

is time for the government to stop punishing this value.

The marriage penalty has endured for too long and harmed too many couples. It is time to abolish the prejudice that charges higher taxes for being married. It is time to take the tax out of saying "I do."

The PRESIDING OFFICER. All time having expired, the question is on agreeing to the conference report.

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

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second. The clerk will call the roll.

The legislative clerk called the roll.

Mr. REID. I announce that the Senator from California (Mrs. BOXER), the Senator from Hawaii (Mr. INOUE), the Senator from Massachusetts (Mr. KERRY), the Senator from Nebraska (Mr. KERREY), and the Senator from Washington (Mrs. MURRAY) are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 60, nays 34, as follows:

[Rollcall Vote No. 226 Leg.]

#### YEAS—60

Abraham	Feinstein	Mack
Allard	Fitzgerald	McCain
Ashcroft	Frist	McConnell
Bennett	Gorton	Murkowski
Biden	Gramm	Nickles
Bond	Grams	Roberts
Brownback	Grassley	Roth
Bunning	Gregg	Santorum
Burns	Hagel	Sessions
Byrd	Hatch	Shelby
Campbell	Helms	Smith (NH)
Chafee, L.	Hutchinson	Smith (OR)
Cleland	Hutchison	Snowe
Cochran	Inhofe	Specter
Collins	Jeffords	Stevens
Craig	Kohl	Thomas
Crapo	Kyl	Thompson
DeWine	Landrieu	Thurmond
Domenici	Lott	Torricelli
Enzi	Lugar	Warner

#### NAYS—34

Akaka	Feingold	Moynihan
Baucus	Graham	Reed
Bayh	Harkin	Reid
Bingaman	Hollings	Robb
Breaux	Johnson	Rockefeller
Bryan	Kennedy	Sarbanes
Conrad	Lautenberg	Schumer
Daschle	Leahy	Voinovich
Dodd	Levin	Wellstone
Dorgan	Lieberman	Wyden
Durbin	Lincoln	
Edwards	Mikulski	

#### NOT VOTING—5

Boxer	Kerrey	Murray
Inouye	Kerry	

The conference report 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.

Mr. ROTH. Mr. President, first of all, let me say this vote on the marriage penalty represents a great victory for working Americans. I think we can all take great satisfaction that, for the typical American, it will mean something like \$1,300 to \$1,500 in a tax cut.

I thank my friends and colleagues who supported this legislation. I think it is only fair, it is only right. I believe this has, indeed, been a great week for the working people of America.

Mr. President, it has been a busy two weeks for the Members of the Senate Finance Committee and our staff. I would like to take a moment to thank the staff who worked on this conference report and also H.R. 8, the Death Tax Elimination Act of 2000.

With respect to both bills, I thank John Duncan, my Administrative Assistant. On the Majority Staff, I thank Frank Polk, our Staff Director and Chief Counsel, J.T. Young, our Deputy Staff Director, and members of the tax staff, including Mark Prater, Brig Pari, Bill Sweetnam, Jeff Kupfer, Ed McClellan, and our newest tax counsel, Elizabeth Paris. I thank our Finance Committee press team of Ginny Flynn and Tara Bradshaw. I note that Connie Foster, Amber Williams, and Myrtle Agent also provided valuable assistance to the tax team.

I thank my friend and colleague, the distinguished ranking Democratic member of the Finance Committee, Senator PAT MOYNIHAN and his able staff. I refer to David Podoff, Russ Sullivan, Stan Fendley, Cary Pugh, Jerry Pannullo, Mitchell Kent, John Sparrow, and Lee Holtzman.

Republican Leadership staff also deserve thanks for helping to bring these bills together. I refer to Dave Hoppe, Sharon Soderstrom, Keith Hennessey, and Ginger Gregory of Senator LOTT's office and Hazen Marshall, Lee Morris, and Eric Ueland of Senator NICKLES' office.

Chuck Marr and Anita Horn of Senator DASCHLE's and Senator REID's staff also worked hard on this legislation.

The Budget Committee staff also deserve praise. I refer to Bill Hoagland, Beth Felder, and Cheri Reidy. I also thank Marty Morris and Bruce King of the minority staff.

None of this legislation would have been possible without the valuable work of the staff of the Joint Committee on Taxation, including Lindy Paull, Rick Grafmeyer, and the rest of the Joint Tax team.

A special thanks also is due to Jim Fransen, Mark Mathiesen, and Janell Bentz from Senate Legislative Counsel.

