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The PRESIDING OFFICER. The Democratic leader.

Mr. DASCHLE. Madam President, first, I thank our distinguished assistant Democratic leader for his graciousness once again in providing me the opportunity to say a couple of words this evening.

#### MARRIAGE TAX PENALTY RELIEF

Mr. DASCHLE. Madam President, the Senate will be voting on two competing marriage penalty relief proposals. The choice really could not be more clear. I want to talk a little bit about that choice this afternoon. The Republican bill has very little to do with the marriage penalty.

In fact, I was just commenting that if the Republicans were trying to treat an illness, they would be sued for malpractice—given the bill they are proposing this afternoon—malpractice because they are not curing the disease. In fact, in some ways they are causing the disease, this marriage penalty disease, to be even more problematic, more difficult. They are actually creating another disease—a singles penalty. We need to be aware of the repercussions of what the Republicans are attempting to do with their legislation this afternoon. The singles penalty is something I will talk a little bit more about.

To begin, I don't think there is any doubt that if you asked all 100 Senators: should we fix the marriage penalty, the answer would be emphatically yes. The question is, How do we fix it, and are we really intent on fixing it?

Our Republican colleagues only deal with three of the marriage penalty provisions incorporated in the law today. If you were going to completely eliminate the entire marriage penalty, you would have to deal not with 3 but with 65 of the provisions incorporated in the tax law that have caused the imbalance or the inequity to exist today. The Republicans have only dealt with three. Yet the cost to the Treasury of their plan—the one we will vote on today—is \$248 billion overall.

I don't know what it would cost if you were going to try to fix all 65 under the Republican plan. Republican amendments were filed addressing six additional provisions, totaling \$81 billion, in the Finance Committee. The remaining 56 provisions, untouched in the Republican bill, not addressed at all, have yet to be calculated in terms of what the cost might be with regard to the approach our Republican colleagues use.

The second chart spells out what that means. If you only deal with 3 of the 65 provisions, this is what happens. Take a married couple with a joint income of \$70,000. Under current law, if the couple were single and they each paid their share of the tax, their tax total would be \$8,407, depicted on the chart. Yet because they are kicked into

a higher tax bracket when they reach that \$70,000 joint income level, their tax is not \$8,407; their tax is \$9,532. So the marriage penalty is \$1,125 under current tax law.

Here is what the Republicans do. The Republicans will provide, under their bill, 39-percent relief. That is all you get. Here they are, spending \$248 billion, and they can't even do it right. They can't even fix all 65 provisions. They fix three. So you leave the balance, under the Republican bill, for another day, apparently.

We don't believe that ought to be the way to fix the marriage penalty. We think you ought to fix the marriage penalty, if you are saying you are going to fix it. We provide 100-percent relief, \$1,125 in relief for that couple making \$70,000 a year. That is what we do. That is why we believe it is important for people to know there is a clear choice tonight when we vote on those plans: You can vote for the \$248 billion Republican plan that fixes 3 or you can vote for the Democratic plan that provides for 100-percent relief and fixes all 65.

I think it is very important for us to understand that not only is there a choice in trying to address the marriage penalty, but there is also another problem.

We know how doctors try to fix one disease and sometimes create another side effect they had not anticipated because they prescribed the wrong medicine. We have a true illustration of prescription drugs as we know it in this country today, with a \$248 billion fix when you could do it for a fraction of the cost. Not only that, their prescription doesn't cure the disease. Not only does it not cure the disease, it actually creates a new one.

I guarantee my colleagues, within the next few years, you will have somebody come to the floor and say: Now we have to fix the singles penalty. It is broken. We may need another \$248 billion tax plan to fix the singles penalty.

This is what happens under the Republican plan. You have a joint income for that couple of \$70,000. Current law requires their tax liability of \$10,274. The Republican plan would provide \$8,743, leaving the \$443 relief I mentioned a moment ago.

Let's take a widow, a widow who is making that \$70,000 income—not a couple but a widow. She has a tax liability under current law of \$14,172. Yet her penalty, a singles penalty, would go from \$3,898 under current law to \$5,429 under the Republican plan.

What happens with this tax plan for a single person under certain circumstances—take a widow, a widow who is already probably faced with all kinds of serious financial pressures. Her tax burden goes up by \$1,531, a new singles penalty created—I assume inadvertently—because our Republican colleagues are rushing to try to fix a marriage penalty, and they can't do it right. That is why this vote this afternoon is so important.

The Democrats will be offering a plan that recognizes another inequity in the Republican plan. I have already talked about two: First, the importance of recognizing that out of the 65 provisions, the Republican plan only deals with 3; and then secondly, how we now have created—I assume inadvertently—this singles penalty.

