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## House of Representatives

The House was not in session today. Its next meeting will be held on Monday, July 24, 2000, at 12:30 p.m.

## Senate

FRIDAY, JULY 21, 2000

The Senate met at 9 a.m. and was called to order by the President pro tempore [Mr. THURMOND].

### PRAYER

The Chaplain, Dr. Lloyd John Ogilvie, offered the following prayer:

Gracious Father of all the families of the earth, this coming Sunday we celebrate Parents' Day. We pray that this special day, established by Congress and signed into law by the President, will be a day to recall America to a new commitment to the family.

We ask You to bless parents as they live out their high calling. Help them to learn from the way You parent all of us as Your children. You have shown us Your faithfulness, righteousness, and truthfulness. You never leave nor forsake us; You respond to our wants with what is ultimately best for our real needs. You love us so much that You press us to become all that You intended.

As parents, we commit ourselves to moral purity, absolute honesty, and consistent integrity. Make us dependable people in whom children can experience tough love and tender acceptance along with a bracing challenge to excellence and responsibility. May our example of patriotism raise up a new generation of Americans who love You and their country.

Be with parents when they grow weary or become discouraged or feel they have failed. Be their comfort and courage. Remind them that they are partners with You in the launching of children into the adventure of living for Your glory and by Your grace. Amen.

### PLEDGE OF ALLEGIANCE

The Honorable LINCOLN CHAFEE, a Senator from the State of Rhode Island, led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

### RECOGNITION OF THE ACTING MAJORITY LEADER

The PRESIDING OFFICER (Mr. L. CHAFEE). The Senator from Delaware is recognized.

### SCHEDULE

Mr. ROTH. Mr. President, today the Senate will resume debate on the conference report to accompany the marriage penalty reconciliation bill. There will be 30 minutes for closing remarks, with a vote to occur on adoption of the conference report at approximately 9:30 a.m. As previously announced, this will be the only vote today. Following the disposition of the marriage penalty conference report, the Senate is expected to begin consideration of the energy and water appropriations bill. Amendments are expected and Senators are encouraged to come to the floor to offer their amendments.

I thank my colleagues for their attention.

### RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

### MARRIAGE TAX RELIEF RECONCILIATION ACT OF 2000—CONFERENCE REPORT

The PRESIDING OFFICER. Under the previous order, the Senate will now resume consideration of the conference report to accompany H.R. 4810, which the clerk will report.

The legislative clerk read as follows: A conference report to accompany H.R. 4810, an act to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001.

The PRESIDING OFFICER. Under the previous order, there are now 30 minutes equally divided for debate.

Mr. ROTH. Mr. President, I yield myself 5 minutes.

Mr. President, the provisions in this bill will help 45 million families, and that is substantially every family in the U.S. Some of my colleagues have argued that almost half of those families do not deserve any tax relief. I reject that. I reject it because in my home state of Delaware it would mean leaving over 30,000 families that contributed to our ever-growing budget surplus out of family tax relief. They contributed to the surplus and they should benefit from the surplus.

Today's bill amounts to less than 5 percent of the total budget surplus over the next 5 years. That is less than a nickel on the dollar of our total budget surplus. It amounts to just 9 percent of the total non-Social Security surplus over the next 5 years. That is less than a dime on the dollar of the non-Social Security surplus. A nickel and a dime—by any comparison or estimation, this marriage tax relief is fiscally responsible. Those who dispute

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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that are themselves seeking to “nick-el-and-dime” America’s families out of tax relief.

I ask those who oppose this family tax relief: just how big will America’s budget surplus have to get before America’s families deserve to receive some of their tax dollars back? If not now, when? If just 5 percent of the budget surplus and just 9 percent of the tax overpayment is too big a refund, how little should it be? How long do they have to wait? How hard do they have to work? How large an overpayment do they have to make?

This bill is fair. We have addressed the three largest sources of marriage tax penalties in the tax code—the standard deduction, the rate brackets, and the earned income credit. We have done so in a way that does not create any new penalties—any new disincentives in the tax code. We have ensured that a family with one stay-at-home parent is not treated worse for tax purposes than a family where both parents work outside the home. This is an important principle because these are important families.

Finally, we have made this tax relief immediate for the current year. That means when a couple files their tax return next April, they will be able to see and feel the results of our work. As a result, I believe that we should call this bill the ASAP tax relief bill for America’s taxpayers—tax relief for America’s families now.

Despite the red flags thrown up by those who want to stand in the way of marriage tax relief, this bill actually makes the tax code more progressive. As a result, families with incomes under \$100,000 will receive a proportionally larger tax cut.

There is no honest way people can claim that this bill is tilted towards the rich. I believe that the real complaint of those who oppose this bill is not that it is tilted towards the rich—because it is not—but because it is tilted away from Washington.

While I would rather have seen the 28 percent bracket doubling included in the bill, its absence does do one thing. Its absence removes any excuse for the President not to sign this bill. If President Clinton does not sign this bill, then there is only one explanation. No matter how much the amount of surplus, no matter how much the size of the tax overpayment, no matter how high the overall tax burden, and no matter how much families deserve tax relief, it is all less important to him than the fact that Washington wants the money more.

Mr. President, the time for excuses has passed, the time for family tax relief has come. Yet some in the White House still disagree. Yesterday I received a letter from Treasury Secretary Summers in which he tried to raise two new excuses that are as transparent as they are late.

First, he tried to over-estimate the cost of the tax relief passed by Congress this year. Despite his exaggerated

figures, when Congress sends this bill to the President it, along with the other bills we have passed, comprise just \$120 billion worth of tax relief over the next 5 years.

Second, there is only one bill before us today and there will be only one bill when it arrives on his desk: family tax relief. When we look at this bill, we need to look at its actual provisions—not some concocted estimate of what another Congress and another President will do. Congress’ official estimator scores this bill at under \$90 billion for both five and ten years. That is the accurate figure and that is the appropriate measure of the tax relief before us today.

Despite what the President’s advisers may wish, the issue is whether he will or won’t grant America’s families the tax relief they have earned. Let’s approve the Marriage Tax Relief Reconciliation Act of 2000 and let’s divorce the marriage tax penalty from the tax code once and for all.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from New York.

Mr. MOYNIHAN. Mr. President, might I first express my gratitude to our chairman who suggested that the 10 hours reserved for a conference committee report be reduced, in this case, to a half an hour in order that we might continue with the Senate’s business on appropriations, the sooner to reach the issue of permanent normal trade relations with China, which is a wholly admirable purpose with which I agree and congratulate him.

