take them across the finish line. He was the kind of person you would want to have on your team at all times.

PAUL was the kind of person who really added a lot to this institution. It makes me proud to say he was my colleague. He contributed so much in so many ways. His death is an almost unspeakable loss for us, for the State of Georgia, and for the country.

He showed great leadership on a lot of issues, with a hallmark brand of analysis and execution that identified a challenge for our conference, pulled out all the views among our colleagues, and built consensus and success to the betterment of not just our party, but our country. For example, take primary and secondary education—something overlooked for many years. He focused on that in the last few years, and headed up a task force that cut across committee lines, seniority lines, and philosophical lines, to bring us together. He wanted us to do positive things to improve education across the nation. He successfully blended our different viewpoints together, and together we painted a vision on education that not only do many Americans support, but holds out real hope for change and improvement when it comes to educating our kids for the challenges of the 21st century. Further, many elements of his efforts brought along our colleagues across the aisle.

Or, take our war on drugs. Senator COVERDELL has worked hard with colleagues to address this challenge, here in the United States, and with the House and the administration to carry the fight overseas. In waging those battles, we came to realize that he was intense, he was serious, dedicated, and sincere. He was also successful, and many families today and in the future should be gratified in his success.

And these are just a few examples of the many areas where PAUL placed his tremendous energies. He was so involved in so many different issues, I even teased him last year. I said, ''We are enacting all Coverdell legislation, all the time'' because he had his name and fingerprints all over so many things were doing, because he was so proactive in trying to come up with positive solutions to challenging problems in education, or fighting the war on drugs here and overseas, or spending the country's money wisely, or returning the tax surplus to the people.

PAUL also didn't hesitate to join us in standing up on behalf of the Constitution, our system of checks and balances, of keeping the order we stand to defend. From the beginning to the end of his time in the Senate, rarely a day went by when he did not cast a thoughtful eye on the activism and activities of the executive, cognizant of the vision of our Founders who believed in a limited central government.

When you got to know him, you would discover that he had a real intensity, a keen curiosity to learn, understand, grapple with issues great and small. And he had such a great, congenial working spirit that made all of us better, that built us all up. His personality was infectious, his energy was admirable, his thoughtfulness was considerable, and his friendship was valuable.

We want to let PAUL's wife Nancy know that she is very much in our thoughts and prayers. We are comforted by the fact and have great confidence in the fact that PAUL COVERDELL now resides in a wonderful mansion, eternally. Our sympathies and prayers go with Nancy, and to the Coverdell family.

I yield the floor.

The PRESIDING OFFICER. The Senator from Alabama.

Mr. SESSIONS. Mr. President, I thank the Senator from Oklahoma for his comments. We celebrate the wonderful life of PAUL COVERDELL. I have a heavy heart, and I miss him. He was a great Senator. He contributed to this Nation in extraordinary ways.

He was a good friend to me, and a good friend to many others.

Yes, he was modest, self-effacing, encouraging, positive, and unifying—all of those things. But he was a courageous and positive leader for values that this Nation holds dear. He advocated them with such a winsome and effective way. We will miss him. I will miss him.

I say to the family and to Nancy particularly how sorry we are, and I express my sympathy. Maybe next week I will be better able to express my admiration and feelings for PAUL COVERDELL. I feel his loss deeply. So many of us do. I wanted to share those thoughts at this time.

I thank the Chair. I yield the floor.

Mr. COCHRAN. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND RELATED AGENCIES APPROPRIATIONS ACT, 2001—Continued

Mr. REID. Mr. President, what is the legislative business now before the Senate?

The PRESIDING OFFICER. H.R. 4461, the Agriculture appropriations bill.

Mr. REID. Is there an amendment pending?

The PRESIDING OFFICER. There is none.

AMENDMENT NO. 3938

Mr. REID. Mr. President, I send an amendment to the desk.

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

The Senator from Nevada [Mr. REID], for Mr. HARKIN, proposes an amendment numbered 3938.

Mr. REID. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

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

The amendment is as follows:

(Purpose: To prohibit the use of appropriated funds to label, mark, stamp, or tag as ''inspected and passed'' meat, meat products, poultry, or poultry products that do not meet microbiological performance standards established by the Secretary of Agriculture)

On page 25, line 11, before the period, insert the following: '': *Provided further,* That none of the funds made available under this heading may be used by the Secretary of Agriculture to label, mark, stamp, or tag as ''inspected and passed'' meat, meat products, poultry, or poultry products, under the Poultry Products Inspection Act (21 U.S.C. 451 et seq.) or the Federal Meat Inspection Act (21 U.S.C. 601 et seq.), that do not meet microbiological performance standards established by the Secretary''.

Mr. REID. Mr. President, this amendment clarifies USDA's authority to enforce standards for pathogens in meat and poultry products. These standards are essential to ensuring continued progress in producing safer products by reducing these pathogen levels in meat and poultry products. They are an important part of the new meat and poultry inspection system adopted in 1996.

