Mr. ROTH. In Delaware.

Mr. MOYNIHAN. Therein, sir, lies the difference between the Democratic and Republican parties. I know of no such farmer; my friend from Delaware does. What more can I say? How pleased I am for him; how regretful I am for the toil-driven, poverty-stricken farmers of upstate New York.

With that, sir, the vote being announced 4 minutes late, I yield the floor and suggest we proceed under the order.

—

DEATH TAX ELIMINATION ACT—MOTION TO PROCEED

CLOTURE MOTION

The PRESIDING OFFICER. Under the previous order, the Chair lays before the Senate the pending cloture motion, which the clerk will state.

The assistant legislative clerk read as follows:

CLOTURE MOTION

We the undersigned Senators, in accordance with the provisions of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on the motion to proceed to Calendar No. 608, H.R. 8, a bill to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period:

Trent Lott, Bill Roth, Charles Grassley, Larry E. Craig, Chuck Hagel, Jeff Sessions, Pete Domenici, Strom Thurmond, Jon Kyl, Thad Cochran, Jim Bunning, Craig Thomas, Kay Bailey Hutchison, Susan M. Collins, Don Nickles, and Wayne Allard.

The PRESIDING OFFICER. By unanimous consent, the quorum call has been waived.

The question is, Is it the sense of the Senate that debate on the motion to proceed to H.R. 8, a bill to amend the Internal Revenue Code of 1986 to phase out the estate and gift taxes over a 10-year period, shall be brought to a close?

The yeas and nays are required under the rule.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The yeas and nays resulted—yeas 99, nays 1, as follows:

[Rollcall Vote No. 173 Leg.]

YEAS—99

Abraham	Craig	Hutchinson
Akaka	Crapo	Hutchison
Allard	Daschle	Inhofe
Ashcroft	DeWine	Inouye
Baucus	Dodd	Jeffords
Bayh	Domenici	Johnson
Bennett	Dorgan	Kennedy
Biden	Durbin	Kerrey
Bingaman	Edwards	Kerry
Bond	Enzi	Kohl
Boxer	Feingold	Kyl
Breaux	Feinstein	Landrieu
Brownback	Fitzgerald	Lautenberg
Bryan	Frist	Leahy
Bunning	Gorton	Levin
Burns	Graham	Lieberman
Byrd	Gramm	Lincoln
Campbell	Grams	Lott
Chafee, L.	Grassley	Lugar
Cleland	Gregg	Mack
Cochran	Hagel	McCain
Collins	Harkin	McConnell
Conrad	Hatch	Mikulski
Coverdell	Helms	Moynihan
Murkowski	Santorum	Stevens
Murray	Sarbanes	Thomas
Nickles	Schumer	Thompson
Reed	Sessions	Thurmond
Reid	Shelby	Torricelli
Robb	Smith (NH)	Voinovich
Roberts	Smith (OR)	Warner
Rockefeller	Snowe	Wellstone
Roth	Specter	Wyden

NAYS—1

Hollings

The PRESIDING OFFICER. On this vote, the yeas are 99, the nays are 1. Three-fifths of the Senators duly chosen and sworn having voted in the affirmative, the motion is agreed to.

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

The PRESIDING OFFICER (Mr. ENZI). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

The Senator from Montana.

UNANIMOUS-CONSENT REQUESTS

Mr. BAUCUS. Mr. President, I ask unanimous consent that upon disposition of the Interior appropriations bill, the Senate proceed to the consideration of the China PNTR legislation and that the first amendment in order to the bill be Senator THOMPSON's China sanctions amendment.

The PRESIDING OFFICER. Is there objection?

Mr. GREGG. Mr. President, reserving the right to object, obviously, the PNTR bill is an extremely important bill. This body understands that. Certainly those of us on this side of the aisle who have been the force for expanding trade in this world, who have been basically the majority vote of things the President has wished to do—for example, on the African free trade agreement and on NAFTA, two areas where it was really our side of the aisle that carried the ball for the administration, as they tried to open our trade opportunities across the world—are strongly supportive of the concept of PNTR.

But there is still a fair amount of work that has to be done before we can bring it to the floor. Specifically, as was alluded to, there is the Thompson amendment, which would be nice to be able to deal with independent of PNTR. There are also other issues which we are going to have to address before the PNTR is ripe for consideration.

So at this point I would have to object, although it is clearly the intention of our side of the aisle to bring up the PNTR issue and to hopefully pass it, as we did with NAFTA and as we did with the African free trade agreement. So I object.

The PRESIDING OFFICER. Objection is heard.

Mr. BAUCUS. Mr. President, I hope the majority side will not object. PNTR transcends all other issues that are before the Senate. It is an international issue. It is a public policy, a foreign policy issue, one which clearly falls in the category of politics stopping at the water's edge.

This measure is monumental in its implications. It must pass. The sooner it passes, the better. Delay is danger. We all know that our relations with China are extremely important but also tenuous. The more this issue is delayed, the more likely it is that some untoward, unanticipated, unexpected event might occur which would deteriorate relations between our two countries and make it more difficult to pass a very needed piece of legislation.

I understand the majority's concern about scheduling, about appropriations bills, about other matters. But I strongly urge the majority party and the leader of the majority party, who correctly sets the schedule, to put politics beyond this, to put policy, public interest, and national security above all the other concerns that are legitimate here in the Senate because once PNTR is set for a vote this month, I predict that the logjam will break. It will be easier then to take up other measures.

I very strongly urge the Senator from New Hampshire to pass the word on to the majority leader, and others, of the importance of bringing this bill up in July—this month, a date certain—so we can begin to establish a relatively comprehensive and solid relationship with the country that is going to be probably one of the most important countries that this country is going to be dealing with in this next century. It is absolutely critical.

Several Senators addressed the Chair.

The PRESIDING OFFICER. The Democratic leader.

Mr. DASCHLE. Mr. President, I commend the distinguished senior Senator from Montana for making the point again, with his unanimous consent request this morning, that we are simply asking for a date certain.

I am concerned that this issue, as was discussed and reported yesterday, could slip into September. If it slips into September, it might not be considered at all. In September there will be little opportunity to confront what we know is going to be a difficult challenge for us in terms of procedural factors in the consideration of this legislation.

So I have a very deep concern about this legislation slipping. This needs to be done this month. It ought to be done this week. We are going to continue to press for its consideration. I applaud the Senator from Montana in his willingness to do it.

There is an array of legislation that has been left undone. We will call attention to those issues as often as we can to encourage and to welcome the involvement and participation on the other side.

