

The PRESIDING OFFICER. The Senator from West Virginia.

Mr. BYRD. Mr. President, I ask unanimous consent that I may yield to the manager of the bill for the purpose of transacting three amendments, after which I be again recognized.

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

Mr. ROTH. I thank my esteemed colleague for his courtesy as it is very helpful in moving this legislation forward. I first yield to Senator KERREY to offer one amendment.

AMENDMENT NO. 2361

(Purpose: To express the policy of Congress that the Internal Revenue Service should work cooperatively with the private sector to increase electronic filing)

Mr. KERREY. Mr. President, I send an amendment to the desk and ask for its immediate consideration.

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

The Senator from Nebraska [Mr. KERRY] proposes an amendment numbered 2361.

Mr. KERREY. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

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

The amendment is as follows:

On page 256, line 15, strike "and".

On page 256, line 18, strike "2007." and insert "2007, and".

On page 256, between lines 18 and 19, insert the following:

(3) the Internal Revenue Service should cooperate with the private sector by encouraging competition to increase electronic filing of such returns, consistent with the provisions of the Office of Management and Budget Circular A-76.

Mr. KERREY. Mr. President, this amendment has been agreed to on both sides. It strengthens the electronic filing section, title II of this bill. I appreciate very much the Chairman's support.

Mr. ROTH. As Senator KERREY indicated, this amendment is acceptable to us, and I urge its adoption.

The PRESIDING OFFICER. Is there further debate on this amendment? If not, the question is on agreeing to the amendment.

The amendment (No. 2361) was agreed to.

Mr. ROTH. I now yield to Senator GRASSLEY.

The PRESIDING OFFICER. The Senator from Iowa.

AMENDMENTS NOS. 2362 AND 2363, EN BLOC

Mr. GRASSLEY. Mr. President, I send two amendments to the desk and ask that they be considered en bloc.

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

The Senator from Iowa [Mr. GRASSLEY] proposes amendments numbered 2362 and 2363, en bloc.

The amendments are as follows:

AMENDMENT NO. 2362

(Purpose: To add a counsel to the Office of the Taxpayer Advocate who reports directly to the National Taxpayer Advocate)

On page 203, line 5, strike "and".

On page 203, line 10, strike the period and insert "; and".

On page 203, between lines 10 and 11, insert: "(III) appoint a counsel in the Office of the Taxpayer Advocate to report directly to the National Taxpayer Advocate."

AMENDMENT NO. 2363

(Purpose: to authorize the Secretary of the Treasury to provide a combined employment tax reporting demonstration project)

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

SEC. . COMBINED EMPLOYMENT TAX REPORTING DEMONSTRATION PROJECT.

(a) IN GENERAL.—The Secretary of the Treasury shall provide for a demonstration project to assess the feasibility and desirability of expanding combined Federal and State tax reporting.

(b) DESCRIPTION OF DEMONSTRATION PROJECT.—The demonstration project under subsection (a) shall be—

(1) carried out between the Internal Revenue Service and the State of Iowa for a period ending with the date which is 5 years after the date of the enactment of this Act,

(2) limited to the reporting of employment taxes, and

(3) limited to the disclosure of the taxpayer identity (as defined in section 6103(b)(6) of such Code) and the signature of the taxpayer.

(c) CONFORMING AMENDMENT.—Section 6103(d)(5), as amended by section 6009(f), is amended by striking "project described in section 976 of the Taxpayer Relief Act of 1997." and inserting "projects described in section 976 of the Taxpayer Relief Act of 1997 and section— of the Internal Revenue Service Restructuring and Reform Act of 1998."

Mr. GRASSLEY. Mr. President, the first amendment that I am offering today will simply place a counsel—a lawyer—in the National Taxpayer Advocate's office.

The purpose of doing this is to give the Taxpayer Advocate ready access to legal opinions and legal judgments. Currently, the Taxpayer Advocate must put requests into the Office of Chief Counsel.

