherine Elkins, Cara Klein, Jessica Harkness, Samantha Seiter, Kelsey Cook, Sadie Landrieu, Rachell Solley, Chelsea

Niven, Caroline Hudson, and Frederica Wicker.

I welcome all of these girls to the Capitol today and express my best wishes to the millions of girls participating in Take Our Daughters To Work Day.

I yield back my time.

The PRESIDING OFFICER. The Senator from Wyoming.

MARRIAGE PENALTY

Mr. THOMAS. Mr. President, I am sure we welcome everyone for "Take Your Daughter to Work Day" here in Washington.

I will take a few minutes to talk about the marriage penalty tax bill that is before us. Speaking of daughters, this provision of the tax code makes it difficult for young families who have daughters to be treated fairly.

Before addressing the specifics of the bill before us, I must say that I am a little disappointed in the lack of cooperation this year on the floor. Each time we address an issue with a solution that is generally acceptable to most people, we find ourselves faced with all kinds of amendments, many of which have nothing to do with the subject we are seeking to address, designed entirely to create political wedge issues rather than solutions. I suppose that is customary, perhaps, in a Presidential election year, but it is too bad. It is too bad that each time we begin to talk about an issue that should be addressed by this Congress, and indeed is generally agreed to by most Members of the Senate, we find it being used to bring up issues that are not relevant, not a part of what is being discussed, but simply are used to delay, used as leverage, used to make an issue. I hope we can get by this resistance.

One of the items we will be addressing early next week is an education bill, a broad education bill, elementary and secondary education, one that most everyone in the country wants to see moved forward. Education is probably one of the principals issue with which all of us are concerned. Yet I predict that we will find next week all kinds of irrelevant amendments will be added to seek to confuse and delay the passage of legislation.

I hope that is not the case. I hope it is not the case with what I think is a very important issue, the marriage penalty. All of us are concerned about our tax system, concerned about how complex the tax code is. Certainly right after April 15, we are all very aware of how excessively complicated this system has become, designed to affect behavior as much as it is to collect revenue.

One of the things we ought to consider, as we seek to simplify taxes, is fairness. That is the situation we face today with regard to the marriage penalty. The Federal Government penalizes couples simply for being married.

Two people earning this amount of money jointly, unmarried, become married and pay more taxes on the same amount of income. That is not fair. That is what we ought to be dealing with, the fairness issue.

Last year, 43 percent of married taxpayers, 22 million couples, paid an average of \$1,500 more in taxes than they would have paid had they not been a married couple. In my State of Wyoming, 45,000 couples were affected by this tax situation, a high percentage of our population. Marriage penalty relief is middle-class tax relief. We always hear it is for the rich. This isn't for the rich. This is for middle-class people who become married, as we urge people to do and then, indeed, they are assessed a penalty. Middle-income families are the hardest hit.

What does marriage penalty relief mean to families? Fifteen hundred dollars for families would mean a semester of community college, 4 months of car payments, clothes for the kids, a family vacation, a home computer, several months of health insurance premiums, or contributions to an IRA or a savings program, which we encourage people to do.

This country finds itself, thankfully, with more than adequate funding for Federal programs, even after we have ensured that Social Security is not used for operating funds. This prosperity is due in part to the Republican Congress' ability to control spending. Now, for the first time in over 40 years, we have an opportunity to begin to pay down the Federal debt, while also providing tax relief, because of the excess money coming into Washington.

You, the people of this country, must decide if this is the appropriate course to take. Do you want to spend more money? Do you want to have more Government involvement, more Government regulation, or should we give this money back to the taxpayers who have paid it in? It is your money after all. This bill is an opportunity to do that. If your intention is to control the size of the Federal Government, tax relief is a very good idea. If you keep the money, I guarantee it will be spent on expanding the size of Government.

An editorial that ran a while ago in the Wyoming Tribune-Eagle called on Congress to do something about the marriage penalty. I will a small portion from it:

While the tax system is unfair, Congress' lack of action is even more unjust. Members know there is a problem but refuse to act. That is shameful.

I ask unanimous consent that the entire editorial be printed in the RECORD at the conclusion of my remarks.

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

(See Exhibit 1.)