This amendment only clarifies USDA's authority to enforce pathogen standards. It will not codify existing salmonella performance standards.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. SMITH of Oregon). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

TAX RELIEF FOR MARRIED COUPLES

Mr. NICKLES. Mr. President, yesterday the Senate passed legislation providing tax relief for married couples. We passed a bill that basically eliminates the marriage penalty tax for most married couples. The cost of the bill was $55.6 billion over 5 years and over ten years. The cost of the bill was incorrectly reported in several newspapers despite the fact that on the floor of the Senate and in a press conference later, we stated clearly that the bill that we passed was a 5-year bill, and the cost of the bill was estimated by the Joint Committee on Taxation to be $56 billion. You wouldn't know that if you read the New York Times.

In today's paper: ''Senate Approves Tax Cut To Help Married Couples. Clinton Threatens Veto.'' That much is correct, but the next line says, ''$248 billion measure would aid even those who do not pay marriage penalty.'' I

dispute that claim, because it is absolutely false. The $248 billion cost they attribute to our bill is false. It is not correct.

In the article, the second paragraph says the vote was 61–38; eight Democrats joined Republicans to approve the measure which would reduce income taxes for nearly all married couples by a total of $248 billion over 10 years.

The facts are, the bill that we passed was $56 billion over the next 5 years and the next 10 years. Maybe some people didn't know that. Maybe if some Senators knew that they would have voted differently. I don't know. I want accuracy. I want people to know the facts.

The Washington Post had an article as well, and it had a chart that bothers me. The Washington Post headline said the ''Senate Votes ''Marriage Penalty' Relief.'' That statement is true. Then it says, GOP continues tax cutting drive and the President threatens to veto it. It talks of the bill being $248 billion and included a chart from the Citizens for Tax Justice. The chart asks the question: Who would benefit? It says the benefit for couples who make between $50,000 and $75,000 is $344. That is not correct.

The Citizens for Tax Justice has a reputation of being quite a liberal group. Regardless, they are entitled to their own opinion, but they are not entitled to their own facts. I want my colleagues and the American people to know what the facts are. Under the Senate-passed bill, people who have taxable incomes from zero to $43,000 could get a maximum tax benefit from earned income credit changes of $527, and a maximum tax benefit from the standard deduction adjustment of $218, for a total maximum tax cut of $745. For couples with taxable income between $43,000 and $52,500, they also have a standard deduction tax cut worth $218, and because of changes to the 15 percent income tax bracket they could also get a maximum tax cut of $1,125, for total maximum tax relief for married couples earning up to $52,500 of $1,342. These are facts about the bill we passed.

The Washington Post chart says people who make $40,000 to $50,000 have tax relief of $148. I believe the facts are that it could be as much as $1,342. There is a big difference.

Citizens for Tax Justice happens to be wrong. I don't know if they are using some unreasonable type of income classification that greatly inflates income so that everyone seems rich. That's what the Clinton administration does when it wants to attack our tax cuts. I don't know what they are doing. It bothers me. Maybe it shouldn't. Maybe I am a stickler for facts. We should stick to the facts.

We passed a tax bill yesterday that I believe will become law. If the President will sign it, married couples with taxable income of $52,500 will get $1,342 worth of tax relief. That is a fairly significant tax cut. For the local paper the next day to say that couples making between $40,000 and $50,000 get $148 is wrong, way wrong. It is $1,000 off.

The Washington Post tries to imply that the real benefits of this tax cut go to people making $200,000 or more. That is not the case, either. I will have printed in the RECORD a table for the information of our colleagues and the information of the press, if they happen to be interested in what we passed. This table shows the maximum tax benefit that anyone would receive under our bill by provision and by taxable income. A couple with taxable income of approximately $127,000 gets the maximum benefit, which is $2,165. People who made over $127,000 get less, and that amount would be $1,759.

One might say, why? The difference is because they lose the standard deduction. Under the law that passed in 1990, they lost a standard deduction after their income is above a certain level. We didn't change that. Maybe we should have, but we didn't.

Citizens for Tax Justice says, and the Washington Post says, people making over $200,000 get a much bigger benefit. They missed it by a mile. They imply that those over $200,000 get more of a benefit than those with income between $75,000 and $100,000. They missed it again. They are wrong. Factually incorrect. They ought to know better. If they are going to put this information in one of the largest newspapers in the country, they ought to do a better job and let the American people know what we voted on. Then maybe they can make the appropriate judgment: Was this a good bill or a bad bill?

I happen to think it is a good bill. I am delighted we had 61 votes. I wish we would have had 99 votes. Unfortunately, we didn't. I hope the President will sign this bill. He should sign this bill. I will predict he will sign the bill.

