

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.

In order to make this point, I have a horror story from Kansas—not that everybody doesn't have one from their home State, actually many of them coming forward—that involves an older couple—the husband is nearly 70 years old—running a small business from their home. In the mid-1980s, they were selected for an IRS audit that focused heavily on home office deductions and related expenses and resulted in the assessment of additional taxes, penalties, and interest. The constituents have made payments on the back taxes, but in so doing, they limited their ability to make their current estimated tax payments. So the IRS said, "Stop making your back tax payments and let's get caught up on your current estimated taxes." The constituents told them they would do that. But they were told, as well, that the IRS would put a hold on the collection of their back taxes until they were caught up on their current estimated taxes. The IRS said, "OK, we will put a hold on collecting your back taxes. You get caught up on the estimated current taxes." However, the IRS failed to inform the constituents that interest on the back taxes would continue to accrue.

Now, the outstanding principal balance my constituents owed was \$18,000. However, when the penalty and accrued interest are added, the amount balloons to \$46,000—from an \$18,000 back tax to \$46,000 in interest and penalties. My constituents have offered to pay \$18,000. They believe that they might be able to come up with that with loans from friends and relatives. However, the IRS cites the constituents' equity in their home as a source of income that could be used to settle the entire debt, but they need to sell their home or otherwise refinance in order to be able to get the equity to pay off this bad tax debt.

Unfortunately, because of the situation with the IRS, the IRS has put a lien on their home. And, in fact, in this era of declining interest rates, my constituents have been forced to pay over 10 percent interest rates because the lien precludes them from refinancing at lower rates, possibly as low as 7 percent. Therefore, again, my constituents are making very high house payments, which squeezes their budget even tighter, which limits their ability to pay their back taxes and interest due to the IRS or the current estimated taxes due to the IRS.

If my constituents were to sell their home, their age would likely preclude them from generating enough income to purchase another home. The IRS has even garnished their Social Security retirement income. Social Security benefits comprise the bulk of their income. They are still trying to reach a settlement with the IRS. In trying as hard as they can to make this payment, they are getting squeezed and boxed in by this IRS and by this code. This is just another horrible example of the IRS in the Catch-22 situation

that is forced upon many Americans. It must be put to a stop. This cannot continue.

The underlying problem, though, along with the IRS enforcement, is the Tax Code. Not only does our Tax Code undermine the basic building blocks of our society, the family, it also punishes good investment decisions and distorts the labor market as well as our rates of national savings are distorted by this Tax Code. It manipulates behavior by adding an incentive to do one thing while punishing those who would do something else.

A quick look at some of the inadequacies in our code should make the case for reform clear. For example, if you are a gambler, you can deduct your gambling losses against your winnings. But if you are a homeowner and you happen to make a bad home investment, and the value of your home declines, you have no recourse in the Tax Code because you cannot claim a deduction for the capital loss. Now the question really is—think about this—should we allow for a bad game of blackjack to be deducted but not a bad home investment which you were building a family around? Does this make sense to anybody? I don't think so.

The code is full of these inconsistencies, like the one I just mentioned. Sure, we can try to fix the problems within our Tax Code, and we should, but the fact of the matter is, our Tax Code is riddled with these inconsistencies. It is micromanagement to the greatest degree, which leads to the conclusion that we cannot reform this code. We have to sunset it and go to one that is simpler, better, and fairer. We must move to a tax system where individuals are not punished for getting married, for saving for their children's education, or for other investments, where the national rate of savings is not distorted by these unintended consequences. This current Tax Code doesn't make sense. It is unintelligible. It has 10 million words and it has to be gotten rid of.

We should go to a tax system that does not discriminate against the components of growth in our economy or the family. Some will disagree. But this is the precise issue upon which we must focus our debate. We must decide where we want the tax to be imposed; and further, we must understand what effect the imposition of the tax will have on the health of the economy. We need to go to a pro-growth, profamily taxation system.

Mr. President, we are soon going to have a debate on replacing this Tax Code. I have spoken with the majority leader and he agrees with the need to bring this up during the Treasury-Postal debate. We will have a full debate about replacing and sunseting this Tax Code and going to one that is simpler, fairer, and better.

