

Mr. BYRD. We were in very different times, and we were dealing with different personalities. He was a remarkable man, however.

I thank the very distinguished senior Senator from New Mexico for his words.

Mr. DOMENICI. I thank the Senator.

THE GORE BUDGET

Mr. DOMENICI. Mr. President, yesterday, and maybe two previous occasions on the Senate floor, I discussed the Gore budget and what is going to happen to the huge amount of money that we are getting from the taxpayers, which we have begun to call a "surplus." I choose now to call it the "tax overpayment." It is what the people are paying in that we don't need.

I would like to, once again, make sure the Republican candidate for President, George W. Bush, and the candidate for Vice President—who last night did such a marvelous job—the distinguished former Secretary of Defense, Dick Cheney—I urge them to continue to tell the American people what the Gore budget will look like.

When it is mentioned, everybody says this came from the Budget Committee staff and the Republicans, and, therefore, you shouldn't use it; that it is partisan; that it is like paper that is not even worth using.

I say to our two candidates, keep using it. Keep saying it is true because they are about as good as any people we have ever had to look at budgets. I am chairman of that committee, and, frankly, I have relied on their expertise year after year. I don't think I have to exaggerate and say they are the best. They are the best at getting to the bottom of programs and analyzing them. I asked them to do it. They did it. They gave us a major report on the subject, and I will say to our candidate—to the Governor of Texas, to the former Secretary of Defense, Dick Cheney—no matter what they say about it, you use it.

The Gore budget has 200 new programs in it. If you estimate appropriately their cost based upon what is said about the program, you cannot pay for those programs without using all of the on-budget surplus and \$700 to \$900 billion of the Social Security surplus.

Now, that is our version. We think it is true. And we don't believe the American people actually think when you finally have a surplus—because we are paying so much more in taxes than we need—we don't think the American people want the Government to grow at the largest rate in modern history. Probably if you put the Gore expenditure budget into effect, you will increase Government in 1 to 2 years, more than any modern year, excepting maybe the Lyndon Johnson Great Society years.

Now, it doesn't matter to me as the chairman of the Budget Committee what Vice President GORE says about

these figures, nor what our distinguished Senator from Connecticut, Vice Presidential nominee who I have great, great respect for, it doesn't matter what they keep saying. The truth is, we have an analysis of that budget. Early next week we will have a full analysis. They finally put their budget on to sheets of paper. It is a very large budget. We will finally have that analyzed. I am told it will come out no different. It will come out the same way, 200-plus new programs, the largest new expenditure in the next 5 years that we have ever had in the Government. If you take them at their word and do all of them, you cannot do it without spending part of the Social Security surplus. No matter what they say about its source, it is as good as anything they have.

I have great respect for the Vice Presidential nominee. He knows that. Last night he said something that wasn't true, and I ask him to revisit this. He said their budget, the budget they have, analyzed for the future, was done by a neutral body called the Congressional Budget Office. That is to make sure that everybody would think it is authentic and that the Domenici budget analysis is not authentic. I assure everyone, the Congressional Budget Office does not do an analysis of either candidate's budget. In fact, that is not within their prerogative. They have not analyzed the Gore budget. They have not analyzed the budget of the Governor of Texas, either. And they won't.

The Democrats have somebody analyzing theirs, watching out for them, who is on their team, and they want everybody to think ours, and the majority staff has worked on this for years, they want everyone to believe it has no credibility. I think to the contrary.

My friend Dick Cheney will be in my State in a few days. I hope he talks about this subject. Let them bring up the fact that Democrats don't think it is worth very much. We will make sure the public understands we have as good an analysis as anyone. If the Democratic nominee for President does every program he contemplates—there are some that are superexpensive. There are some universal programs in there that will never get adopted by Congress, but we might as well make sure the public understands they are expected, they are contemplated, they are out there to tell the people, elect us and we will do all these things.

That is part of my reason for coming to the floor, so anyone who wonders whether that is authentic, I can assure Members, I will not give ground on this through the election and after the election. I believe it is right. I think our candidates ought to use it.

Now I will talk about the so-called Al Gore tax cut plan and the George W. Bush plan. I don't know if I have enough time today to go through the George W. Bush plan, which is very simple. I am not sure I can do that be-

cause today I want to talk a little bit about a rather unique way to cut taxes, or allege you are cutting taxes, for middle-income America when you are not.

