

Americans for Tax Reform

Tax Ratings—106th Congress

United States Senate

Second Session—2000

Preface to the 2000 ratings: In approaching the congressional scorecard for the second session of the 106th Congress, ATR was motivated by three principles: (1) defending against tax increases; (2) protecting against rampant spending; and (3) seeking institutional reforms that will protect taxpayers in the future. We have also rated two votes on “corporate welfare” in the House, an issue that often breaks along geographic rather than ideological or political lines. But in order to keep the total number of votes at the traditional 20, we have given the two votes a single weight, counting votes nos. 15 and 16 as a half vote each. Two issues are double weighted: the Taxpayer Protection Pledge and a constitutional supermajority of 2/3 of the two houses of Congress to raise taxes.

Explanation of Senate Votes

- 1. Marriage Tax.** (Roll Call #22, 2 Mar.) The Senate passed an amendment allowing more married couples to take advantage of Education Savings Accounts. YES was a vote FOR taxpayers.
- 2. Education Savings Accounts.** (Roll Call #33) The Senate passed a bill raising the limits on tax-free education savings accounts to \$2,000 per child, and extending the tax exemption for employer-provided education expenses until 2004. YES was a vote FOR taxpayers.
- 3. Tax Cuts.** (Roll Call #68, 7 April) The Senate defeated an effort to strip tax cuts out of the Budget Resolution. NO was a vote FOR taxpayers.
- 4. Tax Cuts.** (Roll Call #69, 7 April) The Senate passed an amendment diverting tax cuts in the Budget Resolution into education spending. NO was a vote FOR taxpayers.
- 5. FY 2001 Budget Resolution.** The Senate adopted a 5-year budget including \$147 billion in tax cuts and procedural safeguards against new non-defense spending programs. YES was a vote FOR taxpayers.
- 6. Marriage Tax.** (Roll Call #83, 13 April) A majority of the Senate voted to move ahead on a bill alleviating the tax penalty for marriage; however, the measure did not get the 60 votes needed to break a Democratic filibuster. YES was a vote FOR \$182 billion in tax relief over 10 years.
- 7. FY 2001 Budget Resolution.** (Roll Call #85) The Senate voted to accept the higher tax cut figures of \$150 billion over 5 years in the House budget plan. The resolution allows slightly higher defense spending than the FY 2000 budget, and lower non-defense discretionary spending. Although this is far from a perfect budget, a YES vote was a vote FOR taxpayers.
- 8. Africa Trade.** (Roll Call #98, 1 May) The Senate gave final passage to a bill extending tariff benefits to the Caribbean, Central America and sub-Saharan Africa. YES was a vote FOR taxpayers and consumers.
- 9. Prescription Drug Entitlement Program.** (Roll Call # 144, 22 June) The Senate rejected the establishment of a new entitlement program for prescription drugs for senior citizens, further increasing fiscal pressures on the Medicare program. NO was a vote FOR taxpayers.
- 10. Medicare Lockbox.** (Roll Call #163, 29 June) The Senate voted to protect the Medicare and Social Security surplus from being spent on other government programs. YES was a vote FOR taxpayers.
- 11. Gas Tax Suspension.** (Roll Call #183, 13 July) The Senate defeated an amendment lowering gas prices by suspending for 5 months the 19.4¢ per gallon federal gas tax. YES was a vote FOR taxpayers and motorists.
- 12. Social Security Benefits Tax.** (Roll Call #188, 13 July) The Senate passed an amendment repealing the Clinton-Gore tax on Social Security benefits. The amendment did not repeal all taxes on SS benefits, just those imposed in 1993. YES was a vote FOR taxpayers.
- 13. Death Tax Repeal.** (Roll Call #195, 14 July) The Senate rejected an effort to de-rail the phase-out of the tax on estates. NO was a vote FOR taxpayers.
- 14. Death Tax Repeal.** (Roll Call #197, 14 July) The Senate passed a bill phasing out the estate and gift tax by 2010. YES was a vote FOR taxpayers.
- 15. Marriage Tax.** (Roll Call #214, 18 July) The Senate voted to take up a measure alleviating the tax penalty for marriage. YES was a vote for taxpayers.
- 16. Marriage Tax.** (Roll Call #215, 18 July) The Senate passed the bill alleviating the tax penalty on marriage by expanding the income limits for married couples on both the 15 and 28 % tax brackets. YES was a vote FOR taxpayers.
- 17. Corporate Welfare.** (Roll Call #219, 20 July) The Senate voted to continue using taxpayer money to subsidize sugar producers, thus keeping prices high to consumers. NO was a vote FOR taxpayers and consumers.
- 18. China Trade.** (Roll Call #231, 27 July) The Senate voted to take up the bill establishing permanent normal trade relations with China. YES was a vote for taxpayers and consumers.
- 19 & 20. Taxpayer Protection Pledge.** ATR counts double the willingness of Senators to sign a formal pledge that they will oppose any efforts to raise taxes.

