

against Muslims in some neighborhoods across the United States; and

Whereas all persons in the United States who espouse and adhere to the values of the founders of our Nation should help in the fight against bias, bigotry, and intolerance in all their forms and from all their sources: Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That—

(1) Congress condemns anti-Muslim intolerance and discrimination as wholly inconsistent with the American values of religious tolerance and pluralism;

(2) while Congress respects and upholds the right of individuals to free speech, Congress acknowledges that individuals and organizations that foster such intolerance create an atmosphere of hatred and fear that divides the Nation;

(3) Congress resolves to uphold a level of political discourse that does not involve making a scapegoat of an entire religion or drawing political conclusions on the basis of religious doctrine; and

(4) Congress recognizes the contributions of American Muslims, who are followers of one of the three major monotheistic religions of the world and one of the fastest growing faiths in the United States.

Mr. ABRAHAM. Mr. President, I rise today to introduce S. Con. Res. 94, which encourages religious tolerance toward Muslims in America. I am proud to join my colleague, Senator JOE LIEBERMAN, in co-sponsoring this legislation. S. Con Res. 94 calls upon Congress to lead the effort in condemning anti-Muslim intolerance and discrimination.

Many may ask why a resolution such as this needs to be introduced in Congress. The answer is, unfortunately, that some Muslims in America have been subjected to discrimination and harassment based simply upon their religious beliefs. This, Mr. President, is inimical to the protections of our Constitution, and to our long-held, fundamental beliefs concerning religious tolerance and pluralism.

It is important to note that Islam is one of the three great monotheistic religions based upon the teachings of Abraham. The American Muslim community, numbering close to 5 million, is a vibrant part of our nation. The many mosques, Islamic schools and centers across America serve to remind us all that Islam has contributed to advancements in the fields of mathematics, science, medicine, law, philosophy, art and literature. Furthermore, many Americans of the Muslim faith are leaders in their communities, and successes in their professions.

It is my sincere hope that our colleagues will join us in taking a stand against anti-Muslim intolerance and discrimination by co-sponsoring this legislation.

I yield the floor.

Mr. LIEBERMAN. Mr. President, I am proud to join Senator ABRAHAM in submitting this resolution recognizing the need—indeed the obligation—for our nation to show greater tolerance towards Americans of Muslim faith. Tolerance for people of all faiths was among the founding principles of our nation. Since the early 17th Century,

when the Puritans fled to America seeking the religious freedom that was denied them in England, our nation has cherished religious pluralism and ingrained in its people the value of allowing every person to worship according to the dictates of his or her own conscience. When the Framers drafted the Constitution, they saw this principle as so important, so sacrosanct, that they enshrined religious freedom not once, but twice, in the Bill of Rights' very first Amendment. Perhaps because of this constitutional mandate, or perhaps because of the resulting tolerance the First Amendment has engendered in our society, our nation has in the more than 200 years since it began become a haven for those seeking both refuge from religious persecution and a society accepting and nurturing of a pluralism in religious beliefs.

Indeed, like millions of their coreligionists, my own grandparents came to the United States from Central and Eastern Europe early this century, in part to escape the discrimination they suffered on account of their Jewish faith and heritage. They and those of us who descended from them ultimately found an acceptance in this country that is virtually unparalleled in history. As a result of this country's continued willingness to welcome people of different faiths like my grandparents, both we and American society have been enriched.

Unfortunately, the traditional American values of religious tolerance and acceptance thus far too often have been denied to a more recent group of arrivals and their descendants. Despite the tremendous contributions Muslim Americans are making to American society, and despite the fact that Islam shares a common origin—and common values—with America's two other predominant monotheistic religions, Americans of Islamic faith have been subjected to harassment and discrimination solely on account of their religion and heritage. This must end. It is time for us to reaffirm our commitment to religious pluralism and tolerance. It is time for us to loudly proclaim that a diversity of religious beliefs and traditions enriches rather than diminishes our society because religion—including Islam—is a great source of values and good deeds in our democracy. It is time for us to extend to our Muslim citizens in practice the promise of our nation's ideals: tolerance of and gratitude for their religious beliefs. I hope the resolution we are submitting today puts us one step closer to achieving that ideal.

SENATE RESOLUTION 224—EX-PRESSING THE SENSE OF THE SENATE REGARDING AN INTERNATIONAL PROJECT TO EVALUATE AND FACILITATE THE EXCHANGE OF ADVANCED TECHNOLOGIES

Mr. STEVENS (for himself, Mr. COCHRAN, Mr. CHAFEE, Mr. HOLLINGS, Mr.

INOUYE, and Mr. MURKOWSKI) submitted the following resolution; which was considered and agreed to:

S. RES. 224

Whereas currently in the post Cold-War world, there are new opportunities to facilitate international political and scientific cooperation on cost-effective and advanced innovative nuclear waste technologies;

Whereas there is increasing public interest in monitoring and remediation of nuclear wastes; and

Whereas it is in the best interest of the United States to explore and develop options with the international community to facilitate the exchange of evolving advanced nuclear waste technologies: *Now, therefore, be it*

Resolved, That it is the sense of the Senate that—the President should instruct the Secretary of Energy, in consultation with the Secretary of State, the Secretary of Defense, the Administrator of the Environmental Protection Agency, and other officials as appropriate, to consider the Advanced Technology Research Project (known as "ATRP") and report to the Committee on Energy and Natural Resources of the Senate on:

(1) whether the United States should encourage the establishment of an international project to facilitate the evaluation and international exchange of data (including cost data) relating to advanced nuclear waste technologies, including technologies for solid and liquid radioactive wastes and contaminated soils and sediments;

(2) whether such a project could be funded privately through industry, public interest, and scientific organizations and administered by an international non-governmental, nonprofit organization, with operations in the United States, Russia, Japan, and other countries that have an interest in developing such technologies; and

(3) any legislation that the Secretary believes would be required to enable such a project to be undertaken.

