

taxpayers to calculate their taxes as joint filers, then calculate their taxes as if they were single—a complicated process that requires the allocation of various deductions and credits. Next, the taxpayer would have to determine the difference between these two calculations and then reduce this by a certain percentage. That is supposed to be simple? The Democrat substitute adds to the headaches of tax filing and the demand for tax preparers and tax preparation software.

The Democrats also complain that the Finance Committee bill does more than address their narrow definition of the marriage penalty. They invoke the so-called "marriage bonus." But the "marriage bonus" is a red herring. What they call a "marriage bonus" results from adjustment tax brackets for joint filers to reflect the fact that two adults are sharing the household income. Under the Democrat approach, single taxpayers who marry a non-working or low-earning spouse should pay the same amount of taxes as when they were single, even though this income must be spread over the needs of two adults.

This approach is fundamentally flawed. The Democrat approach would enshrine in the law a new, "home-maker penalty." The Democrats would make families with one earner and one stay-at-home spouse pay higher taxes than families with the same household income and two earners.

But why discriminate against one-earner families? Why would we want a tax code that penalized families just because one of the spouses chooses the hard work of the household over the role of breadwinner? The Democrat alternative discourages parents from staying home with their infant children, and penalizes people who sacrifice income in order that they can care for their elderly parents. That is just plain wrong.

The Finance Committee bill reduces the marriage penalty in a rational sensible way, by making the standard deduction for joint filers twice what it is for single filers, and by making the ranges at which income is taxed at the 15% and 28% rates twice for joint filers what they are for single filers. This recognizes that marriage is a partnership in which two adults share the household income. Our approach cuts taxes for all American families. The Democrats call this a "bonus." We call it common sense.

Mr. GRASSLEY. Mr. President, how much time do we have remaining on this side of the aisle?

The PRESIDING OFFICER. The Senator has just a little less than 3 minutes.

Mr. GRASSLEY. Mr. President, I yield myself 1 minute. And if somebody else wants the remaining 2 minutes, I would be glad to yield it.

I take this opportunity, just before the cloture votes, to clear up a couple things. First of all, the Senator from North Dakota is a very good friend of

mine. I work very closely with him. I do not dispute what he said. But I do want to clarify his reaction to my saying that taxes are as high as they have ever been in the history of our country.

The Senator made the point that taxes have gone down for many taxpayers. Of course, that is true. He concentrated on middle-income taxpayers. But it is mostly true because of the tax credit for children that the Republicans promoted and passed in the 1997 tax bill. For a family with two kids, for instance, that means \$1,000 that Republicans provided, or about \$25 billion a year.

But despite the protests of the Senator from North Dakota, I still stand by my comments that the overall percentage of taxation is at a historical high of near 21 percent of GDP.

Then in response to Senator ROBB's comments on the Medicare reserve, it is my understanding that \$40 billion was reserved for Medicare and prescription drugs in the conference report. I hope and think that the Senator from Virginia is incorrect.

I yield my remaining time to the Senator from Kansas.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. BROWNBACK. How much time remains?

The PRESIDING OFFICER. Forty-five seconds.

Mr. BROWNBACK. I thank the Chair and the Senator from Iowa.

Mr. President, I say to all my colleagues, this is the vote on marriage tax penalty relief. If you support marriage tax penalty relief, vote for cloture so we can consider this bill. We can send a clean bill to the President. If you are not for marriage tax penalty relief, do not vote for cloture.

This is the vote on whether or not we are going to grant marriage tax penalty relief to nearly 25 million American couples. That is what this vote is all about now. It is not about a whole bunch of extraneous amendments. It is about the marriage tax penalty.

If you ran on this issue, this is your chance to vote to say: I am for eliminating the marriage tax penalty. If you ran on it, this is the time to stand up and say: I am for eliminating the marriage tax penalty.

I urge all of my colleagues to vote for cloture to go to the bill.

I thank the Chair.

The PRESIDING OFFICER (Mr. VOINOVICH). All time has expired.

#### MARRIAGE TAX PENALTY RELIEF ACT OF 2000—Resumed

Pending:

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

#### 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 bill 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 pending amendment (No. 3090) to the marriage tax penalty bill:

Trent Lott, Kay Bailey Hutchison, Judd Gregg, Tim Hutchinson, Rick Santorum, Connie Mack, Michael B. Enzi, Craig Thomas, Robert F. Bennett, Chuck Grassley, Jim Bunning, Gordon Smith of Oregon, Ben Nighthorse Campbell, Wayne Allard, Jeff Sessions, and Bill Roth.