Mr. THOMAS. I could not agree more with that sentiment. It sums it up very well. This vote will clearly highlight

those who want to do something about the marriage penalty, who want to do something about tax simplification, tax fairness, and those who do not. We will see those who want to use this legislation simply to introduce extraneous issues, knowing that those issues will not be resolved, but, rather, can be used as issues in the political campaign.

Marriage should be a sacred event, not a taxable one. We have a bill that will do something about that penalty. I urge all my colleagues to support the cloture motion so we can move forward and implement this much needed tax relief.

I yield the floor.

EXHIBIT 1

MARRIAGE PENALTY

WILL CONGRESS FINALLY CORRECT THIS WRONG?

In 1996, 21 million American families paid an average of nearly \$1,400 in marriage tax penalties. Congress would be remiss if it allows this assault on married couples' pocketbooks to continue.

There are many members of Congress who say the country's complicated and progressive tax structure is the primary cause of the marriage penalty. Since marriage combines two tax units into one, a couple's combined income means their joint liability is higher than the sum of what their individual tax bills would be if they filed as single.

While the tax system is unfair, Congress' lack of action is even more unjust. Members know there is a problem, but refuse to act. That is shameful.

And in this case, their talk is not cheap.

Throughout America's history, policymakers have attempted to discourage certain behaviors by taxing them. So-called "sin taxes" are levied on everything from cigarettes to gasoline.

While people of good conscience may disagree on the morality and efficacy of using the tax code to discourage various behaviors, virtually no one disputes taxes are a disincentive. It is odd, then, that the federal income tax code effectively taxes marriage—and thereby discourages it.

That's a shame. Some couples choose cohabitation over marriage because of this tax penalty; others postpone marriage until later tax years. Some have even divorced because of the penalty, and others speed up their divorces to save money. These practices denigrate marriage and normalize non-marital relationships.

The marriage penalty continues to be one of the most discriminatory taxes. And while \$1,400 a year may not sound like a lot to some, over the years it can add up. A couple married for 50 years would end up paying \$70,000 in additional taxes.

The Congressional Budget Office estimates the average annual penalty of \$1,400 could cover a few mortgage payments, a down payment on a car, a needed vacation or it could be invested or put into a savings and earn dividends and interest.

Because of the way the tax code is structured, only eliminating the current system will end the marriage penalty. However, a stopgap method is needed.

The most promising option is House Resolution 6. Under this proposal, the standard deduction and bracket breakpoints for married couples filing jointly would be made twice what they are for single filers. This proposal should be relatively simple to im-

plement and would help toward the elimination of the marriage penalty.

Equality under the law is fundamental to America. By treating married couples inequitably, Congress is allowing the tax code to make a mockery of this ideal.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. BROWNBACK. Mr. President, I understand the Senator from Texas, Mrs. HUTCHISON, has reserved 30 minutes. I ask unanimous consent to use a portion of that time to speak on the issue of the marriage tax penalty.

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

Mr. BROWNBACK. Mr. President, I rise to address a number of issues that have been raised recently on the marriage tax penalty elimination bill. We will be voting at noon on a cloture motion. We have the opportunity at noon to vote on whether or not to proceed to this issue. We have the opportunity then, as well, to consider any relevant amendments.

That needs to be made perfectly clear. Amendments are in order after the cloture motion. The only issue is whether or not they pertain to or are germane to marriage tax penalty relief. All of those will be open and debatable. If there is a Democratic alternative they think is better on the marriage tax penalty, that is relevant, we can deal with that. We will debate it. We can vote on it, if we can finally get to cloture on this issue.

We need to be very clear that there is no blockage on amendments relevant to the marriage tax penalty. All relevant ones will be and can be considered after the cloture vote so we can move forward with this issue. What would not be relevant is nongermane issues, issues outside of the point of the marriage tax penalty.

There have been raised on the floor this morning several inaccuracies I wish to clear up. There is a statement going around that somehow 60 percent of the tax relief in this bill doesn't deal with the marriage tax penalty. I disagree with that. One hundred percent of the relief proposed in this bill goes to married couples. I don't know who they are claiming the 60 percent goes to, but 100 percent of this relief goes to married couples. I will make it very clear: It isn't 60 percent of this going to businesses or 60 percent of it going to farmers or 60 percent of it going to some other category; 100 percent goes to married couples. That is indisputable. I want to talk about the nature of the bill so people can get that fresh in their minds. We talked about it 2 weeks ago, but some time has passed. I will talk about what our bill does.

