

of more than 25 Members in submitting a resolution expressing our support for prohibitions on firearms in schools, scholastic settings, and places of worship. This resolution would make a clear statement that, like most Americans, we in the Senate believe that Saturday Night Specials do not belong in Sunday School classes or any other place where families are learning, playing or praying.

This in the end is not an ideological or constitutional issue, but a question of common sense. We can respect the rights of law-abiding gun owners while also acknowledging that bullets and Bibles don't mix. This is not a hard line to take. Nor should it be a hard line to draw, in order to provide safe havens for our families.

It is time for the Senate to go on record and say that there are certain places in our society that must be safe havens from even the threat of violence, spaces where we and our children can go to pray and play with the confidence that safety and security will follow. I urge my colleagues to join me in supporting this resolution.

#### SENATE RESOLUTION 296—DESIGNATING THE FIRST SUNDAY IN JUNE OF EACH CALENDAR YEAR AS "NATIONAL CHILD'S DAY"

By Mr. GRAHAM (for himself, Mr. AKAKA, Mr. CRAPO, Mr. BYRD, Mr. SPECTER, Mr. CONRAD, Mr. THURMOND, Mr. DORGAN, Mr. VOINOVICH, Mr. DURBIN, Mr. BOND, Mr. EDWARDS, Mr. CRAIG, Mr. KOHL, Mr. WARNER, Mr. ROCKEFELLER, Mr. ABRAHAM, Mr. SARBANES, Mr. ENZI, Mr. KERRY, Mr. LUGAR, Mr. SMITH of Oregon, Mr. CLELAND, Mr. COCHRAN, Mr. BINGAMAN, Ms. LANDRIEU, Mr. GRAMS, Mr. BAYH, Mr. MACK, Mr. BRYAN, Mr. REID, Mr. JOHNSON, Mrs. LINCOLN, Mrs. MURRAY, Mrs. FEINSTEIN, Mr. LIBERMAN, Mrs. BOXER, and Mr. WELLSTONE) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 296

Whereas the first Sunday of June falls between Mother's Day and Father's Day;

Whereas each child is unique, a blessing, and holds a distinct place in the family unit;

Whereas the people of the United States should celebrate children as the most valuable asset of the United States;

Whereas the children represent the future, hope, and inspiration of the United States;

Whereas the children of the United States should be allowed to feel that their ideas and dreams will be respected because adults in the United States take time to listen;

Whereas many children of the United States face crises of grave proportions, especially as they enter adolescent years;

Whereas it is important for parents to spend time listening to their children on a daily basis;

Whereas modern societal and economic demands often pull the family apart;

Whereas, whenever practicable, it is important for both parents to be involved in their child's life;

Whereas encouragement should be given to families to set aside a special time for all

family members to engage together in family activities;

Whereas adults in the United States should have an opportunity to reminisce on their youth to recapture some of the fresh insight, innocence, and dreams that they may have lost through the years;

Whereas the designation of a day to commemorate the children of the United States will provide an opportunity to emphasize to children the importance of developing an ability to make the choices necessary to distance themselves from impropriety and to contribute to their communities;

Whereas the people of the United States should emphasize to children the importance of family life, education, and spiritual qualities;

Whereas because children are the responsibility of all people of the United States, everyone should celebrate children, whose questions, laughter, and dreams are important to the existence of the United States; and

Whereas the designation of a day to commemorate the children will emphasize to the people of the United States the importance of the role of the child within the family and society: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates the first Sunday in June of each year as "National Child's Day"; and

(2) requests the President to issue a proclamation calling on the people of the United States to observe the day with appropriate ceremonies and activities.

Mr. GRAHAM. Mr. President, I rise today to submit a resolution that designates the first Sunday in June as National Child's Day.

Our children are our future. I believe that most of my colleagues would agree that our children are, indeed, this nation's most precious resource—a resource that should be cherished and protected.

Sadly, Mr. President, over five million of America's children go to bed hungry at night.

In the last ten years there has been a 60 percent increase in the number of children in or in need of foster care services.

Many children in America face crises of grave proportions, especially as they enter their adolescent years.

We must make a commitment to reverse these trends. We must take the initiative to make each child in this nation a child who is loved, cared for and appreciated for his or herself.

The establishment of a National Child's Day will give all of us the unique opportunity to focus on our children's needs and to recognize their accomplishments.

National Child's Day will encourage families to spend more quality time together and will highlight the special importance of the child in the family unit.

This simple, yet important, resolution will foster family togetherness and ensure that our children receive all of the love, support, and attention that they deserve.

I urge my colleagues to join me in establishing National Child's Day this year and for years to come.