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

The question is, Is it the sense of the Senate that debate on amendment No. 3090 to H.R. 6, an act to amend the Internal Revenue Code of 1986 to reduce the marriage tax penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned-income credit, and to repeal the reduction of the refundable tax credits, shall be brought to a close?

The yeas and nays are required under the rule.

The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Delaware (Mr. ROTH) is necessarily absent.

Mr. REID. I announce that the Senator from New York (Mr. MOYNIHAN) is necessarily absent.

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

The yeas and nays resulted—yeas 53, nays 45, as follows:

[Rollcall Vote No. 82 Leg.]

#### YEAS—53

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

#### NAYS—45

Akaka	Edwards	Levin
Baucus	Feingold	Lieberman
Bayh	Feinstein	Lincoln
Biden	Graham	Mikulski
Bingaman	Harkin	Murray
Boxer	Hollings	Reed
Breaux	Inouye	Reid
Bryan	Johnson	Robb
Byrd	Kennedy	Rockefeller
Cleland	Kerrey	Sarbanes
Conrad	Kerry	Schumer
Daschle	Kohl	Torricelli
Dodd	Landrieu	Voinovich
Dorgan	Lautenberg	Wellstone
Durbin	Leahy	Wyden

#### NOT VOTING—2

Moynihan Roth

The PRESIDING OFFICER. On this vote, the yeas are 53, the nays are 45. Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

The PRESIDING OFFICER. The Senator from Iowa.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the next votes in the series be limited to 10 minutes each.

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

#### CLOTURE MOTION

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

The 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 marriage tax penalty bill:

Trent Lott, Kay Bailey Hutchinson, Judd Gregg, Tim Hutchinson, Rick Santorum, Connie Mack, Michael B. Enzi, Craig Thomas, Robert F. Bennett, Chuck Grassley, Jim Bunning, Gordon Smith of Oregon, Ben Nighthorse Campbell, Wayne Allard, Jeff Sessions, and Bill Roth.

The PRESIDING OFFICER. The Democratic leader.

Mr. DASCHLE. Parliamentary inquiry: What is the next vote?

The PRESIDING OFFICER. The next vote is on the cloture motion on the bill.

Mr. DASCHLE. Mr. President, parliamentary inquiry: If a cloture vote is invoked on this bill, would the pending amendment offered by the majority leader fall because it is not germane?

The PRESIDING OFFICER. It would.

Mr. DASCHLE. Mr. President, I will vote "no" on this cloture in order to protect the majority leader's right to offer his amendment as well as to protect our rights to offer our amendments.

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

The question is, Is it the sense of the Senate that debate on H.R. 6, an act to amend the Internal Revenue Code of 1986 to reduce the marriage penalty by providing for adjustments to the standard deduction, 15-percent rate bracket, and earned income credit and to repeal the reduction of the refundable tax credits, 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.

Mr. NICKLES. I announce that the Senator from Delaware (Mr. ROTH) is necessarily absent.

Mr. REID. I announce that the Senator from New York (Mr. MOYNIHAN) is necessarily absent.

The yeas and nays resulted—yeas 53, nays 45, as follows:

[Rollcall Vote No. 83 Leg.]

#### YEAS—53

Abraham	Burns	Crapo
Allard	Campbell	DeWine
Ashcroft	Chafee, L.	Domenici
Bennett	Cochran	Enzi
Bond	Collins	Fitzgerald
Brownback	Coverdell	Frist
Bunning	Craig	Gorton

Gramm  
Grams  
Grassley  
Gregg  
Hagel  
Hatch  
Helms  
Hutchinson  
Hutchison  
Inhofe  
Jeffords

Kyl  
Lott  
Lugar  
Mack  
McCain  
McConnell  
Murkowski  
Nickles  
Roberts  
Santorum  
Sessions

#### NAYS—45

Akaka  
Baucus  
Bayh  
Biden  
Bingaman  
Boxer  
Breaux  
Bryan  
Byrd  
Cleland  
Conrad  
Daschle  
Dodd  
Dorgan  
Durbin

Edwards  
Feingold  
Feinstein  
Graham  
Harkin  
Hollings  
Inouye  
Johnson  
Kennedy  
Kerrey  
Kerry  
Kohl  
Landrieu  
Lautenberg  
Leahy

#### NOT VOTING—2

Moynihan

Roth

The PRESIDING OFFICER. On this vote, the yeas are 53, the nays are 45. Three-fifths of the Senators duly chosen and sworn not having voted in the affirmative, the motion is rejected.