In order to make the Taxpayer Advocate more independent, which is what this bill does, it logically follows that the Taxpayer Advocate should have its own legal counsel. This will guarantee it fast, confidential legal advice to help those taxpayers in greatest need. Because it is the taxpayers in greatest need who go to the Taxpayer Advocate.

The second amendment should not be controversial. It applies only to Iowa. It is only a pilot project. We created an identical pilot project in Montana last year. A nationwide project like this was recommended by the IRS Restructuring Commission. My amendment is only a pilot program and it is only for Iowa.

This project would simplify reporting for some Iowa businesses. It would give a try to a program that would allow them to report taxes on one form. This gives businesses more time to conduct business, and spend less time on paperwork.

Mr. President, these amendments have been cleared by the other side, and I ask that they be adopted by consent.

The PRESIDING OFFICER. Is there further debate on the amendments? If not, the question is on agreeing to the amendments.

The amendments (Nos. 2362 and 2363) were agreed to.

Mr. GRASSLEY. I move to reconsider the vote.

Mr. ROTH. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

The PRESIDING OFFICER. The Senator from West Virginia.

MOTHER'S DAY 1998

Mr. BYRD. Mr. President, I refer to the third chapter of Genesis, verse 20, "And Adam called his wife's name Eve; because she was the mother of all living."

This coming Sunday, May 10, is Mother's Day. And, upon awaking that morning, some mothers will be treated to a lovingly prepared culinary surprise, and a glue-streaked—but treasured—handmade card. Others will be invited to brunch or to lunch or to dinner with their children and, perhaps, grandchildren, many of whom may have traveled long miles, some perhaps from one edge of the continent to the other, to help honor their mothers and grandmothers on this very special day, a day that originated in West Virginia, Mother's Day.

In my own case, and that of my wife, we will be visited by our two daughters, Mona Carol and Marjorie Ellen, and their husbands, Mohammad and Jon, respectively. And we will also be visited by our five grandchildren. I will name them in the order of their ages: Erik Byrd Fatemi, and then Mona Byrd Moore, Darius James Fatemi, Mary Anne Moore, Fredric Kurosh Fatemi. They will all come to our house, the Lord willing, this coming Sunday, and they will bring flowers to my wife Erma. And we will sit and talk for awhile, and then we will have those beautiful flowers and those beautiful thoughts and those beautiful memories that will be with us for—in the case of the flowers, all summer; in the case of the thoughts and memories, as long as we live. Others of my colleagues will experience the same visits from their daughters and granddaughters. And this will go on all over the country, with children coming back home, the family circle again coming together.

This weekend will be one of the busiest weekends of the year, one of the busiest for florists who deliver baskets and bouquets of long-distance love. As for telephone lines, they will be busy also, carrying the loving voices of sons and daughters, unable to make the long journey home. Some will be calling from foreign lands, but they will make those calls to mother.

This annual outpouring of affection and appreciation gives me hope that the strength of family feeling in this Nation has really not diminished all that much, but ever how much, is too

much. Yet, those feelings are still strong. Despite the afternoon hate-fests on television that sometimes pass for talk shows, in which high ratings are garnered by mother-daughter rivalries or mother-son conflicts that devolve into circus sideshows, caring and affection are still widespread among ordinary families like mine, and like the families of others here.

I cannot adequately describe how proud I am that the strength, the character, and the devotion that my wife Erma instilled in our daughters have carried through their families and are manifested in the fine families that my grandchildren are building. And I know that other Senators are just as proud of their families as I am of mine. I have said many times that the love and confidence and support of my family have helped me through the hardest moments of my life—I have had some pretty tough moments—and have sweetened every victory, and there have been some victories.

"Simply having children does not make mothers," someone has said, but a good mother is a pearl without price, for a mother's role in maintaining a civil and decent society is incalculable.

I say mothers here, not to denigrate the active role played by many fathers in the lives of their children today, but in recognition of that fundamental tie between a mother and her child—between a mother and her children. It is mother who wakes first at night to soothe the fevered brow. It is mother whose kisses are better than Bactine at taking the sting out of the tender skin. It is mother whom you call when things are really, really bad, no matter your age. It is mother who teaches us love. Mothers are our first and our best role models, whose wisdom and training guide us through our headstrong teenage years and comfort us when we are older.

