27 Additional Votes For Higher Taxes – As Of 3/2/04

2003 CQ Senate Vote 147 – Kerry Did Not Vote But Announced Support
Tax Reductions - On-Budget Surplus      S 1054
Reid, D-Nev., motion to waive the Budget Act with respect to the Thomas, R-Wyo., point of order against the Reid amendment. The Reid amendment would prohibit the tax cuts on dividend income in the bill from going into effect unless the Treasury secretary certifies that the cuts would still allow for an on-budget surplus.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 44-53: R 1-50; D 42-3 (ND 36-1, SD 6-2); I 1-0
CQ Floor Votes, 108th Congress (5/14/2003)

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2003 CQ Senate Vote 149 – Kerry Voted Yea
Tax Reductions - Social Security Tax Repeal      S 1054
Dorgan, D-N.D., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Dorgan amendment. The Dorgan amendment would repeal the 1993 income tax increase on Social Security benefits. It would be offset by eliminating from the bill the provision related to dividend tax cuts and upper income tax rate reductions.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 49-51: R 2-49; D 46-2 (ND 38-1, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

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2003 CQ Senate Vote 150 – Kerry Voted Nay
Tax Reductions - Flat Tax Study      S 1054
Specter, R-Pa., amendment that would express the sense of the Senate that the Senate Finance Committee and the Joint Economic Committee should undertake a study on ways to simplify the tax code, including implementing a flat tax, and present their findings to the Senate.
Adopted 70-30: R 51-0; D 18-30 (ND 13-26, SD 5-4); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

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2003 CQ Senate Vote 151 – Kerry Voted Yea
Tax Reductions - Dividend Tax Cut Acceleration      S 1054
Baucus, D-Mont., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Baucus amendment. The Baucus amendment would accelerate the dividend tax cuts in the bill by one year and require that all recipients of the child tax credit receive the full $400 payment regardless of their income. It would be offset by eliminating the bill's 10 percent increase in dividend income excluded from taxation from 2008 through 2012.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 47-53: R 0-51; D 46-2 (ND 39-0, SD 7-2); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)
2003 CQ Senate Vote 152 – Kerry Voted Yea
Tax Reductions - Unemployment Insurance S 1054
Kennedy, D-Mass., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Kennedy amendment. The Kennedy amendment would extend unemployment benefits by 26 weeks, with an additional 13 weeks for workers who have exhausted federal benefits. It also would fund unemployment compensation for part-time and low-wage workers. It would be offset by eliminating the bill's acceleration of the reduction of the top income tax rate.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 50-49: R 2-48; D 47-1 (ND 39-0, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 153 – Kerry Voted Yea
Tax Reductions - Child Tax Credit S 1054
Lincoln, D-Ark., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Lincoln amendment. The Lincoln amendment would lower the eligibility threshold for a refundable child tax credit from $10,500 to $5,000. It would be offset by delaying until 2011 the bill's 20 percent dividend tax exclusion originally scheduled for 2008.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 49-51: R 1-50; D 47-1 (ND 39-0, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 154 – Kerry Voted Yea
Tax Reductions - Research and Development Tax Credit S 1054
Cantwell, D-Wash., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Cantwell amendment. The Cantwell amendment would extend the business research and development tax credit through 2013. It would be offset by eliminating the bill's exclusion of dividends from income taxes.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 49-50: R 1-49; D 47-1 (ND 39-0, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 155 – Kerry Voted Yea
Tax Reductions - Marriage Penalty S 1054
Jeffords, I-Vt., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Jeffords amendment. The Jeffords amendment would accelerate relief of the so-called marriage penalty for married couples receiving the Earned Income Tax Credit. It would be offset by paring back the reduction in the top income tax rate.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 49-51: R 1-50; D 47-1 (ND 39-0, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)
2003 CQ Senate Vote 159 – Kerry Voted Yea  
Tax Reductions - Prescription Drug Benefit  
Stabenow, D-Mich., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Stabenow amendment. The Stabenow amendment would delay the bill's dividend tax cut and acceleration of a reduction of the top income tax rate until a prescription drug benefit for Medicare recipients is enacted.  
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)  
Motion rejected 44-56: R 1-50; D 43-14 (ND 29-10, SD 5-4); I 1-0  
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 160 – Kerry Voted Yea  
Tax Reductions - Graham Substitute  
Graham, D-Fla., motion to waive the Budget Act with respect to the Kyl, R-Ariz., point of order against the Graham substitute amendment. The substitute would allow a refundable wage tax credit equal to 7.65 percent of the first $10,000 of earnings in 2003 and 2004. It also would increase the amount businesses can deduct for equipment costs, give $40 billion in aid to states and localities, extend federal unemployment benefits and expand eligibility for the benefits to low-wage and part-time workers.  
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)  
Motion rejected 35-65: R 0-51; D 34-14 (ND 29-10, SD 5-4); I 1-0  
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 162 – Kerry Voted For  
Tax Reductions - Landrieu Substitute  
Landrieu, D-La., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Landrieu substitute amendment. The substitute amendment would create a wage credit of up to $765 per worker or $1,530 per working couple while giving an equivalent tax credit to employers. It would provide $52 billion in fiscal relief to states, accelerate reductions in the so-called marriage penalty, increase the child tax credit to $1,000 by 2006, allow businesses to write off $100,000 in investment for one year, create a 50 percent tax credit for small business health care expenses, create wage credits for employers in Renewal Communities, create a 50 percent tax credit for companies with employees in the National Guard and Reserves and extend unemployment benefits by 13 weeks. It would be offset by restrictions on corporate use of off-shore tax shelters and an increase in customs user fees.  
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)  
Motion rejected 47-53: R 0-51; D 46-2 (ND 38-1, SD 8-1); I 1-0  
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 164 – Kerry Voted Yea  
Tax Reductions - Higher Education  
Schumer, D-N.Y., motion to waive the Budget Act with respect to the Kyl, R-Ariz., point of order against the Schumer amendment. The Schumer amendment would slow the acceleration in the reduction of the top tax rate and use the revenue for higher education financial aid programs.
Motion rejected 49-51: R 1-50; D 47-1 (ND 39-0, SD 8-1); I 1-0