AMENDMENTS SUBMITTED

THE INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

ROTH AMENDMENT NO. 2339

Mr. ROTH proposed an amendment to the bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes; as follows:

On page 401, strike line 3, and insert: "beginning after December 31, 1998".

On page 415, between lines 16 and 17, insert: **SEC. 5007. CLARIFICATION OF DEFINITION OF SPECIFIED LIABILITY LOSS.**

(a) IN GENERAL.—Subparagraph (B) of section 172(f)(1) (defining specified liability loss) is amended to read as follows:

"(B) Any amount (not described in subparagraph (A)) allowable as a deduction under this chapter which is attributable to a liability—

"(i) under a Federal or State law requiring the reclamation of land, decommissioning of a nuclear power plant (or any unit thereof), dismantlement of an offshore drilling platform, remediation of environmental contamination, or payment of workmen's compensation, and

"(ii) with respect to which the act (or failure to act) giving rise to such liability occurs at least 3 years before the beginning of the taxable year."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to net operating losses arising in taxable years beginning after the date of the enactment of this Act.

SEC. 5008. MODIFICATION OF AGI LIMIT FOR CONVERSIONS TO ROTH IRAS.

(a) IN GENERAL.—Section 408A(c)(3)(C)(i) (relating to limits based on modified adjusted gross income) is amended to read as follows:

“(i) adjusted gross income shall be determined in the same manner as under section 219(g)(3), except that—

“(I) any amount included in gross income under subsection (d)(3) shall not be taken into account, and

“(II) any amount included in gross income by reason of a required distribution under a provision described in paragraph (5) shall not be taken into account for purposes of subparagraph (B)(i).”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2004.

SEC. 5009. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.

Subsection (c) of section 10511 of the Revenue Act of 1987 is amended by striking “October 1, 2003” and inserting “October 1, 2007”.

KERREY AMENDMENT NO. 2340

Mr. KERREY proposed an amendment to the bill, H.R. 2676, supra; as follows:

Beginning on page 277, line 4, strike all through page 279, line 25.

On page 280, line 1, strike “3105” and insert “3104”.

On page 282, line 11, strike “3106” and insert “3105”.

On page 286, line 1, strike “3107” and insert “3106”.

On page 309, lines 7 and 8, strike “the date of the enactment of this Act” and insert “_____, 1998”.

On page 399, line 24, strike “the date of the enactment of this Act” and insert “December 31, 2001”.

On page 400, lines 4 and 5, strike “the date of the enactment of this Act” and insert “December 31, 2001”.

On page 415, between lines 16 and 17, insert:

SEC. 5007. CLARIFICATION OF DEFINITION OF SPECIFIED LIABILITY LOSS.

(a) IN GENERAL.—Subparagraph (B) of section 172(f)(1) (defining specified liability loss) is amended to read as follows:

“(B) Any amount (not described in subparagraph (A)) allowable as a deduction under this chapter which is attributable to a liability—

“(i) under a Federal or State law requiring the reclamation of land, decommissioning of a nuclear power plant (or any unit thereof), dismantlement of an offshore drilling platform, remediation of environmental contamination, or payment of workmen’s compensation, and

“(ii) with respect to which the act (or failure to act) giving rise to such liability occurs at least 3 years before the beginning of the taxable year.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to net operating losses arising in taxable years beginning after the date of the enactment of this Act.

SEC. 5008. PROPERTY SUBJECT TO A LIABILITY TREATED IN SAME MANNER AS ASSUMPTION OF LIABILITY.

(a) REPEAL OF PROPERTY SUBJECT TO A LIABILITY TEST.—

(1) SECTION 357.—Section 357(a) (relating to assumption of liability) is amended by striking “, or acquires from the taxpayer property subject to a liability” in paragraph (2).

(2) SECTION 358.—Section 358(d)(1) (relating to assumption of liability) is amended by striking “or acquired from the taxpayer property subject to a liability”.

(3) SECTION 368.—

(A) Section 368(a)(1)(C) is amended by striking “, or the fact that property acquired is subject to a liability.”.

(B) The last sentence of section 368(a)(2)(B) is amended by striking “, and the amount of any liability to which any property acquired from the acquiring corporation is subject.”.

(b) CLARIFICATION OF ASSUMPTION OF LIABILITY.—Section 357(c) is amended by adding at the end the following new paragraph:

“(4) DETERMINATION OF AMOUNT OF LIABILITY ASSUMED.—For purposes of this section, section 358(d), section 368(a)(1)(C), and section 368(a)(2)(B)—

“(A) a liability shall be treated as having been assumed to the extent, as determined on the basis of facts and circumstances, the transferor is relieved of such liability or any portion thereof (including through an indemnity agreement or other similar arrangement), and

“(B) in the case of the transfer of any property subject to a nonrecourse liability, unless the facts and circumstances indicate otherwise, the transferee shall be treated as assuming with respect to such property a ratable portion of such liability determined on the basis of the relative fair market values (determined without regard to section 7701(g)) of all assets subject to such liability.”

(c) APPLICATION TO PROVISIONS OTHER THAN SUBCHAPTER C.—

(1) SECTION 584.—Section 584(h)(3) is amended—

(A) by striking “, and the fact that any property transferred by the common trust fund is subject to a liability,” in subparagraph (A),

(B) by striking clause (ii) of subparagraph (B) and inserting:

“(ii) ASSUMED LIABILITIES.—For purposes of clause (i), the term ‘assumed liabilities’ means any liability of the common trust fund assumed by any regulated investment company in connection with the transfer referred to in paragraph (1)(A).

“(C) ASSUMPTION.—For purposes of this paragraph, in determining the amount of any liability assumed, the rules of section 357(c)(4) shall apply.”

(2) SECTION 1031.—The last sentence of section 1031(d) is amended—

(A) by striking “assumed a liability of the taxpayer or acquired from the taxpayer property subject to a liability” and inserting “assumed (as determined under section 357(c)(4)) a liability of the taxpayer”, and

(B) by striking “or acquisition (in the amount of the liability)”.

