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-leaveit 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 pur-

pose 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 self-less 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 16and-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 my 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 top 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 her-

self 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 hun-

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

Boca as a permanent base here. Baker and her family made the decision after acknowledging the lack of a steady stream of crack practice partners and full-time coaches in Raleigh. While Bill works and helps shuttle their second daughter, 11-year-old Lenox, to her soccer games, mom Leigh Baker has found a permanent seat on the red-eye to

Of course, there were some questions among family friends: How could the Bakers send a 13-year-old (her birthday is in April) off to fend for herself in such a competitive, cutthroat world? Bill Baker has an easy answer: "She called yesterday from a hotel room overlooking Key Biscayne. She said, 'Dad, I'm here looking our over the bay and the blue water. It's so beautiful here.' I think she's going to be all right."

If Baker has what it takes to be an international tennis star, Evert Academy is where the transformation from sharpshooting local kid to Grand Slam winning hardball player will likely take place. It's a place where the phrase, "Yeah, Agassi decided not to come down today," seems rote. Don't be surprised to see top-ranked players such as France's Sebastian Grosjean and Vince Spadea sweating through a four-hour practice. Tiny, but fiery Amanda Coetzer shows up here from time to time to practice—and to show the reverent young ones how it's done.

On these finely groomed courts nestled amidst swaying coconut palms is also where Chris Evert practices with students three times a week, and where there's a lyrical constant of English, French, Spanish and even Czech spoken over the grunts of determined players returning smashes. Bordered by dozens of clay and hard courts, flanked by a beige dormitory hall, this tucked-away facility is what the doorstep to the big time now looks like for Alli Baker.

"Her dream is to be the top-ranked tennis player in the world," says Bill Baker at his Raleigh office overlooking Falls of the Neuse Road. "We knew that wouldn't happen if she stayed here. She's doing all this herself. All that we're doing is making the sacrifices to provide her with the opportunities to pursue this dream. Sometimes it's hard as a parent to not get emotionally involved. But in the end, the fire to do it has to come from within

STYLE POINTS

Naturally athletic, Baker picked tennis over other sports for reasons perhaps girls can best understand. First, it's not so—she searches for the word—"tomboy-ish." The outfits, in other words, look great. Plus, there's no physical contact, only the physicality of pressurized felt ball against tight catgut, the action crashing back and forth across the net in an elaborate joust. It is a game you can win by using your mind to imbue the body with the power of wit, intensity and strategy.

"I think it's the best game out there for girls," she says. "You can play hard and be super-competitive—and you can look good doing it"

Indeed, Baker already has the fresh, jaunty look that has potential sponsors swooning. With the exception of Adidas (clothes) and Volkl (racket), Baker has so far turned down major sponsorships. In April, she unofficially entered the pro circuit at a minor qualifying event. This spring, she will play pro tourneys in Little Rock and Hilton Head. But she's still an amateur, meaning she can't take any winnings home yet. Still, it's at those tournaments, as well as at her new home base here in Boca, where she's getting the first real taste of her new life and where she is, as Bill Baker says, "meeting a lot of people who have been where she wants to go-including some who made it and some who didn't.'

Impressed with Baker's natural talent, intense competitiveness and impressive number of wins against tough players, the United States Tennis Association and John Evert, now Baker's development coach, "recruited" her into the program.

"She has shown great skill and promise, but this is the time for her to get on the court and work hard, because this is where it's going to get tougher now," says Ricardo Acuna, USTA's Southeast region coach, who oversees Baker's overall training program.

For coaches like Evert and Acuna, right now is when the ball meets the clay for the great-granddaughter of the late Sports Hall of Famer Lenox Baker, the famed Duke orthopedic surgeon and sports medicine pioneer, and the granddaughter of single-handicappers Robert F. Baker and Robert M. Hines of Raleigh, the five-time Carolina Country Club Senior Championship winner. Wedged between childhood and the muscular 16- and 17-year-olds playing above her, this is when this next generation Baker has to concentrate more on fundamentals than winning—a difficult task for someone who has gotten used to eating victories for lunch. She says she still lags behind some of her key competitors as far as skills go. "Ground strokes are about the only part of my game I'm really good at," she admits.