State	Vote #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	%
Alabama																						
SHELBY		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	95
SESSIONS		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	95
Alaska																						
STEVENSON		+	+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	+	+	90
MURKOWSKI		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	95
Arizona																						
McCAIN		-	-	-	-	+	-	+	+	+	+	+	+	-	+	+	+	+	+	+	+	65
KYL		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
Arkansas																						
HUTCHINSON		+	+	+	+	+	+	+	+	+	-	+	-	-	+	+	+	+	+	+	+	85
Lincoln		-	-	-	-	-	-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	15
California																						
Feinstein		-	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
Boxer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
Colorado																						
CAMPBELL		+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	-	-	+	85
ALLARD		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
Connecticut																						
Dodd		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Lieberman		-	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
Delaware																						
ROTH		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
Biden		-	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	+	25
Florida																						
Graham		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
MACK		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
Georgia																						
Miller		I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	+	-	-	33
Cleland		-	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
Hawaii																						
Inouye		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Akaka		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Idaho																						
CRAIG		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
CRAPO		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	95
Illinois																						
Durbin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
FITZGERALD		+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	+	+	+	95
Indiana																						
LUGAR		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	-	90
Bayh		-	-	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
Iowa																						
GRASSLEY		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	-	85
Harkin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Kansas																						
BROWNBACK		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
ROBERTS		+	+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	-	+	+	90
Kentucky																						
McCONNELL		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
BUNNING		+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	+	-	-	+	+	85
Louisiana																						
Breaux		-	+	+	-	-	-	-	+	-	-	-	-	-	-	-	-	-	-	-	-	30
Landrieu		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Maine																						
SNOWE		+	+	-	-	+	+	-	+	+	+	+	+	+	+	+	+	+	-	-	-	80

State	Vote #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	%
Maryland																						
COLLINS		+	+	+	-	+	+	+	-	+	+	-	+	+	+	+	+	+	+	-	-	75
Sarbanes		-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	-	10
Mikulski		-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	-	10
Massachusetts																						
Kennedy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	+	-	10
Kerry		-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	+	+	-	15
Michigan																						
Levin		-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	10
ABRAHAM		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
Minnesota																						
Wellstone		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
GRAMS		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	-	85
Mississippi																						
COCHRAN		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	-	80
LOTT		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
Missouri																						
BOND		-	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	85
ASHCROFT		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	95
Montana																						
Baucus		-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	10
BURNS		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	90
Nebraska																						
Kerrey		-	+	+	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	25
HAGEL		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	90
Nevada																						
Reid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	-	5
Bryan		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
New Hampshire																						
SMITH		+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	-	+	+	90
GREGG		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	95
New Jersey																						
Lautenberg		-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	10
Torricelli		+	+	+	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	35
New Mexico																						
DOMENICI		+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	-	-	-	70
Bingaman		-	-	+	-	-	-	-	-	-	-	-	-	-	+	-	-	-	-	+	-	15
New York																						
Moynihan		-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	10
Schumer		-	-	+	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	20
North Carolina																						
HELMS		+	+	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	-	-	+	85
Edwards		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	-	5
North Dakota																						
Conrad		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	-	10
Dorgan		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10
Ohio																						
DeWINE		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	-	-	85
VOINOVICH		+	+	-	-	-	+	+	+	+	-	+	-	+	-	+	+	+	-	-	-	55
Oklahoma																						
NICKLES		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
INHOFE		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	-	+	90
Oregon																						
Wyden		-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	15
SMITH		+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95

State	Vote #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	%
Pennsylvania																						
	SPECTER	+	+	-	-	+	+	-	+	+	+	+	+	+	-	+	+	+	-	+	+	75
	SANTORUM	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
Rhode Island																						
	Reed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	+	-	10
	CHAFEE	+	-	-	-	+	-	+	-	+	-	+	-	+	+	+	+	+	-	-	-	45
South Carolina																						
	THURMOND	+	+	+	+	+	+	-	+	+	+	+	+	+	+	+	+	-	-	-	-	75
	Hollings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Dakota																						
	Daschle	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	-	+	-	-	10
	Johnson	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	-	+	-	-	15
Tennessee																						
	THOMPSON	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	-	90
	FRIST	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	+	+	-	+	90
Texas																						
	GRAMM	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
	HUTCHISON	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
Utah																						
	HATCH	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	95
	BENNETT	+	+	+	+	-	+	+	+	+	+	+	+	+	+	+	+	+	-	+	+	90
Vermont																						
	Leahy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	-	5
	JEFFORDS	+	-	-	-	+	+	-	+	+	+	+	+	+	-	+	+	-	+	+	-	55
Virginia																						
	WARNER	+	+	+	+	+	+	+	+	+	-	+	+	+	+	+	-	+	-	-	-	80
	Robb	-	-	-	-	-	-	+	-	-	-	-	-	+	-	-	-	-	+	-	-	15
Washington																						
	GORTON	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	+	100
	Murray	-	-	-	-	-	-	+	-	-	-	-	-	+	-	-	-	-	+	-	-	15

State	Vote #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	%
West Virginia																						
	Byrd	-	+	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+	+	-	-	15
	Rockefeller	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	-	-	+	-	-	10
Wisconsin																						
	Kohl	-	+	-	-	-	-	-	+	-	-	-	-	-	-	-	-	+	+	+	-	25
	Feingold	-	-	-	-	-	-	-	-	-	+	-	-	-	-	-	-	-	+	+	-	15
Wyoming																						
	THOMAS	+	+	+	+	+	+	+	+	+	+	-	+	+	+	+	+	-	+	+	+	90
	ENZI	+	+	+	+	+	+	+	+	+	+	-	+	+	+	+	+	-	+	+	+	90

Key: + a vote in the interest of taxpayers
 - a vote against the interest of taxpayers
 A Absent for the vote. Counted against except when excused
 I Not a member of Congress at the time of the vote. Vote not counted.
 REPUBLICANS shown in UPPER CASE; Democrats in Upper and Lower case

Americans for Tax Reform (ATR) is a national clearinghouse for the grassroots taxpayers' movement. ATR works with hundreds of organizations and thousands of individuals at the federal, state, and local level on all issues which pertain to taxes, government regulation, and personal freedom.

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