Look at the third problem with the Republican plan that has caused us to want to come to the floor to offer the alternative we will tonight. If you are making \$20,000, the amount of tax relief you get under the Republican plan is \$567. That is all you get. But if you are making \$20,000, under the Democratic plan, your tax reduction, the amount of relief, is \$2,164. If you are making \$30,000 a year, according to the Joint Committee on Taxation, which has analyzed this, under the Republican plan you get \$800. Under the Democratic plan, you get \$4,191. Why? Because we fix the marriage penalty. We provide entire relief, all 65 provisions.

Look at what happens if you are making \$50,000. I don't know what the Republicans have as a problem with those who are making \$50,000, but they are sure penalizing them here. You only get \$240 under the Republican plan in relief. Why you would want to penalize somebody making \$50,000, I don't know. Under the Democratic plan, you get \$1,913 in relief.

Let us skip all the way over to the other end of the spectrum. This probably tells it best.

If you are providing real relief, you are going to go to those people who need the relief the most, those people in the \$30,000 to \$50,000 category. Under the Republican plan, if you are making more than \$200,000, that is when you start kicking in to real money. You get \$1,335 in relief there. But if you make \$50,000 in income, you get \$240. That is the third reason we are so concerned about this Republican plan.

Under the Republican plan, you get \$1,335 in relief if you are making tons of money. If you are making \$50,000, as are most people in the country—couples—you are going to get \$240.

We are concerned for those three problems. That is why we are offering our alternative tonight. The Democratic marriage penalty relief plan allows married couples to file separately or jointly—another very important aspect: Give them the flexibility. Let them decide what is most helpful to them.

That is how we avoid the so-called singles penalty, not the Republican plan. It eliminates all marriage tax penalties for taxpayers earning \$100,000 or less, 100 percent. It reduces all marriage tax penalties for those taxpayers earning up to \$150,000 and does not expand the so-called marriage bonus or the singles penalty that we are actually creating inadvertently today.

I want to show one last chart that probably makes the case as well as I can. The marriage penalty bill proposed by the Republican plan deals

with three. The Democratic alternative deals with the standard deduction and the problem we have with the marriage penalty and the standard deduction; earned income tax credits; child tax credits; Social Security benefits; rate brackets; IRA deductions, student loan interest deductions, and the 56 other marriage penalty provisions that exacerbate the marriage penalty today. We do them all. The Republican's do three.

There is one other nonsubstantive but procedural concern I have, which I am compelled to bring up. The regular order in the Senate right now is the marriage penalty. We ought to be taking this bill up under the regular order, but we are not doing that. I think everyone here in the Chamber knows why. We are not doing that because the Republicans don't want to vote on tax amendments. That is why we are not doing it. They are using the brick wall they built around their marriage penalty, this impenetrable wall. So this is an up-or-down vote, a take-it-or-leave-it vote. You either like it or don't; you either take it or leave it. That is the way it is going to be. We are not going to give the Democrats an amendable vehicle. We are going to give them a vehicle they can't amend, a vehicle that will allow the one alternative; and we are not going to debate tax policy, even though this goes to the heart of tax policy.

So for the second time in less than a week we are going to be voting on a bill that I think deserves to be defeated. We should have defeated the estate tax bill. I will offer to Senator LOTT that I am willing to sit down today and negotiate with him and the Finance Committee Democrats and Republicans to come up with a bill the President will sign. That isn't going to happen with the bill they passed last week. This bill is going to get vetoed, too. This bill will be vetoed, and it will be vetoed for good reason. It doesn't fix the marriage penalty. It costs \$248 billion. It helps those at the high end and leaves everyone else in the lurch. It creates a singles penalty. That isn't the way to legislate. That is why we normally have amendments—to try to fix problems that were caused on purpose or inadvertently.

I am hopeful the majority will take great care before they pass the bill that they are going to be pressing this evening. I hope they will work with us to come up with an alternative that the President will sign. We can do things the right way and we can enact them into law and provide meaningful accomplishment and meaningful relief and meaningful help to victims of the marriage penalty. Or we can simply make more statements about how some in this Senate prefer simply to help those at the very top of the income scale, once again, whether they need it or not. That is our choice. I hope Senators will take great care in making their choice, and I look forward to the debate and vote later this evening. Again, I thank the Senator from Nevada for yielding the floor.

I yield the floor.

The PRESIDING OFFICER. The Senator from Washington is recognized.

Mr. GORTON. Madam President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. HELMS. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

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

The PRESIDING OFFICER. The Senator from North Carolina is recognized.

Mr. HELMS. I thank the Chair.

#### A SMASHING SUCCESS

Mr. HELMS. Madam President, a noted sports figure in American sports history once commented that "Bragging ain't bragging if you can prove it."