Another issue is the H–1B bill. It has been languishing now for a long period of time. I have expressed a willingness to cut down the amendments that we

know are pending on the H–1B bill from the scores, maybe even over 100 amendments that could be offered to 10 amendments with time limits—with time limits. We would be willing to consider the H–1B bill with a time limit on each amendment, taking it up as soon as possible, in an effort to get that legislation passed as well. For whatever reason, the majority has continued to refuse to allow us consideration of the H–1B legislation as well.

The Patients' Bill of Rights, the prescription drug bill, the minimum wage bill, education amendments, the juvenile justice legislation—there is a legislative landfill, that gets larger and larger, in large measure because of the reluctance and outright opposition on the part of some of our colleagues on the other side to deal with these issues in a constructive manner in order that we may complete them yet this year.

Mr. DASCHLE. So, Mr. President, I again ask unanimous consent that upon the disposition of the Interior appropriations bill, the Senate proceed to the consideration of S. 2045, the H–1B visa bill, that it be considered under the following time agreement: One managers' amendment; that there be 10 relevant amendments per each leader in order to the bill; that relevant amendments shall include those related to H–1B, technology-related job training, education and access, and/or immigration; that debate on those amendments shall be limited to 30 minutes, equally divided in the usual form, and that relevant second-degree amendments be in order; that upon the disposition of the amendments, the bill be read a third time and the Senate vote on final passage.

The unanimous consent request would allow us to complete the H–1B bill in one day—one day. So I am hoping our colleagues will agree to this. I ask that unanimous consent at this time.

The PRESIDING OFFICER. Is there objection?

Mr. GREGG. Mr. President, reserving the right to object, the H–1B bill happens to be a priority of this side of the aisle. I would be happy to move to this if we could move to the H–1B bill. Unfortunately, the Democratic leader isn't proposing that we move to the H–1B bill. What the Democratic leader is proposing is that we move to an extraneous agenda attached to the H–1B bill, that we bring to this bill debate on all sorts of issues which have no relevance to H–1B. In fact, we have offered, on this side of the aisle, to bring up the H–1B bill with relevant amendments. That has not been accepted by the other side of the aisle.

We are continuing to be agreeable to bringing up the H–1B bill with relevant amendments. There is no question but that we should pass the H–1B bill. I do sense a touch of crocodile tears coming from the other side of the aisle because, as a practical matter, almost all the bills that are listed as being held up, such as the education bill—the PNTR is a little different class, but the H–1B bill, for sure—are being held up not because of the underlying bill, not because the underlying issue is in contest as to whether or not we should take it up—we are perfectly willing to take up those issues on this side of the aisle and have propounded a series of unanimous consent requests to accomplish exactly that—but it is because there is a whole set of other agenda items, which the Democratic leader has a right to and desires to bring up, but he cannot bring them up on those bills and then claim he is bringing up those bills, because he is not bringing up those bills; what he is bringing up is those bills plus an agenda as long as my arm of political issues that they wish to posture on for the next election.

If he wishes to bring up the H–1B bill with three relevant amendments, or even five relevant amendments, on each side, we would be happy to accept that type of approach.

I have to object to the present proposal, but I would be happy to propound a unanimous consent which limits discussion to relevant amendments, if the Democratic leader is willing to pursue a course of bringing up H–1B with relevant amendments. On the proposal as laid out by the Democratic leader, I object.

The PRESIDING OFFICER. Objection is heard.

The Democratic leader has the floor.

Mr. DASCHLE. Mr. President, to respond, I don't know what would be nonrelevant about technology-related job training. Is that relevant to H–1B? Of course, it is. I don't know what would be nonrelevant about technology-related education amendments. What could be nonrelevant about a technology-related education and access amendments? What is nonrelevant about immigration amendments? We are talking about the possibility of allowing 200,000 new immigrants to enter our country to work. We want to offer amendments we feel are relevant to H–1B, and we are not allowed.

Senators want to be Senators. In the Senate, we offer amendments to bills. We want to get this legislation passed as well. In the true tradition of the Senate, we ought to be able to offer amendments, relevant amendments.

Mr. GREGG. Mr. President, if the Senator will yield for a question, that is our position.

Mr. DASCHLE. I am happy to yield to the Senator from New Hampshire for a question.

Mr. GREGG. If the Senator's position is he is willing to allow relevant amendments, then we can develop a unanimous consent request which says ''relevant amendments.'' Is that the Senator's position? The Senator just used the world ''relevant'' three times to describe the amendments he would propound. Therefore, it should not be a problem for the Senator to offer relevant amendments.

Mr. DASCHLE. Does the Senator from New Hampshire not think these issues are relevant?

Mr. GREGG. Mr. President, I always allow the Parliamentarian to determine relevancy, as the Democratic leader has always allowed the Parliamentarian to determine relevancy. That is why, when we use the term ''relevant,'' if we both agree on the term ''relevant,'' let's put it in the unanimous consent request and move forward.

Mr. DASCHLE. I am more than happy to deal with relevant amendments. Of course, as the Senator from New Hampshire knows, according to the strict definition of the word ''relevance,'' our amendments would have to be related specifically to H–1B. He is unwilling to talk about relevant amendments as we understand it in the English language. Under the common understanding of the English language, ''relevance'' would allow the consideration of an immigration-related amendment during the H–1B debate because the H–1B bill is an immigration bill. It would allow technology-related education amendments to be considered relevant to the H–1B bill in this context. Certainly, technology-related job training amendments would be ''relevant'' under our common understanding of that term, but you can hide behind those specific defenses if you like. Again, I am happy to yield.

Mr. GREGG. Is it the position of the Senator that the Senate does not function under the English language?

Mr. DASCHLE. It is the position of this Senator that the term ''relevant'' fits the amendments that we have attempted to offer. Of course, the reason why our colleagues don't want to deal with these issues is not because they are not relevant. It is because they don't want to vote on immigration issues. They don't want to vote on education. They don't want to vote on technology-related job training. They have a take-it-or-leave-it approach to consideration of important legislation such as this.

We can go back to the time when they were in the minority. Relevance was never a question then for them. Then relevance was something they considered and accorded the right of every Senator, just as we are now advocating. We are talking about relevance. We are talking about the importance of relevant amendments.

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

Mr. DASCHLE. I am happy to yield to the Senator from Massachusetts.