We are working in conference and we will come out with a bill that will be between the House bill and the Senate bill. The House passed permanent marriage tax relief that cost $180 billion over 10 years. The Senate bill was sunset at 5 years, and cost $56 billion over 5 years and 10 years. We are very close to working out a compromise somewhere between the House and the Senate. We will make that announcement probably at some point tomorrow.

I urge the President: Do not just issue veto threats; provide tax relief for American families. The President can help eliminate the marriage penalty by signing this bill. He should sign this bill. This bill will provide tax relief in the neighborhood of $1,300 for married couples making up to $52,000. He should sign that bill and give them tax relief.

I also urge the media to look at their reports. They are distorted. In the case of the chart in the Washington Post, it is totally, factually incorrect.

When we announce our conference agreement tomorrow, I hope people take another look at it and see that it is fair tax relief that should become law. My prediction is it will become law. My prediction is the President will sign it. If not, I hope there will be an overwhelming vote in the House and the Senate to override his veto.

I believe in accuracy. We should have accuracy in reporting. We, in the Senate, should be accurate when we present our case. I don't think it is necessary to embellish one's case by using inaccurate statements or inaccurate figures.

I ask unanimous consent to have printed in the RECORD a copy of the chart included in the Washington Post, a table of the revenue impact of the Senate bill, and also a table that I have assembled showing the maximum tax benefit under the Senate bill by taxable income.

If the Washington Post wants some help, maybe they should take a look at this information. It might be more informative for their readers.

I ask unanimous consent to have all three printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

MAXIMUM MARRIAGE PENALTY BENEFIT POSSIBLE BY PROVISION AND BY TAXABLE INCOME GROUP

Taxable Income	Maximum benefit possible by provision				Total [1]
	EIC	Standard deduction adjustment [1]	15% bracket adjustment	28% bracket adjustment	
$0 to $43,850	527	218	0	0	745
$43,850 to $52,500	0	218	1,125	0	1,342
$52,500 to $127,200	0	406	1,125	635	2,165
$127,200 to $161,450	0	0	1,125	635	1,759
$161,450 to $288,350	0	0	1,125	635	1,759
$288,350 and over	0	0	1,125	635	1,759

[1] Taxpayers who itemize deductions, and those taxpayers above the deduction phase-out threshold would receive no benefit from the standard deduction adjustment.

Note: Staff estimates based on year 2000 tax parameters—Provided by Senator Don Nickles, 07/19/2000.

ESTIMATED REVENUE EFFECTS OF A MODIFICATION TO THE CHAIRMAN'S MARK OF THE ''MARRIAGE TAX RELIEF ACT OF 2000''—SCHEDULED FOR MARKUP BY THE COMMITTEE ON FINANCE ON MARCH 30, 2000

[Fiscal years 2001–2010, by billions of dollars]

Provision	Effective	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2001–05	2001–10
1. $2,500 increase to the beginning and ending income levels for the EIC phase-out for married filing jointly [1].	tyba 12/31/00	[2]	−1.6	−1.5	−1.6	−1.6	−1.6	−1.6	−1.6	−1.6	−1.6	−6.3	−14.4
2. Standard deduction set at 2 times single for married filing jointly	tyba 12/31/00	−4.1	−6.0	−6.4	−6.5	−6.8	−7.0	−7.1	−7.3	−7.5	−7.6	−29.8	−66.2
3. 15% and 28% rate bracket set at 2 times single for married filing jointly, phased in over 6 years.	tyba 12/31/01		−1.7	−4.4	−8.5	−11.4	−12.9	−19.5	−22.0	−21.6	−20.7	−26.0	−122.7
4. Permanent extension of AMT treatment of refundable and nonrefundable personal credits.	tyba 12/31/01		−0.3	−1.6	−2.3	−3.5	−4.7	−5.6	−7.5	−8.8	−10.0	−7.7	−44.5
Net Total		−4.1	−9.6	−13.9	−18.9	−23.3	−26.2	−34.0	−38.4	−39.5	−39.9	−69.8	−247.8
Legend for ''Effective'' column: tyba = taxable years beginning after—		2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2001–05	2001–10
[1] Estimate includes the following effects on fiscal year outlays		[3]	−1.3	−1.3	−1.3	−1.3	−1.4	−1.4	−1.4	−1.4	−1.3	−5.3	−12.1

[2] Loss of less than $50 million.
[3] Less than $50 millin.

Note: From the Joint Committee on Taxation, 3–30–2000—Details may not add to totals due to rounding.

WHO WOULD BENEFIT

How much married couples would benefit on average if the Senate ''marriage penalty tax'' bill were phased in fully:

Average tax cut for married couples, by income group:	
Less than $10,000	$14
$10,000–20,000	128
$20,000–30,000	220
$30,000–40,000	172
$40,000–50,000	148
$50,000–75,000	344
$75,000–100,000	1,006
$100,000–200,000	1,118
$200,000 and more	1,342

Those who make $50,000 a year or more would receive most of the tax cut. However, they also pay the most in income taxes.