It is time to have this debate. We voted previously in the Senate on a sense-of-the-Senate resolution to sun-

set this Tax Code by the end of the year 2001 and start the great national debate now about what we should replace this riddled code with. That is what we should do—figure out what we are going to replace it with and set the time line that by this date we will have a new code. It may take 15 years to implement it. We are going to have to do some phasing in doing it. But it is time to start the great debate on this. Reform is important. Reforming the IRS is critical. The next step is reforming the IRS code, the law. We will vote on sunseting it and start this great national debate of going to a different system so that we can have another American century, an unlimited America. We can't with this code. We can and we must do better.

With that, I yield the floor.

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER. The Senator from Minnesota is recognized.

Mr. GRAMS. Mr. President, first, I thank the Senator from Idaho for allowing me to break in here to give a 5-minute speech dealing also with what Senator BROWNBACK is talking about, which is really the unfairness of the current Tax Code that we have.

Mr. President, I am usually not one to quote poetry here on the Senate floor, but I rise today and ask my colleagues' indulgence as I broach a serious subject with a not-so-serious bit of rhyme.

Abracadabra, thus we learn

The more you create, the less you earn.

The less you earn, the more you're given,

The less you lead, the more you're driven,

The more destroyed, the more they feed,

The more you pay, the more they need,

The more you earn, the less you keep,

And now I lay me down to sleep.

I pray the Lord my soul to take

If the tax-collector hasn't got it before I wake.

Mr. President, it was 1935 when poet Ogden Nash took up his pen to warn of the dangers of a tax system run amuck. Then, the federal tax rate topped out at less than 4 percent.

Sixty-three years later, Washington now demands 28 percent of every paycheck; the additional burden of state and local taxes boosts the total tax load to nearly 40 percent of every worker's paycheck.

I cannot say with certainty what sort of poem Mr. Nash might produce on the subject were he alive today, but it would not surprise me if it could not be repeated here on the Senate floor.

There exists no other date the American people await with such dread as April 15, tax filing day. Rightfully so. Oppressive taxes, coupled with abuses the Internal Revenue Service routinely carries out upon taxpayers—abuses exposed during the recent hearings of the Senate Finance Committee—certainly highlight the reasons why.

Yet, taxpayers face another annual event they should look upon with equal disdain, an event that reveals a great deal about the federal, state, and local tax burden working families are expected to bear: Tax Freedom Day.

As it does every year, the non-partisan Tax Foundation has calculated the date average American stops working just to pay their share of the tax burden and begin working for themselves and their families.

In 1998, Tax Freedom Day falls on Sunday, May 10. That means taxpayers must work 129 days before they can count a single penny of their salary as their own—that is a full day later than 1997, and marks the latest-ever arrival of Tax Freedom Day.

By the time Tax Freedom Day arrives, the American people will have spent the last 129 days imprisoned by their own tax system. And that is not the whole picture, because if the cost of complying with the tax system itself were included in the calculations, Tax Freedom Day would be pushed forward another 13 days. As proof of just how far we have traveled—in the wrong direction—Tax Freedom Day in 1925 arrived on February 6.

Taxpayers are now working more than an entire week longer to pay off their taxes than they were when President Clinton first took office in 1993. Calculate the tax load in hours and minutes, instead of days, and Americans spend fully two hours and 50 minutes of each eight-hour workday laboring to pay their taxes.

While May 10th marks the arrival of Tax Freedom Day for taxpayers in an average state, many Americans are forced to wait longer. My home state of Minnesota, for example, is the third highest-taxed state, and our taxpayers will not mark Tax Freedom Day until May 16, nearly a week later. If you live in Wisconsin or Connecticut, you will wait even longer.

After 16 major tax increases over the past 30 years, the need for tax relief has never been more pressing.