Mr. KENNEDY. In response to the Senator, one of the amendments is to try to make sure that in the future there is going to be adequate training so we are not going to have to offer these jobs necessarily to immigrants, but they would be available to Americans who do not have those skills. To make an argument on the floor of the Senate that we are going to deny American workers the kind of training

to get these high-paying jobs and participate in the expanding economy is just preposterous. That evidently is what the Senator from New Hampshire is doing. That is one of the key amendments that has been objected to by the Republicans.

This is what we are trying to do, to have training programs that are basically structured or organized, or education in the computer sciences through the National Science Foundation, through existing training programs so that we are not duplicating other training programs. It has been objected to.

I commend our leader. These are common sense amendments to an issue which can mean a great deal in an expanding economy and can make a great difference to American workers.

I cannot understand—I do understand because I think the Senator has been correct—why our Republican friends are constantly objecting to common sense measures which are absolutely relevant and absolutely essential in terms of the H–1B issue.

Mr. DASCHLE. The Senator from Massachusetts is absolutely right. He said it so eloquently. This is a relevance issue. Whether or not we continue to allow immigrants who come in to meet certain skill demands in this country is directly relevant to whether or not we are going to have an educated workforce. It is directly relevant to whether or not we are going to put the resources forward to train American workers in order to ensure that we might someday fill these jobs with workers from this country. If that is not relevant, I really don't know what is.

I yield to the Senator from North Dakota.

Mr. DORGAN. Mr. President, I appreciate the Senator from South Dakota yielding. Since the Senator from New Hampshire wants to discuss the meaning of the term ''relevant,'' as the Senator from New Hampshire knows, the rules of the Senate have words that are used and interpreted in very narrow and unique ways. The term ''relevant'' has a very narrow meaning here in the Senate by which we make a judgment about which amendments might be in order. But the term ''relevant'' is not related to common sense, in the Senate at least.

Let me give an example. On the issue we were talking about this morning, the estate tax repeal proposed by our friends on the other side of the aisle, the Forbes 400 wealthiest Americans would benefit to the tune of $250 billion in 10 years. Now, if one says, as they propose, let's give a $250 billion tax exemption to the 400 wealthiest Americans as identified in Forbes magazine, and if we say, we have another idea for that tax repeal—instead of giving that tax relief to the 400 wealthiest Americans, let us instead give it to middle-income families with an enlarged tax credit for tuition so they can send their kids to college; or let us widen the 15-percent bracket to enable more families to take advantage of that low rate; or let us enact a prescription drug benefit for people who need prescription drug coverage—in short, if we propose a different way to use that revenue that in our view would be more effective and more important, we are told that is not relevant. You can't offer that, we hear. That is not relevant.

Of course it is relevant. My colleague just talked about common sense. Someone once described common sense as genius dressed in work clothes. There is no common sense on the issue of relevancy with respect to the Senate rules. Yet that is exactly the shield behind which they want to hide on these issues.

We have a right to offer amendments. We have a right to offer amendments that relate to the subject at hand. The proposal by the majority side is to prevent us from that opportunity. Our reaction to that is, ''Nonsense.'' We have a right to do that. We have an absolute right to do that, as Members of the Senate.

Mr. DASCHLE. Mr. President, reclaiming the floor, let me end by saying again, I am disappointed.

I note the Senator from New Hampshire offered a sense-of-the-Senate resolution relating to Social Security on the Commerce-State-Justice bill in the last Congress. There was no concern then about whether it was relevant or not. Our distinguished majority leader offered an amendment relating to prayer in schools and at memorial services on the juvenile justice bill last year. Again, there was no concern about relevance. Senator HELMS offered an amendment that some of us may recall having to do with a patent for the Daughters of the Confederacy on the community service bill. He also offered a Lithuanian independence resolution on the Clean Air Act. Senator NICKLES offered an amendment to require a supermajority for tax increases on the unemployment insurance extension. Senator ROTH has offered tax cuts on appropriations bills.

There is a lot of interesting history having to do with relevance and amendments that may or may not pertain directly to the bill under Senate consideration. That is all we are asking.

What is even more noteworthy is the fact that we are willing to limit ourselves to 10 amendments with time limits. You can't do much better than that. What is good for the goose is good for the gander. If we could accommodate our distinguished colleagues in the past when they have offered amendments, certainly they should accommodate us. That is why the relevancy issue is so important here.

I yield the floor.

The PRESIDING OFFICER. The Senator from New Hampshire.

Mr. GREGG. Mr. President, the issue being debated and brought forward by the minority leader was that he wanted to take up and discuss H–1B. The presentation was for the purpose, at least formally it appeared, of taking up the H–1B issue. We are willing to take up the H–1B issue. And we are willing to do it with relevant amendments. Now, the other side says that is not the English language and it is not common sense to use the term ''relevant.'' That term has been used for the past 200 years in this body, and I think it is reasonable to continue to use it.

On a number of occasions, we have presented unanimous consent requests asking that we be allowed to take up the H–1B legislation with relevant amendments. In fact, the Democratic leader said specifically that the amendments he was talking about would be relevant. He used the term ''relevant.'' I understand that was more in the context of not necessarily the Senate, but in any event he used the term ''relevant.''

Right now, I am going to propound a unanimous consent request. I ask unanimous consent that it be in order for the majority leader, after consultation with the Democratic leader, to proceed to Calendar No. 490, S. 2045, the H–1B legislation, and it be considered under the following limitations:

Three relevant amendments per each leader in order to the bill; No other amendments in order other than second-degree amendments which are relevant to the first-degree amendments.

I further ask unanimous consent that following the disposition of the above amendments, the bill be read the third time and the Senate proceed to a vote on passage, with no intervening action or debate.

The purpose of this unanimous consent request is to bring up the H–1B visa issue, which I believe should be brought to the floor with relevant amendments.

Mr. REID. Mr. President, reserving the right to object, we have certainly made clear that in 1 day we would totally complete the debate on this legislation. Under the unanimous consent agreement we have offered, in 1 day we would be completed with H–1B. In fact, in the time we have spent procedurally trying to get this done, we would have already finished two amendments.

I think we would be much better off treating the Senate as the Senate. My friend from New Hampshire said for 200 years there has been a meaning of ''relevance'' in the Senate. Of course, that is true. It has changed under different precedents that have been set, but we think the one thing that has not changed—but they are trying very hard to change it—is how debate proceeds in the Senate. We are willing to even change how we feel we should proceed. We believe H–1B should be brought up and that debate should be completed on it. We would be through with that probably in 2 days. We are willing to cut that back to 1 day. I respectfully say that I object and I offer again, without restating it, the unanimous consent request.