Our bill eliminates the marriage tax penalty in the standard deduction. Here are the nuts and bolts. The standard deduction this year for a single taxpayer is \$4,400. However, for a married couple filing jointly, the standard

deduction is \$7,350. It should be \$8,800, if it is fair. What we are doing is making it fair. Let's make it \$8,800.

Second, our bill widens the 15-percent tax bracket. Under current law, the 15-percent bracket for a single taxpayer ends at an income threshold of \$26,250. But for married couples, the bracket is not double; it ends at \$43,850. It should end, if it were fair, at \$52,500. That is what our bill does. It moves it for the double filing couple to \$52,500. That is fair. That is something that should be in the Tax Code and should be allowed.

Third, our bill applies that same principle of doubling that income bracket on the 15-percent bracket, and we provide that into the 28-percent bracket as well.

Fourth, our bill increases the phase-out range for the earned-income tax credit; that is, on the EITC, there is a marriage tax penalty there. With the earned-income tax credit, you don't double the benefits for a married couple. Clearly, we should. Low-income families with children can incur a significant penalty, and they do, because of the current limits on the EITC. If both spouses work, phaseout of the EITC on the basis of combined income can lead to the loss of some or all of the EITC benefits to which they would be entitled as singles. Our bill works to begin fixing this problem. The Senate Finance Committee proposal that comes out would do that.

Finally, our bill would permanently extend the provision that allows the personal nonrefundable credits to offset both the regular tax and the minimum tax. It is important that American families receive the full benefit of the tax cuts they were promised. This important change will allow America's families to maintain the \$500 per child tax credit, HOPE scholarship, adoption credit, and many others.

So those are the nuts and bolts of the bill. That is where the tax is occurring. That is where we would alleviate the marriage tax penalty. That is it. That is what the bill is about. So the notion that it doesn't go to married couples is erroneous. It benefits a lot of people. Currently, the marriage tax penalty is on about 25 million American married couples. I have shown this chart previously. In Kansas, we have over 259,000 couples paying a marriage tax penalty. On average, as the Senator from Wyoming noted, it is about \$1,400 per couple.

We have, I think, a lot of unfairness in the Tax Code. Typically, we try to benefit things that we think are helpful in the Tax Code and tax things that we think are harmful. If that is the typical analysis, then in this situation we must believe that marriage is harmful because we are taxing it. But the record is far different on that. Marriage is a good thing. It is a central value-creating institution for the American family. Anybody for family

values ought to be for marriage. It is around that central unit that the family builds the values it shares with the children, and then later with the grandchildren and great grandchildren; that emanates from that central unit. This is a very good thing, a very positive thing.

The institution of marriage has been under attack in recent years. The number of people getting married has gone down substantially. A University of Rutgers study points this out. I want to quote it so that people have that information:

According to a recent study, marriage is in a state of decline from 1960 to 1996. The annual number of marriages per thousand adult women declined by almost 43 percent.

I guess our policy is getting through. By taxing something we apparently want less of, we are succeeding. That is, in my estimation, bad public policy. If you look at the situation around which children do the best overall, it is in that stable environment, with two parents in a long-lasting relationship of marriage. That is where children do best. That is not to say that a number of single parents don't struggle heroically to raise good children. They do. But, overall, the statistics are that they do best in a two-parent household.

As a matter of fact, the statistics are that in a single-parent household—and many struggle greatly to raise good children, and they do a good job, but the overall statistics are very troubling in single-parent households where children are twice as likely to be involved in a crime, twice as likely to drop out of school, twice as likely to be abused, and twice as likely to abuse alcohol or drugs.

This is just not a good situation. That is not to say that many single parents don't struggle heroically to do a good job. Still, we as public policymakers should not tax marriage so that we have less of it. We should be providing relief to married couples.

I want to address this issue some have raised of a marriage bonus built into this package. I think you could justify, on public policy grounds, actually doing that, but I don't think it is here. I think you can justify that as well. Our bill provides marriage tax penalty relief to working American families by doubling the lowest two tax brackets and standard deductions, and also in the EITC bracket. Our bill also treats all married couples the same, whether both spouses work outside the home or just one. That seems to be fair as well.