Having said that, I cannot wholly recognize the legislation he describes. I cannot be entirely certain because, although I was a conferee, as appointed by the Senate, to the House-Senate conference on the bill, I was never notified of any meeting, and all I really know about this legislation is what I read in the newspapers.

I read this morning in the New York Times on the front page an article by Richard W. Stevenson, a well-respected journalist, with the headline: “An Effort to Soften a Tax Cut Only Hardens the Opposition”:

Hoping to make it harder for President Clinton to veto a measure they see as having tremendous political appeal, Republicans have unveiled a new version of their tax cut for married couples, but as the bill passed the House today, they promptly found themselves under fire for making the bill cost \$44 billion more overnight.

Mr. President, \$44 billion more overnight. The ways in which this happened are obscure, but the outcome is clear. The House originally passed a \$248 billion measure. This now is \$292 billion, almost a third of a trillion dollars.

In the Finance Committee and on the floor, the Democratic Members made the point that, yes, the marriage penalty needed to be addressed, and we had a measure, a device that was simplicity itself. We said in one sentence: A couple is free to file jointly or singly, period.

There are 65 marriage penalties in the Tax Code. The measure before us deals with one, half of another, and half of yet another, leaving, if you count, as you will, 62 or 63 untouched.

The most notorious and the most difficult, dealing directly with a palpable social problem, which is that of single parents, is the earned-income tax credit. In this morning’s New York Times, also, there is an article by David Riemer, who is the Milwaukee director of administration for the Wisconsin’s welfare replacement program, which has received very encouraging notices in recent years. It is entitled “The Marriage Tax on the Poor.” He describes how this works.

The earned-income tax credit evolved in the aftermath of President Nixon’s effort to establish a guaranteed national income, family assistance plan, and Congress rejected that. The House passed it. The Senate did not. The Senate thought at least we should do something equivalent for people who work; hence, the earned-income tax credit. It has been expanded over the years, and it is our most effective anti-poverty program, period, if you describe poverty in terms of resources, of income.

I read one paragraph:

The earned-income tax credit’s marriage penalty can be huge. Imagine a young woman and the father of her two children, living together as one household, unmarried but hoping to wed. She earns \$12,000 a year; he earns \$20,000. Under the tax rules, her credit is the maximum, \$3,888. If they marry, the mother’s “family earnings” will rise from \$12,000 to \$32,000. Her credit will go from \$3,888 to zero—a big loss of income for a couple of such modest earnings.

The bill before us does almost nothing about that, less than the bill that left the floor in the middle of this week.

Our alternative measure is simplicity, one line, which says to that couple, as to any other: By all means, get married and choose to file jointly or separately. Separately, you retain the mother’s earned-income tax credit.

This is a great opportunity lost, part of a strategy to have lots of individual tax cuts which will cumulate into an enormous tax cut. The President has said he will veto it. He should. We can get back to this next year. Do the simple thing, the reasonable thing: Get rid of all marriage tax penalties, 65 in all, and particularly those on the poor deriving a significant benefit from the earned-income tax credit.

Mr. President, I ask unanimous consent that the op-ed, “The Marriage Tax on the Poor” by David Riemer, in today’s New York Times, be printed in the RECORD following my remarks.

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

[From the New York Times, Friday, July 21, 2000]

THE MARRIAGE TAX ON THE POOR  
(By David Riemer)

MILWAUKEE.—Congress has agreed on a plan to eliminate the “Marriage penalty”

long embedded in our tax laws—the tax advantage that the Internal Revenue Code now confers on couples who choose to live together outside marriage, or who get divorced. The House has voted to double the standard deduction and the ceiling on the 15 percent tax bracket for married couples, and the Senate is expected to follow suit.

Though President Clinton has threatened to veto the bill because most of its benefits go to relatively well-off couples, in the end he may find it hard to resist signing a measure that is popular and is advertised as family-friendly.

But there's a big flaw in this supposed erasure of the marriage penalty: It doesn't erase the marriage penalty. Lawmakers have barely touched one of the tax law's biggest and most socially damaging taxes on matrimony—the penalty for people eligible for the earned-income tax credit.

This credit, which benefits the working poor, has done more to reduce poverty than almost any other federal program. But as workers' earnings rise, the tax code imposes a heavy fine on marriage for millions of low-income workers with children.

The earned-income tax credit pays workers a maximum of \$2,353, or \$3,888 if the worker has two or more children, but this payment is gradually reduced once earnings increase above \$12,690, going down by 16 to 21 cents for each extra dollar earned. The credit phases out entirely at \$27,432 in earnings, or \$31,152 if there are two or more children.

The marriage penalty arises because the tax credit calculations use family earnings, not individual earnings. If a single mother lives with her boyfriend, his wages aren't included in figuring her tax credit, since he is not officially a part of her family. Should she marry him, their real joint income will stay the same, but her official family earnings will rise, and her tax credit will go down or disappear.

The earned-income tax credit's marriage penalty can be huge. Imagine a young woman and the father of her own children, living together as one household, unmarried but hoping to wed. She earns \$12,000; he earns \$20,000. Under the tax rules, her credit is the maximum: \$3,888.

If they marry, the mother's "family earnings" will rise from \$12,000 to \$32,000. Her credit will go from \$3,888 to zero—a big loss of income for a couple of such modest earnings.

If Congress is serious about eliminating the marriage penalty in the tax code, it must fix the earned-income tax credit as dramatically as it is fixing the standard deduction and the tax brackets. This low-income marriage disincentive probably turns away far more individuals from wedlock than are discouraged by the other disincentives. Low-income workers, who count every penny, are much more likely to avoid marriages that will cost them dearly than are the high-salaried live-ins that Congress has its eye on helping.

The Senate and House have agreed to trim the earned-income tax credit's marriage penalty somewhat, for some couples, by increasing the income levels where it applies by \$2,000. But most of the marriage penalty remains. The only real solution is to reduce significantly the rate at which the tax credit decreases as income goes up—in other words, to expand the upper limit of eligibility. Such a change would cost the Treasury more money, but it would make the distribution of benefits more equitable. Why thwart the marital aspirations of those who work for McDonald's and Walgreen's while rewarding the ties that bind the middle class and rich?

Mr. MOYNIHAN. Mr. President, I yield the floor. My friend from Massachusetts has 2 minutes.

Mr. KENNEDY. I thank the Chair.