Income group	Percent of tax cut	Share of total individual income taxes
$0 to 20,000	3%	−2%
$20,000 to 30,000	5%	1%
$30,000 to 50,000	7%	7%
$50,000 to 75,000	17%	16%
$75,000 to 200,000	68%	79%

Note: Tax cut percentiles refer to joint returns, income tax percentages refer to family income. They are not exact comparisons.

Sources: Citizens for Tax Justice, Congressional Budget Office.

Mr. NICKLES. I yield the floor.

The PRESIDING OFFICER. The Senator from Illinois.

Mr. DURBIN. Mr. President, I ask unanimous consent to speak up to 20 minutes in morning business.

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

Mr. DURBIN. Mr. President, I just listened carefully to my colleague from Oklahoma correcting the press, and of course I would join him on many days in that effort. As a public figure, I am often quoted enough and read things that I think are a little bit different than what I believe are the facts. I would say in this instance perhaps his characterization of the information presented by the Washington Post at least deserves to be discussed for a moment. He made reference to the Citizens for Tax Justice, a group with which I have worked. He referred to them as, I believe, a left wing or left leaning group. His characterization is his own and he is entitled to it. But I suggest to the Senator from Oklahoma and to anyone who is following this matter, when we assess how much it will cost for the so-called marriage penalty tax relief, we usually make assessments on a 10-year basis. Though the bill may say 5 years, it really strains credulity to suggest at the end of 5 years we are going to reimpose the tax once we have taken it off.

Mr. NICKLES. Will the Senator yield?

Mr. DURBIN. I will be happy to yield.

Mr. NICKLES. I just inform my colleague from Illinois, I had printed in the RECORD the joint tax statement that had the 5-year cost at $56 billion and had the 10-year cost at $56 billion, my point being we ought to be accurate. For some people to imply the bill we passed was $248 is factually incorrect.

Mr. DURBIN. I thank the Senator from Oklahoma. I want to show a chart to the Senator from Oklahoma, and anyone else following this, that was not prepared by Citizens for Tax Justice. It was prepared by the Joint Committee on Taxation which is an official body that works for the U.S. Congress. It is bipartisan, as I understand it. They were asked to try to determine how much tax relief of the marriage penalty tax relief bill proposed by the Republicans would be going to certain income groups in America. It is starkly different than what the Senator from Oklahoma has said.

If he will take a look at the comparison between the Democratic plan in yellow and the Republican plan in red, he will see different income categories. There is a substantial difference in the tax relief available. In the lower income categories, we find substantial relief available for those making $20,000 a year—under the Democratic plan about $2,000; under the Republican plan about $500. At $30,000, it is substantial help—about $4,000 under the Democratic plan; about $800 under the Republican; At $50,000 a year in income, $1,900 in tax relief on the Democrat plan, $240 on the Republican.

Mr. NICKLES. Will the Senator yield?

Mr. DURBIN. When I finish, I will be happy to.

Mr. NICKLES. I don't have all day. I need to run, but I would like to make a comment. I don't know where the Senator got his chart, but I am telling him that factually any couple that made $52,000 under the bill we passed yesterday, the Republican bill, with 8 or 9 Democrats who voted with you, would get tax relief exactly—exactly as I announced on the floor or I will eat the paper. It is $1,125, plus $212, and that is 1,300 and some odd dollars, not $300. So the Senator's chart is factually incorrect.

Mr. DURBIN. I thank the Senator for his comments. I thanked him before leaving. I don't want him to take this paper with him for this dinner hour, but I will stand by the comments of the Joint Committee on Taxation. This is not a political group, not a partisan group. It is a group authorized by Congress to make these evaluations. The Senator from Oklahoma is entitled to his opinion. I am going to stick with the facts given to me by an organization we rely on all the time.

If I can finish the presentation, though, you note when we get to the highest income categories, the Democratic bill does not provide relief under the so-called marriage penalty tax relief, and the Republican plan does, about $1,000 of tax relief for people making $250,000 a year.

The important thing to keep in mind, too, in putting this in perspective, is not too many years ago we were laboring with a national deficit and worries about how we were going to pay it off and balance our books. Some suggested we needed a constitutional amendment, a dramatic revision in the budgetary policy here in Congress.

There are many of us who believe there is another way to do it, with sound fiscal policy and leadership, not only in the White House but also in Congress. With the leadership of President Clinton and Vice President GORE, we now find ourselves talking about spending surpluses.

I would like to speak for a moment about the tax bills we have considered over the last 2 weeks, but before I do that, I would like to yield to my colleague from the State of Nevada.

