

love of the sport and for the devotion that they have to one another and to their coach.

These are true scholar-athletes. The All American Player of the Year, Rebecca Lobo, has an extraordinary average, was considered for a Rhodes scholarship, and can make a contribution in whatever she has done.

This team taught us something else about teamwork. Some of the other sports which we watch are focused on not only the extraordinary accomplishment of the performers, but the enormous egos of the athletes. Rebecca Lobo was criticized a while ago gently by her coach for being too selfless, for not shooting the ball enough, for being too focused on team play. And she still managed, in spite of all that, to be there yesterday at the critical moments to help turn the game around, and in the last 2 minutes, to take this team ahead.

So, UConn Huskies women, your coach Geno Auremma, we thank you from the bottom of our hearts for bringing the championship back to Connecticut. And we thank you, too, for reminding us what American sports was meant to be, has traditionally been, and what you have made it again in our time.

Thank you, Mr. President.

I yield the floor.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. KENNEDY. I understand that we are in morning business?

The PRESIDING OFFICER. That is correct.

Mr. KENNEDY. And the time is limited to how many minutes?

The PRESIDING OFFICER. Five minutes.

Mr. KENNEDY. I ask unanimous consent to be able to proceed for 10 minutes.

The PRESIDING OFFICER. Is there objection? The Chair hears none, and it is so ordered.

SELF-EMPLOYED HEALTH INSURANCE CONFERENCE REPORT

Mr. KENNEDY. Mr. President, I wish to take a few moments to explain at least my understanding of where we are in terms of Senate procedure.

I think the majority leader and the minority leader will come to the floor shortly and propound a consent request which I will certainly support. I urge my colleagues to also support it so that we will have a final resolution and disposition of the conference report. We will do that sometime this afternoon in a way that accommodates the greatest number of Members. And I have every intention of supporting the

conference report. I had that intention last week, and I have that intention today. I hope the Members do as well. It is a very important measure which means a great deal to the self-employed and small businesses across the country, as it does provide protection for those who are purchasing health insurance. It makes sense to give the self-employed some help and assistance in recognition of the pressures they are under in terms of health care.

As I had mentioned over the course of last week, it was never my intention not to proceed to that particular program. Rather, I wanted to draw the attention of the Senate to changes which took place in the legislation from the time that it passed the Senate, when it included a provision to close what has grown into a sizable tax loophole. That loophole would permit some of the wealthiest individuals in this country, by renouncing their citizenship, to escape the financial responsibilities for accumulation of significant amounts of wealth in this country.

The fact remains there were provisions already in existence in the Tax Code to try and capture that accumulation of wealth, but it had not been effective. Through the work of the Senator from New Jersey, Senator BRADLEY, an amendment was offered to address that very sizable loophole in which individuals could become Benedict Arnolds by renouncing their American citizenship and walking off with hundreds of millions of dollars in accumulated wealth, and then taking up residency in Belize or the Cayman Islands or other places around the world, and avoid their participation in ensuring that this country is going to remain free.

This is an extremely offensive loophole. I think all of us commended the Senate Finance Committee in eliminating the loophole. It was only in the few hours prior to the time that we were requested to take action on the conference report that it was brought to our attention that the loophole which was closed by the Senate had effectively been reopened by our House colleagues, and that the \$3.6 billion that would have been recaptured over 10 years was effectively lost. Not only myself but my other colleagues were so troubled by that action that we wanted to at least have an opportunity to present to the Senate, at the time when we were going to accept the conference report, a sense-of-the-Senate resolution that would indicate not just other Members' desire to close that loophole, but also reflect the totality of our support for that action.

As I said last week, I do not doubt the sincerity of the members of the Finance Committee when they said that they would address that issue down the road. But we have seen at other times that what really speaks the strongest is when you have a unanimous vote. I believe that this would win a unanimous vote and certainly should win a unanimous vote of the Members—Re-

publicans and Democrats alike. It is absolutely outrageous and unacceptable to permit the plundering of the Treasury by selfish individuals who refuse to be part of our American system.

