

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

Mr. SESSIONS. Madam President, the Marriage Tax Relief Act that passed in the Senate previously and that has now come back to us from conference is a piece of legislation of historic importance. I would like to share a few thoughts with this body concerning why I think it is so important.

Not long ago a Harvard president wrote a book about the beginning of our Republic—the first 150 years. He said every piece of legislation that was considered and passed was debated on the principle of whether or not it would make the American people better as individual people, as human beings. It would encourage their self-reliance, their discipline, and their work ethic. It would encourage them to educate themselves and their families. It would make them more law abiding.

We know that public policy does, indeed, affect social policy and that actions have consequences. We know that a tax is a penalty. A tax is a detriment. When you tax something, you get less of it. In fact, that is why we tax cigarettes and beer more than we do food and medicine. We believe you can reduce certain activities to some degree by a tax. We now know if you subsidize an event, you get more of it.

Those are principles that I think are undisputed. How much I don't know. How much it affects any one single event in the life of a nation I don't know. But when you have over 200 million people making thousands and thousands and hundreds of thousands of decisions every day, every week, and every month of the year, penalties on one type of decisionmaking and a subsidy on another type of decisionmaking can affect what happens.

We are in the position that this great Nation through inadvertence, I suppose, has created a system that actually penalizes marriage. It, indeed, can be said to subsidize divorce.

I know a friend who got a divorce in January. I was told had they divorced in December it would have saved them \$1,600 in tax dollars; the Federal Government would be prepared to subsidize that divorce. But had they married in December, it would have cost them on their tax return an additional \$1,600; \$1,600 is a lot of money.

The average family who pays this marriage tax penalty according to the best estimates pays around \$1,400 more per year in taxes. That is \$100 a month. That is real money for American families.

I want to say how excited I am that I believe we are on the verge of passing and sending to the President a bill that I trust he will feel quite comfortable signing—a bill to eliminate this bizarre penalty.

How much has it impacted marriage and families in America? I don't know. But we know this: Marriage and family is a good institution. It strengthens America through families. Traditions,

stability, and education are ways of getting along in the world and transmitted partnerships occur. People live longer who are married, for the most part. It is a good institution. It is the institution that raises our next generation, trains them, and prepares them for the world.

It is such a delight and a thrill to know that we will, tomorrow, I am quite confident, vote to eliminate this penalty on one of America's most valuable institutions, the family. What a good day that is going to be. I look forward to it. I am going to celebrate it when it is signed, as I am confident the President will do. We will have made a major step in this body to strengthening one of America's greatest institutions, and that is the family.

#### HONORABLE NANCY EKSTRUM, MAYOR OF PHILIP

Mr. DASCHLE. Mr. President, on July 10, 2000, one of South Dakota's finest mayors stepped down after two decades of public service. Nancy Ekstrum, former city council member and mayor of the town of Philip for 12 years, provided thoughtful and decisive leadership for her community during a time of considerable change.

The first woman to lead Philip, Mayor Ekstrum began her service as mayor facing difficult issues that would be familiar to anyone who lives in a rural community. Poor quality water supplies made treatment expensive and difficult. An aging sewer system needed repair and road projects awaited completion. Meeting these challenges with a shrinking tax base and during a time of hardship for area ranchers required a sense of vision and tenacity. Most of all, it required a mayor who was willing to roll up her sleeves and put her heart and soul into finding creative solutions to difficult problems.

Nancy Ekstrum was just that kind of mayor. Under her leadership, the city built long-needed roads and made great strides toward providing its citizens with clean, healthy drinking water. When it became clear that the Mni Wiconi Rural Water System was still several years from reaching the community, Mayor Ekstrum rallied area residents to work with the congressional delegation to find an affordable interim solution to the city's water crisis. It is my hope that this project will be funded this year so that clean water will be Mayor Ekstrum's lasting legacy to the city.

On a more personal level, I will miss working with Mayor Ekstrum. Her advice on issues facing western South Dakota is always thoughtful and on target. I suspect that I will continue to turn to her long into the future for her thoughts and input as South Dakota faces the challenges of adapting a rural state to a global economy. I look forward to maintaining our strong friendship.

In conclusion, I simply would like to extend my congratulations to Mayor

Ekstrum on her 23 years of service to her community. I am delighted that she plans to stay involved in education and will continue to make a difference for the youth of Philip. I wish her the best as she enters this new phase of her life.

#### LEAVE OF ABSENCE

Mr. REID. Mr. President, I ask unanimous consent that Senator MURRAY be granted leave from the business of the Senate from on today, July 20, and Friday, July 21. She is attending a funeral in Washington.

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

#### UNILATERAL ECONOMIC SANCTIONS: LESSONS LEARNED

Mr. LUGAR. Mr. President, the role of unilateral economic sanctions in the conduct of American foreign policy has been part of our debate in the Congress and in the executive branch for the past three years. Attempts to modify or reform the way the United States utilizes unilateral economic sanctions in the conduct of our foreign policy have consumed the attention of several committees, spawned numerous sanctions reform bills—including my own efforts—resolutions and amendments, generated a number of floor debates, stimulated countless discussions within this body and with the administration and prompted many press conferences and news releases. It even moved the distinguished Majority Leader to appoint an ad hoc bipartisan Senate task force to sort through the issue in the hopes of finding a policy path or sanctions that best promotes our national interest.

Outside the United States Government, virtually every think tank, university, trade association, and foreign policy association has invested time and resources to studying, analyzing and making recommendations on the subject of unilateral economic sanctions. This is as it should be. The subject is integral to our approach on foreign policy, national security and international trade.

I have been pleased that our debate and the large volume of literature have led to considerable re-thinking about the efficacy of unilateral economic sanctions. I have noted that the frequent resort to use of unilateral sanctions to achieve foreign policy goals has declined and that our sophistication about the inter-relationship between unilateral economic sanctions and policy has grown dramatically. One of the most important players in our debate over the past few years has been the unique coalition of some 675 export-oriented companies in the United States called USA\*ENGAGE. They have been critical in helping to shape the debate on unilateral economic sanctions, a debate which continues virtually as I speak.