(d) CONFORMING AMENDMENTS.—

(1) Section 351(h)(1) is amended by striking “, or acquires property subject to a liability.”.

(2) Section 357 is amended by striking “or acquisition” each place it appears in subsection (a) or (b).

(3) Section 357(b)(1) is amended by striking “or acquired”.

(4) Section 357(c)(1) is amended by striking “, plus the amount of the liabilities to which the property is subject.”.

(5) Section 357(c)(3) is amended by striking “or to which the property transferred is subject”.

(6) Section 358(d)(1) is amended by striking “or acquisition (in the amount of the liability)”.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to transfers after the date of the enactment of this Act.

SEC. 5009. EXTENSION OF INTERNAL REVENUE SERVICE USER FEES.

Subsection (c) of section 10511 of the Revenue Act of 1987 is amended by striking “October 1, 2003” and inserting “October 1, 2007”.

SEC. 5010. EXTENSION OF HAZARDOUS SUBSTANCE SUPERFUND TAXES.

(a) EXTENSION OF TAXES.—

(1) ENVIRONMENTAL TAX.—Section 59A(e) is amended to read as follows:

“(e) APPLICATION OF TAX.—The tax imposed by this section shall apply to taxable years beginning after December 31, 1986, and before January 1, 1996, and to taxable years beginning after December 31, 2001, and before January 1, 2008.”

(2) EXCISE TAXES.—Section 4611(e) is amended to read as follows:

“(e) APPLICATION OF HAZARDOUS SUBSTANCE SUPERFUND FINANCING RATE.—The Hazardous Substance Superfund financing rate under this section shall apply after December 31, 1986, and before January 1, 1996, and after December 31, 2001, and before October 1, 2008.”

(b) EFFECTIVE DATES.—

(1) INCOME TAX.—The amendment made by subsection (a)(1) shall apply to taxable years beginning after December 31, 2001.

(2) EXCISE TAX.—The amendment made by subsection (a)(2) shall take effect on January 1, 2002.

SEC. 5011. MODIFICATION OF DEPRECIATION METHOD FOR TAX-EXEMPT USE PROPERTY.

(a) IN GENERAL.—Subparagraph (A) of section 168(g)(3) (relating to tax-exempt use property subject to lease) is amended to read as follows:

“(A) TAX-EXEMPT USE PROPERTY.—In the case of any tax-exempt use property, the recovery period used for purposes of paragraph (2) shall be equal to 150 percent of the class life of the property determined without regard to this subparagraph.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property—

(1) placed in service after December 31, 1998, and

(2) placed in service on or before such date which—

(A) becomes tax-exempt use property after such date, or

(B) becomes subject to a lease after such date which was not in effect on such date.

In the case of property to which paragraph (2) applies, the amendment shall only apply with respect to periods on and after the date the property becomes tax-exempt use property or subject to such a lease.

SEC. 5012. EXTENSION OF REPORTING FOR CERTAIN VETERANS PAYMENTS.

The last sentence of section 6103(1)(7) (relating to disclosure of return information to Federal, State, and local agencies administering certain programs) is amended by striking “September 30, 2003” and inserting “September 30, 2008”.

On page 260, line 14, strike “shall develop” and insert “shall, not later than January 1, 2000, develop”.

On page 305, lines 3 and 4, strike “the date of the enactment of this Act” and insert “June 30, 2000”.

On page 305, lines 10 and 11, strike “the date of the enactment of this Act” and insert “June 30, 2000”.

On page 308, line 13, strike “the date of the enactment of this Act” and insert “June 30, 1999”.

On page 309, lines 7 and 8, strike “the date of the enactment of this Act” and insert “December 31, 1999”.

On page 310, strike line 19, and insert “December 31, 1999”.

On page 312, lines 15 and 16, strike “the date of the enactment of this Act” and insert “December 31, 1999”.

On page 314, lines 3 and 4, strike “the 180th day after the date of the enactment of this Act” and insert “December 31, 2000”.

On page 315, line 11, strike “June 30, 2000” and insert “December 31, 2000”.

On page 324, strike lines 9 through 12, and insert:

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to collection actions initiated after December 31, 1999.

On page 343, after line 24, insert:

(c) EFFECTIVE DATE.—This section shall apply to collection actions initiated after December 31, 1999.

On page 345, lines 6 and 7, strike “the date of the enactment of this Act” and insert “December 31, 1999”.

On page 348, line 6, strike “December 31, 1998” and insert “December 31, 1999”.

On page 351, lines 13 and 14, strike “the date of the enactment of this Act” and insert “December 31, 1999”.

On page 357, lines 6 and 7, strike “the date of the enactment of this Act” and insert “December 31, 1999”.

On page 357, lines 9 and 10, strike “the date of the enactment of this Act” and insert “December 31, 1999”.

On page 357, strike lines 16 and 17, and insert:

(B) December 31, 1999.

On page 362, lines 12 and 13, strike “the 60th day after the date of the enactment of this Act” and insert “December 31, 1999”.

On page 370, lines 17 and 18, strike “the date of the enactment of this Act” and insert “January 1, 1999”.

On page 371, line 11, insert: “This subsection shall apply only with respect to taxes arising after June 30, 2000, and any liability for tax arising on or before such date but remaining unpaid as of such date.” after the end period.

On page 374, lines 4 and 5, strike “180 days after the date of the enactment of this Act” and insert “July 1, 2000”.

On page 379, line 15, insert “, on and after July 1, 1999,” after “shall”.

On page 382, line 2, strike “60 days after the date of the enactment of this Act” and insert “on January 1, 2000”.

On page 383, line 14, insert “, except that the removal of any designation under subsection (a)(2)(A) shall not be required to begin before January 1, 1999” after “Act”.

On page 385, lines 7 and 8, strike “the date of the enactment of this Act” and insert “January 1, 2000”.

BOND AMENDMENT NO. 2341

Mr. BOND proposed an amendment to the bill, H.R. 2676, supra; as follows:

Beginning on page 174, strike line 10 and all that follows through page 192, line 25, and insert the following:

SEC. 1101. INTERNAL REVENUE SERVICE BOARD OF GOVERNORS.