Congress and the President moved toward the taxpayers in 1997 by enacting the "Taxpayer Relief Act" with its \$500 per-child tax credit. In 1998, Congress and the President can and must do more, beginning with fundamental reform of the entire tax system. Merely tinkering around the edges of the Internal Revenue Service won't reduce the burden on overtaxed Americans, though. Real reform means creating a more sensible way to pay for the services of government through a system that is flatter, simpler, fairer, and treats the taxpayers with respect. Meaningful tax relief—relief that leaves more dollars in the hands of working Americans to spend on child care, health insurance, clothing, and groceries—will quickly follow.

Instead of serving as yet another occasion for tabulating the high cost of government, Tax Freedom Day must become a national call to action. How far will it go if the taxpayers do not step forward? To paraphrase Mr. Nash: Abracadabra, thus we say Just where is the "freedom" in Tax Freedom Day? I yield the floor.

Mr. CRAIG addressed the Chair.

The PRESIDING OFFICER. The distinguished Senator from Idaho is recognized.

AMENDMENTS NOS. 2364, 2365, AND 2366, EN BLOC.

Mr. CRAIG. Mr. President, I send three amendments, en bloc, to the desk and ask for their immediate consideration.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Idaho [Mr. CRAIG] proposes amendments numbered 2364, 2365, and 2366, en bloc.

Mr. CRAIG. Mr. President, I ask unanimous consent that reading of the amendments be dispensed with.

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

The amendments are as follows:

#### AMENDMENT NO. 2364

(Purpose: To require advance notification to taxpayers before disclosure of their income tax return information to state and local governments)

Insert in the appropriate place in the bill the following:

#### SEC. . TAXPAYER NOTICE.

Section 6103(d) of the Internal Revenue Code of 1986 is amended by adding at the end thereof a new paragraph to read as follows:

"(6) TAXPAYER NOTICE.—No return information may be disclosed under paragraph (1) to any agency, body, or commission of any State (or legal representative thereof) unless the Secretary determines that such agency, body, or commission (or legal representative) has first notified each person for whom such return or return information was filed or provided by, on behalf of, or with respect to, personally in writing that the request described in paragraph (1) has been made by such agency, body, or commission (or legal representative) and the specific reasons for making such request."

#### AMENDMENT NO. 2365

(Purpose: To limit the disclosure and use of federal tax return information to the States to purposes necessary to administer State income tax laws)

Insert in the appropriate places in the bill the following:

#### SEC. . DISCLOSURE NECESSARY IN THE ADMINISTRATION OF STATE INCOME TAX LAWS.

(a) Section 6103(b)(5)(A) of the Internal Revenue Code of 1986 is amended by inserting after "Northern Mariana Islands," the following: "if that jurisdiction imposes a tax on income or wages,".

(b) The first sentence of Section 6103(d)(1) is amended by inserting the word "income" after "with responsibility for the administration of State" and before "tax laws".

The first sentence of Section 6103(d)(1) is further amended by inserting "State's income tax" after "necessary in, the administration of such", and before "laws".

#### AMENDMENT NO. 2366

(Purpose: To require disclosure to taxpayers concerning disclosure of their income tax return information to parties outside the Internal Revenue Service)

Insert in the appropriate place in the bill the following:

#### SEC. . DISCLOSURE TO TAXPAYERS.

Section 6103(d) of the Internal Revenue Code of 1986 is amended by adding at the end thereof a new paragraph to read as follows:

"(6) DISCLOSURE TO TAXPAYERS.—The Secretary shall ensure that any instructions

booklet accompanying a general tax return form (including forms 1040, 1040A, 1040EZ, and any similar or successor forms) shall include, in clear language, in conspicuous print, and in a conspicuous place near the front of the booklet, a complete and concise description of the conditions under which return information may be disclosed to any party outside the Internal Revenue Service, including disclosure to any State or agency, body, or commission (or legal representative) thereof."

#### AMENDMENT NO. 2364, AS MODIFIED

Mr. CRAIG. Mr. President, I ask unanimous consent that amendment 2364 be modified, and I send that modification to the desk.