#### AMENDMENT SUBMITTED

#### MARRIAGE TAX PENALTY RELIEF ACT OF 2000

#### BAYH (AND OTHERS) AMENDMENT NO. 3102

(Ordered to lie on the table)

Mr. BAYH (for himself and Mr. DURBIN, Mr. JOHNSON, Mrs. FEINSTEIN, Ms. LANDRIEU, Mr. EDWARDS, and Mrs. MURRAY) submitted an amendment intended to be proposed by them to the bill (H.R. 6) to amend the Internal Revenue Code of 1986 to eliminate the marriage penalty by providing that the income tax rate bracket amounts, and the amount of the standard deduction, for joint returns shall be twice the amounts applicable to unmarried individuals; as follows:

In lieu of the matter proposed to be inserted, insert the following:

#### SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE.

(a) SHORT TITLE.—This Act may be cited as the "Targeted Marriage Tax Penalty Relief Act of 2000".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) SECTION 15 NOT TO APPLY.—No amendment made by section 2 shall be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

#### SEC. 2. MARRIAGE CREDIT.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 (relating to non-refundable personal credits) is amended by inserting after section 25A the following new section:

#### "SEC. 25B. MARRIAGE CREDIT.

"(a) ALLOWANCE OF CREDIT.—In the case of a joint return under section 6013, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the lesser of the amount determined under subsection (b) or (c) for the taxable year.

"(b) AMOUNT UNDER SUBSECTION (b).—For purposes of subsection (a), the amount under this subsection for any taxable year with respect to a taxpayer is determined in accordance with the following table:

	Amount:
"Taxable year:	
2001 .....	\$500
2002 .....	\$900
2003 .....	\$1,300
2004 and thereafter .....	\$1,700.

"(c) DETERMINATION OF AMOUNT.—

"(1) IN GENERAL.—For purposes of subsection (a), the amount determined under this subsection for any taxable year with respect to a taxpayer is equal to the excess (if any) of—

"(A) the joint tentative tax of such taxpayer for such year, over

"(B) the combined tentative tax of such taxpayer for such year.

"(2) JOINT TENTATIVE TAX.—For purposes of paragraph (1)(A)—

"(A) IN GENERAL.—The joint tentative tax of a taxpayer for any taxable year is equal to the tax determined in accordance with the

table contained in section 1(a) on the joint tentative taxable income of the taxpayer for such year.

“(B) JOINT TENTATIVE TAXABLE INCOME.—For purposes of subparagraph (A), the joint tentative taxable income of a taxpayer for any taxable year is equal to the excess of—

“(i) the sum of—

“(I) the earned income (as defined in section 32(c)(2)) of such taxpayer for such year, and

“(II) any income received as a pension or annuity which arises from an employer-employee relationship (including any social security benefit (as defined in section 86(d)(1)) which is includible in gross income of such taxpayer for such year, over

“(ii) the sum of—

“(I) either—

“(aa) the standard deduction determined under section 63(c)(2)(A)(i) for such taxpayer for such year, or

“(bb) in the case of an election under section 63(e), the total itemized deductions determined under section 63(d) for such taxpayer for such year, and

“(II) the total exemption amount for such taxpayer for such year determined under section 151.

“(3) COMBINED TENTATIVE TAX.—For purposes of paragraph (1)(A)—

“(A) IN GENERAL.—The combined tentative tax of a taxpayer for any taxable year is equal to the sum of the taxes determined in accordance with the table contained in section 1(c) on the individual tentative taxable income of each spouse for such year.

“(B) INDIVIDUAL TENTATIVE TAXABLE INCOME.—For purposes of subparagraph (A), the individual tentative taxable income of a spouse for any taxable year is equal to the excess of—

“(i) the sum of—

“(I) the earned income (as defined in section 32(c)(2)) of such spouse for such year, and

“(II) any income received as a pension or annuity which arises from an employer-employee relationship (including any social security benefit (as defined in section 86(d)(1)) which is includible in gross income of such spouse for such year, over

“(ii) the sum of—

“(I) either—

“(aa) the standard deduction determined under section 63(c)(2)(C) for such spouse for such year, or

“(bb) in the case of an election under section 63(e), one-half of the total itemized deductions determined under paragraph (2)(B)(i)(I)(bb) for such spouse for such year, and

“(II) one-half of the total exemption amount determined under paragraph (2)(B)(ii)(I) for such year.

“(C) INCLUDIBLE SOCIAL SECURITY BENEFIT.—For purposes of subparagraph (B)(i)(II), the amount of social security benefit (as so defined) which is includible in gross income of a spouse for any taxable year is equal to—

“(i) the amount which bears the same ratio to the amount of social security benefit determined under paragraph (2)(B)(i)(II) for such year, as

“(ii) such spouse's total social security benefit for such year bears to the total social security benefit for both spouses for such year.

“(d) PHASEOUT OF CREDIT.—

“(1) IN GENERAL.—The amount which would (but for this subsection) be taken into account under subsection (a) shall be reduced (but not below zero) by the amount determined under paragraph (2).

“(2) AMOUNT OF REDUCTION.—The amount determined under this paragraph is the amount which bears the same ratio to the

amount which would be so taken into account as—

“(A) the excess of—

“(i) the taxpayer's adjusted gross income for such taxable year, over

“(ii) \$120,000, bears to

“(B) \$20,000.

“(e) INFLATION ADJUSTMENT.—

“(1) IN GENERAL.—In the case of any taxable year beginning after 2004, the \$1,700 amount referred to in subsection (b) and the \$120,000 amount referred to in subsection (d)(2)(A)(ii) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting ‘2003’ for ‘1992’.

