prepared and we would like to get a copy of the amendment. We would like to have a little time to review the list and the substance of these amendments. We have agreed we should go forward with general debate while we do that.

I ask consent the Senate resume the pending legislation for debate, equally divided, until the majority leader is recognized at 4:30 this afternoon.

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

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MARRIAGE TAX PENALTY RELIEF ACT OF 2000—Resumed

Pending:

Lott (for Roth) amendment No. 3090, in the nature of a substitute.

The PRESIDING OFFICER. The Chair, in his capacity as a Senator from the State of New Hampshire, suggests the absence of a quorum.

The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. BAUCUS. 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 President, I ask unanimous consent that the order for the quorum call be rescinded.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. BAUCUS. Mr. President, I yield 10 minutes to the Senator from California.

Mrs. BOXER. Mr. President, I know the majority leader is looking over amendments that Members on this side of the aisle want the opportunity to offer to the bill on the marriage tax penalty. I certainly hope the majority leader will be able to accommodate us. After all, if we were using the regular rules of the Senate, we could offer any and all amendments; that is, the rules of the Senate provide Members can, in fact, offer amendments on bills that come before the Senate.

The Senator from Montana, who has done so much work on this marriage tax penalty issue, and I were talking about how much the procedure around here is like the House of Representatives with tremendously restricted opportunities for debate and restricted opportunities to offer amendments. We are working very hard, on our side of the aisle, to fight for the right merely to put matters before the Senate. We may not win every time, but the fact is we are here for a reason and that is to legislate; it is to bring these matters before the American people in this forum called the Senate.

The bill purports to take care of the marriage tax penalty, but I have big news for everyone: It does not take care of the marriage tax penalty. Why do I say this? I get this directly from Senator MOYNIHAN's work on this issue as the ranking member of the Finance Committee. We know there are 65 marriage tax penalties in the code for all taxpayers—65.

So if you really believe the marriage tax penalty is your biggest priority and that is all you want to do, that it is the most important thing as you look at the Tax Code—and, frankly, from my point of view, it is not the only thing I want to do and there are more important things we can do to help the middle class in this country—the most honest thing to do is repeal the penalty in these 65 occasions in which it appears in the Tax Code.

However, the GOP plan fully eliminates only 1 of these penalties, partially eliminates 2 others, and it leaves 62 marriage penalties in the code.

We have a situation where we are told we can do away with the marriage tax penalty, but when we look at the fine print, we are not doing away with the marriage tax penalty at all. We are only doing it in one place, completely, where it appears, and partially in another couple. And we are leaving 62 penalties in place.

So I do not really think this is a good way for us to proceed because it is so expensive and we have not taken care of the marriage tax penalty. It is another one of these risky tax schemes that is going to come back to haunt us because it is going to rob us of debt reduction.

When you add it to all the tax bills that have already passed the Senate with majority support from the Republicans, it is breaking the back of the non-Social Security surplus. We will have no surplus. Pretty soon, we are going to start eating into that surplus.

We are going to hear Senator BAUCUS talk about why he believes this plan is flawed. It actually hurts some people at the lower end of the scale. It does not do what it purports to do.

We are going to hear from Senator BAYH, who has another idea that is certainly more affordable and would allow us to do other things we need to do for our people, such as the prescription drug benefit.

We now know for sure that our people are suffering because they cannot afford prescription drugs. If we listen to Senator WYDEN, who has spoken on this eloquently, we know our senior citizens are not taking their prescription drugs. They are cutting their pills in half. They risk getting strokes. They risk getting heart attacks. They cannot afford the prescription drugs.

While we are talking about a marriage tax penalty—and a lot of relief goes to people who are earning a lot of money in this country—what about the prescription drug benefit? What about a tuition tax break for parents who are struggling to send their kids to college and college tuition goes up each and every year?

We cannot do these things in a vacuum. We have to look at the entire picture. We have to ask ourselves: Do we want to give tax breaks or do we want all the money to go to debt reduction? I myself would like to give targeted tax breaks that we can afford to the middle class, who needs them, and use the rest of the money for debt reduction and for investments in our people, in our children.

In closing, there is something we can really do for married people here, those at the lowest incomes who are working at the minimum wage, more than 60 percent of whom are women. Raising the minimum wage would go a long way to doing something good for people who are married and in the low brackets. A tuition tax break for people who send their kids to college would go a long way to helping married people and their families. A prescription drug benefit would help those families who are seeing their moms and dads struggling along, not being able to afford prescription drugs.