(a) IN GENERAL.—Section 7802 (relating to the Commissioner of Internal Revenue) is amended to read as follows:

“SEC. 7802. INTERNAL REVENUE SERVICE BOARD OF GOVERNORS.

“(a) ESTABLISHMENT.—There is established within the Department of the Treasury the Internal Revenue Service Board of Governors (in this title referred to as the ‘Board’).

“(b) MEMBERSHIP.—

“(1) COMPOSITION.—The Board shall be composed of 5 members, of whom—

“(A) 4 shall be individuals who are appointed by the President, by and with the advice and consent of the Senate, and

“(B) 1 shall be the Commissioner of Internal Revenue.

Not more than 2 members of the Board appointed under subparagraph (A) may be affiliated with the same political party.

“(2) QUALIFICATIONS.—Members of the Board described in paragraph (1)(A) shall be appointed solely on the basis of their professional experience and expertise in 1 or more of the following areas:

“(A) The needs and concerns of taxpayers.

“(B) Organization development.

“(C) Customer service.

“(D) Operation of small businesses.

“(E) Management of large businesses.

“(F) Information technology.

“(G) Compliance.

In the aggregate, the members of the Board described in paragraph (1)(A) should collectively bring to bear expertise in these enumerated areas.

“(3) TERMS.—Each member who is described in paragraph (1)(A) shall be appointed for a term of 5 years, except that of the members first appointed—

“(A) 1 member who is not affiliated with the same political party as the President shall be appointed for a term of 1 year,

“(B) 1 member who is not affiliated with the same political party as the President shall be appointed for a term of 2 years,

“(C) 1 member who is affiliated with the same political party as the President shall be appointed for a term of 3 years, and

“(D) 1 member who is not affiliated with the same political party as the President shall be appointed for a term of 4 years.

A member of the Board may serve on the Board after the expiration of the member’s term until a successor has taken office as a member of the Board.

“(4) REAPPOINTMENT.—An individual who is described in paragraph (1)(A) may be appointed to no more than two 5-year terms on the Board.

“(5) VACANCY.—Any vacancy on the Board—

“(A) shall not affect the powers of the Board, and

“(B) shall be filled in the same manner as the original appointment.

Any member appointed to fill a vacancy occurring before the expiration of the term for which the member’s predecessor was appointed shall be appointed for the remainder of that term.

“(6) REMOVAL.—

“(A) IN GENERAL.—A member of the Board may be removed at the will of the President.

“(B) COMMISSIONER OF INTERNAL REVENUE.—An individual described in paragraph (1)(B) shall be removed upon termination of employment.

“(c) GENERAL RESPONSIBILITIES.—

“(1) IN GENERAL.—The Board shall oversee the Internal Revenue Service in the administration, management, conduct, direction, and supervision of the execution and application of the internal revenue laws or related statutes and tax conventions to which the United States is a party.

“(2) CONSULTATION ON TAX POLICY.—The Board shall be responsible for consulting with the Secretary of the Treasury with respect to the development and formulation of Federal tax policy relating to existing or proposed internal revenue laws, related statutes, and tax conventions.

“(d) SPECIFIC RESPONSIBILITIES.—The Board shall have the following specific responsibilities:

“(1) STRATEGIC PLANS.—To review and approve strategic plans of the Internal Revenue Service, including the establishment of—

“(A) mission and objectives, and standards of performance relative to either, and

“(B) annual and long-range strategic plans.

“(2) OPERATIONAL PLANS.—To review and approve the operational functions of the Internal Revenue Service, including—

“(A) plans for modernization of the tax system,

“(B) plans for outsourcing or managed competition, and

“(C) plans for training and education.

“(3) MANAGEMENT.—To—

“(A) recommend to the President candidates for appointment as the Commissioner of Internal Revenue and recommend to the President the removal of the Commissioner,

“(B) recommend to the Secretary of the Treasury 3 candidates for appointment as the National Taxpayer Advocate from individuals who have—

“(i) a background in customer service as well as tax law, and

“(ii) experience in representing individual taxpayers,

“(C) recommend to the Secretary of the Treasury the removal of the National Taxpayer Advocate,

“(D) oversee the operation of the Office of the Taxpayer Advocate and the Internal Revenue Service Office of Appeals,

“(E) review and approve the Commissioner’s selection, evaluation, and compensation of Internal Revenue Service senior executives who have program management responsibilities over significant functions of the Internal Revenue Service,

“(F) review and approve the Commissioner’s plans for reorganization of the Internal Revenue Service, and

“(G) review and approve procedures of the Internal Revenue Service relating to financial audits required by law.

“(4) BUDGET.—To—

“(A) review and approve the budget request of the Internal Revenue Service prepared by the Commissioner,

“(B) submit such budget request to the Secretary of the Treasury, and

“(C) ensure that the budget request supports the annual and long-range strategic plans of the Internal Revenue Service.

“(5) TAXPAYER PROTECTION.—To ensure the proper treatment of taxpayers by the employees of the Internal Revenue Service.

The Secretary shall submit, without revision, the budget request referred to in paragraph (4) for any fiscal year to the President who shall submit, without revision, such request to Congress together with the President’s annual budget request for the Internal Revenue Service for such fiscal year.

“(e) BOARD PERSONNEL MATTERS.—

“(1) COMPENSATION OF MEMBERS.—Each member of the Board who is described in subsection (b)(1)(A) shall be compensated at an annual rate equal to the rate for Executive Schedule IV under title 5 of the United States Code. The Commissioner shall receive no additional compensation for service on the Board.

“(2) STAFF.—The Chairperson of the Board shall have the authority to hire such personnel as may be necessary to enable the Board to perform its duties.

“(3) PROCUREMENT OF TEMPORARY AND INTERMITTENT SERVICES.—The Chairperson of the Board may procure temporary and intermittent services under section 3109(b) of title 5, United States Code.