CQ Floor Votes, 108th Congress (5/15/2003)
2003 CQ Senate Vote 165 – Kerry Voted Nay
Tax Reductions - Overseas Income S 1054
Ensign, R-Nev., motion to waive the Budget Act with respect to the Breaux, D-La., point of order against the Ensign amendment. The Ensign amendment would lower the tax on U.S. companies' overseas income in 2003 from 35 percent to 5.25 percent, provided that the company uses the difference to provide more jobs. Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the amendment was adopted by voice vote.)
Motion agreed to 75-25: R 51-0; D 23-25 (ND 18-21, SD 5-4); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 166 – Kerry Voted Yea
Tax Reductions - Child Tax Credit S 1054
Conrad, D-N.D., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Conrad amendment. The Conrad amendment would make the increases to the child tax credit in the bill retroactive to Jan. 1, 2002. It would be offset by a delay in the reduction of the top income tax rate. Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 49-51: R 1-50; D 47-1 (ND 39-0, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 167 – Kerry Voted Yea
Tax Reductions - Democratic Substitute S 1054
Daschle, D-S.D., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Daschle substitute amendment. The Daschle amendment would create a wage credit equal to 10 percent for the first $3,000 of income for single filers and $6,000 for married couples. It would provide $40 billion in fiscal relief to states, eliminate the so-called marriage penalty, increase the child tax credit to $700 in 2003 and $800 in 2004, allow businesses for one year to write off $75,000 in investment, create a 50 percent tax credit for small business health care expenses and extend unemployment benefits by 26 weeks. It would be offset by restrictions on the corporate use of off-shore tax shelters and an increase in customs user fees. Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 46-54: R 1-50; D 44-4 (ND 37-2, SD 7-2); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 168 – Kerry Voted Yea
Tax Reductions - Dayton Substitute S 1054
Baucus, D-Mont., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Dayton, D-Minn., substitute amendment. The Dayton amendment would triple the amount of income taxable in the 10 percent tax bracket, freeze the top income tax rate, and retain the original bill's changes to the child tax credit, marriage penalty and alternative minimum tax. The changes would be offset by eliminating the bill's dividend tax cuts.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)