The PRESIDING OFFICER. Objection is heard. The Senator from New Hampshire has the floor.

Mr. REID. Mr. President, I suggest to my friend from New Hampshire that he strongly consider the agreement we have offered—that H–1B be brought up and debate be completed in 1 day. That is what we should do. It would be better for the Senate and for the country.

The PRESIDING OFFICER. The Senator from Delaware is recognized.

Mr. ROTH. Mr. President, what is the regular order?

The PRESIDING OFFICER. Debate on the motion to proceed on the bill under cloture, with 30 hours of debate for consideration.

Mr. REID. Mr. President, I ask my friend this, without his losing the floor. There are a number of Senators here to speak postcloture and debate the motion to proceed. Perhaps, we can agree on some order that people could speak. On your side, you have seven Senators and we have about the same number. Each person is entitled to 1 hour. People on our side would be willing—with the exception of one Senator—to take 30 minutes. I wonder if it is agreeable.

Mr. ROTH. Thirty minutes a person?

Mr. REID. Yes, instead of the 1 hour to which they are entitled. I wonder if you would agree to alternate back and forth—the majority and minority.

Mr. ROTH. I think we can agree to alternate back and forth; but as to who, at this time, we are not certain in what order. I will go ahead, and why don't we have some informal discussions to see how we proceed after that?

Mr. REID. That is appropriate. In the meantime, our people will speak.

Mr. ROTH. Mr. President, I rise today in support of the majority leader's motion to proceed to H.R. 8, the Death Tax Elimination Act of 2000, which overwhelmingly passed in the House by a vote of 279–136. As I pointed out before, that vote of 279 included 65 Democrats. So it was, indeed, a bipartisan vote in support of this legislation.

Before going into the details of the legislation, I'd like to talk about the rationale for this bill and the debate around it.

Some ask why are we concerned about the death tax. Only 2 percent of estates pay the tax. Many of those taxpayers have the resources to minimize the tax. Even if they have to pay the tax at rates approaching 60 percent, the balance of the estate is available for the beneficiaries. The other 98 percent of estates need not worry about it. Those in this position also argue that the revenue raised by the estate tax is better spent on Federal programs than kept by the children.

I guess it all depends on your perspective. The opponents of death tax repeal look at an estate as a thing, such as money or property, detached from the person that created it. From their view, it is a valuable resource for an ever-expanding Federal Government.

There is another view. If you look behind the statistics and revenue figures, you will see an estate as something that represents a lifetime of actions by the individuals and families. Every day a person makes decisions to sacrifice, work harder, and save. And every day these hardworking families are taxed on what they earn. Over a lifetime, this daily dedication adds up. It is natural that the families who created the wealth, by a lifetime of working hard and paying taxes, would want the benefit of their work to go to their families. That is, to stay within the family rather than be broken up and sent to Washington.

I take this latter view. Coming from a small state, like Delaware, I meet a lot of small business people and farmers. Everybody knows how hard these folks work, and if they are successful, they are in the position to pass along a family business or farm to their families. The death tax is a serious obstacle to these family farmers and small business people. Not only is a major portion of their hard work taken by the Federal Government, and spent here in Washington, DC, but the need for cash to pay the tax often ends up causing a sale of the farm or small business.

It is this fundamental unfairness, with particular grief inflicted on family farms and small business at the worst possible time, that, I believe, has resulted in bipartisan support for repealing the death tax. Nine Senate Democrats and 65 House Democrats, better than 20% of the Democratic caucuses of each body, support repeal of the death tax.

You're going to hear that family farmers and small businesses are already protected from the current death tax. Thanks to the Taxpayer Relief Act of 1997, we, on this side of the aisle, won a hard fought concession for estate and gift tax relief. Under that legislation, a family farm or small business couple can shield up to $2.6 million, on a phased in basis, from the death tax. Since that legislation became law, however, I have heard that the provision is technically and practically difficult for family farmers and small businesses to use. It seems that the better and simpler approach is to rid our family farmers and small businesses of the burden of this tax.

I'd like to turn to the bill before us.

The bill is substantially similar to the estate tax provisions in the tax bill that was vetoed by the President last year. Some may ask why this House bill did not come through the Finance Committee. The reason is that the bill holds to the estate tax provisions the House and Senate agreed to last year. Since the Finance Committee has already debated and approved these provisions and we have negotiated these provisions with the House, I saw no need to process the bill in the committee.

There are really two time periods to which the bill applies. In the first period, generally from 2001 to 2009, estate tax relief is provided on several fronts. In the second period, beginning in 2010, the whole estate and gift tax regime is repealed.

During the first part, from 2001 to 2010, the estate and gift tax rates are reduced on both the high end and low end. On the low end, currently, there is a unified credit that applies to the first $675,000 of an estate. That amount is scheduled to rise to $1 million in 2006.

While current law provides some relief for the smallest estates, for modest estates, those above the credit amount, a high tax rate applies. For example, now a decedent's estate of $750,000 faces a tax rate of 37 percent on each dollar over the credit amount. Keep in mind that's where the rate starts. For larger estates, the rates can be as high as 60 percent.

For the lower-end estates, the bill converts the unified credit to an exemption. What this means is that estates right above the unified credit amount, will face tax rates starting at 18 percent rather than 37 percent. In other words for modest size estates, this bill cuts the tax rate in half.

For the larger estates, some now facing marginal rates as high as 60 percent, the bill includes a phased in rate cut. The rates are reduced from the current regime, with its highest rate of 60 percent, down to a top rate of 40.5 percent for the highest end estates. Keep in mind that the base of the tax is property, not income, and the rate is still above the highest income tax rate of 39.6 percent.

Prior to full repeal in 2010, the bill would also expand the estate tax rules for conservation easements to encourage conservation. In addition, the bill provides some simplification measures for the generation skipping transfer tax.

In 2010, the whole estate and gift tax regime is repealed. At the same time, a carryover basis regime is put in place instead of the current law step up in basis. This means that all taxable estates—again, I want to emphasize the words ''taxable estates''—that now enjoy a step up in basis will be subject to carryover basis. Carryover basis simply means that the beneficiary of the estate's property receives the same basis as the decedent. For example, if a decedent purchased a farm for $100,000 and the farm was worth $2,000,000 at death, the tax basis in the hands of the heirs would be $100,000. The step in basis is retained for all estates in an amount of up to $1.3 million per estate. In addition, transfers to a surviving spouse would receive an additional step up in the amount of $3 million.