The Democrat alternative does not treat all married couples the same. In fact, by giving preferences only to dual-earner families through choice of filing, that creates a homemaker penalty. For a spouse that decides to stay home and do the hard work of taking care of children, parents, or others, they create a penalty in that situation.

The other alternative—the Democrats' alternative—would make families with one earner and one who stays at home to take care of children or elderly parents pay higher taxes than families with the same household income as two-earner families. Why should we discriminate against one-earner families? Why would we want a Tax Code that penalizes families because one of the spouses chooses the hard work of the household over the role of the breadwinner? Believe me, it is hard work. I don't think it is a situation that we would want to enshrine within our Tax Code because, again, what we do by taxing it is penalizing them and saying we want less of it.

Do we want to send the message across the country that we want less parents involved in raising their children? Clearly, the signal we are getting across America reflects that we want more parents involved and more parental involvement with children. We need more time involved with the family, not less. So we don't want to enshrine in the Tax Code a situation where we are actually saying we don't want more parents involved and having more time with their children. We should be sending the opposite signal across this Nation. The alternative the Democrats have put forth says we don't think we should have as much parental involvement. I think that is a bad way to go.

This is a simple bill. We are trying to address what the President says he wants. He wants to deal with the marriage tax penalty. We are trying to address that. We are trying to send him a bill that deals with the marriage tax penalty. Let's take all relevant amendments on the marriage tax penalty. We will take those, come what may, and get this voted out and get it on over to the President. The House has passed it. We are here and we are ready to vote on it. We will have the cloture motion vote at noon. I urge my colleagues, let's get on to this issue and go ahead and present it.

Mr. President, the Senator from Texas had 30 minutes reserved for this issue. I don't know if the Senator from Oklahoma wants to speak on that time. I yield 5 minutes to the Senator from Oklahoma on the time of the Senator from Texas.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. NICKLES. Mr. President, how much time does the Senator from Texas have remaining?

The PRESIDING OFFICER. There are 15 minutes in total, and this would leave the Senator from Texas 10 minutes.

Mr. NICKLES. Mr. President, I will speak in morning business for up to 5 minutes.

Mr. BAUCUS. Mr. President, there are several here on the floor who would like to speak to the cloture motion. We don't have a lot of time. I would like to

inquire of the assistant majority leader if he would agree to extending the time for the vote, say, another half hour at least.

Mr. BROWNBACk. Mr. President, the Senator from Texas is agreeable to yielding 5 minutes to the Senator from Oklahoma.

Mr. NICKLES. Mr. President, I will modify my request and take 5 minutes of the time of the Senator from Texas. I have no objection. The majority leader and the minority leader will probably come out to make the decision on extending the time for the vote. Some people have luncheon conflicts, and so on. I have no objection to it.

Mr. BAUCUS. I make that request, if the leaders will come out on the floor to make an adjustment.

Mr. NICKLES. I object at this point.

The PRESIDING OFFICER. Objection is heard.

The Senator from Oklahoma is recognized.

Mr. NICKLES. Mr. President, I say to my colleague from Montana that I have no objection, as soon as we run it by the two leaders. If they want to postpone the vote for 30 minutes, fine.

For the information of our colleagues, we have a vote scheduled at 12 o'clock. I think some people are trying to go to luncheons and different things. For scheduling purposes, it may be postponed until 12:30. That is perfectly fine with this Senator.

I want to make my comments on the marriage tax penalty.

I compliment my colleagues from Texas and Kansas for their leadership in trying to eliminate the so-called marriage tax penalty. We have a chance to do that. We have to get to the amendment. Some people do not want to get to the amendment. If we get to the amendment, we can have relevant amendments.

I understand some people have different ideas of different ways of eliminating the marriage tax penalty. Fine. Let's consider them and vote on them.

I think the way the Finance Committee—I happen to be a member of the Finance Committee—reported it out is the preferred way to do it.

Very simply put, we have a tax bracket right now that is very complicated. But we have different brackets. We have a zero bracket, a 15-percent bracket, a 28-percent bracket, a 31-percent bracket, and a 39.6-percent bracket. Thanks to President Clinton and Vice President GORE, the rates have gone up.