The PRESIDING OFFICER. The Senator from Massachusetts.

Mr. KENNEDY. Mr. President, this vote is about our priorities as a nation. The price tag on this tax giveaway is almost exactly what we need to provide a Medicare prescription drug benefit to millions of senior citizens who desperately need this help: \$292 billion over the next decade.

In the past week or so, our Republican friends have passed tax breaks that total about a trillion dollars over the next ten years, benefiting the wealthiest Americans. We don't just look at it over 5 years, we ought to be looking at the consequences of this bill over a 10-year period, and even longer. And the record shows that the tax proposals are not what they are claimed to be.

This so-called marriage penalty tax break is a sham. Democrats strongly support eliminating the marriage penalty in the tax laws, and our Democratic alternative will do that. But less than half the tax breaks in the phony Republican bill are actually directed, as the Senator from New York pointed out, at the marriage penalty.

Once again, our Republican friends are using an attractive label like "marriage penalty" as a cover for unjustified tax breaks for the wealthy at the expense of urgently needed priorities, such as prescription drug coverage for our senior citizens.

The Republican trillion dollar tax breaks for the wealthy mean: No Medicare prescription drug benefit for the Nation's senior citizens; no new teachers for the Nation's schools; no increase in the minimum wage for the Nation's hard-working, low-wage workers; no protections for patients across the Nation facing abuses by HMOs; nothing to make the Nation's schools or our neighborhoods safer.

This tax break for the wealthy is a giant step in the wrong direction for America. President Clinton is right to veto it.

Never in the history of the Senate has so much been given to so few, with so little consideration for working families in America.

Mr. President, Republicans say that President Clinton himself called for marriage penalty relief in the State of the Union address that he delivered five months ago, so he should hurry and sign this bill. I wonder whether they heard the same speech that I heard last February. President Clinton certainly called for elimination of the marriage penalty, but he also urged action on other national priorities that are every bit as important—a Medicare prescription drug benefit, support for the nation's schools, and many other urgent national needs.

This is a do-nothing Republican Congress on all of these other priorities. The shamefully excessive single-minded focus has been on tax breaks for the wealthy, to the exclusion of all other major priorities. The GOP tax cuts al-

ready approved by this Congress will consume about a trillion dollars of the projected surplus over the next ten years. The bill that Republicans brought to the Senate today is a marriage penalty in name only.

It fails to eliminate 62 of the 65 marriage penalties in the tax code—while the Democrats' marriage penalty alternative eliminates every single one.

In the interest of all Americans, President Clinton offered to compromise and sign the Republican marriage penalty bill despite its shortcomings, but only if the Republican Congress made progress on at least one of the other urgent needs facing the nation—prescription drug coverage to end the unconscionable crisis that millions of senior citizens face every day—the high cost of the drugs they need to safeguard their health. The extraordinary promise of fuller and healthier lives offered by new discoveries in medicine is often beyond their reach. They need help to afford the life-saving, life-changing miracle drugs that are increasingly available.

Republicans in Congress have rejected this reasonable offer by the President and are still pursuing their irresponsible tax-cut agenda. Republicans have eyes only for tax breaks. They've attached tax breaks to the minimum wage bill in the House, more tax breaks to the bankruptcy bill in the Senate, and still more tax breaks to the Patients' Bill of Rights in the House. They have tried to pass tax breaks to subsidize private school. They even want to eliminate the estate tax, the ultimate tax break for the wealthy.

Earlier this week, the Republican leadership forced through the Senate a complete repeal of the estate tax which will cost over \$50 billion a year when fully implemented. Over 90 percent of the benefits in that bill will go to the richest 1 percent of taxpayers. In total, Republicans in the House and Senate have already passed tax cuts that would consume almost a trillion dollars of the budget surplus over the next ten years, and far more than that in the next decade, because these GOP tax schemes are so backloaded to conceal their true cost to the nation's future.

Fortunately, the nation has a President who will not hesitate to stamp "veto" on all of these irresponsible GOP giveaways. But what if we had a President who would sign these monstrosities?

The American people have a basic choice to make in November. Do they want the record budget surplus to be used for strengthening Social Security and Medicare—for providing a prescription drug benefit under Medicare—and for improving our schools? Or do they want to give trillions of dollars to the wealthiest individuals and corporations in the nation?

These are the basic policy choices for what kind of America we want in the years ahead. Democrats do not oppose

tax cuts, but we do insist that tax cuts must be reasonable in amount and must be fairly allocated to all Americans.

We also want action on other key priorities for the nation's future. Taking a trillion dollars out of the federal treasury for tax breaks clearly jeopardizes our ability to provide a prescription drug benefit for Medicare. It jeopardizes our ability to fix crumbling schools, reduce class sizes, and ensure that teachers are properly trained. It jeopardizes our ability to help the 4 million Americans who have no health insurance today because their employers won't provide it and they can't afford it on their own.

Just one of the Republican bills—the repeal of the estate tax—will give \$250 billion to America's 400 wealthiest families over ten years. \$250 billion will buy ten years of prescription drug coverage for eleven million senior citizens who have no coverage now. Yet, these astronomical tax giveaways are being rammed through Congress by a right wing Republican majority in Congress bent on rewarding the wealthy and ignoring the country's true priorities that have a far greater claim on these resources.

The prosperous economy is helping many Americans. But those who work day after day at the minimum wage are falling farther and farther behind. The number of families without health insurance is rising alarmingly.

A recent study by the pro-business Conference Board finds that the number of working poor is actually rising, in spite of the record prosperity. More and more working families are being forced to seek emergency help in soup kitchens and food pantries, and those charities are often unable to meet the increasing need. Yet Congress stands on the sidelines.

The result of the GOP tax break frenzy is to crowd out necessary spending on priorities that the American people care most about. These other priorities for all Americans are being ignored by the GOP Congress in this unseemly stampede to enact tax breaks so heavily skewed to the wealthiest Americans. Never in the entire history of the country has so much been given away so quickly to so few, with so little semblance of fairness or even thoughtful consideration.

If we are serious about ending the marriage penalty, instead of using it as a fig leaf for enormous tax breaks for the wealthy, we can easily do so at a reasonable cost that leaves ample room for other high priorities. I strongly support tax relief to end the marriage penalty. The marriage penalty is unfair, and it should be eliminated.