Napoleon Bonaparte said, "The future destiny of the child is always the work of the mother." To raise children to become good citizens is a challenge, and it seems that today there are so many more malign influences out there, working to bend that childish twig into a blighted and twisted tree. "As the twig is bent, the tree is inclined," it has been said. And, so, as I have stated, there are so many more malign, malignant influences out there everywhere, working today, than there were when I was a child, working to bend that childish twig into a blighted and twisted tree.

When I was younger—I will not say when I was young, I am still young, as young in spirit as ever—but when I was a boy, there was no television, thank God; no television, and only very limited radio programming. That was back in the days when radio was good. We had an old Philco radio, just a little radio that sat on a shelf on the wall.

Of course, during the years when I lived as a country boy "out in the sticks," as we sometimes are prone to say, we had no radio at our house. We

had no electricity in the house. No radio, no running water, no electric lights. But we moved later to a coal camp where we did have a radio, the Philco that sat on the wall shelf.

A trip to the movie theater was rare. I remember that the strong man in the old silent movies was Joe Bonomo, and the cowboys were Tom Mix, Hoot Gibson, Jack Hoxie, and William Desmond. But there was no Internet and no video, not even a school library in the two-room schools that I attended. But later on when I was in high school, there was a school library. Then there was Bible class on Sunday. It was, in many ways, an easier time, a simpler time in which to rear children; it was much more easy to protect children against corrupting material.

I am no Luddite opposing technology and progress. Isaiah said that we would have progress. He said:

Prepare ye the way of the Lord, make straight in the desert a highway for our God.

Every valley shall be exalted, and every mountain and hill shall be made low; and the crooked shall be made straight, and the rough places plain:

And the glory of the Lord shall be revealed, and all flesh shall see it together. . .

So Isaiah foresaw the diesel motor train, the submarine, the underocean cable. He foresaw television. He foresaw that wonderful nuisance, the telephone, and all of these inventions, of course, would level the hills and all flesh would see the glory of the Lord together. That was Isaiah.

I am no Luddite opposing technology; I am for it. And progress, of course, I am for that, too.

With the bad comes the good, and with the good comes the bad. Children, unfortunately, have access to pornography on the Internet, but they also have access to Shakespeare and to Milton and to Carlyle. They have access to their Government and to many other sources of useful and intellectually stimulating information.

With television and with videos, our children can visit the world and see history in the making. But a parent's job, the mother's job or the father's job, is harder. It is more difficult to protect your children from material that may be too seamy or too misleading. It is more difficult to shield your children from language that is profane, offensive, vulgar. It is more difficult to demonstrate acceptable behavior when aggressive drivers, offensive song lyrics and violent behavior are present on the streets, in the air and on television, therefore, right in your living room. Seemingly everywhere, everywhere.

When sports heroes spit in the face of the umpire or choke their coaches, their fans—some of them—may think it is all right, because one will probably also notice that not enough of a penalty was attached. When the news is full of lawyers or politicians or commentators throwing out slurs and wild allegations, youngsters may think that courtesy and respect are not needed in business or public life. By the way,

John Locke wrote a constitution in 1669 for the government of the Carolinas. In John Locke's constitution, there could be no lawyers. No fees could be charged in John Locke's constitution. Every law would sunset at the end of 100 years. That was John Locke's constitution.

Hence, when the kind of language that I have been discussing, when the kind of behavior permeates the schoolyard and the neighborhood, it soaks into youngsters like water into a dry sponge.

When I see children of all ages celebrating their mothers on Mother's Day, I am encouraged. It means that many mothers and fathers are overcoming the difficult challenges placed before them. They are succeeding in building families. They are strong enough, caring enough, supportive enough to fend off the disrespect that surrounds them and who see no shame—no shame—in following the dictate of the Bible to honor thy mother and thy father. "Honor thy father and thy mother." These surely are families that spend time together around the dinner table.