If there is a middle-income American who happens to be listening, and they say, oh, boy, Vice President GORE has spoken so much about giving the middle class a tax cut, I will get a tax cut—my friends, you are not necessarily going to get the tax cut. The Gore plan says the Internal Revenue Service will decide whether you get a tax cut. And you are going to apply for it when you file your tax return, and if you are a family, you have to go through up to 25 different tests with the Internal Revenue Service to determine what you are entitled to. In fact, if the people think the Internal Revenue Code is complicated, and IRS is not doing a good job, then remember that every single so-called tax cut that Vice President GORE is telling you about is going to be administered by the Internal Revenue Service, which is going to pass judgment on whether you are entitled to one of the scores of tax credits or other tax benefits. Let me go further, the IRS will determine what tax refunds or government check you are entitled to, because under Vice President GORE's plan not only taxpayers get tax breaks, people who pay no taxes get government checks.

People will fill out their federal tax return. They will find a check in the mail from the Internal Revenue Service, even though they pay no taxes.

That is part of his tax plan. The part for middle Americans, middle-income Americans, you cannot just file your tax return and say, I am a middle-income American earning \$65,000, and I want my 5-percent tax cut, or 7 or 10, you have to ask yourself if you qualify for a tax credit or a refundable tax credit under this plan. There are all kinds of reasons you might get some tax relief, but they are all going to be administered by the Internal Revenue Service.

Isn't that nice? So if you apply, and the IRS agrees, you get to use your tax money. If you apply and if you fit, you get to use your taxpayer dollars for a certain specified purpose.

The most significant difference in the two men's tax proposals is that George W. Bush gives you a tax refund and you can spend it for whatever you want. The Vice President, the nominee from the Democratic Party, gives you no tax cut to spend as you may. Since it is your money, you have to qualify as if you were under a Federal program.

GORE wants to imbed social policy of the country into the tax code. We are substituting the Internal Revenue Service as the one that gets to see whether or not you are going to be able to have these particular services paid for by the Federal Government. I cannot believe when the American people understand this that they are going to say they want that tax approach.

Let me repeat, in order to get all of the so-called Gore middle-class tax cut, a family has to meet 25 different tests, at least one for each of the 25 proposed pieces of the Gore Middle Class tax cut. That means if you don't meet the tests, you don't get any relief, any help. Wouldn't it be better to have a 5-percent or a 10-percent tax cut, and you use the money as you see fit, if you are \$67,000, a \$72,000 family or \$35,000 or \$40,000? You have to understand or try to understand and then comply with 25 sets of rules before you see \$1 of so-called tax relief.

I thought tax policy was supposed to be neutral. The best tax policy does not try to engineer social behavior. I didn't think it was supposed to be the vehicle by which you ran scores of social programs and you told Americans if you want that program, you can pay for it and we will give you the money; but if you don't want that program, you don't get any tax relief.

GORE proposes to substitute the Internal Revenue Service for a score of Government programs. Instead of saying let's create a new federal program in this area with Government, AL GORE says file a tax return, and if you fit the cookie cutter profile, you can help your great grandmother who is sick—you get some of your tax overpayment back to help pay some of those expenses. The Government will help you. It will not help you with a program, it will help you so that you will get a piece of the taxes you pay refunded—or deducted.

This is not a step toward tax simplification. It will make the Tax Code more complicated. If it is too complicated today, it will become even more complicated. I think it would not take 3 or 4 years before the American people will force us to throw it out. But I do not think it will ever become law.

Some of the tax cuts are not even for taxpayers, much less for middle-class Americans. Because of the income limits, many people who think they are middle class are left totally out because they earn too much money to pigeonhole into AL GORE's "middle class," or to be entitled to one of the myriad tax credits the Vice President suggests is good tax policy.

A refundable tax credit is Tax Code talk for Government checks to people who do not pay Federal income taxes. It sounds more like a way to have some welfare spending and use the income tax code to administer it. There is only one refundable credit in the code now, and many believe it is one too many. But I do not believe almost all of the entire surplus that is going to go to taxpayers ought to be done in this way, with refundable tax credits going to people who pay no federal income tax so long as the person does what the Vice President thinks you ought to do with your money. Refundable child care credits, refundable day care, refundable after school care—all specific and all already covered in the Earned

Income tax credit. You don't have to be a taxpayer to get a so-called middle-income tax cut for child care, family leave, or stay-at-home parents or kids in afterschool care, or expanding the earned-income tax credit. More spending programs dressed up as tax cuts will be there for those who do not pay any taxes.