But I do not support the GOP proposal. That proposal is a trojan horse. Marriage penalty relief is not its real purpose. Only 42 percent of the tax benefits—less than half of the total—goes to persons subject to the marriage penalty. The rest of the tax breaks—58 percent—go to those who pay no marriage

penalty at all, and many of them are actually receive what is called a marriage bonus under the law. Republicans who claim their bill is intended only to eliminate the marriage penalty either haven't read the bill, or they are violating the "Truth in Advertising" laws.

Most married couples today do not pay a marriage penalty. A larger percentage of couples actually receive a marriage bonus than pay a marriage penalty. The marriage penalty is paid by couples in which both spouses work and also have relatively equal incomes. They deserve relief from this penalty. They deserve it immediately, and we can provide it modest cost.

But the Republican bill does not target its tax cuts to those who actually pay a marriage penalty. The cost of their bill is highly inflated and heavily backloaded to make the cost in the early years seem low. The current bill will cost nearly fifty billion dollars more over the next ten years than the bill which the Senate passed earlier this week. In just three days, the price tag has risen from \$248 billion to \$293 billion. That's an inflation rate which should alarm every American.

As with all Republican tax breaks, the bill earmarks the overwhelming majority of its tax benefits for the wealthiest taxpayers. The final bill sandpapers one of the roughest edges by deleting a provision that would have solely benefitted taxpayers with six figure incomes. But the overall bill is still grossly unfair to middle and low income working families. More than two thirds of the total tax savings go to the wealthiest 20 percent of taxpayers.

An honest plan to eliminate the marriage penalty could easily be designed at much lower cost. House Democrats offered such a plan, and so did Senate Democrats. Our Democratic proposal would cost \$11 billion a year less, when fully implemented, than the Republican plan, yet provide more marriage penalty tax relief to middle income families.

The problem is obvious. Republican colleagues insist on using marriage penalty relief as a cover for large tax breaks that have nothing to do with the marriage penalty and that are heavily weighted to the wealthiest individuals in the nation. The message to all Americans is clear and unmistakable—Beware of Republicans bearing tax cuts. They're not what they seem, and they're not fair to the vast majority of the American people.

This GOP Congress is a dream Congress for the very wealthy and their special interest friends, but it is a nightmare Congress for hard-working families all across America. Whether the Republican tax breaks arrive at the White House in smaller prices or in one big mess, their trillion-dollar tax breaks will eminently deserve the veto that President Clinton is about to give them.

The PRESIDING OFFICER. Who yields time?

Mr. ROTH. Mr. President, I yield 1 minute to the Senator from Kansas.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. BROWNBACK. Mr. President, I guess we are reading different bills here. The bill that we have is a 5-year bill. It sunsets in 5 years. It is scored at \$89 billion. At the end of 5 years, it sunsets. We don't know what happens at the end of that. It is only on the 15-percent tax bracket. It doubles the standard deduction over a period of years from \$26,250 per individual to \$52,500. I hardly see how that is wealthy. It is 5 percent of the on-budget surplus, not Social Security. It does not steal money from other priority programs. I guess I am confused. I guess he is talking about a different bill than I will vote on this morning.

My final point is, this will pass with a large margin. It will pass with over 60 votes. Then it is up to the President of the United States and the Vice President—President Clinton and Vice President Gore—whether this tax cut will reach our working families across America. It will be up to them. I call on them to sign this bill and not penalize our people across this country for the simple act of being married.

I thank the Chair.

The PRESIDING OFFICER. Who yields time?

Mr. ROTH. I yield 3 minutes to the Senator from Texas.

The PRESIDING OFFICER. The Senator from Texas.

Mrs. HUTCHISON. Mr. President, I keep hearing the Democrats talk about tax breaks for the wealthy. I have talked to couples who make \$30,000 apiece. I have asked them directly: Do you think that you are wealthy? Do you think that you do not send enough money to the Government? Do you think you are paying more than your fair share?

The answer is, they do not think they are wealthy. They do think they are doing their fair share. And they are trying to do something for their children that they will not be able to do if they send \$1,400 more to Washington, DC, instead of being able to save it for their children's education or taking a family vacation or giving them extra computers or books or clothes that they would want to have for their own families.

A couple that earns \$30,000 each is not wealthy. We must understand they are hard-working Americans. Many times the spouse who wants to stay home to help their children does not do so because they think they need to work to bring in the extra income. We are talking about tax relief for the hardest hit among us—people who make \$25,000 a year, \$30,000 a year, \$40,000 a year. They are paying 28 percent in Federal income taxes. And they do not think they are wealthy. They earn this money, and they deserve to keep more of it.

We are talking about 50 million Americans who would benefit from the

tax relief we are giving today. Twenty-five million couples will get relief from the marriage tax penalty.

Over 60 percent of the House of Representatives voted to pass this bill. Over 60 percent of the Senate will vote to pass this bill. Is the President going to fly in the face of the elected Representatives—in those numbers—who want to give relief to hard-working Americans?

If we were saying that this was going to take up all of the surplus, that we were not going to be able to pay down debt this year, that would be one thing. That is not the case. Instead, we are being good stewards of our taxpayer dollars. We are putting a fence around the Social Security surplus so that it stays in Social Security. We are going to pay down the debt by billions this year.

But we think it is time to return to the people who earn the money more of the money they earn to keep for the decisions in their families.

Mr. President, tear down this unfair tax. It is time to have a tax correction for the hard-working married couples in this country.

We are sending the bill to the President today to do just that.

Mr. President, I yield the floor.

The PRESIDING OFFICER. Who yields time?

Mr. ROTH. Mr. President, I yield 30 seconds to the Senator from Virginia.

The PRESIDING OFFICER. The Senator from Virginia.

Mr. WARNER. Mr. President, as we say, "yea" today on this historic vote, Congress pays its respects to the venerable institution of marriage. It is as simple as that.

I yield the floor.

The PRESIDING OFFICER. Who yields time?

The Senator from New York.

Mr. MOYNIHAN. Mr. President, I yield 5 minutes to the distinguished Senator from Montana.

Mr. BAUCUS. Mr. President, this issue is really quite simple. It is unfortunate that it has been confused by lots of statements, which are somewhat true but not entirely true.

The goal here is to eliminate the marriage tax penalty. Remember, there is nothing in the code that we enacted to create the penalty. It was not an intentional act. It is just a consequence of the way the code has worked. It is a necessary consequence if we want to have progressive tax rates and also have the same taxation for American citizens with the same income.