With respect to the marriage tax relief legislation, I also thank Senators KAY BAILEY HUTCHISON, SAM BROWNBACK, and JOHN ASHCROFT and their staffs, including Jim Hyland, Karen Knutson, and Brian Waidmann.

On the death tax repeal bill, a special note of thanks to Tim Glazewski of Senator JON KYL's staff.

The PRESIDING OFFICER. The Senator from New York.

Mr. MOYNIHAN. Mr. President, once again, I express my gratitude for the graciousness of our chairman and his generosity in these matters. I thank him for his diligence and his scrupulousness and his integrity, as always. I yield the floor.

## EXECUTIVE SESSION

### EXECUTIVE CALENDAR

The PRESIDING OFFICER. Under the previous order, the Senate will now proceed to executive session. Under the previous order, Calendar No. 613 through Calendar No. 617 are confirmed en bloc, the motions to reconsider are agreed to en bloc, and the President will be immediately notified of the Senate's action.

The nominations considered and confirmed en bloc are as follows:

#### THE JUDICIARY

Johnnie B. Rawlinson, of Nevada, to be United States Circuit Judge for the Ninth Circuit.

Dennis M. Cavanaugh, of New Jersey, to be United States District Judge for the District of New Jersey.

John E. Steele, of Florida, to be United States District Judge for the Middle District of Florida.

Gregory A. Presnell, of Florida, to be United States District Judge for the Middle District of Florida.

James S. Moody, Jr., of Florida, to be United States District Judge for the Middle District of Florida.

#### NOMINATION OF DENNIS CAVANAUGH

Mr. LAUTENBERG. Mr. President, I rise in strong support of the nomination of Dennis Cavanaugh to the United States District Court for New Jersey, and I am pleased that the Senate has confirmed him.

Dennis Cavanaugh has compiled an impressive record in both the public and private sectors. He has consistently demonstrated the efficiency, fairness and compassion that we have come to expect from our federal jurists. And he will be a tremendous asset as a district judge.

Since 1993, he has served as a magistrate judge. In that position, he has handled a number of difficult and complex cases. His current duties include managing all the civil cases assigned to two active district judges and half of the civil cases assigned to a senior district judge. That brings his total workload to more than 600 cases.

In fulfilling these duties, Magistrate Cavanaugh has shown the strong work ethic that is essential for judges who are called on to handle literally hundreds of cases at a time.

Magistrate Cavanaugh's legal career also includes several years of service as a public defender—from 1973 until 1977. After that, he entered private practice as a trial attorney handling civil litigation and some criminal cases. And he has been a partner with several distinguished firms in New Jersey.

His clients have included small businesses, educational institutions, insurance companies, public entities and police benevolent associations. And his experience with such a broad range of interests is one of the reasons he has performed so effectively as a magistrate judge.

Magistrate Cavanaugh has also done his part to help ease the caseloads overwhelming other judges. He volunteered for pro bono assignments at the

Superior Court in Essex County, where there was a severe backlog of civil cases.

In addition to his judicial duties, Magistrate Cavanaugh also finds time to teach as an adjunct professor at his alma mater, Seton Hall University School of Law in Newark.

That is the kind of experience and energy that has made New Jersey's federal bench one of the most impressive in the country. Magistrate Cavanaugh's entire career reflects the integrity and dedication that we want to see in all our federal judges. And I know his service on the district court bench will be equally outstanding.

I am pleased that the Senate has confirmed Magistrate Cavanaugh's nomination. With his confirmation, there will be no vacancies on New Jersey's district court. I thank Chairman HATCH for moving this nomination so expeditiously, and I thank all of my colleagues for their support of Magistrate Cavanaugh.

#### LEGISLATIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will resume legislative session.

The Senator from Delaware.

#### MORNING BUSINESS

Mr. ROTH. Mr. President, I ask consent that the Senate now proceed to a period of morning business with Senators permitted to speak for up to 10 minutes each.

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

The Senator from Texas.

#### MARRIAGE TAX PENALTY RELIEF

Mrs. HUTCHISON. Mr. President, I commend the distinguished chairman of the Finance Committee for not giving up on marriage tax penalty relief for hard-working American families. He deserves praise because there is no doubt this has been a rugged road.

We passed marriage tax penalty relief last year and sent it to the President in a bill that had other tax relief measures. The President said: No, that is too much tax relief for the American people; send me smaller bills.

Under the leadership of Senator ROTH, and with the help of our distinguished assistant majority leader, DON NICKLES, SAM BROWNBAC, JOHN ASHCROFT, SPENCER ABRAHAM, ROD GRAMS, together as a team we said we were going to send the President a clean marriage tax penalty relief bill; we were going to make sure that hard-working American families who are paying a penalty for being married got relief this year. That is the result of what we have done today.