On that basis, I want to brag a little bit about North Carolina which has had its share of top sports figures—perhaps more than our share when you consider such outstanding sports figures, past and present, as Arnold Palmer, Catfish Hunter, Charlie "Choo-Choo" Justice, Michael Jordan, Richard Petty, David Thompson, Sonny Jurgensen, Dean Smith, Everett Case, Joe Gibbs, Enos Slaughter, and Wallace Wade, who by the way took two teams from Duke University to the Rose Bowl. But he didn't have to go very far for the second one because it was held in Durham, NC, right after Pearl Harbor. It was feared that the Japanese might try to bomb the stadium out in California, so they moved the whole thing across the country to North Carolina—the only time the Rose Bowl was not played in Pasadena.

But I don't recall any previous teenager—from anywhere—who has been described as a "tennis phenomenon who walks in Chris Evert's footsteps". But that's the accolade handed 14-year-old Alli Baker of Raleigh my hometown—in the May edition of *Metromagazine* in a sparkling and detailed piece by Patrik Jonsson, writing from Boca Raton, Florida.

As I read the tribute to Alli Baker, I was reminded that this young lady is a great granddaughter of the late Lenox Dial Baker, one of America's leading orthopedic surgeons. Dr. Baker almost single-handedly founded a children's hospital, later named for him, at Duke University Medical Center in Durham, where hundreds of crippled children's lives have brightened and their lives improved because of Dr. Baker's selfless and loving interest in them.

I am going to let the article about Alli Baker speak for itself. Therefore, I ask unanimous consent that the tribute to the amazing 14-year-old Alli Baker by Patrik Jonsson be printed in the RECORD.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

#### TEENAGE TENNIS PHENOMENON WALKS IN CHRIS EVERT'S FOOTSTEPS

[From *Metro Magazine*, May 2000]

BOCA RATON, FLA.—Alli Baker is fuming. Frustrated during a drill at the Evert Tennis Academy, the 14-year-old tennis phenomenon from Raleigh huffs and puffs as if she's about to blow somebody's house down. Then a few easy ground strokes go into the net. That's it. Baker's Volkl racket goes flying into a patch of grass. Conversations hush. Eyes glance sideways at the lithe, freckled Southern girl whom everybody knows as the number one ranked 14-year-old in the country, and the highest-ranked female player yet to come out of North Carolina. The court mood tenses the way it used to when John McEnroe yelled at refs, or when the young German Boris Becker pumped his fists in defiance. This is just practice. Still, being Alli Baker's rival right now seems like a very, very bad idea.

"It's true, I get very competitive," says Baker, who is also the seventh-ranked 16-and-under player in the country, an hour before the brief blow-up on the court. "I love to win. It's my greatest strength."

Tennis may not be a gritty contact sport, but it is, above all, a game of mind over body. Anger and other unchecked emotions are widely known to scatter the concentrations of even the most experienced players in clutch situations. But the coaches here already know that North Carolina's newest sports star hones her on-court emotions, polishes them like treasure, and beams them into that fuzzy yellow ball, straight back at her opponents on the other side of the net at center court. Indeed, she's beaten some of the world's best tennis players in her age group by funneling her competitive angst into devastating trickery.

"She's a very mature player," says her coach, John Evert, the brother of Wimbledon champ Chris Evert, and a 17-year coach in his own right. "Her strength is that she figures out how to play exactly to her opponents' weaknesses, and she doesn't let herself get into the dumps."

Last year, Baker won five tournament tie breakers in a row, an almost unheard of feat that epitomizes her unwillingness to lose. "I've yet to see her play in a tournament," one of the other Evert Academy coaches confides. "But they say she is very, very hungry."

Don't get the wrong idea, though. Off the court, Alli Baker is about as sweet as strawberry pie, as humble as corn pone. Freckled, tan and every bit the exuberant teenager, she talks about fashion, missing home, seeing the world (Paris is her favorite city), bonding with tennis stars Monica Seles and Martina Hingis, how she loves her mentor, Chris Evert, and the life-affirming step she's getting ready to take into professional tennis. She's making "a million new friends" while coaxing her Raleigh confidantes to hurry down to where it's nice and warm and where the beaches stretch on and on.

So far, it's been a whirlwind tour from the halls of Raleigh's Daniels Middle School to the star-studded tennis courts of SoFla.

#### HANGING IN WEST BOCA

It's here—to the Evert Tennis Academy, near some of the world's largest country clubs, where the average annual income is \$65,000 and where the warm prevailing winds collect tall afternoon thunder clouds over the coast—that Alli decided to come this spring after it became clear that to follow her dream, she had to follow it right out of North Carolina.

Although the family will stay in Raleigh, where dad Bill Baker is a vice president for a major construction firm, the family just bought a house across Glades Avenue in west