We also have to remind ourselves that there is a bonus in the Tax Code; that is, certain people who get married get a bonus. In fact, there are more taxpayers receiving a bonus than there are taxpayers who receive a penalty. That is indisputable. That is a solid fact. But we are here to try to find a way to help eliminate the marriage tax penalty for those who get a penalty as a consequence of getting married.

There are two approaches here. One is the approach by the majority, and

one is the approach by the Democratic side of the aisle. The majority eliminates only 3 of the 65 provisions in this code that create a penalty—only 3. The Democratic proposal eliminates them all, all 65. There is a big difference between the two.

In the Democratic alternative, taxpayers have the right to choose. They can choose which way to file their taxes so it benefits them. On the majority side, the taxpayer does not have a choice. That is just the way it is.

I might also say, if we say we are going to pass marriage tax penalty relief, we should pass marriage tax penalty relief. That is what the Democrats have tried to do. The Republicans are doing some of that—albeit only 3 out of the 65—but they are also giving a tax cut, irrespective of marriage, which widens the disparity between married couples and singles.

A lot of single people in this country, when they see what is passed by the majority party, are going to wonder what in the world is happening. Why are we giving the 60 percent of married people who don't even have a marriage penalty such a big tax break and not giving a tax break to them simply because they are single? That is not fair at all. Again, the Democratic proposal says, we will give a break, a true break for marriage, but not widen the discrepancy between marrieds and singles.

The long and short is, we have a conference report. The battle has been waged and the battle is over.

Mr. MOYNIHAN. Will the Senator yield?

Mr. BAUCUS. I yield.

Mr. MOYNIHAN. Has he seen the conference report?

Mr. BAUCUS. I say to my good friend from New York, no, I have not. I have heard there is one, but I have not seen one.

Mr. MOYNIHAN. Did the Senator hear there was a conference?

Mr. BAUCUS. I heard there was, but I don't know who was there.

Mr. MOYNIHAN. Well, I am a conferee, and, while I heard there was a conference, I wasn't told about any meetings.

Mr. BAUCUS. That sometimes happens. Conferees on our side of the aisle hear of a conference, but they are never asked to attend.

Mr. MOYNIHAN. This is one such instance.

Mr. BAUCUS. Unfortunately, this is not the first time that has happened under this Republican majority.

To sum it up, Mr. President, we on this side are definitely for tax cuts, very significant tax cuts. We are for eliminating entirely the marriage tax penalty. We want to reduce the Federal estate tax dramatically. But it is unfortunate that the conference report before us goes way too far. It is unbalanced. It is unfair. If the American people truly see all the components of it, compare it to all the other tax provisions going through here, I think they will say: Wait a minute, this is kind of

a funny thing the Congress is doing. It is not what they say it is. Why don't they fess up and be honest and say what is really in the conference report.

That is sometimes the way this place operates. It is up to us on this side of the aisle to get the facts out, to allow more sun to shine on the conference report so that more married American people will know exactly what is in it.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. NICKLES. Mr. President, will the Senator yield me 4 minutes?

Mr. ROTH. I yield the Senator 4 minutes.

The PRESIDING OFFICER. The Senator from Delaware has only 3 minutes.

Mr. NICKLES. Mr. President, I will take the 3 minutes then. I thank my colleague.

Mr. MOYNIHAN. Mr. President, I am happy to yield 1 minute from our side.

Mr. NICKLES. Mr. President, I think the world of my colleague from New York, and I am very grateful.

I want to make a couple comments. First, I compliment Senator ROTH. This is really his proposal. He is greatly responsible for making this happen. He introduced this in the Finance Committee, and it is going to pass today. I hope, and will even say I expect, it will become law. It will be a shame if it doesn't become law.

I also compliment Senator HUTCHISON for her leadership, Senator BROWNBACK, Senator ASHCROFT, Senator SANTORUM, and Senator ABRAHAM. They have been working tirelessly on this. They have been pushing in caucuses and conferences. They said: We need to pass marriage penalty relief. We have a chance to do that today. I thank the House leaders for doing it.

I heard some people saying they are against this. I heard my friends speak against it. They kept saying it is \$290 billion. It is not. We are voting today on a \$90 billion tax cut, period. Those are the facts. If it is to be extended—and I hope it will be—Congress is going to have to pass another bill, and it is going to have to be signed by a President, a different President. That is another action. That may happen 3 or 4 years from now. I hope it does. We will have to see what the circumstances are at that time. The bill we have before us is \$90 billion.

I read the President's letter—at least it came from his Secretary of the Treasury—which said: We provided significant marriage penalty relief. In his bill, in his budget proposal, he has a \$9 billion tax increase for next year—not a tax cut, a \$9 billion tax increase. His marriage penalty relief over the next 5 years is \$9 billion. It doesn't do it. It won't work. It won't happen. He has more tax increases in the first year than tax cuts. Over 5 years, he has a net tax cut of only \$5 billion.

We are going to have a surplus of \$1.8 trillion in the next 5 years, \$4.5 trillion over the next 10. The only tax cut we are talking about right now is marriage penalty relief totaling \$90 billion. That figure loses people.

Let's talk about what it means for families. Some people say this targets the wealthy. That is not true. People are entitled to their own opinions, but they are not entitled to their own facts. The fact is what we do is double the standard deduction, \$4,400 for an individual, \$8,800 for a couple. The fact is, people pay taxable income up to \$26,000, an individual at 15 percent. That is \$26,000. We say for couples, that should be \$52,000. We double it for couples, whether both are working or not. We don't penalize stay-at-home spouses. The Democrat proposal provided no relief for stay-at-home spouses. We say the 15-percent bracket should be twice as much for couples, income adjusted, as it is for individuals. So we don't penalize people if they happen to stay at home.

We provide tax relief for millions of American families. How much? It is a couple hundred. By doubling the standard deduction, that is a couple hundred dollars for all married couples. Then by doubling the 15-percent rate, that equals the \$1,125, if somebody makes up to \$52,000. That is the maximum benefit. The maximum benefit is basically \$1,125 if somebody makes up to \$52,000. It is weighted towards the low-income people, middle-income people. There are millions of American families with one or two wage earners making \$40,000, \$50,000, \$60,000, who will save \$1,300, \$1,350, if this becomes law. The only reason it won't become law is if the President vetoes it.

I urge the President to sign this bill and provide marriage penalty relief as he said he would.

Mr. DURBIN. Will the Senator yield for a question?

Mr. NICKLES. My friend and colleague gave me a nice note. The other day I said if I am factually incorrect, I will eat this paper. He gave me a paper that was a March proposal; the proposal we passed in the Senate was \$56 billion. The proposal we will pass today is \$90 billion.