Mr. President, I was reminded last week that, under the Senate rules, the sense-of-the-Senate resolution would not be appropriate on a conference report because of Senate rules. I think if there ever was a legitimate reason for an exception to overturn a ruling of the Chair this would be one so that the Senate could go on record as to what the real sentiment of the Members would be on this particular issue.

Nevertheless, I had tried to see if we could not work out at least an opportunity to vote on the sense-of-the-Senate resolution as a separate matter, hopefully prior to the time that we pass the conference report or at a time related to the conference report, because it makes a great deal of common sense.

The conference report is the instrument by which this matter was considered. It would be appropriate to consider a sense-of-the-Senate resolution at the time of its acceptance or shortly thereafter.

The majority leader has laid down the cloture motion, which, as I mentioned, I expect will be vitiated with the understanding that we will vote later in the afternoon. I certainly will support that. We will have an opportunity prior to the time of the vote to review where we are in terms of the conference report and also where we are in the Senate debate on priorities. Because that is really the issue—the priorities being reflected in the rescission proposal of the Appropriations Committee.

During the course of the presentation by the chairman and the ranking minority member of the Appropriations Committee, they have outlined the areas where there are going to be rescissions.

In response to that outline, the minority leader, Senator DASCHLE, in consultation with a number of Members on our side, had proposed an amendment to cancel rescissions totaling \$1.3 billion in the areas which are reflected in the chart here and which we have spoken of last week—the restoration of the AmeriCorps, drug free schools, title I education programs, Goals 2000, Head Start, the WIC program, school-to-work, child care, and also some housing and health training programs.

Mr. President, just to go back a step, many of us were under the impression that this matter was to be debated on the floor of the Senate on Wednesday or Thursday of last week. It reflected a principal opportunity for the Senate to reflect on how important these programs are for children and parents, and how we believe that the cuts in the rescission package were too deep. We wanted an opportunity to debate those cuts versus other cuts.

I respect the rights and the priorities that are being reflected in the second-degree amendment to the minority leader's amendment. We ought to have an opportunity for an exchange on that.

But, generally speaking in this institution, when the majority leader or the minority leader offers a proposal, we have an opportunity for a full and complete presentation of the amendment and the reasons for and against it.

We were in a situation where many of us thought the proposal would be considered last Thursday. Then, the Senator from New York, as is his right, sought and received recognition and offered his amendment on the Mexican loan issue. The Senate had a good debate on that particular measure. We did not conclude until late Thursday evening to at least reach a procedure by which that matter would be considered at a later time.

Then I was in the well on Thursday evening when the majority leader asked the minority leader, "Will we be able to consider your amendment and perhaps dispose of it as early as 1 o'clock on Friday so that people can meet their schedules?"

Although there was not a firm time agreement, I think those of us who were the sponsors thought we could take that matter up at 10 o'clock the next morning, then have a good chance to debate and vote on the amendment of the Senator from South Dakota, which would certainly have been appropriate.

So the amendment was offered, and there were short speeches on it. Then, within just a matter of minutes, an amendment in the second degree was offered. Many of us who had thought we would have time to have a debate on children and education were at least temporarily foreclosed from being able to make that presentation.

Then, at the noon hour, when some of us were still here, we were asked, at a moment's notice, for a consent agreement to not only proceed to the self-employed conference report, but also for immediate adoption of that.

That conference report, as I just referred to, was different from the measure that actually passed the Senate. The Senate measure would have provided \$3.6 billion in additional revenues, and that particular loophole in the bill would have benefited a dozen or so American citizens who renounce their citizenship for tax purposes. The cost would be \$3.6 billion over a period of 10 years, and we were asked to go ahead and agree to it.

There were questions, Mr. President, that should have been responded to. I appreciated the responses given by the Senator from Oregon on those issues raised in the conference.

Nevertheless, it seemed to me, if we were going to consider that measure in the conference report, we ought to have had at least been given an oppor-

tunity to resolve it with a very brief discussion before coming back to the Daschle amendment.