Mr. REID. I appreciate that very much. I am sorry my friend from Oklahoma is not here. I have here from the Joint Committee on Taxation, ''Estimated Revenue Effects of Modification to the Chairman's Mark of the Marriage Tax Relief Act of 2000.'' This we received from the Joint Committee. It says the net total impact of this tax over a 10-year period is $247.8 billion.

Is that what the Senator from Illinois was saying as I walked into the Chamber?

Mr. DURBIN. That is exactly my point. Before he rushed off for dinner, the Senator from Oklahoma suggested if that was the case, he would eat the paper. I suggest my friend from Nevada save that. Perhaps we can send it along for lunch tomorrow for my colleague because I stand by that estimate. I have no reason to believe it is not true. For him to suggest the cost of this program is $56 billion whether it is 5 years in length or 10 years in length really does not square with my understanding.

It certainly is going to cost us taxpayers more over a 10-year period of time than it did over a 5-year period of time. I believe that is what the Joint Committee on Taxation is telling us.

Mr. REID. If I could ask my friend one more question, this is not a question of the Democrats being opposed to the marriage penalty tax relief; is that true?

Mr. DURBIN. That is true. In fact, what we have done is present a proposal that says if you are in a situation where two wage earners get married and their joint income raises them to a higher tax rate, we protect them. Basically, we voted, if I am not mistaken, to say to those taxpayers: Take your pick. You can file a joint return. You can file a single return. We have a proposal that will protect you from being penalized for your marriage. The Republicans, unfortunately, go one step beyond solving the problem and create a problem. They create a problem because they not only remove what they consider to be the marriage penalty, although their approach is only half hearted—they provide a marriage bonus. In other words, those couples who get married and don't pay higher taxes because of combined joint income receive a tax break under the Republican plan. So it goes far beyond solving the additional problem that was identified. It creates a new problem because it creates a new expense, a new drain on the Treasury, a new expenditure of our surplus.

Mr. REID. I say to my friend, also in the form of a question, I hope that he has the opportunity to finish his description here of what the difference is between the two approaches. I also say to my friend, this issue is not over. People can yell and scream and declare victory, but in our Government, I think the Senator would agree, we have something called the Constitution. This tiny little document here establishes three separate but equal branches of Government. One of those branches of Government is called the executive branch. He is going to veto this and then it is going to come back. Then the legislative branch is going to sustain that veto.

Then they will have an opportunity, if they in good faith want to do something to help remove this marriage penalty tax, to work with the administration and the Democrats and come up with a compromise that would give true marriage penalty tax relief. In fact, what it would do is, instead of taking away three of the references where there is a penalty in our Tax Code, it would take care of all 67. Am I right, I say to my friend from Illinois?

Mr. DURBIN. The Senator from Nevada is correct. What the Republicans suggest is they end the marriage penalty. We know there are somewhere between 62 and 67 provisions in the Tax Code that penalize a couple when they are married and have a higher joint income. We on the Democratic side address every single one of those penalties and remove them for those who are truly penalized. The Republicans, unfortunately, only addressed three of them. They leave all the other taxes on this married couple. So they not only don't solve the problem, they create a new problem by taking the surplus away for people who are not being prejudiced by being married, and they don't address it in a comprehensive way.

President Clinton should veto this bill, and in vetoing it send it back to Congress and say if it is your goal to eliminate the marriage penalty, do it in an honest way; do it in a complete way. What we had before us yesterday was very incomplete and, I am afraid, not a very direct way of dealing with this problem.

Take a look, if you will, at the impact of the Republican marriage penalty tax cut by income because I am going to return to this theme in just a moment. If you take a look at who will benefit from the Republican tax relief plan, you will find that, as usual, those who are in the richest fifth, top 20 percent of wage earners in America, receive 78.3 percent of all benefits under this Republican tax relief. In fact, the top 5 percent of wage earners receive 25.7 percent of all of this tax relief. This, unfortunately, has become a recurring theme when the issue of tax relief comes before the Republican-controlled Senate. Time and again they believe the people who are best off in this country, the people who are doing well, are the ones who need a helping hand.

Many of us come from States and communities where the folks who are making a lot of money are doing very well. They are very comfortable. They have had a very profitable time for the last 7 or 8 years of the Clinton administration. We have seen dramatic increases in the Dow Jones, the NASDAQ. When President Clinton was sworn into office as President, the Dow Jones was about 3,000 or 3,300. Today it is over 10,000. The value of those stocks has more than tripled. In the same period of time, the NASDAQ indicators went up from about 800 when the President was sworn in to around 5,000 today.

There is a suggestion there for everyone that if you happen to be invested with savings accounts and retirement accounts in the stock market, you have had a pretty good time of it over the last 7 or 8 years. I am glad that has happened, and I am happy for all the families who profited and businesses and retirement funds that have seen better times because of this improvement.

It strikes me as strange, if not odd, that when we talk about tax relief then, the Republicans seem to want to focus on the people who have really done the very best in income and net worth over the last 10 years.