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

Mr. DURBIN. Will the Senator yield for a question?

Mr. NICKLES. I am afraid my time has expired.

Mr. BIDEN. Mr. President, in the best economic and budget times in our country's history, I believe that we should provide American families with tax relief. That is why I supported this bill when it passed the Senate earlier this week, and that is why I will vote for it again today.

But I vote today knowing that this bill will be vetoed by the President. Everyone here knows that. I hope that passage here today will lead to the kind of eventual compromise between the President and Congress—maybe a grand compromise that will include a prescription drug benefit under Medicare—that we can all support.

If that kind of compromise is not reached, Mr. President, I will vote to sustain that veto.

Since we voted just a few days ago, the cost of this bill has gone up over \$40 billion—that is the wrong direction. I still prefer an alternative that would cost less and that would be better targeted at the marriage penalty and at those families with the greatest need, one that would give families more flexibility to deal with their own circumstances.

Passage of this bill today is the beginning of the debate on this issue, Mr. President, not the end.

Mr. FEINGOLD. Mr. President, this conference report is evidence of a missed opportunity. It is, in fact, yet another in what is becoming a series of missed opportunities. Today, the majority is missing the opportunity to enact marriage penalty relief.

The majority is missing that opportunity by insisting on its poorly-targeted, expensive tax breaks. It is missing that opportunity by rejecting the better-targeted, more responsible Democratic alternative. And it is missing that opportunity by rejecting President Clinton's offer to enact both marriage penalty relief and prescription drug benefits.

Everyone in this chamber wants marriage penalty relief. The question now is how we transform that wish into law.

By presenting the Senate with this conference report, the majority shows that it would rather have marriage penalty relief next year than this year. For now, they appear to prefer an old issue to a new law.

The majority continues today to pass poorly-targeted, expensive tax breaks. Earlier this week, the Treasury Department released a study that analyzed all the major tax cuts that the majority has passed in this Congress this year to date.

That study found that more than three-fourths of the benefits of the Republican tax bills would go to the best-off fifth of the population—those making more than \$82,000.

The study found that those in the best-off fifth of the population would get an average tax cut of more than \$2,000 a year, while those in the middle fifth would get less than \$200. Republicans want to spend 10 times as much on the best-off than on middle-income families.

The study found that almost half of the benefits of the Republican tax bills would go to the best-off 5 percent, those with incomes over \$150,000.

The study found that more than a quarter of the benefits of the Republican tax bills would go to the best-off one percent—those with incomes over \$346,000—who would get an average tax cut of more than \$15,000 a year.

And as an op-ed piece in this morning's New York Times by Milwaukee director of administration David Riemer points out, the conference report before us today fails to solve the marriage penalty for working families who get the Earned Income Tax Credit. Mr. President, I ask unanimous con-

sent that this op-ed be printed in the RECORD at the conclusion of my remarks.

And yesterday, the Joint Committee on Taxation released distribution tables on the conference report before us today. Those tables indicate that in 2004, nearly four-fifths of this conference report's benefits would go to those with incomes over \$75,000. The conference report's benefits are thus more skewed to the better off than the Senate bill we considered earlier this week. In the Senate bill, 68 percent of benefits in 2004 would have gone to the best-off, while in the conference report, 79 percent would.

And because the majority's bills are so poorly targeted, they cost more than they should. The conference report before us today would join the other bills passed to date, spending more than it should because it gives more to the very well-off than it should. According to the Joint Committee on Taxation, the conference report before us today would spend \$34 billion more than the costly bill that the Senate considered earlier this week.

Wednesday, the White House estimated that the tax bills considered by the House and Senate this year to date have already sought to spend roughly \$700 billion over the next 10 years, a price tag that would increase to \$850 billion when one accounts for financing costs on the debt. Mr. President, I ask unanimous consent that a letter from the President's Chief of Staff on this subject be printed in the RECORD at the conclusion of my remarks.

The majority continues today to reject the better-targeted, more responsible Democratic alternative. The Democratic alternative would have focused its relief on those who actually endure a marriage penalty. That is, after all, how the majority chose to name the bill before us. The Democratic alternative would have held the majority to its word. It was a truth-in-advertising amendment.

The majority shows again today that they did not really want to cure the marriage penalty. That is not what most of this conference report does. Three-fifths of the benefits of this conference report go to people who do not experience marriage penalties. And that's another reason why this conference report costs more than it should.

The majority shows again today that it does not really want to enact a law to relieve the marriage penalty. By moving this conference report, the majority rejects President Clinton's offer to work out an agreement that would allow enactment of both marriage penalty relief and needed coverage for prescription drugs on the other. That's what the majority could have done if it really wanted to enact marriage penalty relief this year.

Sadly, by bringing this conference report before us today, the majority shows that what it really wants is

something that the President will have to veto right before the Republican Convention. The enterprise upon which they have embarked has more of theater than of law about it.

The President will veto this bill, and he should. The majority should pass better-targeted marriage penalty relief, but apparently they'd rather not.

They miss another opportunity today. Mr. President, I hope they do not miss the next one.

Mr. President, I ask unanimous consent that an editorial and letter be printed in the RECORD.

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

THE MARRIAGE TAX ON THE POOR  
(By David Riemer)

Congress has agreed on a plan to eliminate the "marriage penalty" long embedded in our tax laws—the tax advantage that the Internal Revenue Code now confers on couples who choose to live together outside of marriage, or who get divorced. The House has voted to double the standard deduction and the ceiling on the 15 percent tax bracket for married couples, and the Senate is expected to follow suit.

Though President Clinton has threatened to veto the bill because most of its benefits go to relatively well-off couples, in the end he may find it hard to resist signing a measure that is popular and is advertised as family-friendly.

But there's a big flaw in this supposed erasure of the marriage penalty: It doesn't erase the marriage penalty. Lawmakers have barely touched one of the tax law's biggest and most socially damaging taxes on matrimony—the penalty for people eligible for the earned-income tax credit.

This credit, which benefits the working poor, has done more to reduce poverty than almost any other federal program. But as workers' earnings rise, the tax code imposes a heavy fine on marriage for millions of low-income workers with children.

The earned-income tax credit pays workers a maximum of \$2,353, or \$3,888 if the worker has two or more children, but this payment is gradually reduced once earnings increase above \$12,690, going down by 16 to 21 cents for each extra dollar earned. The credit phases out entirely at \$27,432 in earnings, or \$31,152 if there are two or more children.