So the question we face, just to sum it up as we look at this Republican plan, is this: Why would we do something that says it is relieving the marriage tax penalty when it leaves 62 marriage tax penalties in place? Why would we do that? It is not real. We are telling people we are doing something we are not doing. We are backloading it. We are breaking the Treasury. We are eating into the non-Social Security surplus. Why would we do that?

Why not look at a more modest plan? We have some ideas on that. We are going to hear about one of them today. Why don't we look at raising the minimum wage? Why don't we look at the prescription drug benefit or the tuition tax break for our families who are struggling to send their kids to college? Why don't we look at this economic recovery and together, both sides of the aisle, say we do not want to derail it by doing these tax breaks, one after the other after the other after the other. They are adding up to hundreds of billions of dollars.

If our President were not so strong in saying let's keep this country on a fiscally sound basis, we would be in a lot of trouble, if those bills had been signed.

I asked of the Senator from Montana yesterday—I was talking to his staff—how many tax bills have already gone through here with the votes of the other side of the aisle. I think his staff told me it was about $500 billion at this point, $500 billion of tax breaks—by the way, most of them to people who do not want them, who do not need them, who are asking us to keep the economy strong, reduce the debt, and do targeted tax breaks for the people who really need them.

I hope the majority leader will accept these amendments we have come up with, allow us to debate as Senators, not turn us into the House of Representatives which gives its Members very few rights to offer amendments. I hope we will reject this Republican plan because it does not do what it says it does. It is fiscally irresponsible, and it stops us from doing the good things we need to do for our families.

The PRESIDING OFFICER. Who yields time?

Mr. HARKIN. Mr. President, I yield 7 minutes to the Senator from Massachusetts.

Mr. KENNEDY. Mr. President, I support legislation which would provide

tax relief to the working families who are currently paying a marriage penalty. Such a penalty is unfair and should be eliminated. However, I do not support the proposal the Republicans have brought to the floor.

While its sponsors claim the purpose of the bill is to provide a marriage penalty relief, that is not its real purpose. In fact, only 42 percent of the tax benefits contained in the legislation go to couples currently subject to a marriage penalty. The majority of the tax benefits would actually go to couples who are already receiving a marriage bonus and to single taxpayers. As a result, the cost of the legislation is highly inflated. It would cost $248 billion over the next 10 years.

As with most Republican tax breaks, the overwhelming majority of the tax benefits would go to the wealthiest taxpayers. This bill is designed to give more than 78 percent of the total tax savings to the wealthiest 20 percent of the taxpayers. It is, in reality, the latest ploy in the Republican scheme to spend the entire surplus on tax cuts which would disproportionately benefit the richest taxpayers. That is not what the American people mean when they ask for relief from the marriage penalty. With this bill, the Republicans have deliberately distorted the legitimate concerns of married couples for tax fairness.

All married couples do not pay a marriage penalty. In fact, a larger percentage of couples receive a marriage bonus than pay a marriage penalty. The only couples who pay a penalty are those families in which both spouses work and have relatively equivalent incomes. They deserve relief from this inequity, and they deserve it now.

We can provide relief to the overwhelming majority of the couples simply and at a modest cost. That is what the Senate should do. Instead, the Republicans have insisted on greatly inflating the cost of the bill by adding extraneous tax breaks primarily benefiting the wealthiest taxpayers.

A plan that would eliminate the marriage penalty for the overwhelming majority of married couples could easily be designed and cost less than $100 billion over 10 years. The House Democrats offered such a plan when they debated this issue in February. The amendment which Senator BAYH intends to offer to this bill would also accomplish that goal. If the real purpose of the legislation is to eliminate the marriage penalty for those working families who actually pay a penalty under current law, it can be accomplished at a reasonable cost.

The problem we have consistently faced is that our Republican colleagues insist on using marriage penalty relief as a subterfuge to enact large tax breaks unrelated to relieving the marriage penalty and heavily weighted to the wealthiest taxpayers. The House Republicans put forward a bill which would cost $182 billion over 10 years and give less than half the tax benefits to people who pay a marriage penalty. That was not enough for the Senate Republicans. They raised the cost to $248 billion over 10 years. A substantial majority, 58 percent of the tax breaks in the Senate bill, would go to taxpayers who do not pay a marriage penalty.

