

Norrell, and Christine Drager, who is in her first year with the subcommittee. All have contributed to making the passage of this bill a relatively smooth process, something I think speaks well of their dedication, professionalism, and knowledge of the programs and issues in this bill.

Finally, of course, there is my chief subcommittee aide, Bruce Evans, who has guided this bill in each of the years that I have worked on it. I could not possibly have any better staff. I am certain that no Member of the Senate has better, more dedicated, or more effective staff in seeking passage of a particular bill.

I also thank Kari Vander Stoep of my own personal staff for her outstanding work on the issues in this bill that are of particular importance to the people of the State of Washington.

As many hours as we put in here on the floor, each of these individuals has spent that multiplied by 10 in late nights and early mornings, in literally months of putting the bill together. They are likely to do exactly the same as we go through to the conference committee and final adoption of the bill.

I express my gratitude for their good work and the appreciation, I am sure, of Senator BYRD and of the Senate as a whole.

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000

The PRESIDING OFFICER. Under the previous order, the Senate will now resume consideration of H.R. 4810, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (H.R. 4810) to provide for reconciliation pursuant to section 103(a)(1) of the concurrent resolution on the budget for fiscal year 2001.

Pending:

Burns Amendment No. 3874, to repeal the modification of the installment method.

Reid (for Hollings) Amendment No. 3875, to pay down the debt by striking the tax cuts.

Nickles (for Lott) Amendment No. 3881, to provide a substitute.

The PRESIDING OFFICER. The Senate will now proceed to vote in relation to the following amendments, with 2 minutes for explanation prior to each vote: BURNS, HOLLINGS, and LOTT.

The Senator from Montana.

AMENDMENT NO. 3874

Mr. BURNS. Mr. President, the amendment that I have offered to this piece of legislation is a freestanding bill, S. 2005, the Installment Tax Collection Act of 2000.

Basically, it allows small businesses or farms that sell their businesses on the installment plan to pay their capital gains taxes as they receive the money. Right now, they are required to pay the capital gains taxes in one lump sum. In other words, in some cases, when properties are sold, they even have to borrow the money to pay the capital gains up front.

It is no cutback in revenue to the Government. We just receive the money whenever the owners receive their payments for their property.

I urge adoption of this amendment.

The PRESIDING OFFICER. Who yields time?

Is all time yielded back?

Mr. MOYNIHAN. A voice vote would be very agreeable.

Mr. BURNS. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. The yeas and nays have been requested.

Is there a sufficient second?

There is a sufficient second.

All time is yielded back.

The question is on agreeing to amendment No. 3874. The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.—

The result was announced—yeas 99, nays 0, as follows:

[Rollcall Vote No. 212 Leg.]

YEAS—99

Abraham	Feingold	Lugar
Akaka	Feinstein	Mack
Allard	Fitzgerald	McCain
Ashcroft	Frist	McConnell
Baucus	Gorton	Mikulski
Bayh	Graham	Moynihan
Bennett	Gramm	Murkowski
Biden	Grams	Murray
Bingaman	Grassley	Nickles
Bond	Gregg	Reed
Boxer	Hagel	Reid
Breaux	Harkin	Robb
Brownback	Hatch	Roberts
Bryan	Helms	Rockefeller
Bunning	Hollings	Roth
Burns	Hutchinson	Santorum
Byrd	Hutchison	Sarbanes
Campbell	Inhofe	Schumer
Chafee, L.	Inouye	Sessions
Cleland	Jeffords	Shelby
Cochran	Johnson	Smith (NH)
Collins	Kennedy	Smith (OR)
Conrad	Kerrey	Snowe
Craig	Kerry	Specter
Crapo	Kohl	Stevens
Daschle	Kyl	Thomas
DeWine	Landrieu	Thompson
Dodd	Lautenberg	Thurmond
Domenici	Leahy	Torricelli
Dorgan	Levin	Voinovich
Durbin	Lieberman	Warner
Edwards	Lincoln	Wellstone
Enzi	Lott	Wyden

NOT VOTING—1

Coverdell

The amendment (No. 3874) was agreed to.

Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

Mr. ROTH. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

AMENDMENT NO. 3875

The PRESIDING OFFICER. Under the previous order, the next amendment is Senator HOLLINGS' amendment. The Senator from South Carolina.

Mr. HOLLINGS. Mr. President, do you want to make \$1 million? Do you want to become a millionaire? All you have to do is find the surplus that is in the headlines.

This morning, USA Today said "surplus doubles."

That crowd knows how to write, but they do not know how to read.