People shouldn't be penalized because one spouse works or two spouses work. They shouldn't be penalized under the system because they are married.

Right now you can have one spouse working, say making \$40,000 and in the 28-percent bracket. Another spouse is making \$20,000 and presumably would be in the 15-percent bracket, but right

now under current law that \$20,000 by one spouse is taxed at the 28-percent tax bracket. It costs them about \$1,400. That is unfair. We eliminate that in our proposal.

We double the 15-percent tax bracket. Individuals making up to \$26,000 pay 15 percent in tax. We double that. We say if it is 15 percent in taxes at \$26,000, let's double that for couples and make that \$52,000. That will save them about \$1,100. We double the exemption. The exemption right now is \$4,400. We say double that. That should be \$8,800. We double it. That saves a couple hundred dollars.

That is where we get the marriage tax penalty figure of about \$1,400 for a couple, if their income combined is \$52,000. Let's do that.

I have heard President Clinton say he wants to get rid of it. But his proposal doesn't get rid of it. It may be good rhetorically. It may be good on the campaign stump. But there is no substance.

The President does not eliminate the marriage tax penalty. As a matter of fact, the President doesn't cut taxes. He doesn't want tax cuts. I respect that.

He has a tax increase for this year. President Clinton's budget proposal increases taxes by a net of \$9 billion in the year 2001. Over 5 years, the President has a proposal for a net tax cut of a measly \$5 billion. Keep in mind that the Federal Government is going to be taking in about \$10 trillion over that same 5 years. But he would only allow for such a small percentage that it won't even show up.

We are trying to give tax cuts to taxpayers who are married and penalized under the system. We do that basically by doubling the 15-percent bracket and eventually doubling the 28-percent bracket. One working spouse that makes a lot less is not thrown into a higher bracket.

We also don't penalize the stay-at-home spouse. We basically double the individual brackets. We do that right away so we don't discriminate against somebody if they make a sacrifice and say they want to stay home with the kids. If this is a tax bracket for individuals, we say double it for couples.

It is the fairest system you can come up with, and it is tax relief for American couples. It is significantly greater than that proposed by the President.

But I hope this Congress will pass it in a bipartisan fashion as we did by eliminating the Social Security earnings penalty. We passed that earlier by an overwhelming margin. The President signed it. Some of us had been pushing that for years.

Some of us for years have been pushing to eliminate the marriage tax penalty. We have a chance to do that. We need to have our colleagues vote in favor of the cloture motion at 12 noon or at 12:30 in order to make that happen. I urge my colleagues to do it.

If colleagues have alternative ways of dealing with the marriage tax penalty they wish to have considered, I think we are happy to vote on those.

I thank my colleague from Kansas for yielding me time, and I thank my colleague from Texas, Senator HUTCHISON, for her leadership.

I hope today within the hour we will make giant strides and ultimately pass it before we leave this Congress. I hope in the next day or two we pass a bill that would eliminate the earnings marriage tax penalty on married couples.

I thank my colleague for yielding me 5 minutes.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. BROWNBACk. Mr. President, how much time remains for the Senator from Texas?

The PRESIDING OFFICER. Ten minutes remain on the time of the Senator from Texas.

Mr. BROWNBACk. Mr. President, I will use 5 minutes of that and reserve 5 minutes of that time for the Senator from Texas.

Mr. President, I want to note a couple of things as we wrap this debate up, have a chance to vote on the marriage tax penalty in America, send that bill to conference, and ultimately to the President.

There is a fundamental principle that I talked about previously which exists and has worked repeatedly in this country. If you tax something, you will get less of it. If you subsidize it, you will get more of it. We have been taxing marriage, and we are getting less of it.

The Rutgers study that I cited shows a 43-percent decline in marriage in the period between 1960 and 1996. At the same time, fewer adults are getting married. Far more young Americans are cohabitating. During that same period of time, cohabitation went up 1,000 percent. We subsidize that side of it. We tax getting married.

When marriage as an institution breaks down, the children suffer.

Mr. DASCHLE. Mr. President, will the Senator from Kansas yield? I want to make a statement that will take no more than 10 seconds.