Motion rejected 44-56: R 0-51; D 43-5 (ND 37-2, SD 6-3); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 170 – Kerry Voted Nay
Tax Reductions - Sunset on Tax Increases S 1054
Sessions, R-Ala., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Sessions amendment. The Sessions amendment would make tax increases in the bill expire at the end of 2015.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 51-49: R 49-2; D 2-46 (ND 1-38, SD 1-8); I 0-1
CQ Floor Votes, 108th Congress (5/15/2003)

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2003 CQ Senate Vote 171 – Kerry Voted Nay
Tax Reductions - Dividend Taxation S 1054
Nickles, R-Okla., amendment that would exempt 50 percent of dividend payments from taxation in 2003, increasing to 100 percent from 2004 through 2006. Dividend tax rates would return to their present levels in 2007. It would allow businesses investing $400,000 or less annually to write off up to $100,000 of those expenses from 2003 through 2007. The changes would be offset by reductions in tax breaks to married couples contained in the underlying bill.
Note: A "yea" was a vote in support of the president's position.
Adopted, with Vice President Cheney casting a "yea" vote to break the tie, 50-50: R 48-3; D 2-46 (ND 1-38, SD 1-8); I 0-1
CQ Floor Votes, 108th Congress (5/15/2003)

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2003 CQ Senate Vote 172
Tax Reductions - Overseas Workers S 1054 – Kerry Voted Yea
Breaux, D-La., amendment that would eliminate from the bill tax increases on overseas workers making between $50,000 and $75,000 per year. The changes would be offset by reducing the bill's total exemption of dividend income to a 65 percent exemption from 2004 through 2006.
Rejected 49-51: R 2-49; D 46-2 (ND 38-1, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

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2003 CQ Senate Vote 173
Tax Reductions - Elimination of Tax Cuts S 1054 – Kerry Voted Yea
Kennedy, D-Mass., amendment that would eliminate from the bill dividend tax cuts and decreases for the highest income tax rates.
Note: A "nay" was a vote in support of the president's position.
Rejected 48-52: R 1-50; D 46-2 (ND 38-1, SD 8-1); I 1-0
CQ Floor Votes, 108th Congress (5/15/2003)

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2003 CQ Senate Vote 174
Tax Reductions - Elimination of Tax Cuts S 1054 – Kerry Voted Yea
Dodd, D-Conn., amendment that would eliminate from the bill provisions excluding 10 percent of dividend income above $500 from taxation and provisions decreasing the top income tax rate.
Note: A "nay" was a vote in support of the president's position.
Rejected 49-50: R 1-49; D 47-1 (ND 39-0, SD 8-1); I 1-0 CQ Floor Votes, 108th Congress (5/15/2003)

2003 CQ Senate Vote 175
Tax Reductions - Corporate Life Insurance Policies S 1054 – Kerry Voted Yea
Edwards, D-N.C., motion to waive the Budget Act with respect to the Kyl, R-Ariz., point of order against the Edwards amendment. The Edwards amendment would remove a provision of the tax code that allows a company to purchase life insurance policies for non-critical employees without the employee's knowledge, making the company eligible for a tax break.
Note: A three-fifths majority vote (60) of the total Senate is required to waive the Budget Act. (Subsequently, the chair upheld the point of order, and the amendment fell.)
Motion rejected 37-63: R 2-49; D 35-13 (ND 28-11, SD 7-2); I 0-1 CQ Floor Votes, 108th Congress (5/15/2003)