I am overjoyed when I see my grandchildren come into my home. They are really, grown men and women.

They still kiss me on the cheek. It does not make any difference how many people are around, they still kiss me on the cheek—that demonstration of heartfelt, genuine love and affection that can only come from children. Oh, as an aside, I might add, not altogether jokingly, but also from my little dog "Billy."

These are families that spend time around the dinner table. These are families in which the children do their homework, in which parents know their children's teachers and their friends, families in which the members help and encourage and support each other through triumph and tragedy.

We spend a lot of time in the Senate talking about children, what priceless treasures they are, and the things we ought to do or ought not to do to help them. I am happy today to look past those young gems in our national treasury, to recognize and honor the mother lode from which they issue, the ore that shapes them—clear, flawless, and true in all of their colors—their mothers. I hope that the mothers on my staff enjoy their Mother's Day festivities, and that they, and my wife Erma, the mother of my daughters, who are the mothers of my grandchildren, and all mothers around the Nation, know that I salute them, encourage them, and honor them this Sunday and every day.

I salute the mothers on my staff. It is very difficult for them and for mothers on the staffs of other Senators. They have to be dedicated, and they do make a sacrifice in order to serve. And it is a sacrifice that can never be retrieved or recouped. My admiration and respect go out to all of the young mothers who work in this great Senate family.

Now, I lost my mother when I was 1 year old. She died in the great influenza epidemic in 1918. She died on Armistice Day. And I had what I thought were three brothers and one sister. Only about a month ago, I found that I had another brother, a fourth brother, who had died at childbirth. I did not know that until about a month ago.

In 1918, times were very hard. My father worked in a factory that manufactured furniture. The Spanish flu killed 500,000 people in this country, and, according to estimates, more than 20 million people around the world. My mother knew that she might not recover, and so she asked my father to give me, the baby, to his sister Vlurma. I believe he had 10 sisters. And my other brothers were to be farmed out to others of his sisters.

But I was given to my father's sister Vlurma and her husband, Titus Dalton Byrd, and they raised me. They did not have much of an education, but they gave me their love and they urged me to do right. They had the Holy Bible in the house. They could barely read, but the example that they set was a shining example of a couple who revered God. They did not wear their religion on their sleeves. They were not of the religious left or the religious right or anything of that nature; they were just good persons, trying to make an honest living and according to God's will.

I can imagine my own mother, had she lived; I have no recollection of ever having seen her, naturally, by virtue of her having gone away when I was just a year old. But the woman who raised me gave me tenderness and love and affection. I can see her wearing her bonnet and her apron. She was a hard worker. I can see her, as others in this Chamber can see their own mothers, I am sure, especially as most Americans who are perhaps not as old as I am, can remember their mothers, especially those who lived out in the country, out on the farm, wearing their bonnets and their aprons as they worked in the kitchen.

Those were old-fashioned mothers. We picture them in our minds. My mom, I used to watch her as she cooked the meals when I was a little boy. And I would hear her sing. And I would hear her use an expression: "Well, you put in a pinch of this and a pinch of that." They did not have cookbooks. And my mom probably could not have read a cookbook, in any event. But I often heard her use that expression: "A pinch of this, a pinch of that." They did not use recipes; they just knew about how much of this ingredient to put in, how much of that to put in, and how long to cook it. By experience, they learned to cook. They were great cooks—great cooks.

Well, as I think of that woman who raised me, I think of the old-fashioned mother that most of us can remember. And I will close with a few lines that take off on my mom's expression, "a pinch of this, a pinch of that." Now, I did not write this poem. I do not re-

member the name of the author. It is a fitting poem:

When Mother use to mix the dough,
Or make a batter—long ago;
When I was only table high,
I used to like just standing by
And watching her, for all the while,
She'd sing a little, maybe smile,
And talk to me and tell me—What?
Well, things I never have forgot.