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

The amendment (No. 2364), as modified, is as follows:

#### AMENDMENT NO. 2364, AS MODIFIED

(Purpose: To require advance notification to taxpayers before disclosure of their income tax return information to state and local governments)

On page 394, after line 15, add new item 5 to read as follows:

"(5) Whether return information should be disclosed under Section 6103(d) of the Internal Revenue Code of 1986 to any agency, body, or commission of any State (or legal representative thereof) unless the Secretary determines that such agency, body, or commission (or legal representative) has first notified each person for whom such return or return information was filed or provided by, on behalf of, or with respect to, personally in writing that the request described in section 6103(d) of the Internal Revenue Code of 1986 has been made by such agency, body, or commission (or legal representative) and the specific reasons for making such request."

Mr. CRAIG. Mr. President, before I discuss these three amendments en bloc, let me say, as so many of us have on the floor over the last several days, how proud we are of Senator BILL ROTH for the very statesmanlike approach he has taken toward major reform of the Internal Revenue Service. His committee, the Finance Committee of this Senate, and the hearings he has held with the full participation of Democrats and Republicans alike in most instances, is producing the first significant reform in the IRS in its history in well over 200 years. We are reversing a trend that over 200 years progressively took away from the average citizen, the taxpayer, more and more of their rights as individuals, their personal power upon themselves, and their own financing. So what we do here today and what we have been doing for several days is phenomenally significant. I am tremendously proud of our chairman, BILL ROTH, and the statesmanlike approach he has taken.

Let me also say that the leadership of our majority leader, TRENT LOTT, has also helped to cause this to happen. He has supported our chairman and insisted that we move this along in a timely fashion. Of course, I am pleased that the American public is supportive of what we are doing. They know more than anyone else the importance of the reforms that we are debating.

While this is a major step taken forward, my three amendments touch on

an area that really has not gone overlooked but is very seldom talked about; that is, taxpayer privacy and disclosure of taxpayer information. It is probably one of the more important areas. And it is something that a lot of our citizens simply don't know a great deal about. They assume, and you and I assume, Mr. President, that our information, our forms, our files at the IRS are very, very private. They are not. For the next few moments let me explain why they are not, and why my three amendments would make a major effort to correct that.

While the citizens of our country believe that the agencies of the Federal Government responsible for collecting and administering our tax laws will hold their information confidential—and I think they have been led to believe that over the years—it just simply is not the case.

I was stunned when I found out that under the Internal Revenue Code and the IRS regulations all it takes is one simple letter from State tax officials to get the IRS to turn over to thousands of officials across the Nation millions of pages of citizen returns. Those citizens have no way of finding out that their returns have been passed on in whatever manner. Does the IRS tell them? No. It doesn't. Does it state to them that at least they have been turned over to the State? Or does the State notify them that they are in possession of their Federal tax records? Again the answer is no. It doesn't tell them. You and I, Mr. President, would like to think that those are our private records. We know, as every citizen knows, that they are the most disclosing of all financial information that any citizen ever provides. And it is all considered, at least by the citizen, confidential.

The evidence is very clear that there could be abuse. We don't know at this moment whether there has been State or local abuse. I say local abuse because we know that cities that have income taxes also can have made available to them those citizens' Federal IRS returns referenced. So what we don't know is where the abuse is occurring. What we do know is that these are released.

More than 60 jurisdictions under section 6103 of the Internal Revenue Code are allowed to have access, all 50 States, the District of Columbia, Commonwealth and territories, plus all of the cities with income taxes and with populations of over 150,000. It is true that section 6103 of the code prohibits sharing tax return information—Watergate style, that is—with Governors and mayors. Or shall I say political individuals? But then you and I know, Mr. President, that in some of our States there still lurks and there always will lurk the "good ole boy" system.

Who appoints the tax commissioner in the State? Very few are elected. The Governor does. Who has access to all of these files? The tax commissioner does.

If I want to know something about an individual, and I am a Governor, or I am a mayor of the so described cities, is it impossible to get that information? Let me tell you. There is a law against doing that. But we know that law has not been enforced, or we know that in many instances. Who would ever find out? Do we have Federal agents at State collection agencies ensuring the security and the confidentiality of those thousands of records they have passed forward? No. Absolutely not. We couldn't afford it if it were the right thing to do.

So what I am suggesting in my amendments is that we change the behavior, change the attitude. Drug dealers, child molesters, and organized crime individuals have more protection outside of the Tax Code than the average citizen has inside the Tax Code.