Nor is this the only tax bill the Republicans have brought to the floor this year. They attached tax cuts to the minimum wage bill in the House of close to $123 billion and tax cuts to the bankruptcy bill in the Senate of almost $100 billion. They have sought to pass tax cuts of $23 billion to subsidize private school tuition and reduce the inheritance tax paid by multimillionaires. Not including the cost of this bill, the Republicans in the House and Senate have already passed tax cuts that would consume $443 billion over the next 10 years. The result of this tax cut frenzy is to crowd out necessary spending on the priorities which the American people care most about—education, prescription drugs for senior citizens, health care for uninsured families, strengthening Medicare and Social Security for future generations.

Finally, I want to bring another matter to the attention of the Senate. It is another marriage penalty, and that is, there are 13 States—which represent 22 percent of the American people—that have laws saying when one gets married, they lose the coverage under Medicaid they might otherwise have if they were single. For example, in the State of Maine, one is eligible as a single person for Medicaid up to $14,000, but if it is a couple, each earning $7,000 so the family income is $14,000, neither of them gets Medicaid coverage. That is true in 13 States.

If we are going to take a look at the marriage penalty for the wealthier individuals in this country, what about the marriage penalty for some of the working poor who are trying to make ends meet? That is an issue I hope to have an opportunity to debate when we get into a discussion of the proposal put forward by the Democratic leader.

The PRESIDING OFFICER (Mr. SMITH of New Hampshire). The Senator from Arkansas.

Mr. HUTCHINSON. Mr. President, I ask unanimous consent to speak for up to 15 minutes on an unrelated topic.

Mr. BAUCUS. Mr. President, we are now on the marriage penalty bill. I suggest to the Senator, since there are no other Members on the floor, he can take time off the majority side on the pending measure.

The PRESIDING OFFICER. The Senator is recognized.

Mr. HUTCHINSON. Mr. President, since this is coming off our time on the marriage tax penalty bill, I commend Senator HUTCHISON and all those who have worked so diligently on both sides of the aisle and in the House of Representatives to provide relief on this onerous and perverse provision in our Tax Code that puts the institution of marriage in a disadvantageous position and costs American families thousands of dollars each year. It is something that should have been eliminated long ago.

I look forward to supporting the Marriage Penalty Relief Act. I hope there will be an overwhelming vote in the Senate for this bill.

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MILITARY RECRUITER ACCESS ENHANCEMENT ACT OF 2000

Mr. HUTCHINSON. Mr. President, I rise today to speak in favor of S. 2397, the Military Recruiter Access Enhancement Act of 2000. This bill is designed to assist armed services recruiters in gaining access to secondary schools and school student directory information for military recruiting purposes.

The matter of recruiting and retaining military personnel of the highest quality and in the quantity needed to maintain the optimal personnel strength of our armed services has been a topic of great interest to myself and my colleagues on the Senate Armed Services Personnel Subcommittee.

I have heard detailed testimony in hearings this year from top Department of Defense manpower officials and actual military recruiters—those on the front lines doing the recruiting—regarding the challenges of contacting and informing young people today about the benefits of a career in the military. As I have contemplated the detailed testimony received on the subject, it is clear there are several factors combining to make the tough job of recruiting young people for military service even tougher.

We found the following: The combined effects of the strongest economy in 40 years, the lowest unemployment rate since the establishment of an all-volunteer force, and a declining propensity on the part of America's youth to serve in the military make the recruitment of persons for the Armed Forces unusually challenging in the economic climate in which we exist.

For the recruitment of high quality men and women, each of the Armed Forces face intense competition from the other branches of the Armed Forces. They face competition from the private sector, and they face competition from postsecondary educational institutions recruiting young people as well.

It is becoming increasingly difficult for the Armed Forces to meet their respective recruiting goals. Despite a variety of innovative approaches taken by recruiters and the extensive programs of benefits that are available for recruits, recruiters have to devote extraordinary time and effort to fill monthly requirements for immediate accessions.

Unfortunately—and this is, I think, dismaying and surprising to most Americans—a number of high schools, thousands of high schools, have denied recruiters for the Armed Forces access to the students or to the student directory information of those high schools.