The House passed the bill on a bipartisan basis with 65 Democrats voting in favor of repeal of the estate and gift taxes. Now is the Senate's opportunity to pass this bill on a bipartisan basis and send it to the President. It is my understanding this will be the only chance this year that we will have to pass this bill and repeal estate and gift taxes. If we fail, the bill dies. If we

come together and vote in favor of the House bill—estate tax repeal that the Congress passed last year—it will go directly to the President for his signature.

Our family owned businesses and farms must not be denied this relief. This should not be a partisan issue.

Unfortunately, the White House has indicated its opposition to repeal of estate and gift taxes and has promised to veto this bill. With roughly $2 trillion of estimated non-Social Security surpluses over the next 10 years, I believe the approximately $105 billion cost of repealing estate and gift taxes to be well within reason—it is only about 5 percent of the projected budget surplus.

Other than being a money grab—estate and gift taxes do not serve any legitimate purpose. They certainly don't keep people from dying.

Taxpayers are taxed on their earnings during their lives at least once. Our nation has been built on the notion that anyone who works hard has the opportunity to succeed and create wealth. The estate and gift taxes are a disincentive to succeed and should be eliminated. It is the right thing to do, and it is the right thing to do now.

It has been said that there are only two certainties: death and taxes. The two are bad enough, but leave it to the Federal Government to find a way to make them worse by adding them together. This is probably the worst example of adding insult to injury ever devised. Yet Washington perpetuates over and over again on hard working families who have already paid taxes every day they have worked.

I urge my colleagues to support the motion to proceed to this bill.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from North Dakota is recognized.

Mr. DORGAN. Mr. President, I listened with interest to the discussion by the Senator from Delaware. This is an issue brought to the floor of the Senate by those folks who believe that the estate tax ought to be repealed over the next 10 years—that it ought to be phased in and repealed completely. They call it a death tax.

There are some things we agree with and other things on which we don't agree. Let me discuss an area of agreement. I think most Members of Congress believe the estate tax ought to be reformed in a manner that prevents a small business or family farm that is being passed from the parents to the children from having some sort of crippling estate tax apply to that transfer. I think almost all Members agree that should not happen. We want to encourage the transfer of a family farm and a small business to the children. We want to encourage parents giving their family farm or small business to their children to operate and keep that small business open. To do that, we ought to provide a specific exemption for family farms and small businesses. We provide such an exemption now in current law, but it is not high enough. We ought to make it high enough so no family farm or small business gets caught in this web.

I propose $10 million. In fact, I cosponsored a piece of legislation authored by the Senator from Oklahoma a couple of years ago that had a $10 million ceiling in it with respect to the estate tax applied to a family farm or small business. We can increase the exemption so as to make sure no one has to worry about the interruption of the operation of a farm or small business. That is not rocket science. We can do that.

That is not the issue here. We want to offer an amendment to do that. If we ever get the estate tax repeal bill on the floor, we will offer an amendment that would say, ''Let's not repeal it; let's instead provide a substantial increase in the exemption so family farms and small businesses are not hit with an estate tax.'' So that question is off the table.

The question now is, will some sort of estate tax remain? In the newspaper this morning there is a story about a fellow worth about $900 million, a big investor-type from New York. I will not use his name. He is using his personal money to spend $20 million on television advertising between now and the November election on the issue of education, particularly the issue of vouchers with respect to education.

It is his right to do that. Here is a person who amassed a fortune of $900 million, according to the newspaper, a terrific amount of money. He is just short of a billionaire. If that person at some point should die—and of course, everyone does—and that person's son or daughter gets an inheritance of $500 million because of the estate tax, who will stand on the floor and say shame on Congress for taking away part of that estate through an estate tax.

The question is, Are there some in this country at the upper scale of income and wealth whom we should expect to be able to pay an estate tax? They have lived in this wonderful country, enjoyed the bounty of being an American, been able to become a millionaire, a billionaire. The wealthiest 400 people, according to Forbes magazine, would get a $250 billion tax windfall in estate tax reductions under the proposal for complete repeal. There were 309 billionaires in the United States in 1999. More than one half of the billionaires in the world live in the United States. That is not a bad thing. That is a good thing. That is wonderful. What a great economy. What a great place to live and work and invest.

However, we have in this country a tax on estates. The majority has proposed eliminating the tax altogether, repealing it completely. According to the Treasury Department, when fully phased in, in the second 10 years, this would reduce federal revenues by $750 billion. We on the other hand have proposed to make changes in the estate tax to provide a sufficient exemption so that no family farm or small business is caught in the web of estate taxes. But we also believe that we ought to retain the revenue from some of the largest estates currently taxed in order to evaluate other possible uses for that revenue.

Incidentally, the motion to proceed to this is a debate about proceeding to this or something else. Is total repeal of the estate tax the only thing that represents a priority in Congress? How else might we use this money, $250 billion, that under the present proposal would go to the wealthiest 400 people in our country? How else might we use that $250 billion? What about giving it to working families in the form of a tax break, an increased tax credit for college tuition to help parents send their kids to school?

That seems reasonable to me. Or what about the possibility of using part of it to help pay down the Federal debt? During tough times, if we have run the Federal debt up to $5.7 trillion, how about during good times paying it down again? Perhaps we could use part of this revenue to pay down the debt. Or what about the proposition to use part of this revenue to provide a prescription drug benefit for those who are on Medicare? Those Americans who reach their senior years and have the lowest incomes of their lives are now discovering that the miracle drugs they need to extend and improve their lives are not available to them all too often because they cannot afford them. The drugs are priced out of reach.

Senior citizens have told me in hearings that when they go to the grocery store they go to the back of the store first because that is where they sell the prescription drugs. That is where the pharmacy is. They must go to the back of the grocery store to buy their prescription drugs to deal with their diabetes and their heart trouble and arthritis because only then will they know, after they have paid for the prescription drugs they need, only then will they know how much money they have to buy food. Only then will they know how much money they have left to eat.

What about using some of that estate tax revenue to provide a prescription drug benefit for the Medicare program rather than $250 billion for the richest 400 Americans?

The majority party has said: We intend to demand the repeal of the estate tax by bringing a bill to the floor, and we don't want to mess around with your amendments. In fact, the narrow crevice here in the Senate on relevancy would say it is not relevant for my colleague, the Senator from Illinois, to offer an amendment and say we are debating the repeal of $250 billion of tax obligation to the wealthiest 400 Americans, so I have another idea on what we ought to do with that $250 billion. I propose we use it to provide a prescription drug benefit in the Medicare program. It would only require part of that revenue. But that is his idea.