#### CONDITIONAL ADJOURNMENT OF THE TWO HOUSES OF CONGRESS

The PRESIDING OFFICER. Under the previous order, the clerk will report H. Con. Res. 303 by title.

The assistant legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 303) providing for a conditional adjournment of the House of Representatives and a conditional adjournment or recess of the Senate.

Under the previous order, the Senate proceeded to consider the concurrent resolution.

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

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to the resolution. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Delaware (Mr. ROTH) is necessarily absent.

Mr. REID. I announce that the Senator from New York (Mr. MOYNIHAN) is necessarily absent.

The result was announced, yeas 55, nays 43, as follows:

[Rollcall Vote No. 84 Leg.]

#### YEAS—55

Abraham  
Allard  
Ashcroft  
Bennett  
Bond  
Brownback  
Bunning  
Burns  
Campbell  
Chafee, L.  
Cochran  
Collins  
Coverdell  
Craig  
Crapo  
DeWine

Domenici  
Enzi  
Fitzgerald  
Frist  
Gorton  
Gramm  
Grams  
Grassley  
Gregg  
Hagel  
Hatch  
Helms  
Hutchinson  
Hutchison  
Inhofe  
Jeffords

Kyl  
Lott  
Lugar  
Mack  
McCain  
McConnell  
Murkowski  
Nickles  
Roberts  
Santorum  
Sessions  
Shelby  
Smith (NH)  
Smith (OR)  
Snowe  
Specter

Stevens  
Thomas  
Thompson

Thurmond  
Torricelli  
Voinovich

Warner

#### NAYS—43

Akaka  
Baucus  
Bayh  
Biden  
Bingaman  
Boxer  
Breaux  
Bryan  
Byrd  
Cleland  
Conrad  
Daschle  
Dodd  
Dorgan  
Durbin

Edwards  
Feingold  
Feinstein  
Graham  
Harkin  
Hollings  
Inouye  
Johnson  
Kennedy  
Kerrey  
Kerry  
Kohl  
Landrieu  
Lautenberg  
Leahy

Levin  
Lieberman  
Lincoln  
Mikulski  
Murray  
Reed  
Reid  
Robb  
Rockefeller  
Sarbanes  
Schumer  
Wellstone  
Wyden

#### NOT VOTING—2

Moynihan

Roth

The concurrent resolution (H. Con. Res. 303) was agreed to, as follows:

#### H. CON. RES. 303

*Resolved by the House of Representatives (the Senate concurring).* That when the House adjourns on the legislative day of Thursday, April 13, 2000, or Friday, April 14, 2000, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand adjourned until 12:30 p.m. on Tuesday, May 2, 2000, for morning-hour debate, or until noon on the second day after Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first; and that when the Senate recesses or adjourns at the close of business on Thursday, April 13, 2000, or Friday, April 14, 2000, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, April 25, 2000, or such time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until noon on the second day after Members are notified to reassemble pursuant to section 2 of this concurrent resolution, whichever occurs first.

SEC. 2. The Speaker of the House and the Majority Leader of the Senate, acting jointly after consultation with the Minority Leader of the House and the Minority Leader of the Senate, shall notify the Members of the House and the Senate, respectively, to reassemble whenever, in their opinion, the public interest shall warrant it.

Mr. DOMENICI. Mr. President, I move to reconsider the vote.

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

The motion to lay on the table was agreed to.

#### FISCAL YEAR 2001 BUDGET— CONFERENCE REPORT

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to the consideration of the conference report to accompany the concurrent resolution on the budget, which the clerk will report.

The assistant legislative clerk read as follows:

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the concurrent resolution (H. Con. Res. 290) establishing the congressional budget for the United States Government for fiscal year 2001, revising the congressional budget for the United States Government fiscal year 2000, and setting forth appropriate budgetary levels for each of fiscal years 2002 through 2005, having met