"She's had a pretty easy time with practices up to this point, where she's been able to turn it up and win matches," says Evert. "But now I'm trying to figure out how she can match that intensity during practice. At this point, I'm even ready to cut back on her practice time to foster that intensity. For Alli right now, quality is more important than quantity."

THE CHRISSIE FACTOR

Although other tennis academies offer similarly competitive programs, here Baker is becoming a member of the Famed Evert family tennis tradition, which began with legendary tennis coach Jim Evert's long-time directorship of Fort Lauderdale's public Holiday Park tennis program from which Chris Evert emanated. Indeed, it may have been the "Chrissie presence" that finally convinced the Bakers to make the move.

Having a role model like Chris Evert, who won 18 grand slams and 159 tournaments before retiring in 1989, rifling balls at you from the other side of the net is unbelievable, Baker says. "I just love her. She comes out here to practice, and she still plays really hard. My mom says she would love to have her body."

But Baker and Evert are not two peas in a pod as far as playing style. Evert was known for staring her opponents down from the baseline, playing a cool-headed volley game. Fans recall her "icy stare" that unnerved some opponents enough to immobilize them. On the other hand, Baker loves to explode to the net with a tenacity that dad Bill Baker says has also yielded success in her doubles game.

Indeed, as Baker has served, sliced and backhanded her way to the top of the rankings, from playing in tourneys from Rio de Janeiro to Paris, comparisons run more to former teenage phenomenon Monica Seles than to Evert or today's young superstars like Serena and Venus Williams. "She has to play smarter because she's not as big as some of the other players." says her dad.

Still, Baker's skinny frame is mentioned as a potential liability, especially when matched against the new breed of power players such as the Williams sisters, who tower above their competitors.

But don't dismiss a growth spurt yet, says, Acuno, the USTA coach. "I've seen her increase in size by a lot just this year," he adds confidently, While Baker sometimes has trouble getting fired up for practice, she loves the weight room and working out. As part of her routine at Evert Tennis Academy, she endures a strenuous regimen along with nearly four hours of court time a day against some of the best young players in the world.

Despite her early success, it's still not advantage Baker. Most of her competitors were already enrolled in tennis academies when then 8-year-old Alli Baker started playing with her mom at Carolina Country Club, drawn more to the sport for the "cute outfits" than the competition. Other tennis kids get started way before that, as evidenced by a muffin-sized front-court player, perhaps 5 years old, who spent two hours cranking backhands at her dad-slash-coach on a recent day at the academy. The girl rode her pink Barbie bike with training wheels off the court after the practice. In Baker's case, however, her natural talents shone through right away, and she quickly made up for lost time. She started beating her mom as a 9year-old-showing right off the bat a natural inclination toward not just good tennis, but winning tennis.

"It was a little bit later when I started to really like the feeling of winning," she says. "Before that, it was just about the outfits and having fun with my friends."

That love for the game and the big win is now starting to pay off.

* * * * *

Interest in Baker began to percolate two years ago, when USTA began sniffing around Raleigh, following rumors of a phenom-inthe-making. After attending a few national camps and doing well in a number of regional tournaments, Baker bloomed for real last year.

Locally, North Hills Tennis Club coach Nancy Arndt, Raleigh Racquet Club's Mike Leonard and Rali Bakita, and a handful of other top-notch coaches worked on Baker's fundamentals, knowing they had a potential star on their hands. But it was at the Ace Tennis Academy in Atlanta, where Leigh Baker would shuttle her daughter on weekends, that Baker culled those extra pointers that propelled last year's successes.