The marriage penalty arises because the tax credit calculations use family earnings, not individual earnings. If a single mother lives with her boyfriend, his wages aren't included in figuring her tax credit, since he is not officially a part of her family. Should she marry him, their real joint income will stay the same, but her official family earnings will rise, and her tax credit will go down or disappear.

The earned-income tax credit's marriage penalty can be huge. Imagine a young woman and the father of her two children, living together as one household, unmarried but hoping to wed. She earns \$12,000; he earns \$20,000. Under the tax rules, her credit is the maximum: \$3,888.

If they marry, the mother's "family earnings" will rise from \$12,000 to \$32,000. Her credit will go from \$3,888 to zero—a big loss of income for a couple of such modest earnings.

If Congress is serious about eliminating the marriage penalty in the tax code, it must fix the earned-income tax credit as dramatically as it is fixing the standard deduction and the tax brackets. This low-income marriage disincentive probably turns away far

more individuals from wedlock than are discouraged by the other disincentives. Low-income workers, who count every penny, are much more likely to avoid marriages that will cost them dearly than are the high-salaried live-ins that Congress has its eye on helping.

The Senate and House have agreed to trim the earned-income tax credit's marriage penalty somewhat, for some couples, by increasing the income levels where it applies by \$2,000. But most of the marriage penalty remains. The only real solution is to reduce significantly the rate at which the tax credit decreases as income goes up—in other words, to expand the upper limit of eligibility. Such a change would cost the Treasury more money, but it would make the distribution of benefits more equitable. Why thwart the marital aspirations of those who work for McDonald's and Walgreen's while rewarding the ties that bind the middle class and rich?

—THE WHITE HOUSE,  
Washington, DC, July 19, 2000.

Hon. TRENT LOTT,  
Majority Leader,  
U.S. Senate, Washington, DC.

DEAR MR. LEADER: The President is increasingly concerned about the spending binge under way in Congress as we approach the summer recess. With the political conventions drawing near, both the House and the Senate are voting every day on bills that deplete the projected budget surplus at a rapid rate.

In the last few weeks, the House and Senate have already considered tax bills that spend roughly \$700 billion of our surpluses over the next ten years, a price tag that will increase to \$850 billion when we account for financing costs on the debt. Moreover, Republican leaders promise that these tax cuts are a mere a "down-payment" on massive, trillion-dollar tax breaks to come. At the same time, Congress has passed several spending bills that have exceeded the President's request.

It is time to answer some simple questions about this tax and spending frenzy: what does it all cost, and can we afford it? The President's budget team cannot, in good conscience, advise the President to sign various spending or tax bills until we have a fuller accounting of Congress's overall spending plans for the year. Let me be clear: Congress has embarked on a course to obliterate a surplus that is the hard-won product of nearly eight years of fiscal discipline. We cannot and will not let that happen.

Fiscal discipline has been critical to the prosperity we enjoy today, and prosperity in turn has created a brighter outlook for tomorrow's budget surpluses. But projections are simply that—projections. Now is not the time to abandon responsible budgeting by spending money before it even comes in the door. Congress should provide the American people with a more complete accounting of just how much it intends to spend this year.

We can cut taxes for the middle class, while maintaining fiscal discipline and making critical investments in our future. The President's budget does just that—strengthening Social Security and modernizing Medicare with a prescription drug benefit, while cutting taxes for education, retirement, and health care and paying off the debt by 2012. The right way to get things done is to work together within a balanced framework so that we honor our commitment to fiscal discipline.

Sincerely,

JOHN PODESTA,  
Chief of Staff to the President.

Mr. ASHCROFT. Mr. President, today, the Senate passed the Con-

ference Report reflecting the agreement between the House and Senate to provide needed relief to American families from the onerous marriage tax penalty. I am pleased to support this agreement.

For too long, the current tax code has been at war with our values, penalizing the basic social institution: marriage. The American people know that this is unfair—they know it is not right that the code penalizes marriage.

25 million American couples pay an average of approximately \$1,400 in marriage penalty annually as a result of the marriage penalty. Ending this penalty will give couples the freedom to make their own choices with their money.

The conference agreement between the House and the Senate will make the standard deduction for married couples double that of singles. This is especially important to families that do not itemize their tax returns. It will also make the 15 percent tax bracket double the size of that for single people and fix the marriage penalties associated with the Alternative Minimum Tax and the Earned Income Credit. Doubling the 15 percent tax bracket for married couples will benefit all married couples. It is just and fair that all couples benefit from this bill, whether one spouse works outside the home, or both do so. Most importantly, it will begin to provide this much-needed relief this year, so that the American people will see that their government recognizes and values the institution of marriage.

The President has indicated that he will veto this bill. That is unfortunate. If the President is truly for ending the marriage penalty, as he has said, he will sign this bipartisan bill, which passed with the support of 60 percent of the House of Representatives. The Senate has also voted on this bill in a bipartisan manner, approving the Conference Report by a vote of 60-34. I hope the President will change his mind and join us in bringing this historic tax relief to American families.

This bill will help 830,000 couples in Missouri, couples like Bruce and Kay Morton, from Camdenton, MO, who have written to me and asked for me to help bring an end to this unfair penalty. With this conference agreement, the House and Senate stand united in trying to help couples like the Mortons. I respectfully ask the President to join us.

This conference agreement demonstrates our support for an important principle: that families should not be taxed extra because they are married. Couples choosing marriage are making the right choice for society. It is in our interest to encourage them to make this choice.

Unfortunately, the marriage penalty discourages this choice. I believe that the government, in its policies, should uphold the basic values that give strength and vitality to our culture. Marriage is one of those values, and it

is time for the government to stop punishing this value.

The marriage penalty has endured for too long and harmed too many couples. It is time to abolish the prejudice that charges higher taxes for being married. It is time to take the tax out of saying "I do."

The PRESIDING OFFICER. All time having expired, the question is on agreeing to the conference report.

Mr. NICKLES. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second. The clerk will call the roll.

The legislative clerk called the roll.

Mr. REID. I announce that the Senator from California (Mrs. BOXER), the Senator from Hawaii (Mr. INOUE), the Senator from Massachusetts (Mr. KERRY), the Senator from Nebraska (Mr. KERREY), and the Senator from Washington (Mrs. MURRAY) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 60, nays 34, as follows:

[Rollcall Vote No. 226 Leg.]