Under the narrow rules of the Senate, the majority says that is not relevant. We are not within the relevancy rules of the Senate, so we have no right to offer that idea. We have no right to offer that amendment.

We will and should have a longer and expanded debate about this issue. If we have the opportunity to offer amendments and have up-or-down votes on issues, we will have an opportunity to take away, forever, the proposition that small businesses or family farms are going to be caught with an estate tax. We will offer an amendment that provides a threshold beyond which no family farms or small businesses will be ever threatened by an estate tax.

That is not going to be the issue. The issue is much narrower than that. It is, Should we give up the revenue derived from an estate tax applied to the wealthiest estates in America? Should we give up revenue that could be used for other things, including reducing the Federal debt, providing middle-income tax relief, providing prescription drug benefits, or other urgent needs, or should we only decide our priority for the $250 billion is to relieve the tax burden on the estate of the wealthiest Americans? That is the question.

The question we are dealing with this morning is a motion to proceed to this issue. Proceed to what? Proceed to the estate tax repeal. Shall we proceed to debate the estate tax repeal? I have another idea. How about proceeding to debate the issue of prescription drugs in the Medicare program?

That is a bigger priority for me at the moment. Let's get that done. We have a very limited time between now and the middle of October when this Congress will complete its work. Let's proceed to do a Patients' Bill of Rights that gives real protection to patients in the health care system. Let's enact one that would say to a patient: You have a right to understand every option for your medical treatment—not just the cheapest —every option for your medical treatment; you have a right to that.

Some say we have debated that. Yes, we debated it and passed a patients' bill of goods, not a Patients' Bill of Rights. It is a hollow vessel. Let's get that back to the floor. Let's have a vigorous and aggressive debate. Let's have a discussion about the issues we have raised.

Let's have a discussion about the woman who was hiking in the Shenandoah mountains and fell off a 40-foot cliff and was taken to an emergency room with a concussion in a coma and multiple broken bones. After substantial medical treatment, she survived, only to be told by her HMO: We are not going to cover your emergency room treatment because you did not get prior approval to go to the emergency room.

This is a woman who was hauled in on a gurney in a coma and did not have prior approval for emergency room treatment. Let's talk about that.

Let's talk about a young boy named Ethan whose physical therapy was cut off. He was born with cerebral palsy, and it was judged by a managed care physician, or a managed care accountant, perhaps, that he had only a 50-percent chance of walking by age 5 and that was ''insignificant'': Therefore, the HMO said, we won't cover the rehabilitation therapy. Think about that. A 50-percent chance of walking by age 5 for young Ethan was deemed ''insignificant'' and so the HMO wouldn't cover his rehabilitation therapy. Let's talk about that.

Pass a motion to proceed to a Patients' Bill of Rights, and we will talk about these cases and these issues.

Let's talk about the young boy who died at the age 16. Senator REID and I had a hearing in Nevada. The young boy's mother told the tragic story. As she took her seat, she was crying and was holding aloft a large color picture of her 16-year-old son who had died, having been denied the treatment he needed to fight his cancer by the managed care organization. She said with tears in her eyes, holding a picture of her son aloft: My son looked at me and said: Mom, how can they do this to a kid?

Let's have a motion to proceed to talk about those issues. That is a priority with me.

This question of a motion to proceed is a question about what is important, what are our priorities. I say bring a Patients' Bill of Rights and have an aggressive, full debate. That issue has been in conference, and the conference has not moved a bit. The last time I mentioned that one of my colleagues protested: Oh, we have made a lot of progress. Month after month there has been no progress at all. When I heard that, I told him at least glaciers move an inch or two a year. There is no evidence that conference is alive. On a Patients' Bill of Rights, nothing is happening.

But, boy, take the estate tax repeal, just give some people around here a whiff of providing some big tax cuts to the wealthiest Americans and, all of a sudden, it is as if they had an industrial strength Vitamin B–12 shot. There is nothing but scurrying around this Chamber. Boy, are they excited.

We are excited about some other things. In fact, there are plenty of ideas for middle-income-tax relief. If we want to talk about tax cuts, we should be cautious because economists really do not have the foggiest idea what is going to happen 2, 4, 6, 10 years from now. They just do not know. We have been through a period in which we think this economy will never go into reverse; we think the business cycle has been repealed. It has not. We are going to go through periods of contraction, and we are going to continue to have economic conditions that we cannot predict. So we ought to be cautious about predictions of large, unrelenting surpluses.

Nonetheless, if we have surpluses in the future that are as generous as now predicted, it is perfectly reasonable for us to be talking about some targeted tax cuts that will make a real difference in the lives of people. There are plenty of such areas; repealing the estate tax for the wealthiest Americans does not rank high among them.

Yes, getting rid of the estate tax for family farms and small business does rank high. We are prepared to offer that amendment. If our amendment is adopted, we are not going to have the interruption of a family farm or small business when it passes from parents to children.

As I indicated earlier, there are 309 billionaires in this country. More than one-half of the billionaires—that is with a B—more than one-half of the billionaires in the world live in the United States. Good for us and good for them. I am as delighted as I can be with all that success. Many of them believe as I do that their estate ought to bear some estate tax when they die, and that estate tax, which we now receive, can be used for some other productive investments.

Some have an idea—incidentally, I have worked on it some as well. My colleague from Nebraska has worked on a proposal called KidSave, which would invest in supplementary savings accounts for children. In fact, we could develop a proposal which I have worked on that would in which the largest estates bearing an estate tax would help provide a modest pool of savings for every baby born in this country who then could access those savings upon, for example, the completion of high school.

What a wonderful incentive it would be to say to people that if they pay attention and do their homework and graduate from high school, a reward will be waiting for them. There are all kinds of ideas. But the only idea that moves around this Chamber is an idea on that side of the aisle that says we must repeal the entire estate tax and we must do it through a vote on this issue in this Chamber and we must do it by denying the minority the opportunity to offer any significant amendments.

Mrs. BOXER. Will my friend yield for a question?

Mr. DORGAN. I will be happy to yield.

Mrs. BOXER. I thank my friend for his eloquence on this point. Doesn't it really come down to on whose side are you? For whom do you come here to work? That is what my friend is saying. He is saying that if we did a fair alternative to the Republicans on this estate tax repeal, we can take care of those small family businesses, the farms, the people who have homes and have a lot of investment in them. We can essentially say only the very wealthiest, the ones who, frankly, owe a lot to the greatness of this Nation, the opportunity this Nation provides, their heirs would pay something and they would still wind up with millions and millions of dollars. My colleague is

saying, maybe even with a little bit of courage around here, we could target those funds to those who deserve to have the same shot.