Mr. BROWNBACk. I yield.

Mr. DASCHLE. Mr. President, I yield from my leader time 10 minutes to the distinguished Senator from Montana and 5 minutes to the distinguished Senator from Massachusetts.

The PRESIDING OFFICER. The Chair makes that note.

The Senator from Kansas.

Mr. BROWNBACk. Thank you, Mr. President.

I thank the distinguished Democratic leader.

When the institution of marriage breaks down and we tax it, we cause it to break down further. The children do suffer.

A number of single parents struggle heroically and do a good job of raising

their children. But the best institution to raise those children in and to build family values that we have all talked about is the institution of marriage. That is the best place; the values emanate from that.

The past few decades have seen a huge decrease in that institution, as the study I have just cited from Rutgers points out. We are taxing marriage across the country. So we are getting what we are paying for—fewer marriages. That is happening. We are taxing over 259,000 of them in the State of Kansas. That is not good for the children.

The past few decades have seen the problems befall our children because of that overall situation, the well-being of children in virtually all areas of life—physiologically, psychologically, health-wise, sociologically, academic achievement, and the likelihood of suffering physically.

They are better off in that stable, two-parent family—not to say that a number of single parents don't do a very good job. They do. Overall, statistically, they are still better off in that two-parent, stable family.

As a couple, Gary and Karla Gipson, wrote to me and stated:

If they are really interested in putting children first, then why do we in this country penalize the institution of marriage where kids do best? When parents are truly committed to each other through their marriage vows, their children's outcomes are enhanced.

That is supported by studies. It is supported by, frankly, common sense. The marriage tax penalty to an extent is a penalty that our children have to bear. It is a penalty on children. That is unacceptable. Newlyweds face enough challenge without paying punitive damages in the form of the marriage tax. The last thing the Federal Government should do is penalize the institution that is the foundation of a civil society.

I am hopeful, as this bill is considered on the floor, we will be able to have a reasoned debate and we will be able to work across the aisle in a bipartisan fashion to achieve marriage penalty relief for millions of Americans who are adversely affected by this provision of our Tax Code. We can have that debate on the issue.

There is more to do. The marriage penalty is embedded many places, and we could continue, and should continue, to work on that. But, overall, if we are truly interested in the health of our children, if we are truly interested in trying to instill and support family values across this country, if we truly do support that, I do not know how you get around the situation of saying, by taxing marriage, we are going to get less of it, and that is a bad thing for our children.

Let's look at this for what it does to the children. Let's provide that support

and help to that married couple. Let's provide the support and help, whether it is a two-wage-earner or a single-earner family where one chooses to do the hard work of taking care of the children or an aging parent or a relative. Why would we penalize that situation?

For that reason, I urge my colleagues to support the cloture motion and let's get on to this bill.

I reserve the remainder of the 5 minutes to the Senator from Texas.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BAUCUS. Mr. President, there have been a lot of statements on the floor, a lot of words. A lot is accurate and a lot is inaccurate. I would like to set things straight on what it is we are voting and on what it is we are not voting.

It has been said here that 100 percent of the benefit in the majority bill goes to married couples. That is true. But this is not a marriage relief bill we are talking about today. Marriage has its own rewards. We are not talking about a marriage relief bill. We are talking about a marriage tax penalty relief bill.

The proposition offered by the minority Members, all Democrats on the Finance Committee, which is the amendment we hope can be offered to solve the marriage tax penalty, is a marriage tax penalty relief bill. It is not a marriage relief bill. It is a marriage tax penalty relief bill.

What I am saying is 60 percent of the benefit in the majority bill goes to people who have no penalty; 100 percent of the provisions in the Democratic bill go to those who are in a penalty position.

Let's remember, a little over half of Americans are in a marriage bonus situation; that is, as a consequence of marriage, they pay less taxes than they would pay if they filed singly; whereas a little less than half of Americans are in a penalty position; that is, they pay more taxes as a consequence of being married compared to what they would pay if they were married filing singly. So we are addressing the marriage tax penalty by focusing our benefits on the marriage tax penalty, not on marriage relief, which is what the majority is talking about—marriage relief.