Tax Reductions - Passage HR 2 – Kerry Voted Against
Passage of the bill that would reduce taxes by $350 billion over 11 years. It would exempt 50 percent of dividend payments from taxation in 2003, and exempt all such income from 2004 through 2006. Businesses investing $400,000 or less annually would be able to write off up to $100,000 of those expenses from 2003 through 2007. Reductions in individual income tax rates already in place would be accelerated. Taxes on corporate overseas income would be reduced by 85 percent for one year. States and localities would receive $20 billion for fiscal relief. The child tax credit would increase to $1,000. The measure also includes provisions to curtail the use of corporate tax shelters, including corporate inversion and expatriation, and a provision to increase the exemption amounts under the alternative minimum tax.
Note: Before passage, the Senate struck all after the enacting clause and inserted the text of S 1054, as amended, into the bill. A "yea" was a vote in support of the president's position.
Passed 51-49: R 48-3; D 3-45 (ND 2-37, SD 1-8); I 0-1 CQ Floor Votes, 108th Congress (5/15/2003)

Tax Reductions - Conference Report HR 2 – Kerry Voted Against
Adoption of the conference report on the bill that would provide $350 billion in tax breaks over 11 years. It would provide $20 billion in state aid that consists of $10 billion for Medicaid and $10 billion to be used at states' discretion. The agreement includes a new top tax rate of 15 percent on capital gains and dividends through 2007 (5 percent for lower-income taxpayers in 2007 and no tax in 2008). Income tax cuts enacted in 2001 and scheduled to take effect in 2006 would be accelerated. The child tax credit would increase to $1,000 through 2004. The standard deduction for married couples would be double that for a single filer through 2004. Tax breaks for businesses would include increasing the deduction that small businesses could take on investments to $100,000 through 2005.
Note: A "yea" was a vote in support of the president's position.
Adopted (thus cleared for the president), with Vice President Cheney casting a "yea" vote to break the tie, 50-50: R 48-3; D 2-46 (ND 1-38, SD 1-8); I 0-1 CQ Floor Votes, 108th Congress (5/23/2003)
2003 CQ Senate Vote 317 – Kerry Didn’t Voted But Announced Against 
Energy Policy - Passage  HR 6
Passage of a bill that would overhaul the nation's energy policies, restructure the electricity system and
provide for approximately $15 billion in energy-related tax incentives. It also would direct the National
Highway Traffic Safety Administration (NHTSA) to set a new CAFE standard within 15 months to two
years. It would encourage the use of alternative energy and require utilities to increase their reliance on
renewable fuels.
Note: (Before passage, the Senate struck all after the enacting clause and inserted the text of the energy bill
from the 107th Congress (HR 4) as passed by the Senate on April 25, 2002.)
Passed 84-14: R 48-3; D 35-11 (ND 26-11, SD 9-0); I 1-0
CQ Floor Votes, 108th Congress (7/31/2003)
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2003 CQ Senate Vote 373 – Kerry Voted Nay
Fiscal 2004 Supplemental for Iraq and Afghanistan - Tax Cut Suspension  S 1689
Stevens, R-Alaska, motion to table (kill) the Biden, D-Del., amendment no. 1796 that would offset Iraqi
reconstruction costs by eliminating income tax cuts enacted in 2001 for the top 1 percent of earners.
Motion agreed to 57-42: R 50-1; D 7-40 (ND 3-36, SD 4-4); I 0-1
CQ Floor Votes, 108th Congress (10/2/2003)
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2003 CQ Senate Vote 456 -- Kerry Didn’t Vote, But Announced Against
Energy Policy - Cloture  HR 6
Motion to invoke cloture (thus limiting debate) on the conference report on the bill that would implement a
comprehensive national policy for energy conservation, research and development. It would authorize $25.7
billion in tax breaks over 10 years, including $11.9 billion to encourage oil and gas production, $2.5 billion for
"clean coal" programs, $2.2 billion in incentives for alternative motor vehicles, and $1.8 billion for the electric
power industry and other businesses. It would authorize $18 billion in loan guarantees for a natural gas
pipeline from Alaska. Ethanol producers would be required to double their output. Makers of the gasoline
additive MTBE would be protected from liability, but would have to cease production of the additive by
2015. The bill would also impose reliability standards for electricity transmission networks and ease
restrictions on utility ownership and mergers.
Note: Three-fifths of the total Senate (60) is required to invoke cloture. A "yea" was a vote in support of the
president's position.
Motion rejected 57-40: R 44-7; D 13-32 (ND 8-30, SD 5-2); I 0-1
CQ Floor Votes, 108th Congress (11/21/2003)