Take a look at this chart of Republican tax breaks under both the estate tax reform and the marriage tax penalty reform, and you will find again a dramatic difference in the money that is available. For those in the lowest 20 percent—these are people making the minimum wage or slightly more—the Republican idea of tax relief turns out to be $24 a year in reduced taxes, about $2 a month.

Now go up to the top 1 percent, people making over $300,000 a year, and the Republican idea of tax relief is $23,000, almost $2,000 a month. I suggest that anyone making $300,000—which, if my quick calculations are correct, comes out to about $25,000 a month in income—may not notice $2,000 a month. I guarantee the people at the lowest end who are struggling at minimum wage jobs are not going to notice $2 a month.

It is far more important for us, when we talk about real tax relief, to keep our eyes on those in the lower- and middle-income groups who are struggling mightily to do well in this economy. They have had some help. The economy is doing well, but they could use some tax relief, and if we are going to take the surplus of the United States and give it to families across America, should we start at the top? Should we start with the wealthiest or should we start basically with the lower- and middle-income families who really need it?

Take a look at this chart, too. This chart summarizes it. It shows the Republican tax plans we have debated over the last 2 weeks, and the impact it has, as I described on previous charts. The top 1 percent of people making over $319,000 a year, people with an average income of $915,000, receive a $23,000 tax break, which represents 43 percent of all of the tax relief that was included in those bills. We are taking the surplus generated in our economy for tax relief and 43 percent of it goes to people who have an average income of $915,000 a year.

There is a better way to do it. I hope the President vetoes the estate tax bill and the marriage tax penalty bill suggested by the Republicans because these bills are fundamentally unfair. That we would give tax breaks to the wealthiest among us and ignore families who work hard every single day is not fair.

If we are going to start a line of people most deserving of assistance in

America, I hardly believe we should start that line with Donald Trump and Bill Gates and folks who are making millions and millions of dollars. Better yet, let us try to bring to the front of that line those who are struggling every single day with the basic challenges that American families face.

Tax cuts should be directed. First and foremost, we need a prescription drug benefit. We just had an interesting debate. Pharmaceutical companies cannot be too happy with this debate because we said on a bipartisan basis that we are so upset with drug pricing in America that we are now going to allow companies, pharmacists, and distributors to import drugs from overseas at lower prices so they can sell them to Americans. These are drugs that are basically made and inspected in America, sent to foreign countries, and sold at a fraction of the price.

It happens in Canada. It happens in Europe. It happens in Mexico. We all know the story. People are getting in buses in some States and driving across the border to Canada to buy American drugs at a fraction of the cost.

The Senate said there has to be a better way. Absent addressing this problem of pricing drugs head on, we are going to allow the reimportation of these American drugs that have been made in inspected laboratories into the United States so that they can be sold to Americans at a reduced cost. I guess it is obvious from this vote that we know families are suffering because of drug prices, and yet before we have enacted any kind of a prescription drug benefit under Medicare, the Republicans have insisted we spend half of our anticipated surplus in tax breaks for the wealthiest in America.

It makes more sense to me to create a prescription drug benefit under Medicare, a universal guaranteed drug benefit accessible to every American who chooses to be part of it, one that allows a doctor to prescribe a drug that a person needs to stay strong and healthy in their home for as long as they want to be and be able to pay for the drug.

I have seen cases in Illinois and certainly in hearings across the country and in this city have heard from people who are struggling to pay for prescription drugs. That is the highest priority we should deal with, and we should do it before we break for the August conventions so that both parties can go to their conventions and say: We did something for the families across America. For those who are concerned about the elderly and disabled who are stuck with high drug prices, we did something for fathers and grandfathers, mothers and grandmothers, who really cannot afford the drugs their doctors prescribe.

We did not do that. Instead, we decided people with an average income of $915,000 a year need an additional $23,000 in tax breaks from the Republicans. I will bet a nickel there is not a person making $915,000 a year who cannot afford prescription drugs. These people know how to pay for virtually everything if they are making that much money, and we gave them more money.

Before we directed our attention to those who were struggling to get by on fixed incomes—people on Social Security taking home a check of $800 or $1,200 a month looking at drug bills of $200, $500, $600—we learned from a public hearing in Chicago of a woman who had gone through a double lung transplant. It was a miracle she stood there before us and looked very healthy. Years after that transplant, she still worried because she needed to take immunosuppressant drugs that cost over $2,000 a month. There was no way on her fixed income she could afford it.

Frankly, if she stopped taking them, she could have irreversible lung damage. She faced that prospect, she made that decision, she stopped taking the drugs for a period of months because she could not afford them, and did face irreversible lung damage. She got back on the welfare rolls long enough to resume prescriptions and living month to month trying to afford the drug she needed to stay alive. That is a real story of a person whose income is little more than $12,000 a year who literally worries from month to month as to whether or not they will be able to buy the drugs to keep them alive.