“(f) ADMINISTRATIVE MATTERS.—

“(1) CHAIR.—

“(A) TERM.—The Commissioner of Internal Revenue shall serve as the chairperson of the Board.

“(B) POWERS.—Except as otherwise provided by a majority vote of the Board, the powers of the Chairperson shall include—

“(i) establishing committees,

“(ii) setting meeting places and times,

“(iii) establishing meeting agendas, and

“(iv) developing rules for the conduct of business.

“(2) MEETINGS.—The Board shall meet at least once each month and at such other times as the Board determines appropriate.

“(3) QUORUM; VOTING REQUIREMENTS; DELEGATION OF AUTHORITIES.—3 members of the Board shall constitute a quorum. All decisions of the Board with respect to the exercise of its duties and powers under this section shall be made by a majority vote of the members present and voting. A member of the Board may not delegate to any person the member's vote or any decisionmaking authority or duty vested in the Board by the provisions of this section.

“(4) REPORTS.—The Board shall each year report with respect to the conduct of its responsibilities under this title to the President, the Committees on Ways and Means, Government Reform and Oversight, and Appropriations of the House of Representatives, and the Committees on Finance, Governmental Affairs, and Appropriations of the Senate.”

(b) CONFORMING AMENDMENTS.—

(1) Section 5315 of title 5, United States Code, is amended by adding at the end the following new item:

“Members, Internal Revenue Service Board of Governors.”

(2) Section 7701(a) (relating to definitions) is amended by inserting after paragraph (46) the following new paragraph:

“(47) BOARD.—The term ‘Board’ means the Board of Governors of the Internal Revenue Service.”

(3) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7802 the inserting the following new item:

“Sec. 7802. Internal Revenue Service Board of Governors.”

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall take effect on the date of the enactment of this Act.

(2) INITIAL NOMINATIONS TO INTERNAL REVENUE SERVICE BOARD OF GOVERNORS.—The President shall submit nominations under section 7802 of the Internal Revenue Code of 1986, as added by this section, to the Senate not later than 6 months after the date of the enactment of this Act.

(3) EFFECT ON ACTIONS PRIOR TO APPOINTMENT OF BOARD OF GOVERNORS.—Nothing in this section shall be construed to invalidate the actions and authority of the Internal Revenue Service prior to the appointment of the members of the Internal Revenue Service Board of Governors.

On page 194, line 14, strike “Oversight”.

On page 195, line 2, strike “Oversight”.

On page 197, lines 11 and 12, strike “Oversight”.

On page 202, line 2, strike “Oversight”.

On page 212, line 13, strike “Oversight Board” and insert “Board of Governors”.

On page 217, line 10, strike “Oversight Board” and insert “Board of Governors”.

On page 217, lines 22 and 23, strike “Oversight Board” and insert “Board of Governors”.

On page 220, line 12, strike “Oversight Board” and insert “Board of Governors”.

On page 220, line 17, strike “Oversight Board” and insert “Board of Governors”.

On page 235, line 2, strike “Oversight Board” and insert “Board of Governors”.

On page 258, line 8, strike “Oversight Board” and insert “Board of Governors”.

REID AMENDMENT NO. 2342

Mr. REID proposed an amendment to the bill, H.R. 2676, supra; as follows:

At the end of subtitle H of title III, add the following:

SEC. ____ . ELIMINATION OF PAYMENTS FOR DETECTION OF UNDERPAYMENTS AND FRAUD.

(a) IN GENERAL.—Subchapter B of chapter 78 is amended by striking section 7623.

(b) CONFORMING AMENDMENT.—The table of sections for subchapter B of chapter 78 is amended by striking the item relating to section 7623.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of enactment of this Act.

LEAHY (AND ASHCROFT) AMENDMENT NO. 2343

Mr. KERREY (for Mr. LEAHY, for himself and Mr. ASHCROFT) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 262, after line 14, add the following new paragraph:

“In the case of taxable periods beginning after December 31, 1998, the Secretary of the Treasury or the Secretary's delegate shall establish procedures for all Tax Forms, Instructions, and Publications created in the most recent 5-year period to be made available electronically on the Internet in a searchable database not later than the date such records are available to the public in printed form. In addition, in the case of taxable periods beginning after December 31, 1998, the Secretary of the Treasury or the Secretary's delegate shall, to the extent practicable, establish procedures for other taxpayer guidance to be made available electronically on the Internet in a searchable database not later than the date such guidance is available to the public in printed form.”

DORGAN (AND REID) AMENDMENT NO. 2344

Mr. DORGAN (for himself and Mr. REID) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 394, between lines 15 and 16, insert:
SEC. 3803. STUDY OF TRANSFER PRICING ENFORCEMENT.

(1) IN GENERAL.—The Internal Revenue Service Oversight Board shall study whether the Internal Revenue Service has the resources needed to prevent tax avoidance by companies using unlawful transfer pricing methods.

(2) ASSISTANCE.—The Internal Revenue Service shall assist the Board in its study by analyzing and reporting to the Board on its enforcement of transfer pricing abuses, including a review of the effectiveness of the current enforcement tools used by the Internal Revenue Service to ensure compliance under section 482 of the Internal Revenue Code of 1986 and to determine the scope of nonpayment of United States taxes by reason of such abuses.

(3) REPORT.—The Board shall report to Congress, not later than 12 months after the date of enactment of this Act, on the results of the study conducted under this subsection, including recommendations for improving the Internal Revenue Service's enforcement tools to ensure that multinational companies doing business in the United States pay their fair share of United States taxes.

DEWINE AMENDMENTS NOS. 2345–2346

(Ordered to lie on the table.)

Mr. DEWINE submitted two amendments intended to be proposed by him to the bill, H.R. 2676, supra; as follows:

AMENDMENT NO. 2345

On page 291, between lines 6 and 7, insert:
SEC. 3108. PROCEEDINGS TO REDUCE COMPLIANCE BURDENS RELATING TO NET OPERATING LOSSES.