Before last summer, Baker had already won both singles and doubles at the coveted Easter Bowl, a triumph that sent her like a projectile to the top ranking in the USTA under-14 category. Against older girls up to age 16, Baker is still ranked number seven. Impressed with the wily Raleigh youngster, CBS included Baker in a segment called "Top Spin" last summer, along with Pete Sampras and Serena Williams.

The Easter Bowl victory led to Baker's USTA National Champion ribbon. She finished third in the World Cup held in the Czech Republic last year. She was also a runner-up in the Banana Bowl in Brazil, and a semi-finalist in the Acunsion Bowl in Paraguay, and the Windmill Cup in the Netherlands. This year she is again on the U.S. National Team and this spring worked her way into the doubles finals tourneys in London and France. Right now is when competitive circuits around the world are really starting to heat up.

On top of the thrill of competition another boon to her meteoric rise into international tennis is the gang of cool friends. Baker is building around her. Currently, she e-mails a dozen friends in Russia and France, as well as her clan of pals and fans in Raleigh.

CHALLENGER FROM QUEENS

But Ally's best friend on the ground in Boca right now is a gritty, 15-year-old power player from the blue-collar sky-line of Queens, Shadisha Robinson. The two squared off against each other last year where Baker came back from a deep deficit, unwound

Robinson in a 7-6 second set and thrashed her 6-1 in the third. They've been best friends ever since. Evert uses the friendship to boost both players' performance on the court: While Baker leans how to defend against pure power, Robinson gets a lesson in wiliness from the freckle-cheeked Southerner.

"John doesn't really play us together competitively," Baker says. "He knows we are good for each other as training partners, but he doesn't want us to get too much of a rivalry going."

A straight-A student through primary and middle school, Baker is also managing to keep up with her academic work through it all. While vacationing at the beach last year. Retired Daniels Middle School teacher Lynn Reynolds heard about Baker's decision to go to Florida. She immediately called up the family and volunteered to come out of retirement and "sign up for the team" as a home schoolteacher. Revnolds and her young charge have since become close friends, constantly in touch via e-mail and fax-the methods they also use to exchange homework assignments and tests. Daily, the teacher and student log onto the College Boards web site to work out a daily test question posted there—just to make sure Baker is ready for the SAT's when that time comes.

"This high-tech teacher and student relationship has really been fun for both of us," Reynolds say. "She's a quick study and a very smart girl. We've become great friends. This is one of the best teaching assignments of my whole career."

In two short years, Baker has traveled from Prague to Paris, from Palm Springs to Rio. She says she's enamored with this lifestyle that a simple game has already given her. She misses her friends, but they'll come visit, they promise. Everyone says they will.

If the "tennis thing" doesn't work out, Baker says, "with all the agents I've already met, I've got a chance with my singing"—country, that is, her backburner passion. Already the world has opened its doors to a talented Raleigh kid with enough sense to know that dreams are out there for the getting. "I mean, if this were to give me a leg up to go to a school like Stanford or Duke, then it's already worth it," she says. "Plus, just look at this place," she adds, holding out her hands as if to weigh the fresh, precious Florida air. "This is prefect."

Mr. HELMS. I thank the Chair. I yield the floor.

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

The PRESIDING OFFICER. Th clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

TAX BREAKS

Mr. KENNEDY. Madam President, between last Friday and today, in the span of just 4 days, Republican Senators will pass tax breaks, overwhelmingly targeted for the wealthy, that will cost the Treasury one and a half trillion dollars over the next 20 years. You would think that careful attention would be paid to the merits of these astronomical tax giveaways before they are passed. Instead, they are being

rammed through by a right-wing Republican majority in Congress bent on rewarding the wealthy and ignoring the country's true priorities that have a far greater claim on these enormous resources.