“(2) ROUNDING.—If the \$1,700 amount (as so referred) and the \$120,000 amount (as so referred) as adjusted under paragraph (1) is not a multiple of \$25 and \$50, respectively, such amount shall be rounded to the nearest multiple of \$25 and \$50, respectively.”

(b) CONFORMING AMENDMENT.—The table of sections for subpart A of part IV of subchapter A of chapter 1 is amended by inserting after the item relating to section 25A the following new item:

“Sec. 25B. Marriage credit.”

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

### SEC. 3. MARRIAGE PENALTY RELIEF FOR EARNED INCOME CREDIT.

(a) IN GENERAL.—Section 32(b) (relating to percentages and amounts) is amended—

(1) by striking “PERCENTAGES.—The credit” in paragraph (1) and inserting “PERCENTAGES.—

“(A) IN GENERAL.—Subject to subparagraph (B), the credit”,

(2) by adding at the end of paragraph (1) the following new subparagraph:

“(B) JOINT RETURNS.—In the case of a joint return, the phaseout percentage determined under subparagraph (A)—

“(i) in the case of an eligible individual with 1 qualifying child shall be decreased by 1.87 percentage points, and

“(ii) in the case of an eligible individual with 2 or more qualifying child shall be decreased by 2.01 percentage points.”,

(3) by striking “AMOUNTS.—The earned” in paragraph (2) and inserting “AMOUNTS.—

“(A) IN GENERAL.—Subject to subparagraph (B), the earned”, and

(4) by adding at the end the following new subparagraph:

“(B) JOINT RETURNS.—In the case of a joint return, the phaseout amount determined under subparagraph (A) shall be increased by \$2,000.”.

(b) INFLATION ADJUSTMENT.—Paragraph (1)(B) of section 32(j) (relating to inflation adjustments) is amended to read as follows:

“(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined—

“(i) in the case of amounts in subsections (b)(2)(A) and (i)(1), by substituting ‘calendar year 1995’ for ‘calendar year 1992’ in subparagraph (B) thereof, and

“(ii) in the case of the \$2,000 amount in subsection (b)(2)(B), by substituting ‘calendar year 2000’ for ‘calendar year 1992’ in subparagraph (B) of such section 1.”.

(c) ROUNDING.—Section 32(j)(2)(A) (relating to rounding) is amended by striking “subsection (b)(2)” and inserting “subsection (b)(2)(A) (after being increased under subparagraph (B) thereof)”.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

### SEC. 4. PRESERVE FAMILY TAX CREDITS FROM THE ALTERNATIVE MINIMUM TAX.

(a) IN GENERAL.—Subsection (a) of section 26 of the Internal Revenue Code of 1986 (relating to limitation based on tax liability; definition of tax liability) is amended to read as follows:

“(a) LIMITATION BASED ON AMOUNT OF TAX.—The aggregate amount of credits allowed by this subpart for the taxable year shall not exceed the sum of—

“(1) the taxpayer's regular tax liability for the taxable year reduced by the foreign tax credit allowable under section 27(a), and

“(2) the tax imposed for the taxable year by section 55(a).”.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (d) of section 24 of such Code is amended by striking paragraph (2) and by redesignating paragraph (3) as paragraph (2).

(2) Section 32 of such Code is amended by striking subsection (h).

(3) Section 904 of such Code is amended by striking subsection (h) and by redesignating subsections (i), (j), and (k) as subsections (h), (i), and (j), respectively.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2001.

### NOTICES OF HEARINGS

#### COMMITTEE ON RULES AND ADMINISTRATION

Mr. MCCONNELL. Mr. President, I wish to announce that the Committee on Rules and Administration will meet at 9:30 a.m., Wednesday, April 26, 2000, in room SR-301 Russell Senate Office Building, to receive testimony on citizen participation in the political process.

For further information concerning this meeting contact Hunter Bates at the Rules Committee on 4-6352.

#### COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL. Mr. President, I would like to announce that the Committee on Indian Affairs will meet during the session of the Senate on Wednesday, April 26, 2000, at 9:30 a.m. to conduct a business meeting on pending legislation (TBA), followed immediately by a hearing on draft legislation to reauthorize the Indian sections of the Elementary and Secondary Education Act. The hearing will be held in the committee room, 485 Russell Senate Building.

Those wishing additional information may contact the committee at (202) 224-2251.

#### COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. LUGAR. Mr. President, I would like to announce that the Committee on Agriculture, Nutrition, and Forestry will meet on April 27, 2000, in SD-106 at 9 a.m. The purpose of this meeting will be consider the nomination of Michael V. Dunn to be a member of the Farm Credit Administration Board, Farm Credit Administration, and to examine pending legislation on agriculture concentration of ownership and competitiveness.

#### SUBCOMMITTEE ON NATIONAL PARKS, HISTORIC PRESERVATION, AND RECREATION

Mr. THOMAS. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Subcommittee on National Parks, Historic