(a) ADMINISTRATIVE PROCEEDINGS.—Section 6601 (relating to notice or regulations requir-

ing records, statements, and special returns) is amended—

(1) by striking “Every” and inserting

“(a) IN GENERAL.—Every”, and

(2) by adding at the end the following new subsection:

“(b) SPECIAL RULE FOR RECORDS RELATING TO NET OPERATING LOSSES.—

“(1) IN GENERAL.—If, within 5 years of filing, the Secretary has not examined any return of tax for a taxable year in which a net operating loss (as defined in section 172(c)) arises, the taxpayer may request the Secretary to—

“(A) enter into a formal record retention agreement with respect to records relating to such taxable year, or

“(B) if an agreement under subparagraph (A) cannot be mutually agreed upon, conduct an examination of such return.

“(2) TIME FOR ACTION.—

“(A) IN GENERAL.—The Secretary shall have 90 days from receipt of a request to enter into the agreement under paragraph (1)(A). If an agreement cannot be reached within such 90-day period, the Secretary shall immediately schedule the date for the examination under paragraph (1)(B).

“(B) EXAMINATION.—Any examination under paragraph (1)(B) shall be completed within 1 year of the close of the 90-day period under subparagraph (A) unless the taxpayer and the Secretary mutually agree to an extension of the 1-year period.

“(C) EFFECT OF FAILURE.—If the Secretary fails to meet any deadline under this paragraph, the net operating loss for the taxable year at issue shall be the amount included on the return of tax.

“(3) PAYMENT.—The Secretary may assess a fee of up to \$10,000 on any taxpayer filing a request under this subsection in order to defray the Secretary's expenses under this subsection.”

(b) DECLARATORY JUDGMENT PROCEEDING.—

(1) IN GENERAL.—Part IV of subchapter C of chapter 76 is amended by adding at the end the following new section:

“SEC. 7480. DECLARATORY JUDGMENT INVOLVING NET OPERATING LOSS DEDUCTION.

“(a) CREATION OF REMEDY.—In a case of actual controversy involving a determination by the Secretary of the correctness of a net operating loss under section 172(c) under an examination (or administrative appeal thereof) pursuant to section 6001(b), upon the filing of an appropriate pleading, the Tax Court may make a declaration with respect to the correctness of such deduction. Any such declaration shall have the force and effect of a decision of the Tax Court and shall be reviewable as such.

“(b) LIMITATIONS.—

“(1) PETITIONER.—A pleading may be filed under this section only by a taxpayer who filed a request under section 6001(b).

“(2) EXHAUSTION OF ADMINISTRATIVE REMEDIES.—The court shall not issue a declaratory judgment or decree under this section in any proceeding unless it determines the petitioner has exhausted all administrative remedies within the Internal Revenue Service. A petitioner shall be deemed to have exhausted its administrative remedies as of the close of the period described in section 6601(b)(2)(B).

“(3) TIME FOR BRINGING ACTION.—No proceeding may be initiated under this section unless it is filed before the 91st day after the last day of the period under section 6601(b)(2)(B).”

(2) CONFORMING AMENDMENT.—The table of sections for part IV of subchapter C of chapter 76 is amended by adding at the end the following new item:

“Sec. 7480. Declaratory judgment involving net operating loss deduction.”

AMENDMENT NO. 2346

On page 312, strike lines 1 through 6 and insert:

(b) AMENDMENT RELATED TO SECTION 1011 OF 1997 ACT.—Subsection (d) of Section 1059 of the 1986 Code is amended by adding at the end the following paragraph:

“(7) EXCEPTION FOR EXCESS LOSS ACCOUNTS.—Except as provided in regulations prescribed by the Secretary after March 26, 1998, subsection (a) shall not apply to any extraordinary dividend to the extent that the regulations prescribed under section 1502 require the creation or increase of an excess loss account.

GRAHAM AMENDMENT NO. 2347

Mr. GRAHAM proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 176, between lines 4 and 5, insert the following:

“(vii) The needs and concerns of small businesses.”

ASHCROFT (AND LEAHY)
AMENDMENT NO. 2348

Mr. ASHCROFT (for himself and Mr. LEAHY) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 261, strike lines 4 through 7, and insert “and subscribed”.

COVERDELL AMENDMENTS NOS.
2349–2353

(Ordered to lie on the table.)

Mr. COVERDELL submitted four amendments intended to be proposed by him to the bill, H.R. 2676, supra; as follows:

AMENDMENT NO. 2349

At the appropriate place insert the following:

SEC. . FAIRNESS WHEN COLLECTING A TAX DUE TO MATHEMATICAL AND CLERICAL ERRORS.

(a) IN GENERAL.—Section 6404(d) of the Internal Revenue Code of 1986 (relating to abatements) is amended to read as follows:

“(d) ABATEMENT OF INTEREST, PENALTY, ADDITIONAL, AMOUNT, AND ADDITION TO TAX ATTRIBUTABLE TO CERTAIN MATHEMATICAL, OR CLERICAL ERRORS.—In the case of an assessment of additional tax attributable to a mathematical or clerical error (as defined in section 6213(g)(2)), the Secretary shall abate any interest, penalty, additional amount, and addition to tax with respect to such assessment if, within 60 days after notice of such assessment is sent under section 6213(b)(1) by certified mail or registered mail, the taxpayer pays, or files a request for an abatement of, such assessment.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to notices filed after the date of the enactment of this Act.

AMENDMENT NO. 2350

After “misconduct.” on page 252, line 18, insert:

“Such a terminated employee shall be barred from employment in the Federal service.”

AMENDMENT NO. 2351

On page 376, strike lines 3 through 15, and insert:

“(B) REPRESENTATION OF LOW INCOME TAXPAYERS.—A clinic meets the requirements of subparagraph (A)(ii)(I) if at least 90 percent

of the taxpayers represented by the clinic have incomes which do not exceed 250 percent of the poverty level, as determined in accordance with criteria established by the Director of the Office of Management and Budget.