What about prescription drug coverage for millions of senior citizens under Medicare? I have just returned from Massachusetts where I met with the elderly people. They are asking, Will the Senate of the United States, will Congress, take action to provide some relief to the elderly people in my State and across the country? Really, the unfinished business of Medicare is the prescription drug program. We did not debate that last Thursday and last Friday. We are not debating that issue today. We have basically said, let's find out how we can give the one and a half trillion dollars away over the next 20 vears, instead of dealing with the Medicare issue on prescription drugs.

What about greater Federal aid to education to help schools and colleges across the country and the students who attend them? We put into the RECORD last Friday the most recent studies of the Congressional Research Service that showed that by moving to smaller class sizes, there was an enhancement of academic achievement and accomplishment by students in California. That supports the STARS Program of Tennessee. Senator MUR-RAY of the State of Washington has been our leader championing for smaller class sizes, because we believe that that can be enormously important in enhancing academic achievement. If we do that, plus ensure that teachers get training and professional advancement in their classrooms, working to enhance their professionalism, we will see a very important, significant gain in academic achievement and accomplishment.

We also know the value of afterschool programs, tutorials, and accountability, as Senator BINGAMAN has talked about; the newer digital divide that Senator MIKULSKI has talked about; construction, the need to make sure our schools will be safe and secure and not crumbling, as so many of them are. But, no, we have set that aside. We are not going to have the resources to do that. Make no mistake about it, I say to American families, we have made enhancing academic achievement for our teachers, smaller class sizes, afterschool programs, a lesser priority than providing \$1.5 trillion from the Federal Treasury to the wealthiest individuals.

What about health insurance for the millions of hard-working Americans who have no coverage today? We made a downpayment in terms of the children in the CHIP program in a bipartisan way. We reach out to try to get coverage for their hard-working parents, an increasing number of Americans, who do not have health insurance. But we have not put that on the agenda. We are not debating that here on the floor of the Senate. There will

not be the resources to try to do that. We are saying we want \$1.5 trillion for the wealthiest individuals. Health insurance for hard-working Americans is put aside.

What about raising the minimum wage for millions of low-income Americans, the 13 million Americans, the majority of whom are women who have children? It is a women's issue, it is a children's issue, and it is a civil rights issue because so many of these men and women are men and women of color. It is a fairness issue. People who work 40 hours a week, 52 weeks a year, should not have to live in poverty. No, we cannot debate that up here in the Senate. We can get tax breaks for the wealthiest individuals in this country, but we will not debate an increase in the minimum wage. We will not do it.

I hope we are not going to hear long lectures from the other side about how we ought to be funding, now, the special needs programs. We had great statements from the other side: We have failed in meeting our responsibility to special needs children, to help local communities in the area of education. We have heard that time in and time out, while we have been trying to do some of these other actions for children in this country. We had an opportunity to pay for all those special needs children, but I did not hear from the other side that this is a priority. We did not hear it when they had the \$780 billion tax cut 2 years ago, and we could have taken a fifth of that tax cut and funded special needs education for every child in this country for 10 years. No, no, that is not enough of a priority. We are not going to do it. Our tax cut is too important. We are going to give \$1.5 trillion away without spending a single nickel on special needs children.

The list goes on about protecting Social Security and Medicare. Right now, I am sure there are scores of Members of the Congress and the Senate going on about how we ought to protect Medicare and Social Security. It is very clear what the priority has been in the Senate: \$1.5 trillion, not to protect Medicare, not to protect Social Security, but to provide it to the wealthiest individuals in this country.

That is what has happened over the period of these last 4 days, including a Sunday when we were not even here. All of these priorities and many more are being blatantly ignored by this Republican Congress in their unseemly stampede to enact these tax breaks for the wealthy. Never, in the entire history of our country, has so much been given away so quickly to so few with so little semblance of fairness or even thoughtful consideration.

I make that statement. I wait to be challenged on that. Never, never in the history of this body has so much been given away to so few, in such a short period of time, with such little semblance of fairness and even thoughtful consideration.

I hope we are not going to hear from the other side: We need to study these