I have the Congressional Budget Office report that they quoted. On page 17, the debt goes from \$5.617 trillion to \$6.370 trillion. The debt is going up. The surplus is going down.

I thought maybe they had gotten it from the President's midyear review just given 2 weeks ago. Of course, you know how they mix these things up. The last page tells the truth. On page 23, President Clinton finds that the debt goes up to \$1 trillion—no surplus. The debt increases.

I then go to the public debt to the penny. Call up Treasury. They give this out every day. You find how the debt goes up.

What they are trying to do is increase the debt with this \$248 billion.

I am for paying down the debt.

Vote for the amendment if you are for paying down the debt, please.

Mr. LEVIN. Mr. President, I will support the Hollings amendment to strike the tax cuts proposed in this legislation and devote those funds to reduction of the national debt.

I supported and would prefer the Democratic proposal to eliminate the marriage penalty in the Tax Code. I voted for the Democratic plan and had it passed would not have supported the Hollings amendment. However, since the Democratic alternative to the pending bill was defeated yesterday by a 46-50 vote, and since the Republican bill would cost a wasteful \$40 billion a year, reflecting the wrong priorities, I will support the Hollings amendment to better use those funds to pay down the national debt.

The PRESIDING OFFICER. The Senator from Delaware.

Mr. ROTH. Mr. President, evidently the proponent of the amendment does not believe any marriage tax relief is in order.

Let me say that I find this position to be incredible. The Federal Government is taking a record level of the economy in revenue over 20 percent. The Federal take has not been this high since World War II.

Income taxes have doubled since the Clinton administration came to office. Clearly, it is the taxpayers—especially America's hard-working families—who have caused the surplus.

This bill returns less than 3 percent of the non-Social Security surplus to virtually every married couple in the country. Both Republicans and Democrats agree that marriage tax relief is an appropriate use of the non-Social Security surplus. We differ on how the relief is delivered.

I urge my colleagues to reject Senator HOLLINGS' amendment.

Mr. HOLLINGS. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to amendment No. 3875. The clerk will call the roll.

The legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.

The result was announced—yeas 20, nays 79, as follows:

[Rollcall Vote No. 213 Leg.]

YEAS—20

Akaka	Inouye	Moynihan
Boxer	Kennedy	Reed
Daschle	Kerry	Robb
Dodd	Lautenberg	Rockefeller
Feingold	Leahy	Voinovich
Harkin	Levin	Wellstone
Hollings	Lincoln	

NAYS—79

Abraham	Edwards	McCain
Allard	Enzi	McConnell
Ashcroft	Feinstein	Mikulski
Baucus	Fitzgerald	Murkowski
Bayh	Frist	Murray
Bennett	Gorton	Nickles
Biden	Graham	Reid
Bingaman	Gramm	Roberts
Bond	Grams	Roth
Breaux	Grassley	Santorum
Brownback	Gregg	Sarbanes
Bryan	Hagel	Schumer
Bunning	Hatch	Sessions
Burns	Helms	Shelby
Byrd	Hutchinson	Smith (NH)
Campbell	Hutchison	Smith (OR)
Chafee, L.	Inhofe	Snowe
Cleland	Jeffords	Specter
Cochran	Johnson	Stevens
Collins	Kerrey	Thomas
Conrad	Kohl	Thompson
Craig	Kyl	Thurmond
Crapo	Landrieu	Torricelli
DeWine	Lieberman	Warner
Domenici	Lott	Wyden
Dorgan	Lugar	
Durbin	Mack	

NOT VOTING—1

Coverdell

The amendment (No. 3875) was rejected.

Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

Mr. LOTT. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. LOTT. Mr. President, I ask consent the vote occur in relation to the Lott amendment notwithstanding the order for the recess of the Senate.

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

Mr. LOTT. Mr. President, I ask consent that immediately following the reconvening at 2:15, there be 5 minutes for the managers or their designees for closing remarks, to be followed immediately by a vote on passage of H.R. 4810.

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

AMENDMENT NO. 3881

Mr. LOTT. Mr. President, I do have brief remarks before the vote on the next amendment. Are we ready to proceed to that?

The PRESIDING OFFICER. There are 2 minutes for debate, equally divided. The majority leader.

Mr. LOTT. Mr. President, the amendment we have before us will return to the text of the committee-reported bill. If this amendment is agreed to, we will then be voting on a clean marriage penalty relief bill with the exact text that was reported from the Finance

Committee. It is a simple vote. It is a simple choice. Last night the Senate did accept some amendments on several issues that are not relevant to marriage penalty relief, several of them on voice vote, perhaps a couple of them along the way on recorded votes.