We were not permitted to do so, and so here we are this afternoon with the prospect of voting on the conference report and then the sense-of-the-Senate resolution.

Mr. President, this issue becomes all the more significant when you look at the Daschle amendment, which invests \$1.34 billion on programs primarily focused on children and their education.

This measure regarding the expatriation tax break, however, is \$3.6 billion. It is interesting that our total return for reinvestment in children is only \$1.3 billion. It is a pretty interesting juxtaposition. Many of us are saying, look, if we can be so sensitive to the handful of multi-multimillionaires to give them a tax break of \$3.6 billion, then we ought to be able to at least say that the \$1.3 billion devoted to children for the Head Start Program and the WIC Nutrition Program is a higher priority.

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

Mr. KENNEDY. I ask unanimous consent for 5 more minutes.

The PRESIDING OFFICER. Without objection, it is so ordered. The time expires at 12 noon.

Mr. KENNEDY. I will just take 2 minutes. I ask unanimous consent for 2 minutes.

The PRESIDING OFFICER. Without objection, it is so ordered. The Senator from Massachusetts.

Mr. KENNEDY. Mr. President, in terms of where we stand, I think this chart clearly juxtaposes what the issues are.

I believe that the overwhelming majority of all Americans believe that if we are going to give a tax benefit of \$3.6 billion, we ought to be able to at least try to do something about children, Head Start, the Women, Infants, and Children Nutrition Program, the School-to-Work Program, the Child Care Program, on the basis of importance and need. We will have an opportunity to address that later in the afternoon. I look forward to participating in that debate.

Mr. WELLSTONE addressed the Chair.

The PRESIDING OFFICER. The Senator from Minnesota.

Mr. WELLSTONE. What is the order of business?

The PRESIDING OFFICER. The morning business lasts until the hour of 12 noon.

Mr. WELLSTONE. And at 12 noon, Mr. President?

The PRESIDING OFFICER. The cloture vote is to occur under the order.

Mr. WELLSTONE. Cloture vote is under the order at 12 noon. Mr. President, so we have how much more time?

The PRESIDING OFFICER. We have approximately 4 minutes before 12 noon.

PRIORITIES

Mr. WELLSTONE. Mr. President, 4 minutes is not a lot of time, but let me just rise to support the powerful words of my colleague from Massachusetts.

We are talking about capital gains over \$600,000, that is the only real tax we are talking about. And we are talking about expatriates with incomes over \$5 million. We are just simply saying that if you are going to be making these gains over \$600,000 a year and you are going to renounce your citizenship as a tax dodge, then, in fact, you are going to have to pay above and beyond that \$600,000.

It just seems to me that that does meet some standard of fairness, and my colleague has pointed out the juxtaposition of these proposed cuts in drug-free schools, the Women, Infants, and Children Program, the Head Start Program, Child Care Program.

Mr. President, I have been on the floor over and over and over again with an amendment that speaks to the concerns and circumstances of children's lives. If we are going to be talking about cuts that dramatically affect the quality of life for children in America, quite often the most vulnerable citizens, and at the same time we are going to be talking about trying to let this kind of tax dodge go through, I just think that people in the country ought to understand what, in fact, really is going on.

I do not think anybody intended to filibuster. None of us did. So it will be an overwhelming cloture vote. I do not think there is any question about that. But I do think that a little bit of sunshine is important, and I do think people in the country do need to understand the significance of what the Senator from Massachusetts has had to say.

I think the significance of it—and we will have time this week as we get into what I think is a real important debate for the country—has to do with priorities. What in the world are we doing enabling people to have this huge tax dodge that really runs up into the billions of dollars for people who make over \$5 million and, at the same time that we have this tax dodge going on, we are willing to be so generous with all too often the suffering of children in this country.

That seems a little bit like just a speech on the floor. I probably have less than 20 seconds now, but we are going to have a debate on all of these programs. When the language, I say to my colleague from Massachusetts, is programs, it seems abstract. But we are going to talk about what all this means in personal terms, in human terms to our communities, working families, and children. That will be the debate that we will get to. I look forward to that debate.