AMENDMENT NO. 2352

Beginning on page 377, line 20, strike all through page 378, line 14, and insert:

“(4) CRITERIA FOR AWARDS.—In determining whether to make a grant under this section, the Secretary—

“(A) shall consider—
“(i) the numbers of taxpayers who will be served by the clinic, including the number of taxpayers in the geographical area for whom English is a second language,

“(ii) the existence of other low income taxpayer clinics serving the same population,

“(iii) the quality of the program offered by the low income taxpayer clinic, including the qualifications of its administrators and qualified representatives, and its record, if any, in providing service to low income taxpayers, and

“(iv) alternative funding sources available to the clinic, including amounts received from other grants and contributions, and the endowment and resources of the institution sponsoring the clinic, and

“(B) shall give preference to any clinic in existence on the date of the enactment of this section.

COVERDELL (AND OTHERS)
AMENDMENT NO. 2353

(Ordered to lie on the table.)

Mr. COVERDELL (for himself, Mr. COCHRAN, Mr. FRIST, Mr. HAGEL, and Mr. INHOFE) submitted an amendment intended to be proposed by them to the bill, H.R. 2676, supra; as follows:

On page 342, after line 24, add:

SEC. 3418. PROHIBITION OF RANDOM AUDITS.

(a) IN GENERAL.—Section 7602 (relating to examination of books and witnesses), as amended by section 3417, is amended by adding at the end the following new subsection:

“(f) LIMITATIONS ON AUTHORITY TO EXAMINE.—

“(1) IDENTIFICATION OF PURPOSE AND BASIS FOR EXAMINATION REQUIRED.—In taking any action under subsection (a), the Secretary shall identify in plain language the purpose and the basis for initiating an examination in any notice of such an examination to any person described in subsection (a).

“(2) RANDOM AUDITS PROHIBITED.—The Secretary shall not base, in whole or in part, the initiation of an examination of a return under subsection (a) on the use of a statistically random return selection technique from a population or subpopulation.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to examinations initiated after April 29, 1998.

STEVENS AMENDMENT NO. 2354

(Ordered to lie on the table.)

Mr. STEVENS submitted an amendment intended to be proposed by them to the bill, H.R. 2676, supra; as follows:

On page 344, strike lines 7 through 9 and insert in lieu thereof the following:

(b) BOOKS, ETC.—Section 6334(a)(3) (relating to books and tools of a trade, business, or profession) is amended by striking “\$1,250 in value” and inserting “\$5,000 in value, and any permits issued by a State and required under State law for the harvest of fish or wildlife in the trade, business, or profession of the taxpayer”.

SHELBY (AND SESSIONS)

AMENDMENT NO. 2355

Mr. SHELBY (for himself and Mr. SESSIONS) proposed an amendment to the bill, H.R. 2676, supra; as follows:

At the appropriate place in the bill insert the following new section:

SEC. . CONGRESSIONAL REVIEW OF INTERNAL REVENUE SERVICE RULES THAT INCREASE REVENUE.

(a) SHORT TITLE.—This section may be cited as the “Stealth Tax Prevention Act”.

(b) IN GENERAL.—Section 804(2) of title 5, United States Code, is amended to read as follows:

“(2) The term ‘major rule’—

“(A) means any rule that—

“(i) the Administrator of the Office of Information and Regulatory Affairs of the Office of Management and Budget finds has resulted in or is likely to result in—

“(I) an annual effect on the economy of \$100,000,000 or more;

“(II) a major increase in costs or prices for consumers, individual industries, Federal, State, or local government agencies, or geographic regions; or

“(III) significant adverse effects on competition, employment, investment, productivity, innovation, or on the ability of United States-based enterprises to compete with foreign-based enterprises in domestic and export markets; or

“(ii)(I) is promulgated by the Internal Revenue Service; and

“(II) the Administrator of the Office of Information and Regulatory Affairs of the Office of Management and Budget finds that the implementation and enforcement of the rule has resulted in or is likely to result in any net increase in Federal revenues over current practices in tax collection or revenues anticipated from the rule on the date of the enactment of the statute under which the rule is promulgated; and

“(B) does not include any rule promulgated under the Telecommunications Act of 1996 and the amendments made by that Act.”

THOMPSON (AND OTHERS)
AMENDMENT NO. 2356

Mr. THOMPSON (for himself, Mr. SESSIONS, and Mr. FAIRCLOTH) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 180, beginning with line 7, strike all through page 181, line 17.

KOHL (AND FEINGOLD)
AMENDMENT NO. 2357

Mr. KERREY (for Mr. KOHL, for himself, and Mr. FEINGOLD) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 229, insert between lines 15 and 16 the following new section:

SEC. 1106. REVIEW OF MILWAUKEE AND WAUKESHA INTERNAL REVENUE SERVICE OFFICES.

(a) IN GENERAL.—

(1) REVIEW.—The Commissioner of Internal Revenue shall appoint an independent expert in employment and personnel matters to conduct a review of the investigation conducted by the task force, established by the Internal Revenue Service and initiated in January 1998, of the equal employment opportunity process of the Internal Revenue Service offices located in the area of Milwaukee and Waukesha, Wisconsin.

(2) CONTENT.—The review conducted under paragraph (1) shall include—

(A) a determination of the accuracy and validity of such investigation; and

(B) if determined necessary by the expert, a further investigation of such offices relating to—

(i) the equal employment opportunity process; and

(ii) any alleged discriminatory employment-related actions, including any alleged violations of Federal law.

(b) REPORT.—Not later than July 1, 1999, the independent expert shall report on the review conducted under subsection (a) (and any recommendations for action) to Congress and the Commissioner of Internal Revenue.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ARMED SERVICES

Mr. ROTH. Mr. President, I ask unanimous consent that the full Committee on Armed Services be authorized to meet on Wednesday May 6, 1998, and Thursday May 7, 1998, at 10 a.m. in closed session, to mark up the Department of Defense Authorization Act for Fiscal Year 1999.