I'd ask her how to make a cake.
"Well, first," she'd say, "Some sugar take
Some butter and an egg or two,
Some flour and milk, you always do,
And then put in, to make it good—"
This part I never understood
And often use to wonder at—
"A pinch of this, a pinch of that."

And then, she'd say, "my little son,
When you grow up, when childhood's done,
And mother may be far away,
Then just remember what I say,
For life's a whole lot like a cake;
Yes, life's a thing you have to make—
Much like a cake, or pie, or bread;
You'll find it so," my Mother said.

I did not understand her then,
But how her words come back again;
Before my eyes my life appears
A life of laughter and of tears,
For both the bitter and the sweet
Have made this life of mine complete—
The things I have, the things I miss,
A pinch of that, a pinch of this.

And, now I think I know the way
To make a life as she would say:
"Put in the wealth to serve your needs,
But don't leave out the lovely deeds;
Put in great things you mean to do,
And don't leave out the good and true.
Put in, whatever you are at,
A pinch of this, a pinch of that."

Mr. President, I yield the floor.

The PRESIDING OFFICER (Mr. ROBERTS). The Senator from Kansas is recognized.

Mr. BROWNBAC. What a stirring speech from the Senator from West Virginia on such a fitting time and occasion, on Mother's Day. I just did my note to my mother this morning for Mother's Day. I sent a poem—not orally delivered; I think orally is much better than in writing.

As you reflect and talk of the essence of motherhood, it seems it is the essence of love you are talking about. It reminds me of what we are called to do. We are called to love—to love our Lord, our God, with all our heart, mind, soul, and flesh, and to love our neighbor as ourselves. Mothers seem to exemplify that perhaps better than anybody does.

How fitting, on National Day of Prayer, when we are praying for our Nation, why not add a prayer for your mother, too, and pray for the mothers of the country who rock the cradle, who lead us in many places, in many facets.

I can see my own wife, today, with our three children, leading them and leading us and leading our family—that central unit of the Republic, the family.

I am very touched by the Senator's speech.

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

The Senate continued with consideration of the bill.

Mr. BROWNBAC. I am afraid, Mr. President, my speech is far more pedestrian. It is about taxes. When you think of it in the context next to motherhood, it pales substantially, yet it is the business of this body.

The bill we are on today is about taxes, and it is about reforming the IRS. I think the chairman of the Finance Committee has done extraordinary work on bringing this topic to the floor, and I am going to support it. I think it is an important measure to us and for the Republic.

I rise to speak for a few minutes on the need not only to reform the Internal Revenue Service but to change the way our Government is financed. During consideration of the budget resolution, just a short month ago, the Senate voted not only for the need to make some basic changes in the IRS but also the need to sunset the Tax Code.

It is a sad and easily recognizable fact that big government advocates have socially engineered our culture into the ground through the use—and abuse, I might add—of the power to tax. To save our culture, we must at once not only recognize and support those entities in the culture that help us, but also remove the ability of Government to discriminate against institutions that help us, as well. For instance, the marriage penalty; we have a tax on being married. If you are married, you get taxed more than if you just live together. That is wrong. That is harmful to society. It is harmful to the culture and needs to be removed. We promote, also, gambling in the Tax Code.

In short, we must cut back on Government's micromanagement of our lives, and particularly those areas that create vice and hinder and hurt our Republic and our Nation and our culture. This is a Tax Code that we have today that will go down in history as one of the most onerous burdens ever placed on the American people. I am convinced that we cannot have another American century with this Tax Code. It is antifamily. It is antigrowth. It cannot be saved. It must be scrapped.

But in the meantime, we must try to correct for some of the well documented cases of abuses that were given life by this Tax Code and were brought to light by the Senate Finance Committee. The IRS needs to be reformed as much as the code that has given it unprecedented power needs to be put to rest. Americans demand reform of our Tax Code as well as the agency charged with enforcing it. We have promised that reform. Now, during the course of this bill, we must begin to deliver on that promise to the American people.

I believe we need to stay focused on where the problem really lies.