YEAS—60

Abraham	Feinstein	Mack
Allard	Fitzgerald	McCain
Ashcroft	Frist	McConnell
Bennett	Gorton	Murkowski
Biden	Gramm	Nickles
Bond	Grams	Roberts
Brownback	Grassley	Roth
Bunning	Gregg	Santorum
Burns	Hagel	Sessions
Byrd	Hatch	Shelby
Campbell	Helms	Smith (NH)
Chafee, L.	Hutchinson	Smith (OR)
Cleland	Hutchison	Snowe
Cochran	Inhofe	Specter
Collins	Jeffords	Stevens
Craig	Kohl	Thomas
Crapo	Kyl	Thompson
DeWine	Landrieu	Thurmond
Domenici	Lott	Torricelli
Enzi	Lugar	Warner

NAYS—34

Akaka	Feingold	Moynihan
Baucus	Graham	Reed
Bayh	Harkin	Reid
Bingaman	Hollings	Robb
Breaux	Johnson	Rockefeller
Bryan	Kennedy	Sarbanes
Conrad	Lautenberg	Schumer
Daschle	Leahy	Voinovich
Dodd	Levin	Wellstone
Dorgan	Lieberman	Wyden
Durbin	Lincoln	
Edwards	Mikulski	

NOT VOTING—5

Boxer	Kerrey	Murray
Inouye	Kerry	

The conference report was agreed to. Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

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

The motion to lay on the table was agreed to.

Mr. ROTH. Mr. President, first of all, let me say this vote on the marriage penalty represents a great victory for working Americans. I think we can all take great satisfaction that, for the typical American, it will mean something like \$1,300 to \$1,500 in a tax cut.

I thank my friends and colleagues who supported this legislation. I think it is only fair, it is only right. I believe this has, indeed, been a great week for the working people of America.

Mr. President, it has been a busy two weeks for the Members of the Senate Finance Committee and our staff. I would like to take a moment to thank the staff who worked on this conference report and also H.R. 8, the Death Tax Elimination Act of 2000.

With respect to both bills, I thank John Duncan, my Administrative Assistant. On the Majority Staff, I thank Frank Polk, our Staff Director and Chief Counsel, J.T. Young, our Deputy Staff Director, and members of the tax staff, including Mark Prater, Brig Pari, Bill Sweetnam, Jeff Kupfer, Ed McClellan, and our newest tax counsel, Elizabeth Paris. I thank our Finance Committee press team of Ginny Flynn and Tara Bradshaw. I note that Connie Foster, Amber Williams, and Myrtle Agent also provided valuable assistance to the tax team.

I thank my friend and colleague, the distinguished ranking Democratic member of the Finance Committee, Senator PAT MOYNIHAN and his able staff. I refer to David Podoff, Russ Sullivan, Stan Fendley, Cary Pugh, Jerry Pannullo, Mitchell Kent, John Sparrow, and Lee Holtzman.

Republican Leadership staff also deserve thanks for helping to bring these bills together. I refer to Dave Hoppe, Sharon Soderstrom, Keith Hennessey, and Ginger Gregory of Senator LOTT's office and Hazen Marshall, Lee Morris, and Eric Ueland of Senator NICKLES' office.

Chuck Marr and Anita Horn of Senator DASCHLE's and Senator REID's staff also worked hard on this legislation.

The Budget Committee staff also deserve praise. I refer to Bill Hoagland, Beth Felder, and Cheri Reidy. I also thank Marty Morris and Bruce King of the minority staff.

None of this legislation would have been possible without the valuable work of the staff of the Joint Committee on Taxation, including Lindy Paull, Rick Grafmeyer, and the rest of the Joint Tax team.

A special thanks also is due to Jim Fransen, Mark Mathiesen, and Janell Bentz from Senate Legislative Counsel.

With respect to the marriage tax relief legislation, I also thank Senators KAY BAILEY HUTCHISON, SAM BROWNBACK, and JOHN ASHCROFT and their staffs, including Jim Hyland, Karen Knutson, and Brian Waidman.

On the death tax repeal bill, a special note of thanks to Tim Glazewski of Senator JON KYL's staff.

The PRESIDING OFFICER. The Senator from New York.

Mr. MOYNIHAN. Mr. President, once again, I express my gratitude for the graciousness of our chairman and his generosity in these matters. I thank him for his diligence and his scrupulousness and his integrity, as always. I yield the floor.

EXECUTIVE SESSION

EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will now proceed to executive session. Under the previous order, Calendar No. 613 through Calendar No. 617 are confirmed en bloc, the motions to reconsider are agreed to en bloc, and the President will be immediately notified of the Senate's action.

The nominations considered and confirmed en bloc are as follows:

THE JUDICIARY

Johnnie B. Rawlinson, of Nevada, to be United States Circuit Judge for the Ninth Circuit.

Dennis M. Cavanaugh, of New Jersey, to be United States District Judge for the District of New Jersey.

John E. Steele, of Florida, to be United States District Judge for the Middle District of Florida.

Gregory A. Presnell, of Florida, to be United States District Judge for the Middle District of Florida.

James S. Moody, Jr., of Florida, to be United States District Judge for the Middle District of Florida.

NOMINATION OF DENNIS CAVANAUGH

Mr. LAUTENBERG. Mr. President, I rise in strong support of the nomination of Dennis Cavanaugh to the United States District Court for New Jersey, and I am pleased that the Senate has confirmed him.

Dennis Cavanaugh has compiled an impressive record in both the public and private sectors. He has consistently demonstrated the efficiency, fairness and compassion that we have come to expect from our federal jurists. And he will be a tremendous asset as a district judge.

Since 1993, he has served as a magistrate judge. In that position, he has handled a number of difficult and complex cases. His current duties include managing all the civil cases assigned to two active district judges and half of the civil cases assigned to a senior district judge. That brings his total workload to more than 600 cases.

In fulfilling these duties, Magistrate Cavanaugh has shown the strong work ethic that is essential for judges who are called on to handle literally hundreds of cases at a time.

Magistrate Cavanaugh's legal career also includes several years of service as a public defender—from 1973 until 1977. After that, he entered private practice as a trial attorney handling civil litigation and some criminal cases. And he has been a partner with several distinguished firms in New Jersey.

His clients have included small businesses, educational institutions, insurance companies, public entities and police benevolent associations. And his experience with such a broad range of interests is one of the reasons he has performed so effectively as a magistrate judge.

Magistrate Cavanaugh has also done his part to help ease the caseloads overwhelming other judges. He volunteered for pro bono assignments at the