Sixty percent of the Senate today is sending this bill to the President. Over 60 percent of the House passed the same bill this week. We say to the

President: You asked us to send you a smaller bill, and we are doing it.

Most of us wanted to give tax relief in a bigger way. We wanted to go all the way through the 28-percent bracket, but the President said no. We came back with 15 percent, doubling of the standard deduction through the 15-percent bracket. What that means is a couple earning between \$43,000 and \$52,000 combined will stay in the 15-percent bracket. If one person in a couple makes \$25,000 a year and the other makes \$35,000 a year, they will stay in the 15-percent bracket longer.

It means tax relief for every American couple. Every American couple who uses the standard deduction is going to get relief because that standard deduction is doubled. Fifty million people in our country will get tax relief if the President signs the bill.

We are increasing the amount of the earned-income tax credit because we believe married couples who have just come off welfare or who are the working poor deserve that earned-income tax credit so they know that working is better than being on welfare. We want them to have the incentive to do that. We want them to have the pride of going to work and contributing to their families every day because we know they think better of themselves when they do that.

I do not see how President Clinton can use an excuse to veto the bill we are sending him today. I do not see what excuse remains. We have taken all of the excuses off the table.

He said in his State of the Union Message to Congress and to the American people he favored marriage tax penalty relief. We sent him a bill last year; he vetoed it. He said there were too many other tax cuts in the bill. Today, we are sending him a plain, simple marriage tax penalty relief bill for hard-working Americans who earn in the \$25,000 to \$35,000 range of income. That is who will benefit.

I have heard people on the other side say that this is a tax cut for the rich. There is no way anyone who has visited in the home of a couple, each of whom make \$25,000 a year, can say that those people are rich. We say they have earned this money and we want them to keep more of the money they earn. The fundamental difference is we believe the money that people earn belongs to them. We do not believe it belongs to the Federal Government.

We have a non-Social Security surplus. This is only letting them keep more of the money they earn rather than sending it to Washington because we are being good stewards of the taxpayers' dollars today. We are setting aside the Social Security surplus for Social Security only, we are paying down the debt, and we are giving back to the people part of the money they earned if the President will sign the bill.

This week has been a good week for hard-working Americans, for small business people, and for people who

own farms and ranches because we have given relief from the death tax to small businesses and family-owned farms so their heirs will not have to sell that business and put people out of jobs, and we have given marriage tax penalty relief.

This is the right thing to do, and I urge the President of the United States to hear 60 percent of the Senate and 63 percent of the House of Representatives who said they believe in marriage tax penalty relief, and we urge the President of the United States to sign this bill and give relief to Americans today because this will take effect immediately.

I thank the Chair, and I yield the floor.

Mr. BROWNBAC. Mr. President, the Senate just passed the Marriage Penalty Tax Relief Reconciliation Act by 60 votes. Sixty percent of the Senate voted in favor of eliminating the marriage penalty tax. Now it is up to the President and the Vice President—President Clinton and AL GORE—whether or not we will continue to tax marriage in America. This relief is available now to more than 50 million Americans. The President and the Vice President decide whether this is going to become law. All that remains for this legislation to become law is the President's signature. He is the one who can decide. He is the one who will decide, along with the Vice President, whether or not the marriage penalty will be eliminated. It is on their desk. It is up to the President. He is the one who decides.

He said he is for it. He said it during the State of the Union message. Now he will have a chance to go ahead and act and sign the bill. I say to the President yet again: Sign this into law.

I congratulate the chairman of the Finance Committee, Senator ROTH, who has done wonderful work, yeoman work on getting this bill passed. I congratulate the Senator from Texas, Mrs. HUTCHISON, who has waged a crusade for several years, seeing this was wrong in the Tax Code, and has fought diligently to get this done. I thank the Senator from Missouri, Mr. ASHCROFT, for his work in pushing this over a period of time. Now we are close to getting it done. We are almost there. It is time to be able to do it. We have the wherewithal. It is time. The President and the Vice President will decide whether or not this becomes law.

I want to cite what is in the bill so that people know what is there. I know we have been through this a number of times, but just to make sure people are clear what we are doing, we are doubling the standard deduction; we eliminate the penalty there. The current standard deduction is \$4,400 for singles. For couples it is \$7,350. We just double it. We make it \$8,800 for married couples. It seems only fair that for two people you should have a standard deduction that would be double what it is for one person.