Did we remember that lady when we talked about tax relief here? No. We focused 43 percent of our attention and 43 percent of our surplus on people making over $300,000 a year, people making $915,000 average income. For those in the category above them, $130,000 to $319,000, we gave them another 14 percent of the surplus as well.

There is another group we forget, and when we had an opportunity to vote for an amendment, unfortunately, we could not muster a majority to support them: families who are paying for college education expenses for their kids.

We believe—the Clinton administration and Democrats believe—that families who want to put their kids through school should be able to deduct their college education expenses up to $12,000. It means a helping hand from the Government in the range of $3,000 a year. Most families would welcome that so they could pay the tuition expenses and the room and board for the kids who finally are accepted at good colleges and universities. It is a strain for a lot of families, and a lot of kids go deeply into debt to pay for college.

We believe tax relief should be directed to those families so they can send their kids to college. We brought it up for a vote, and it was rejected by the Republican side. That is not their idea of tax relief. Their idea of tax relief is $23,000 a year in tax breaks for people making over $900,000 a year.

We wanted to address another problem. What about day care? So many working families worry about where their kids are going to be during the course of a day—whether they will be in a place that is safe, clean, and healthy, someplace where a child might have a chance to learn—and they struggle to find that place they can afford. Day care is a real human, family problem. We came up with a proposal to increase the credit that a family can claim for the cost of day care.

The PRESIDING OFFICER. The Senator has spoken for 20 minutes.

Mr. DURBIN. I ask unanimous consent for 5 additional minutes.

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

Mr. DURBIN. Mr. President, that was rejected as well. The idea of helping families through the Tax Code to pay for day care was rejected.

I can tell you with no doubt in my mind, with an absolute degree of certainty, that if you are making $915,000 a year, you probably do not worry too much about the weekly day care costs, but that is the group the Republican majority decided needed help, not the working family, struggling to find a safe, clean, affordable day-care center for their kids. No.

The group making over $900,000 a year will get $23,000 in tax breaks from the proposals on the Republican side of the aisle.

This list includes an effort by the Democratic side to provide tax credits to businesses offering health insurance to their employees. You know as well as I do that 40 million Americans do not have health insurance. We believe the best way to help them afford health insurance is to help the small business employers provide that benefit. Of course, that insurance is more expensive. Those who buy it in smaller groups, such as the small businesses, have to pay more for the health insurance premiums and their employees are in lower income categories.

So I proposed an amendment that said we would give a tax credit to businesses, a tax credit for those who would offer health insurance not only to the owners of the businesses but also to those who work there. That was rejected by the Republican side of the aisle. That is the kind of tax relief they just do not think is necessary.

I can tell you, you will not find a single person working for a small business in America making over $900,000 a year—the people we were trying to help with that amendment.

I can guarantee you, as well, that people making over $900,000 a year probably don't lose a single moment's sleep each night worrying about whether there will be health insurance.

So it comes down to this. The President has proposed he is going to veto these proposals by the Republicans because, once again, as they have done historically, the tax cuts proposed on the Republican side of the aisle have gone overwhelmingly to the wealthy. It happened in August of 1999; again, in May of 2000 under George W. Bush's plan; it happened with the House action recently in March of this year; and

it happened again on this estate tax repeal that the Republicans support.

Time and time again, the vast majority of relief goes to the wealthiest people in America. When will this Congress and this Senate listen to the 98 percent of the families in America who are hoping that we share their concerns about their future and their kids' future? Whether it is college education expenses, prescription drugs for their parents, prescription drugs for the disabled and their families, an effort to pay for child care, an effort to make certain they have health insurance on the job, when will this Congress put that as a high priority?

The Republican leadership said: Those people can go to the back of the line. We will wait for some other day, if ever, to discuss their needs. First we have to take care of the wealthiest. First we have to make sure that those making over $900,000 a year get about $2,000 more a month so they can be a little more comfortable in their lifestyle.

I think that is wrong. The President's veto is right. Let us provide tax relief and target it for the people who really need it. If there is a surplus in America, let working families, 98 percent of whom were ignored by the Republican tax cut plan, be first in line.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BURNS. Mr. President, I enjoyed the speech of my good friend from Illinois. But I also want to footnote it by saying it is pretty tough to give tax cuts to folks who don't pay taxes. So it is a little on the rough side to do that.

REMEMBERING SENATOR PAUL COVERDELL

Mr. BURNS. Mr. President, I rise this evening, along with my colleagues, as we talk about and remember and celebrate the life of PAUL COVERDELL. He was born in Des Moines, IA. He was a graduate of the University of Missouri. That is where I went to school. PAUL COVERDELL was a person who came to the Senate with a history of being a doer. He was a workhorse in this Senate.