They must think marriage is a bad thing. They want to give relief to married couples. We are giving relief to married couples who suffered a tax penalty. Marriage has its own rewards. I am surprised, frankly, the majority would think that, by implication, they have to give their benefits for the sake of marriage.

The proposal the Democrats are offering totally addresses marriage. It also totally addresses the marriage tax penalties. There are 65 provisions in the code today which cause a marriage

tax penalty situation—65. The Democratic provision addresses all of them, all 65, so there will be no penalty consequence under the Democratic bill because of marriage. How many of the 65 penalties in the code do you think the majority bill addresses: 5? 10? 15? 20? 65? No. Three, only 3, only 3 out of the 65.

One of them is Social Security differentiation. That is the penalty a couple suffers as a consequence of the Social Security tax provisions affected by marriage. There are 61 others. There is a huge difference.

On the one hand, you have the majority that does not want to address the other 62 provisions of the code which cause a marriage tax penalty, whereas our bill addresses all of them. How does it address all of them? By saying to the taxpayers who are married: You have a choice. Your choice is this: You file singly or you file jointly. It is your choice. Whichever results in the lowest taxes, that is what you pay.

So it has the benefit not only of addressing all the 65 provisions of the code—theirs addresses only 3 provisions of the code—but the Democratic provision, the minority provision, also has the benefit of choice, allowing taxpayers to choose what they want to do. Not theirs. You cannot choose in theirs; this is the way it is. You only get to address 3 out of the 65 on theirs.

What else is going on here? The majority party wants a vote on a parliamentary procedure so many amendments—or few amendments—that both sides want to offer could not be offered. They are afraid of these amendments. They are afraid of an amendment to provide prescription drug benefits for senior citizens. They are afraid of an amendment to deal with Medicaid. They are afraid of an amendment which will help Americans provide education for their children. They are afraid of amendments on their side. They are afraid of an amendment, perhaps, dealing with estate taxes. They are afraid of that. They do not want amendments. They are afraid of them.

Why are they afraid of them? I don't know why they are afraid of them. They don't want the Senate to vote on these amendments, amendments which are of very great concern to a vast majority of American citizens. Frankly, that is why we are here, to try to serve the public interest by offering and voting on amendments which affect American citizens.

The problem, I might say, is this. There are maybe 80 legislative days this year. That is all. We have not been voting Mondays or Fridays, so there are probably about 50, that is all, remaining this year—50 days, maybe, we will have votes. If we cannot offer amendments that the American people want us to discuss and debate on this bill, when in the world are we going to have time to do it with only 50 days left?

Basically, the majority does not want a vote on issues that concern the American people. They also do not want a vote on a better idea on how to address the marriage penalty because technically, if cloture is invoked, the amendment offered by Senator MOYNIHAN, which is the Democratic amendment—a better idea—will not be in order. It will not be in order to address all the 65 provisions of the code called the marriage tax penalty. It will not be in order for Americans to choose; that is, choose to file jointly or separately. An amendment will not be in order to allow Americans to choose.

It is no wonder all this smokescreen is being put up over here, playing politics, lots of folderol. Cut right down to the bone, the issue is, Should we be able to vote for a better way to address the marriage penalty or not? I think we should; therefore, that amendment should be in order. It will not be in order if cloture is invoked. They know that. They don't want us to be able to vote on that. In addition, they don't want a vote on other amendments, such as education and prescription drug benefits, which are a good idea. They don't want a vote on those.

That is all this comes down to. I say let's vote on a couple of these amendments. Then let's vote on which of the two marriage tax penalty provisions is best. We will be doing the American people a great service by solving the marriage tax penalty problem.

I yield the floor.

The PRESIDING OFFICER. The Senator from Massachusetts is recognized for 5 minutes, and then the Senator from Texas is recognized for 5 minutes, and we will vote.

Mr. KENNEDY. Mr. President, I commend the Senator from Montana and commend the reasoning he has presented to this body. What he has pointed out is we could move ahead on this issue and reach a fair resolution of the injustice of the marriage tax penalty if we just had the opportunity to have a reasonable debate and discussion on these measures. We are effectively being denied, closed out from that opportunity. I just thank him for reiterating that. As a leader on the Finance Committee on this issue, I think he has made this case in a very powerful way.

