

percentage shall be determined in accordance with the following table:

<b>"For taxable years beginning in calendar year—</b>	<b>The applicable percentage is—</b>
2002 .....	170.3
2003 .....	173.8
2004 .....	180.0
2005 .....	183.2
2006 .....	185.0
2007 and thereafter .....	200.0

“(C) ROUNDING.—If any amount determined under subparagraph (A)(i) is not a multiple of \$50, such amount shall be rounded to the next lowest multiple of \$50.”

(b) TECHNICAL AMENDMENTS.—

(1) Subparagraph (A) of section 1(f)(2) of such Code is amended by inserting “except as provided in paragraph (8),” before “by increasing”.

(2) The heading for subsection (f) of section 1 of such Code is amended by inserting “PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT AND 28-PERCENT RATE BRACKETS;” before “ADJUSTMENTS”.

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

**SEC. 4. MARRIAGE PENALTY RELIEF FOR EARNED INCOME CREDIT.**

(a) IN GENERAL.—Paragraph (2) of section 32(b) of the Internal Revenue Code of 1986 (relating to percentages and amounts) is amended—

(1) by striking “AMOUNTS.—The earned” and inserting “AMOUNTS.—

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

(2) 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 \$2,500.”

(b) INFLATION ADJUSTMENT.—Paragraph (1)(B) of section 32(j) of such Code (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 \$2,500 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) of such Code (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. 5. 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.

**SEC. 6. COMPLIANCE WITH BUDGET ACT.**

(a) IN GENERAL.—Except as provided in subsection (b), all amendments made by this Act which are in effect on September 30, 2005, shall cease to apply as of the close of September 30, 2005.

(b) SUNSET FOR CERTAIN PROVISIONS ABSENT SUBSEQUENT LEGISLATION.—The amendments made by sections 2, 3, 4, and 5 of this Act shall not apply to any taxable year beginning after December 31, 2004.

AMENDMENT NO. 3882

Strike all after the first word and insert:

**1. SHORT TITLE.**

(a) SHORT TITLE.—This Act may be cited as the “Marriage Tax Relief Reconciliation Act of 2000”.

(b) SECTION 15 NOT TO APPLY.—No amendment made by this Act 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. ELIMINATION OF MARRIAGE PENALTY IN STANDARD DEDUCTION.**

(a) IN GENERAL.—Paragraph (2) of section 63(c) of the Internal Revenue Code of 1986 (relating to standard deduction) is amended—

(1) by striking “\$5,000” in subparagraph (A) and inserting “200 percent of the dollar amount in effect under subparagraph (C) for the taxable year”; and

(2) by adding “or” at the end of subparagraph (B);

(3) by striking “in the case of” and all that follows in subparagraph (C) and inserting “in any other case.”; and

(4) by striking subparagraph (D).

(b) TECHNICAL AMENDMENTS.—

(1) Subparagraph (B) of section 1(f)(6) of such Code is amended by striking “(other than with” and all that follows through “shall be applied” and inserting “(other than with respect to sections 63(c)(4) and 151(d)(4)(A)) shall be applied”.

(2) Paragraph (4) of section 63(c) of such Code is amended by adding at the end the following flush sentence: Q02

“The preceding sentence shall not apply to the amount referred to in paragraph (2)(A).”

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

**SEC. 3. PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT AND 28-PERCENT RATE BRACKETS.**

(a) IN GENERAL.—Subsection (f) of section 1 of the Internal Revenue Code of 1986 (relating to adjustments in tax tables so that inflation will not result in tax increases) is amended by adding at the end the following new paragraph:

“(8) PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT AND 28-PERCENT RATE BRACKETS.—

“(A) IN GENERAL.—With respect to taxable years beginning after December 31, 2001, in prescribing the tables under paragraph (1)—

“(i) the maximum taxable income amount in the 15-percent rate bracket, the minimum and maximum taxable income amounts in the 28-percent rate bracket, and the minimum taxable income amount in the 31-percent rate bracket in the table contained in subsection (a) shall be the applicable percentage of the comparable taxable income amounts in the table contained in subsection (c) (after any other adjustment under this subsection), and

“(ii) the comparable taxable income amounts in the table contained in subsection

(d) shall be ½ of the amounts determined under clause (i).

“(B) APPLICABLE PERCENTAGE.—For purposes of subparagraph (A), the applicable percentage shall be determined in accordance with the following table:

<b>"For taxable years beginning in calendar year—</b>	<b>The applicable percentage is—</b>
2002 .....	170.3
2003 .....	173.8
2004 .....	180.0
2005 .....	183.2
2006 .....	185.0
2007 and thereafter .....	200.0

“(C) ROUNDING.—If any amount determined under subparagraph (A)(i) is not a multiple of \$50, such amount shall be rounded to the next lowest multiple of \$50.”