Early on, he demonstrated that he could be relied upon to take on the essential but unspectacular tasks for the good of the Senate and this Nation. He was rewarded for that when he was elected by his fellow Senators to be the Secretary of the Senate Republican Conference. I know something about that because he beat me. I could not have lost to a better man.

He had his little mannerisms. He could put you in a box, put a cap on you, do a lot of things. But his quiet demeanor and lack of fuss in tackling whatever tasks were assigned to him belied his effectiveness.

He served President Bush as Director of the Peace Corps. He was a man of peace. He served as leader of the Republican Party in the Georgia Senate for 15 years, from 1974 to 1989, skillfully guiding that body through some difficult but rewarding years.

His leadership really surfaced when he came to the Senate. We have talked about him being a stalwart on national defense and on taxes, but I think he had his best vision and his best grasp of this business in reforming public education because he always referred back to his vision for the next generation. The next generation was always on his mind. As a proponent of equal educational opportunities, he introduced sweeping education and tax reform bills. The list of his achievements in the Senate is substantial, indeed.

PAUL COVERDELL holds a special place in our hearts as we say goodbye to a brother, a Member of this body, who has shown us the way in the tradition of the Senate. We are all better just for having known him.

MORNING BUSINESS

Mr. BURNS. Mr. President, I ask unanimous consent that the Senate now proceed to a period of morning business.

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

FY 2001 DEFENSE APPROPRIATIONS ACT

Mr. ALLARD. Mr. President, today I rise in strong support of the FY 2001 Defense Appropriations Act Conference Report. This bill provides the much needed funding for our deserving men and women in the military. After years of declining military budgets, this Defense Appropriations bill does the right thing by putting more of our resources toward our Armed Forces.

While I strongly support the overall bill, I would like to make note of one serious omission—the cut in funding for the Discoverer II or DII program. I know that Senator STEVENS and the Defense Appropriations staff fought hard for the DII program, but that they ran up against an entrenched opposition from the other side.

Discoverer II is a key element in assessing the utility, feasibility, and affordability of Space Based Radar (SBR). SBR will provide all weather, 24 hour, 7-day a week global surveillance coverage. The Department of Defense has stated that SBR will satisfy many unfilled requirements, such as Long Range Endurance Reconnaissance, Surveillance and Target Acquisition, Improved Ground Moving Target Indicator Tasking, Processing, Exploitation and Dissemination Interoperability, and provide simultaneous access to multiple theaters worldwide.

The program not only had the wide support of many Members of Congress, but also from the Secretary of the Air Force, the Director of the National Reconnaissance Office, the Under Secretary of Defense for Acquisition, Technology, and Logistics, the CINC of US Space Command, the CINC of US Central Command, and the Chief of Staff of the Air Force.

While I cannot understand the reasoning for such opposition, I do want to thank Senator STEVENS and his staff for fighting for this program and only hope that we can revive this important program in the future. The capabilities it will provide are too important to let it go quietly in the night. As the Chairman of the Strategic Subcommittee on the Armed Service Committee, as a member of the Senate Intelligence Committee, and as a member of the Commission on the National Reconnaissance Office, I have heard from our military and intelligence leaders that this capability is needed and that we must demonstrate the space based radar. That is why I will continue to fight for this defense capability.

Again, Mr. President, I want to thank Senator STEVENS for all his hard work and for producing such a strong bill for our military men and women.

VICTIMS OF GUN VIOLENCE

Mr. DORGAN. Mr. President, it has been more than a year since the Columbine tragedy, but still this Republican Congress refuses to act on sensible gun legislation.

Since Columbine, thousands of Americans have been killed by gunfire. Until we act, Democrats in the Senate will read some of the names of those who lost their lives to gun violence in the past year, and we will continue to do so every day that the Senate is session.

In the name of those who died, we will continue this fight. Following are the names of some of the people who were killed by gunfire one year ago today.

JULY 19

Steven Anderson, 38, Tulsa, OK; Eric Cummings, 24, Minneapolis, MN; Linda Dunn, 42, Detroit, MI; Betty Dreyfuss, 79, Daly City, CA; Tomas Hernandez, 27, Houston, TX; William Minis, 28, Dallas, TX; Ivan Powell, 32, Tulsa, OK; Percy Wright, 25, Baltimore, MD.

SENATOR JOHN O. PASTORE

Mr. L. CHAFEE. Mr. President. I rise today to speak of a man who, during 42 years of public service, left an indelible mark on generations of Rhode Islanders. Like thousands across the Ocean State, I am saddened by the passing of that great American statesman, John Orlando Pastore. Senator Pastore's life and career was one of diligence, accomplishment, integrity and distinction. Senator Pastore set a high standard for all who have followed him in the United States Senate, and while he will be missed, his contributions to our state and country will not be forgotten. My heartfelt condolences are extended to his family and friends in this difficult time.

The Nation's first Italian-American governor, and then U.S. Senator, John O. Pastore was rightfully proud of his