I just held in my State of California a very important seminar, which was a learning experience for me, on the cost of child care and the availability of important early education. What I learned is that in California, only one in five kids who need quality child care even has a slot. For four out of five of the kids, there is not even a slot. And if one is lucky enough to have a chance at that slot, does my colleague know what it costs? Almost as much as it does to go to a private college.

I applaud my friend and ask him this question: Isn't this motion to proceed really about whose side are we on around here? Are we on the side of the vast majority of the people who get up every day and work hard and want a little attention to their problems—prescription drugs, Patients' Bill of Rights, the things my friend has discussed, quality education, quality child care—or those who earn in the billions, and I say billions because that is really who is going to be impacted by this repeal. I ask my friend that question.

Mr. DORGAN. I think the Senator from California is right. I was thinking also about the alternatives. We have had a lot of discussion and will have, I assume, a great deal more discussion on the ability to pass a family farm on to the children, and I certainly support that.

I want to have an exemption that will prevent the estate tax from snaring in its web the passage of the family farm from parents to children.

I will say to my friends who raise these issues, if you want to help family farmers, we have an amendment that will enable you to do that. But then you go further and say: We want to provide the richest 400 people in America a $250 billion tax break during the second 10 years. That is triple the amount of money each year that we now spend on the farm program.

We have this Freedom to Farm bill which is just devastating family farmers. Grain prices have collapsed. They have been collapsed for a long time. Perhaps we could take just a third of the amount of money they want to give in tax relief to the wealthiest estates in America—just a third of it—and say: Let's have a farm program that really keeps family farmers on the farm. It is not a priority for some. See, that is the problem.

It would be nice, for example—just in terms of what people think priorities are—if we could all go to an auction sale at some point. Arlo Schmidt, an auctioneer in North Dakota —he is a wonderful auctioneer—told me about a young boy about 8 years old who came up and grabbed him by the leg at the end of an auction sale.

This boy was the son of a farmer whose machinery and land were being sold. This little boy grabbed the auctioneer around his thigh and, with tears in his eyes, looked up at him, pointed at him, and said: You sold my dad's tractor. This little boy was very angry. He said: You sold my dad's tractor. Arlo said: I patted him on the shoulder and tried to calm him down a little bit. This was after the action was over. His dad's equipment was gone, and so on.

The little boy had none of this calming. The little boy, with tears in his eyes, said: I wanted to drive that tractor when I got big.

The point is, we have a lot of things happening in this country that relate to family values and our economy and to what kind of country we are. One of them I care a lot about, because I come from a farm State, is the health of our family farmers and their ability to make a decent living.

For those who would come to the Senate and say, let's get rid of the entire estate tax, I would say, regarding the wealthiest estates in our country, for you to flex your muscles and exert your energy to lift the burden of the estate tax from estates worth $1 billion, I do not understand it.

I do not understand it when we have so many other needs, such as the need for income tax relief for middle-income families —not the wealthy estates—the need to enact a family farm program so the farmers have a decent chance to make a living, the need to adopt a Patients' Bill of Rights, the need to include a prescription drug benefit in the Medicare program—and do it soon. There are so many needs, and what you have done is elevate the need for lifting the burden of the estate tax on the largest estates in our country, saying: That is job No. 1. That is our priority.

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

Mr. DORGAN. I am happy to yield.

Mr. DURBIN. The Senator made reference to an alternative to the Republican proposal to eliminate the estate tax. I am reading from this alternative. I would like to have the comment of the Senator from North Dakota. The Democratic alternative to change the estate tax would increase the exemption from $1.3 million per couple to $2 million per couple by 2002, and to $4 million per couple by 2010; meaning, if your estate is at $4 million, in the year 2010 you would not pay a single penny in estate taxes. This would eliminate the tax on two-thirds of the estates currently subject to tax every year.

The Democratic alternative would also increase the family-owned business exemption from $2.6 million per couple to twice that, of a general exemption, to $4 million per couple by 2002 and $8 million per couple by 2010. This would remove almost all family-owned farms and 75 percent of family-owned businesses from the estate tax rolls.

So the Democratic alternative eliminates two-thirds of the families paying estate taxes in America, 75 percent of the family-owned businesses, and virtually all of the family farms under the Democratic alternative, for a fraction of the cost of the Republican approach.

I think the Senator from North Dakota has made it clear that the people who are left at that point paying the estate tax, under the Democratic approach, would include, if I have not mistaken his comment, the Forbes top 400 wealthiest people in America. They would still be paying the estate tax.

I would like to ask the Senator from North Dakota if I am not mistaken. Did he not say that the Republican approach, as opposed to the Democratic approach, would mean for the top 400 wealthiest people in America, the Republican tax break would be $250 billion? Was that the comment made by the Senator from North Dakota? It would be a $250 billion tax break for 400 people in America? That is the Republican priority that they want to bring to the floor, and not consider everything else the Senator from North Dakota has raised?

Mr. DORGAN. Mr. President, the Senator from Illinois is correct.

Let me give you another piece of information. The largest 374 estates would get an average tax cut of $12.8 million. The largest 1,062 of the estates in this country—about five-hundredths of 1 percent of the estates—would get an estimated average tax cut of $7 million each.

The point isn't to say that having made money in this country is wrong or you should be penalized for it. That is not my point. My point is not that. This is a wonderful place in which some people do very well. Many of them who do very well do so because they work day and night. They have a certain genius —and good for them. There are others, however, as all of us know, who are fortunate to inherit a substantial amount of money —and good for them as well.

But our proposition is simple enough; that on those largest estates in this country—I am talking about the very largest estates—should there not be the retention of some basic estate tax to create some revenue that can be used then to invest in the future of this country, invest in its children, invest in its family farmers, invest in our senior citizens? Because we now receive that revenue. If we decide to repeal that revenue, the question is, measured against what? Is this the most important, or are there other areas that are more important? That is what we ought to be discussing.

That is why the motion to proceed, I think, is the place to discuss this. We have on a postcloture motion a number of hours within which we can discuss this issue. I hope my colleagues will also take some time.

I know it is popular to say: You know something, this is a death tax. The reason they say that is they have pollsters who poll the words, and they have discovered that if they use the words ''death tax,'' it is a kind of pejorative that allows people to believe: Well, OK, let's repeal the death tax.