In addition to refundable credits, the Vice President proposes initiatives that this Administration has vetoed. For instance, tuition savings accounts are listed now as one of those things in the long list of things that you might put your money away for and get some tax relief. AL GORE says he would like to enact them. Interesting; this administration vetoed that bill for them more than once.

The Vice President says he is for marriage penalty relief yet the Administration vetoed the bill providing it. The Vice President's proposal is curious. Let me say there is no marriage penalty relief if you own your own home and pay a mortgage. Isn't that interesting? This administration boasts record numbers of American homeowners. Yet, they will not give a dollar of marriage tax penalty relief to people who own homes and pay mortgages, again, using the Tax Code for social approaches in the United States. Perhaps the reason for this one is there are too many people who are building too many homes, and maybe we ought to slow it down.

There is a tax credit for individual health insurance. Yet you get part of the middle-income tax cut if you need additional training, or certification programs. That is a separate notion in their Tax Code.

So, today, I would like to start a series of discussions which I will bring to the floor regularly. The next one will be: What is the George Bush tax plan. The next time I come, I will include in the RECORD the entirety of Vice President GORE's so-called middle-income tax relief. I will bring the entire list. You might say: Why are you bringing a list? Isn't a middle-income tax cut just a percentage, just a cut?

No; it is myriad programs. If you do not qualify as having done one of those, or choose to do one of them, you do not get tax credits nor refundable tax credits. That is a very new way to run America.

We are going to expand those beyond recognition. The most significant one we have now is the earned-income tax credit. It is refundable. A lot of people who pay no federal income tax get a check from the federal government under the Earned Income Tax Credit program. It is an encouragement for low-income workers to work—although we have changed that, where you do not have to work. But, just think, we have a few of them. The entire middle-income tax proposal of the Vice President is going to be specific things that specific Americans qualify for or they do not get any tax relief.

Essentially, I am going to close saying the most significant aspect of the

Bush tax cut is that the 15-percent bracket is cut to 10. This is a tax cut for taxpayers. That encompasses almost the entirety of the tax cuts—15 percent at the bottom goes to 10. But, you see, everybody at every bracket pays taxes on some of their income at the lowest rate—15-percent bracket. So cutting the lowest rate helps all taxpayers. It is very simple. You get it because of the tax bracket and whatever other things are in the current Tax Code.

I repeat, there is much talk about the top 1 percent. The top 1 percent pays 33 percent of the taxes in America. When the Bush plan is completed they will pay 34 percent of the total tax take of America.

I yield the floor.

The PRESIDING OFFICER. The Senator from Arizona is recognized for 10 minutes.

UNANIMOUS CONSENT REQUEST— S. 3059

Mr. MCCAIN. Mr. President, I would like to use 4 or 5 of those minutes in case someone who might object to the unanimous consent agreement would have time to come to the floor. I would like to say, within about 5 minutes I am going to try to get the unanimous consent agreement again.

Mr. President, this is from October 9, 2000, a copy of Newsweek magazine:

At first, the death of 14-year-old cheerleader Jessica LeAnn Taylor seemed simply to be a tragic tire failure. While heading for a football game in Mexia, Texas, on a hot October afternoon in 1998, the Ford Explorer in which Taylor was riding flipped after its left rear Firestone tire shredded at 70 miles an hour. Jessica's grieving parents sued Bridgestone/Firestone in March 1999. But over the last two months, as congressional investigators probed the recall of 6.5 million Firestone tires, the Taylors became convinced that Ford Motor Co. shares the blame for their daughter's death. So late last month the Taylors sued Ford, too, and when the case goes to trial next spring, the Taylors' lawyer Randy Roberts says he will tell the jury: "A piece of tire tread never killed anybody. People die when the vehicle rolls over. And the responsibility for the design and occupant protection of that vehicle belongs to Ford."

Since the safety crisis began, Ford executives have argued the recall was strictly a "tire issue." But as the death toll mounts to 101 lives, [it has exceeded that since then] questions about the stability of the Explorer are shifting the focus onto Ford. The carmaker is facing 80 lawsuits involving Explorers equipped with Firestones that shred at high speeds. Meanwhile, Firestone is consistently trying to blame Ford. "We could remove every one of our tires from the Explorer, and rollovers and serious accidents will continue," Firestone executive John Lampe told a congressional panel.

Mr. MCCAIN. Mr. President, there have been well over 100 deaths. Last weekend, a 10-year-old boy was killed when the driver of a Firestone-equipped Explorer had an accident near Laredo, TX. Authorities said at least one of the tires was shredded.

I am not going to repeat every human tragedy that takes place here.