(b) TECHNICAL AMENDMENTS.—

(1) Subparagraph (A) of section 1(f)(2) of such Code is amended by inserting “except as provided in paragraph (8),” before “by increasing”.

(2) The heading for subsection (f) of section 1 of such Code is amended by inserting “PHASEOUT OF MARRIAGE PENALTY IN 15-PERCENT AND 28-PERCENT RATE BRACKETS;” before “ADJUSTMENTS”.

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

**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.

**SEC. 5. COMPLIANCE WITH BUDGET ACT.**

(a) IN GENERAL.—Except as provided in subsection (b), all amendments made by this Act which are in effect on September 30, 2005, shall cease to apply as of the close of September 30, 2005.

(b) SUNSET FOR CERTAIN PROVISIONS ABSENT SUBSEQUENT LEGISLATION.—The amendments made by sections 2, 3, and 4 of this Act shall not apply to any taxable year beginning after December 31, 2004.

NOTICES OF HEARINGS

COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL. Mr. President, I would like to announce that the Committee on Indian Affairs will meet on Thursday, July 20, 2000, at 10 a.m. in room 485 of the Russell Senate Building to conduct a hearing on the S. 2688, the Native American Languages Act Amendments Act of 2000.

Those wishing additional information may contact committee staff at 202/224-2251.

## COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL. Mr. President, I would like to announce that the Committee on Indian Affairs will meet on Wednesday, July 19, 2000 at 2:30 p.m. in room 485 of the Russell Senate Building to conduct an oversight hearing on the Activities of the National Indian Gaming Commission. A business meeting will precede the hearing.

Those wishing additional information may contact committee staff at 202/224-2251.

## COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. CRAIG. Mr. President, I would like to announce for the public that a hearing has been scheduled before the Subcommittee on Forests and Public Land Management of the Committee on Energy and Natural Resources.

The hearing will take place on Thursday, July 20, 2000, at 2:00 p.m. in room SD-366 of the Dirksen Senate Office Building in Washington, D.C.

S. 2834, a bill to authorize the Secretary of the Interior, acting through the Bureau of Reclamation, to convey property to the Greater Yuma Port Authority of Yuma County, Arizona, for use as an international port of entry; H.R. 3023, an act to authorize the Secretary of the Interior, acting through the Bureau of Reclamation, to convey property to the Greater Yuma Port Authority of Yuma County, Arizona, for use as an international port of entry; and H.R. 4579, an act to provide for the exchange of certain lands within the State of Utah, have been added to the agenda.

Those who wish to submit written statements should write to the Committee on Energy and Natural Resources, U.S. Senate, Washington, D.C. 20510. For further information, please call Mike Menge at (202) 224-6170.

## COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. MURKOWSKI. Mr. President, I would like to announce for the information of the Senate and the public that an oversight hearing has been scheduled before the Committee on Energy and Natural Resources.

The hearing will take place on Tuesday, July 25 at 9:30 a.m. in Room SD-366 of the Dirksen Senate Office Building in Washington, DC.

The purpose of this hearing is to receive testimony on Natural Gas Supply.

For further information, please call Dan Kish at 202-224-8276 or Jo Meuse at (202) 224-4756.

## AUTHORITY FOR COMMITTEES TO MEET

## SUBCOMMITTEE ON HOUSING AND TRANSPORTATION

Mr. ROTH. Mr. President, I ask unanimous consent that the subcommittee on Housing and Transportation of the Committee on Banking, Housing, and Urban Affairs be authorized to hold a field hearing on Friday, July 14, 2000, in the Englewood City Council Cham-

bers, Englewood, Colorado, on "Mass Transit Priorities for Rapid Growth Areas."

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

## PRIVILEGE OF THE FLOOR

Mr. REID. Mr. President, on behalf of Senator DANIEL PATRICK MOYNIHAN, I ask unanimous consent that six members of his staff—Jerry Pannullo, John Sparrow, Lee Holtzman, Matthew Voge, Andy Guglielmi, and Cindy Wachowski—be granted the privilege of the floor for the duration of the debate on H.R. 4810, the Marriage Tax Penalty Relief Reconciliation Act of 2000.

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

## NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2001

On July 13, 2000, the Senate amended and passed H.R. 4205, as follows:

*Resolved*, That the bill from the House of Representatives (H.R. 4205) entitled "An Act to authorize appropriations for fiscal year 2001 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe personnel strengths for such fiscal year for the Armed Forces, and for other purposes.", do pass with the following amendment:

Strike out all after the enacting clause and insert:

**SECTION 1. SHORT TITLE.**

*This Act may be cited as the "National Defense Authorization Act for Fiscal Year 2001".*

**SEC. 2. ORGANIZATION OF ACT INTO DIVISIONS; TABLE OF CONTENTS.**

(a) *DIVISIONS.—This Act is organized into three divisions as follows:*

(1) *Division A—Department of Defense Authorizations.*

(2) *Division B—Military Construction Authorizations.*

(3) *Division C—Department of Energy National Security Authorizations and Other Authorizations.*

(b) *TABLE OF CONTENTS.—The table of contents for this Act is as follows:*

*Sec. 1. Short title.*

*Sec. 2. Organization of Act into divisions; table of contents.*

*Sec. 3. Congressional defense committees defined.*

**DIVISION A—DEPARTMENT OF DEFENSE AUTHORIZATIONS****TITLE I—PROCUREMENT****Subtitle A—Authorization of Appropriations**

*Sec. 101. Army.*

*Sec. 102. Navy and Marine Corps.*

*Sec. 103. Air Force.*

*Sec. 104. Defense-wide activities.*

*Sec. 105. Defense Inspector General.*

*Sec. 106. Chemical demilitarization program.*

*Sec. 107. Defense health programs.*

**Subtitle B—Army Programs**

*Sec. 111. Multiyear procurement authority for certain programs.*

*Sec. 112. Reports and limitations relating to Army transformation.*

*Sec. 113. Rapid intravenous infusion pumps.*

**Subtitle C—Navy Programs**

*Sec. 121. CVNX-1 nuclear aircraft carrier program.*

*Sec. 122. Arleigh Burke class destroyer program.*

*Sec. 123. Virginia class submarine program.*

*Sec. 124. ADC(X) ship program.*

*Sec. 125. Refueling and complex overhaul program of the CVN-69 nuclear aircraft carrier.*

*Sec. 126. Remanufactured AV-8B aircraft.*

*Sec. 127. Anti-personnel obstacle breaching system.*

**Subtitle D—Air Force Programs**

*Sec. 131. Repeal of requirement for annual report on B-2 bomber aircraft program.*

*Sec. 132. Conversion of AGM-65 Maverick missiles.*

**Subtitle E—Other Matters**

*Sec. 141. Pueblo Chemical Depot chemical agent and munitions destruction technologies.*

*Sec. 142. Integrated bridge systems for naval systems special warfare rigid inflatable boats and high-speed assault craft.*

*Sec. 143. Repeal of prohibition on use of Department of Defense funds for procurement of nuclear-capable shipyard crane from a foreign source.*

**TITLE II—RESEARCH, DEVELOPMENT, TEST, AND EVALUATION****Subtitle A—Authorization of Appropriations**

*Sec. 201. Authorization of appropriations.*

*Sec. 202. Amount for basic and applied research.*

*Sec. 203. Additional authorization for research, development, test, and evaluation on weathering and corrosion of aircraft surfaces and parts.*

**Subtitle B—Program Requirements, Restrictions, and Limitations**

*Sec. 211. Fiscal year 2002 joint field experiment.*

*Sec. 212. Nuclear aircraft carrier design and production modeling.*

*Sec. 213. DD-21 class destroyer program.*

*Sec. 214. F-22 aircraft program.*

*Sec. 215. Joint strike fighter program.*

*Sec. 216. Global Hawk high altitude endurance unmanned aerial vehicle.*

*Sec. 217. Unmanned advanced capability aircraft and ground combat vehicles.*

*Sec. 218. Army space control technology development.*

*Sec. 219. Russian American Observation Satellites program.*

*Sec. 220. Joint biological defense program.*

*Sec. 221. Report on biological warfare defense vaccine research and development programs.*

*Sec. 222. Technologies for detection and transport of pollutants attributable to live-fire activities.*

*Sec. 223. Acoustic mine detection.*

*Sec. 224. Operational technologies for mounted maneuver forces.*

*Sec. 225. Air logistics technology.*

*Sec. 226. Precision Location and Identification Program (PLAID).*

*Sec. 227. Navy Information Technology Center and Human Resource Enterprise Strategy.*

*Sec. 228. Joint Technology Information Center Initiative.*

*Sec. 229. Ammunition risk analysis capabilities.*

*Sec. 230. Funding for comparisons of medium armored combat vehicles.*

**Subtitle C—Other Matters**

*Sec. 241. Mobile offshore base.*

*Sec. 242. Air Force science and technology planning.*

*Sec. 243. Enhancement of authorities regarding education partnerships for purposes of encouraging scientific study.*

**TITLE III—OPERATION AND MAINTENANCE****Subtitle A—Authorization of Appropriations**

*Sec. 301. Operation and maintenance funding.*