Some of them are good amendments. We will have another opportunity to vote for them or have them included in other legislation. They are good ideas that deserve to be on another bill. This bill is about tax relief for married couples and about eliminating the marriage penalty when a couple gets married, so I urge my colleagues to support cleaning up the bill so we can pass a clean marriage penalty bill.

The PRESIDING OFFICER. Who yields time? The Senator from Illinois.

Mr. DURBIN. Mr. President, let me explain to the body what the Lott amendment does. If you voted in favor of the Durbin-Bond amendment to give full deductibility of insurance premiums to self-employed small businesses and farmers, the Lott amendment eliminates that vote. If you voted with Senator TORRICELLI of New Jersey for lead screening under Medicaid to protect children, the Lott amendment eliminates that. If you voted with Senator TORRICELLI on special provisions in Medicare for those suffering from Lou Gehrig's disease, the Lott amendment eliminates that. If you voted with Senator BURNS to change business accounting to make it more fair to small businesses, the Lott amendment eliminates it.

This is done over and over in the House of Representatives by the Rules Committee. It clears the deck of all the activity and progress we have made. It is an effort to make a tabula rasa the last amendment of the day. If you believe the amendments we voted for are worth standing behind, I urge you to vote "no" on the Lott amendment.

Mr. CRAIG. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The question is on agreeing to amendment No. 3881. The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from Georgia (Mr. COVERDELL) is absent due to illness.

The result was announced—yeas 54, nays 45, as follows:

[Rollcall Vote No. 214 Leg.]

YEAS—54

Abraham	DeWine	Hutchinson
Allard	Domenici	Inhofe
Ashcroft	Enzi	Jeffords
Bennett	Fitzgerald	Kyl
Bond	Frist	Lott
Brownback	Gorton	Lugar
Bunning	Gramm	Mack
Burns	Grams	McCain
Campbell	Grassley	McConnell
Chafee, L.	Gregg	Murkowski
Cochran	Hagel	Nickles
Collins	Hatch	Roberts
Craig	Helms	Roth
Crapo	Hutchinson	Santorum

Sessions
Shelby
Smith (NH)
Smith (OR)

Snowe
Specter
Stevens
Thomas

Thompson
Thurmond
Voinovich
Warner

NAYS—45

Akaka
Baucus
Bayh
Biden
Bingaman
Boxer
Breaux
Bryan
Byrd
Cleland
Conrad
Daschle
Dodd
Dorgan
Durbin

Edwards
Feingold
Feinstein
Graham
Harkin
Hollings
Inouye
Johnson
Kennedy
Kerrey
Kerry
Kohl
Landrieu
Lautenberg
Leahy

Levin
Lieberman
Lincoln
Mikulski
Moynihan
Murray
Reed
Reid
Robb
Rockefeller
Sarbanes
Schumer
Torricelli
Wellstone
Wyden

NOT VOTING—1

Coverdell

The amendment No. (3881) was agreed to.

Mr. MOYNIHAN. Mr. President, I move to reconsider the vote.

The PRESIDING OFFICER. In my capacity as a Senator from the State of Wyoming, I move to lay that motion on the table.

The motion to lay on the table was agreed to.

RECESS

The PRESIDING OFFICER. Under the previous order, the Senate will stand in recess until the hour of 2:15 p.m.

Thereupon, the Senate, at 12:55 p.m., recessed until 2:15 p.m., whereupon, the Senate reassembled when called to order by the Presiding Officer (Mr. INHOFE).

MARRIAGE TAX PENALTY RELIEF RECONCILIATION ACT OF 2000—Continued

The PRESIDING OFFICER. The Senator from Delaware is recognized.

Mr. ROTH. Mr. President, we are poised to approve the Marriage Tax Relief Reconciliation Act of 2000. This is a great victory for the American family—all America's families. It is not one that has been won, as much as it has been earned.

This bill is the centerpiece of our efforts to reduce the tax overpayment by American families. It is fair, it is responsible, it is the right thing to do for American families. And it is long overdue that they receive it.

The provisions in this bill will help over 45 million families. That is virtually every family in the U.S. Some of my colleagues have argued that almost half of those families—21 million families located in every state in this country—do not deserve any tax relief. I reject that argument. I reject it because in my home state of Delaware it would mean leaving over 30,000 families that contributed to our ever-growing budget surplus out of family tax relief.

All of these American families have contributed to the record surplus that we have in Washington. They deserve to get some of it back. I believed that