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

COMMITTEE ON INDIAN AFFAIRS

Mr. ROTH. Mr. President, I ask unanimous consent that the Senate Committee on Indian Affairs be authorized to meet to conduct a hearing on Wednesday, May 6, 1998 at 10:00 a.m. on Tribal Sovereign Immunity, focusing on torts. The hearing will be held in room 106 of the Dirksen Senate Office Building.

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

SELECT COMMITTEE ON INTELLIGENCE

Mr. ROTH. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on Wednesday, May 6, 1998 at 11:30 am to hold closed mark-up on the FY 99 Intelligence Authorization.

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

SPECIAL COMMITTEE ON AGING

Mr. ROTH. Mr. President, I ask unanimous consent that the Special Committee on Aging be permitted to meet on May 6, 1998 at 2:00 p.m. for the purpose of conducting a hearing.

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

SUBCOMMITTEE ON COMMUNICATIONS

Mr. ROTH. Mr. President, I ask unanimous consent that the Communications Subcommittee of the Senate Committee on Commerce, Science, and Transportation be authorized to meet on Wednesday, May 6, 1998, at 9:30 a.m. on oversight of the Common Carrier Bureau.

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

SUBCOMMITTEE ON EUROPEAN AFFAIRS

Mr. ROTH. Mr. President, I ask unanimous consent that the Subcommittee on European Affairs be authorized to meet during the session of the Senate on Wednesday, May 6, 1998 at 2:00 p.m. to hold a hearing.

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

SUBCOMMITTEE ON FORESTS AND PUBLIC LAND MANAGEMENT

Mr. ROTH. Mr. President, I ask unanimous consent that the Subcommittee on Forests and Public Land Management of the Committee on Energy and Natural Resources be granted permission to meet during the session of the Senate on Wednesday, May 6, for purposes of conducting a subcommittee hearing which is scheduled to begin at 2:30 p.m. The purpose of this hearing is to receive testimony on S. 94, a bill to provide for the orderly disposal of Federal lands in Nevada, and for the acquisition of certain environmentally sensitive lands in Nevada, and for other purposes; and H.R. 449, a bill to provide for the orderly disposal of certain Federal lands in Clark County, Nevada, and to provide for the acquisition of environmentally sensitive lands in the State of Nevada.

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

ADDITIONAL STATEMENTS

TRIBUTE TO BRUCE BOHNSACK

• Mr. CONRAD. Mr. President, I rise today to give a brief tribute to Mr. Bruce Bohnsack from my home state of North Dakota. Mr. Bohnsack operates a grain and soybean farm which has been in his family for more than 100 years. As a producer, Bruce has a keen interest in farm policy issues and has been active in the affairs of a farmer owned credit cooperative—the Farm Credit System.

Bruce's active involvement in Farm Credit has been on various levels. He is a member of the Federal Land Credit Association of Fargo and has served as director of that association for 18 years. Bohnsack joined the board of the St. Paul Farm Credit Bank in 1987—at a time of crisis for the bank and the Farm Credit System as a whole.

The Farm Credit System of the mid-1980s was fighting a battle for survival. One of the things that saved the System was the leadership of Farm Credit board members like Bruce Bohnsack. Bruce and his colleagues in St. Paul made a number of sound business decisions of critical importance to the institutions and the farmers they serve. One such decision was to combine the St. Paul and St. Louis Farm Credit Banks to create AgriBank, FCB. This first voluntary merger of Farm Credit banks in the history of the System helped to ensure the efficiency and effectiveness of the wholesale bank while retaining local accountability at the association level.

Bruce and other farmer elected lenders in the System also provided helpful input to the Committee on Agriculture when we drafted the Agricultural Credit Act of 1987. The 1987 Act is one of the great success stories in recent years for which Congress and the Farm Credit System can both be justifiably proud. Since 1987 the Farm Credit System has

experienced a remarkable turn around. It is now better capitalized and better positioned to serve farmers than ever before in its history. Congress played a role in this turn around by providing Farm Credit with a loan not a grant. The principal and interest on the loan made possible under the 1987 legislation is being repaid by the System several years ahead of schedule.

Bruce Bohnsack's interest in farm policy issues is also reflected in his service on the St. Paul District Farm Credit Council and national Farm Credit Council boards of directors. As chairman of these two boards, Bruce was as an advocate for Farm Credit in the halls of Congress and in North Dakota. While he no longer serves on these boards, you can bet he will continue to be active in North Dakota Farmers Union, North Dakota State Township Officers Association, his local Lutheran church and other farm and community groups.

On behalf of North Dakota farmers, I would like to thank Bruce Bohnsack for his years of service to the Farm Credit System and American agriculture. We wish him well in the years ahead.●

FIRST LIEUTENANT JOSEPH VAN OOSTERHOUT RETIRES FROM MICHIGAN STATE POLICE

• Mr. ABRAHAM. Mr. President, I rise today to honor First Lieutenant Joseph Van Oosterhout, Post Commander of the Michigan State Police. He is retiring from the State Police after 23 years and 9 months of dedicated service.

First Lieutenant Van Oosterhout joined the Michigan State Police after serving in the United States Navy during the Vietnam War from 1967 to 1971. After serving in the military, he attended Western Michigan University where he worked towards the Bachelor's Degree he later earned while with the State Police. He was enlisted in the Michigan State Police in 1974, first stationed at the Benton Harbor Post and later to the Detroit Post and White Pigeon Post. In 1982, Van Oosterhout was promoted to Sergeant in the Traffic Services Division in Lansing. In 1987, he was assigned as Assistant Post Commander at the Ypsilanti Post. In 1992, he was promoted to Post Commander at the Iron Mountain Post. Also in 1992, he was transferred to the Negaunee Post as Post Commander where he has served ever since.

Throughout his career, First Lieutenant Van Oosterhout has received a great deal of recognition for his excellent service. In 1988, he was recognized as being the police officer in Michigan who had contributed most to traffic safety. He received one Departmental Award for breaking a crime ring and another for making a drug bust that had ties to several states.