It is much more than that. It is a tax on a decedent's estate that applies at certain levels and at certain times. I would agree with the majority party, if they say the exemption isn't high enough. It should be much, much higher. We want to make it much higher. But I would not agree, and do not agree, if they say: Let us repeal the estate tax burden on the largest estates in this country.

Again, let me say that there are many who have amassed very substantial estates who believe we should not repeal the estate tax burden. Incidentally, a substantial amount of charitable giving in this country is stimulated by the presence of an estate tax. I would not use that to justify its presence, but I would say that one additional result of a total repeal for the largest estates will, I think, have a very significant impact on foundations and charities in this country.

But we are going to have a very substantial discussion as we move along. This is a very important issue dealing with a lot of revenue. I must say, it is interesting that the issue is brought to the floor of the Senate without even going to the Finance Committee. I would expect the chairman and ranking member of the Finance Committee would express great concern about that. This is an issue that has just bypassed the Finance Committee, just being brought right to the floor of the Senate, with no hearings, no discussions, no markup in the Finance Committee.

It is also a circumstance where the majority leader has indicated he wants to bring this up, but he does not want people to offer amendments really. And if they are to offer amendments, he wants them to be relevant with respect to the decision of relevancy in the Senate, not with respect to what is relevant or nonrelevant about the subjects that are on the floor of the Senate.

For example, if the proposal is to substantially cut revenue by exempting the largest estates in this country from any estate tax burden, if that is the proposal, it would not be relevant in the Senate to say: I have another idea. Why don't we retain the tax burden on the largest estates, exempt the tax burden on the other estates, and then, instead of costing the extra $50 or $60 billion for the first 10 years and substantially move over the next 10 years, let's use that difference to provide a middle-income tax break, or let's use that difference to provide a larger tax credit for college tuition to send your children to college. Let's use that difference to provide a benefit of prescription drugs in the Medicare program. Let's use that difference to pay down the Federal debt that now exists at around $5.7 trillion—all of those ideas would be out of order and considered, under the arcane Senate rules, as nonrelevant.

Mr. THOMAS. Will the Senator yield for a unanimous consent request?

Mr. DORGAN. Of course, I yield, without losing my right to the floor.

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ORDER FOR RECESS

Mr. THOMAS. Mr. President, I ask unanimous consent that the Senate recess today from the hours of 12:30 to 2:15 in order for the weekly party conferences to meet. I further ask unanimous consent that the time count against the postcloture debate time.

The PRESIDING OFFICER. Is there objection?

Mrs. BOXER. Reserving the right to object, I know Senator WELLSTONE has been here a long time, and I have been here a long time. Is there any way we can work out an order of recognition when we come back after the conference lunches? I ask Senator ROTH if that would be possible.

Mr. WELLSTONE. Mr. President, I thank the Senator from California. I think it would be a good idea if we could work out an order, and I am pleased to do so.

Mr. ROTH. Mr. President, I request that the Democratic side give us a list of the order, and we will try to develop one as well. Then when the manager comes back for the Democratic side, we will see if we can't work that out.

Mrs. BOXER. I ask my friend, Senator DORGAN, after the party luncheons, if he intends to continue to speak.

Mr. DORGAN. No, Mr. President.

Mrs. BOXER. As we have it now, it is Senator WELLSTONE first and myself second. I would defer to our ranking member and the chairman to work this out. If you could take that into consideration, I will not object to the request.

Mr. WELLSTONE. Reserving the right to object, I wonder whether I could ask unanimous consent that I be allowed to speak since I have been here all morning, when we come back from the break.

The PRESIDING OFFICER. The Senator would have to repropound his request.

Mr. ROTH. Mr. President, Senator MOYNIHAN and myself will work this out. We will try to work it out so we can alternate back and forth.

Mr. WELLSTONE. I will not object.

The PRESIDING OFFICER. On the unanimous consent as originally propounded, is there objection? Without objection, it is so ordered.

The Senator from North Dakota has the floor.

Mr. ROTH. I have a parliamentary question.

The PRESIDING OFFICER. The Senator from North Dakota yielded for a unanimous consent to be propounded. The floor returns to the Senator from North Dakota.

Mr. DORGAN. Mr. President, the facts are not very evident with respect to this debate in most cases.

I thought it would be useful to quote from an interesting publication, the ''Farm and Ranch Guide''—it is a well-known publication to most farmers and ranchers—an article by Alan Guebert, ''A Tax Break for the Rich Courtesy of Family Farmers'' is its title.

He points out that in 1997, according to Internal Revenue Service data, 1.9 percent of the more than 2 million Americans who died paid any estate tax at all; only 1.9 percent paid any estate tax at all.

> As skinny as that slice was, an even skinnier 2,400 estates paid almost 50 percent of all estate taxes . . .

His point was, there are not many estates that are subject to an estate tax. I believe we ought to enact a generous exemption for family farms and small businesses so that no family farms or small businesses will be caught in the web of an estate tax.

It is not as if this is a riveting debate, of course. The estate tax is a complicated issue. It can be highly emotional. As we see in the Senate today, it is not going to keep people glued to their seats.

I suggest, however, the purpose of taxation is to pay for things we do in this country together. We build roads together because it doesn't make sense for each of us to build a road separately. We build schools because it makes sense that we do that together. We provide for a common defense. It requires taxes to pay for all this. It is what we do as Americans.

I probably shouldn't name particular cities, but go mail a letter in some cities around the world and see how quickly that letter moves. Go drive on some roads in rural Honduras and see how well your tires hold up. Go take a look at some of the services in other parts of the world and then evaluate what your tax dollar buys in this country. That is part of our investment in America. Some say that the payment of taxes is something we don't like very much—I think all of us share that feeling—so let's relieve that burden. They come to the floor with a plan. The plan is in writing and says, what we want to do is relieve the burden of the estate tax.

We say: That's all right. Let us relieve the burden so that nobody of ordinary means is going to have to pay an estate tax.

They say: No, that is not what we mean. Our idea is more than that. Our idea is, we want to remove the estate tax from everybody, including the largest estates in the country. So they say: our idea is to reduce the amount of revenue the Government has and to do it by relieving the burden of the estates tax on the largest estates.

We say: Well, that is an idea, but here is another idea. If we are talking about $250 billion in 10 years of tax relief, why go just to 400 of the wealthiest Americans? Why not provide some of that to the rest of the American folks?

How about to working families? How about some relief from the high payroll taxes people pay? How about some more relief from the cost of sending kids to college?