EDUCATION

Mr. KENNEDY. Mr. President, on the issue of education, the elementary and secondary education legislation will be coming to the floor in the next several days, according to what the leader has announced. I wish to indicate, once again, the position of those of us on this side of the aisle and what we tried to do in the markup of the education proposal several weeks ago.

We attempted to follow some of the rather radical, but significant, changes

we have seen as a result of enhanced and improved academic achievement at the local level. We want some guarantees because of the scarce resources available to us.

As my colleagues know, 7 cents out of every dollar for education comes from the Federal Government. We are strongly committed on this side of the aisle to building on tried and tested programs that are indicating enhanced achievement for the children of this country, rather than the alternative, which is a block grant program our Republican friends have supported.

We will have a chance to go through their legislation. It is S. 2. Instead of providing targeted resources to local communities for improving teacher quality, smaller class size and after-school programs, the majority, in this lengthy legislation, says it should be the ". . . determination of State participation, the Governor of a State"—not the local parents, not the local school board, not the local community, but the Governor of a State—"in consultation with the individual body responsible for the education of the State shall determine. . . ." We will go through the legislation next week.

Their legislation says 5 years later there is going to be an accounting. We, on this side, do not want to wait 5 years to find out if their particular block grant program has been effective. All one has to do is go back to 1965 to 1969. We provided block grants to the States under the title I program. We will go through some of this during the debate. The State of Tennessee—all States have indicated how they utilized the money—purchased 18 portable swimming pools in the summer of 1966 at \$3,500 each. The justification was that funds originally approved for a summer remedial program would not be spent and the money would otherwise go unspent. There is the buying of football uniforms in some States, and the buying of musical instruments for groups not even affected by title I. We will go through what has happened historically with the block grant program.

Our programs are targeted to make sure we have a well-trained teacher in every classroom. We believe the overwhelming majority of American parents understand that and want that. We want to make sure we have smaller class sizes. We do not need more studies. We have had all the studies, and we have the results. We understand, as Senator MURRAY has pointed out so effectively, that smaller class sizes result in enhanced academic achievement. We believe, with the scarce resources available, we ought to invest in a guaranteed program with guaranteed results of having the smaller class sizes. We believe in afterschool programs which are so important.

Modern, safer schools: Our schools are too crowded, out-of-date, and dilap-

idated. We owe it to our children to modernize our schools—to have more classrooms, to provide modern teaching facilities, and to provide our children with a safe and orderly learning environment.

Accountability for results: We should hold schools accountable for results. We don't want to write a blank check to the states. We want federal education dollars to go to proven programs that will bring about real change. And we should require schools to use scarce federal dollars to bring about that change.

A greater role for parents: Children and schools need the support of parents. Senator REED will propose an amendment to give parents a stronger role in the education of their children and in the decision-making in their local schools.

Gun safety: We should give gun safety top priority when it comes to our children and our schools. Child safety locks on guns should be a requirement. And we should close the gun show loophole that has proven so deadly to our children and our schools. The Senate passed such legislation last year, but it languishes in conference. We should act again—this time in earnest—to protect our children and our schools from gun violence.

Republican colleagues will talk about change—they talk about having better teachers and safer schools. But if you read their bill, they just perpetuate the status quo. All they want to do is give more money to the governors and the states to use for their favorite programs. There is no guarantee under the Republican bill that your local school will spend the money on smaller classes, safer schools, or better teachers.

The PRESIDING OFFICER. The Senator's time has expired.

Mr. KENNEDY. I thank the Chair.

MARRIAGE TAX PENALTY RELIEF

The PRESIDING OFFICER. The Senator from Texas.

Mrs. HUTCHISON. Mr. President, I thank Senator ROTH and Senator GRASSLEY for helping us write a very good bill that will give relief to 21 million married couples in this country; 42 million people will receive a benefit.

When I go through my State and a policeman comes up to me and says, "I cannot believe how much more I am paying since I got married," or a schoolteacher or a county clerk or a sheriff's deputy, I wonder what could we be thinking. This is not a tax cut; this is a tax correction. Twenty-one million American couples are paying a penalty only because they are married. That is not right.

The President of the United States, in his March 11 radio address, addressed six tax cuts he thinks would be a good idea. Two of those are in the bill we are voting on today. He said: