

According to a report today in the New York Times, on February 17th a paramilitary group killed 36 people in El Salado, sixteen of which were executed in the town's basketball court. Another 18 were killed in the surrounding countryside, and 17 are still missing. At the time of the massacre, the senior military office in the region was Col. Rodrigo Quinones Cardenas, commander of the First Navy Brigade, who has since been promoted to general. Not only did military and police units in the area not come to the aid of the villagers, they allegedly set up road blocks which prevented others from entering the town to provide assistance to the victims. While the evidence in this case strongly indicates the link between the armed forces and the paramilitaries in the massacre at El Salado, it clearly confirms a negligence of the duty of the Colombian military and police to protect the civilian population. Similarly, on July 8, helicopters and soldiers from the Colombian 17th Army Brigade appear to have facilitated killings of six men by a paramilitary unit in La Union.

Yesterday, the President signed a bill that will provide approximately \$1 billion in emergency supplemental assistance to the Colombian government to support its counter narcotics efforts. During the debate in Congress over Plan Colombia, I and many of my colleagues objected to the plan's military component, the "Push into Southern Colombia," given the detailed and abundant evidence of continuing close ties between the Colombian Army and paramilitary groups responsible for gross human rights violations. The final package was conditioned on the Administration and the Colombian government ensuring that ties between the Armed Forces and paramilitaries are severed, and that Colombian Armed Forces personnel who are credibly alleged to have committed gross human rights violations are held accountable.

Instead of moving decisively to sever ties to paramilitaries, some elements in Colombia's military high command continue to work with paramilitary groups and have yet to take the necessary steps to accomplish that goal. For example, Col. Cardenas was the senior military officer overseeing the El Salado area at the time of the massacre, and was identified by Colombian prosecutors in the early 1990's as the organizer of a paramilitary network responsible for the killings of 57 trade unionist and human workers. Nevertheless, since the killings in El Salado in February, he has received a promotion to general. How does this demonstrate the Colombian military's stated commitment to clean up its house? Is it the policy of the Colombian military to offer promotions to officers involved in incidences about which investigations for human rights abuses are pending?

I am very concerned about the credibility of the vetting process used to insure that Colombian soldiers accused of human rights violations will not serve in the battalions scheduled to receive training from the United States military. It is my understanding that the vetting process checks only for those accusations of direct involvement in human rights violations and does not consider the fact that soldiers may indirectly facilitate abuses. This is reported to have been the case in El Salado.

During the debate surrounding Plan Colombia, the Administration and the Colombian government pledged to work to reduce the production and supply of cocaine while protecting human rights. The continuing reports of human rights abuses in Colombia confirm my grave reservations regarding the Administration's ability to effectively manage the use of the resources that will be provided while protecting the human rights of

Colombian citizens. To that end, I respectfully seek answers to the following questions:

(1) How will the Administration ensure a vetting process guaranteeing that Colombians indirectly facilitating human rights violations, as well as those accused of direct violations, will not serve in battalions being trained by the United States military?

(2) What will the Administration do to ensure that the alleged murders and human rights abuses in El Salado are investigated, and that those responsible are prosecuted?

(3) How will the Administration address the needs of the victims at El Salado, including the nearly 3,000 residents displaced by the incident?

Thank you for your attention to this matter. I look forward to your response.

Sincerely,

PAUL D. WELLSTONE,
U.S. Senator.

Mr. WELLSTONE. I conclude this letter:

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I respectfully seek answers to the following questions from Secretary Albright.

No. 1. How will the Administration ensure a vetting process guaranteeing that Colombians indirectly facilitating human rights violations, as well as those accused of direct violations, will not serve in battalions being trained by the United States military?

I want an answer to that question from the Secretary of State.

No. 2. What will the Administration do to ensure that the alleged murderers and human rights abuses in El Salado are investigated, and that those responsible are prosecuted?

No. 3. How will the Administration address the needs of the victims at El Salado, including the nearly 3,000 residents displaced by the incident?

Mr. President, I want to conclude by thanking my colleague, Senator BRYAN, for his graciousness, but also by saying to Senators, again, this front-page story—and I just wrote the administration about another massacre just a few days ago in Colombia—this is our business.

We support this government. We are supporting the military operation in the south. We are supporting this military with this kind of record, complicity in this kind of slaughter of innocent people.

I hope Secretary Albright will respond to this letter in an expeditious way. I will continue to come to the floor of the Senate and speak out about what is going on in Colombia. Senator DURBIN is very concerned. Senator REED is very concerned. Senator BIDEN is very concerned. He had a different position on this Colombia aid package. All should speak out, whatever our vote was on this legislation, because this is our business. This is being done, if not directly, indirectly, in our name.

I thank my colleague from Nevada. I yield the floor.

The PRESIDING OFFICER. The Senator from Nevada.

Mr. BRYAN. Mr. President, I am always pleased to yield to my friend and colleague from Minnesota. I know how deeply he feels about these issues. I was happy to provide him the time to speak.

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT

Mr. BRYAN. Mr. President, I preface my comments this afternoon by praising the distinguished public service of the ranking member of the Senate Finance Committee, the very able and distinguished senior Senator from New York, Mr. MOYNIHAN. Senator MOYNIHAN is not only a treasure for his own State; he is a national resource. This institution and this country will greatly miss his public service.

His years of experience have provided context and perspective for many of the policy debates in which we have been engaged since I have been a Member of this body and, more specifically, since becoming a member of the Senate Finance Committee and having had the opportunity to meet with him. He always acts in a gracious way, with much charm and considerable Irish wit and humor that makes every meeting of the Senate Finance Committee something special because of his wisdom, his insight, and the manner in which he presents his case.

I am pleased to be supportive of the alternative marriage penalty relief measure of which he is the prime architect, and I will discuss that more in just a moment.

My purpose in coming to the floor this afternoon is to oppose the legislation before us today. I do so with regret because it is my view that it would be possible for us to craft a bipartisan measure which would accomplish the result sought by those of us who believe the marriage penalty is unfair and should be eliminated.

Unfortunately, this measure will pass. It will do so on a partisan vote, and, most assuredly, the President will veto this measure and we will, in effect, have missed an opportunity to alleviate a burden that millions of Americans endure, that is unfair, and that we could correct before this session of the Congress concludes. I regret that very deeply, and I am hopeful we may extricate ourselves from the situation we face.

This measure is described as providing relief from a marriage penalty. Let me say that it sails under false colors. No. 1, it does not provide the relief its advocates contend. No. 2, it provides substantial tax relief to those who are not facing a marriage penalty, who enjoy a marriage bonus, and to at least 29 million others who are not married at all.

Providing relief in these two other categories may be an area of legitimate debate and concern, but it could

hardly be argued that this is providing relief from an onerous marriage penalty. I much appreciate the support of our distinguished chairman of the Finance Committee to provide relief to taxpayers who are currently paying the penalty. As I said, this does much more and, I think in doing so, diminishes our effort to solve the problem.

My own view is that as a result of the surpluses that have accrued, we ought to be paying down the national debt and taking care of the Social Security and Medicare problem that is longstanding and that threatens to engulf us in those outyears as more and more people become eligible for that program. We ought to be providing a prescription drug benefit as part of Medicare and, yes, we ought to be providing some tax relief, but we ought to do so in a very targeted fashion. I believe that appropriately one of those targets is eliminating the marriage penalty, and I will talk more about the specifics of the proposal in just a moment.

The proposal before us not only is not targeted and is misdirected, in my view, it is also enormously costly. Although we are debating this matter in the context of reconciliation, a concept that I suspect is lost on most Americans who may be watching the proceedings of the Senate this afternoon, that is in a 5-year constraint. In point of fact, what we are talking about is a 10-year bill and a 10-year cost.

The proposal the majority advances would cost \$248 billion. In my view, we squander much of the surplus that could be devoted to these other priorities and yet fail to achieve what the majority says is its priority, and that is to eliminate the marriage penalty.

Let me talk for a moment about what the marriage penalty is because not everybody perhaps understands it. Because of certain anomalies in the Tax Code, when millions and millions of married couples in which both are wage earners—a situation that has become increasingly frequent in recent years—combine their incomes, some married couples pay a penalty, and that is wrong and we ought to correct that. It is indefensible and, indeed, one can even argue that it is morally improper as well.

Twenty-five million Americans pay a marriage penalty, and that is the target to which I want to address my comments.

Because of the anomalies in the Tax Code, another 21 million Americans receive a marriage bonus; that is, they benefit by reason of the provisions of the Tax Code. In my view, that is not what the target ought to be. Those married couples will, under the provision of the Republican plan, receive a bonus on top of a bonus, and that, it seems to me, ought not be where our priorities are focused.

Let me point, if I may, to the chart to my right. The total cost of this plan, as I indicated, is \$248 billion over a 10-year period of time. Note that 40 percent of those who will be beneficiaries

under the plan—40 percent receive 40 percent of the \$248 billion; 60 percent of that \$248 billion goes to those who are in the bonus category; and 23 percent do not have any penalty at all, no impact by virtue of the marriage penalty.

Of the total amount we are providing in the form of tax relief, only 40 percent—substantially less than half—actually is targeted to the marriage penalty. That is on what we ought to be focusing our attention. Sixty percent of the tax relief provided in this measure has nothing to do with the marriage penalty at all.

Moreover, under the bill that is offered by the majority, we have individuals who will be affected. Some 5 million additional taxpayers will be caught up under what is referred to as an alternative minimum tax. The Republican proposal does not reduce the tax rolls of the AMT, or the alternative minimum tax; it greatly expands it. That is why I have called this proposal something that masquerades as marriage penalty relief because it is much more than that and, at the same time, much less.

The proposal the majority has advanced in terms of its ostensible claim of providing a marriage penalty relief is, at best, a half trillion dollars.

Earlier in my comments, I praised the ranking member of the Finance Committee, the able Senator from New York. His approach, it strikes me, does what we are trying to accomplish: It eliminates the marriage penalty, but it does so in a very targeted and specific way, and that ought to be the guiding principle. If we are serious about eliminating the marriage penalty and providing relief for those taxpayers, 25 million in America, that ought to be the focus. It is simple and is more targeted.

The reconciliation bill before us relies on a complex scheme of bracketed extensions, deduction increases, and allowance of personal preference.

One would have to have a Ph.D. from MIT to figure how the calculations are made. I thought, in the waning days of the 106th Congress, if there was one thing on which we could agree—both those on the other side of the aisle and those on our side of the aisle; those who find themselves to the right of center, to the left of center, and the moderates—we ought not to do anything to make the Tax Code more complicated.

Each summer, as I know a number of my colleagues do, I spend the entire recess doing townhall meetings across my State. Not surprisingly, there are different views as to what we ought to be doing. But no one has argued: You know, what you need to do, Senator, is, return to Washington and try to make this Tax Code more complicated.

May I say that the proposal advanced by the majority will add dozens—maybe hundreds—of new pages of regulations. By contrast, the Democratic alternative provides simplicity.

Taxpayers would be allowed a choice, not a difficult concept for us in Amer-

ica: If you benefit under the Tax Code, as a married person, by filing as a single person, that is your option, and you can do so—no ifs, ands, or buts. And conversely, if you benefit as a married person by filing a joint return, that is your choice as well. It is that simple. Whatever fits your individual need. It is tailored, it is specific, and it is simple.

That is what we are talking about. And I believe that is what we should be all about. Moreover, it is far less expensive than the proposal offered by the Republican majority—much less expensive.

It leaves monies to deal with the priorities I have outlined that I think most Americans support: Providing extended solvency to Social Security and Medicare and a prescription drug benefit, and, yes, to pay down that enormous national debt that exploded during the 1980s and early 1990s.

Moreover, the proposal that we advance, the one that Senator MOYNIHAN has so ably crafted, completely wipes out the marriage penalty—completely wipes it out—without irresponsibly awarding cash bonuses to those who already receive a break under the Tax Code.

While the majority's proposal only addresses a grand total of three marriage penalties in the entire Tax Code, the proposal that we offer would address every single one of the 65 marriage penalties in the Tax Code. It is understandable, it is simple, it is targeted, and it is comprehensive. It does the job.

I will illustrate this point of simplicity with an example, if I may.

I have asserted that under the plan the majority has advocated, it does not wipe out the marriage penalty relief for many. This chart I have here shows an example. Under this example, a married couple—wife and husband—each earn \$35,000 a year. Their joint return reflects \$70,000 in joint income.

As individuals, they would pay a tax of \$8,407. But if they were filing a joint return, they would pay \$9,532. Under the current law, they must file jointly. That is the marriage penalty. That is what we are talking about, probably not a situation that is too dissimilar for thousands of married couples—perhaps hundred of thousands. By virtue of being married, they pay \$1,125 more than two single individuals with the identical incomes—the woman earning \$35,000, the man earning \$35,000, who are able to file individually as opposed to a joint return.

Under the bill before us, only \$443 of relief is provided. That is only 39 percent of the penalty. So to those couples who are in the situation of being led to believe that if the bill that has been advocated by the majority is passed, they are going to get relief, they are going to be very disappointed because they are not getting all the relief; they are only getting 39 percent.

Under the Democratic plan, crafted by the distinguished Senator from New

York, Mr. MOYNIHAN, 100-percent relief is achieved, the full \$1,125. And how is that done? Not through a convoluted approach of either compressing or enlarging the brackets, or adjusting the deductions, or from some other kind of incantation in the Tax Code, with which we are all so familiar making our Tax Code such a complicated burden for the average citizen to fill out. By the simple provision—one line in the Tax Code—it is your choice. You may file individually or you may file a joint return.

Obviously, this couple would choose to file individually and in so doing would reduce their tax liability by \$1,125. That is real relief. That is targeted relief. That is what our proposal is all about. It is easy to understand. It provides the virtue of simplicity. It does the job, and it is targeted.

I am going to conclude because I know the distinguished Presiding Officer has other matters to attend, and this Senator does as well.

I am hopeful that we can extricate ourselves from this abyss into which we are about to fall. Most of us in the Chamber agree that the marriage penalty is fundamentally wrong. We can solve it with a bipartisan approach, less expensively, simply, and completely by adopting this choice. I certainly hope that we do so.

I pledge to my colleagues on the other side of the aisle, I look forward to working with them and hope that we can accomplish it. The course of action that we are pursuing is a collision course. The wheels are going to come off this train. This proposal will not become law, nor should it, because it does not provide complete relief from the marriage penalty, but it does provide extraordinary tax relief to those who are unaffected in any way by it, for those who already receive a bonus. That is not the kind of targeted tax relief we ought to be providing.

Mr. President, I think from a parliamentary point of view, all I need to

do is yield the floor, and under the previous unanimous consent agreement, we are in adjournment; am I correct?

The PRESIDING OFFICER. The Senator from Nevada is correct.

Mr. BRYAN. I notice the enthusiastic response by the distinguished Presiding Officer.

Mr. President, you will be pleased to hear, and our colleagues who are listening will be pleased to hear, I yield the floor.

ADJOURNMENT UNTIL MONDAY,
JULY 17, 2000

The PRESIDING OFFICER. Under the previous order, the Senate stands in adjournment until Monday, July 17, 2000, at 12 noon.

Thereupon, the Senate, at 4:19 p.m., adjourned until Monday, July 17, 2000, at 12 noon.