Frankly, I am amazed that this type of sharing of confidential tax information has not been found to be an unreasonable search under the fourth amendment of the Constitution.

I want to stress that this information is not passed along only in cases in which an individual is under investigation by a State or a local tax agency. One routine request will provide detailed computer tapes on virtually all of the taxpayers in that State. Then computers can be used to scan the tapes for any item of information that the State or the local officials think may indicate "fishy behavior," or the tax return information of selected individuals may be accessed. And the taxpayer, again, let me repeat, is never told that his or her records are being passed around in the character and in the nature which I have described.

What kind of confidential taxpayer information can be passed around so freely? I was astounded to find out how much. The kind of confidential tax information being handed out includes the taxpayer's annual tax returns, information returns, declarations of estimated taxes, claims for refunds, amendments, supplements, and supporting schedules and attachments. Worse yet, many types of information can be passed around simply because they are called return information. This can include the taxpayer's identity, the nature, the source, and the amount of income, any payments or receipts in the IRS files, and any deductions you may have taken. From that type of information it is possible to figure out what kind of house the taxpayer lives in, the amount of the debt that taxpayer has, if you are sick, if you are not sick. The confidential taxpayer information being passed around includes your net worth, your tax liability, any deficiencies in tax payments you have and the like. It gets worse. It doesn't get better because there are a lot of things in those files.

The confidential information shared includes any data received or prepared by the IRS regarding a return deficiency, penalties, interest, offenses, and the like. It includes any informa-

tion regarding actual or possible investigation of a return. And it also includes any part of an IRS written determination or background file document not opened to public inspection.

Now, remember, I just said information not open to public inspection that can be sent out across the country to any lesser tax collecting agency. It may even include an incorrect or an unfavorable credit report, a report which under any other circumstance you could access, dispute, and correct.

Generally, however, taxpayers do not have access to their own IRS files. Therefore, you, the taxpayer, have no way of checking the accuracy of the information or refuting incorrect information that may be passed back and forth freely amongst several levels of government.

The bundle of amendments I have offered today does several things. My first amendment would advance the idea of not allowing this kind of confidential information to flow forward. I understand that States that have income taxes use the IRS code and its information to shape and define their own taxpayers, and I understand that if we were to stop that immediately it could cause grave impact on State tax collecting agencies. So what I have asked in this amendment, in the modification that I sent to the desk, is that we review through the study within the proposed law that we are debating now of 6103, that we look at this as a part of a study to see how we can shape the assurance of confidentiality, as information in some instances probably must flow to other tax collecting agencies. And I hope we can accept that. It is a study to begin to look at assuring confidentiality in an area that, very frankly, the committee did not take a lot of time looking at.

The second amendment would limit the sharing of tax return information with States or local governments to circumstances in which its disclosure and use is necessary to administer a State or local income tax. So we are talking exclusively of an income tax calculation, not, if you will, the broad search for information.

Under careful examination of section 6103, I noticed that large cities, as I mentioned, would receive confidential tax information only if they impose their own city income tax. So we want to limit it to just those cities that have an income tax. But States, the District of Columbia, territories, and Commonwealths could receive detailed, voluminous information on income tax returns as long as they assure the IRS that the information is somewhat related to State tax law; in other words, we want to make it specific: States, governments, local jurisdictions that have income taxes as a part of their revenue collecting and therefore to be very specific so that States that do not, cities, large cities of over 225,000 that do not, cannot request it because the law would deny, or allow the IRS to deny that kind of request of these

very large volumes of confidential information.

Amendment two would shape that and limit it. In short, this amendment simply says income tax information should only be shared for a relevant purpose—for income tax purposes, period. It would treat States and other jurisdictions the way the Tax Code already treats the larger cities. This amendment represents a modest first step toward better protection for taxpayer privacy.

The third amendment requires the IRS to publish a reasonable disclosure to all taxpayers in the instruction booklets already accompanying the basic Federal income tax returns. This would simply be an explanation to the taxpayer in clear language, in conspicuous print, one page, in the front of the information booklet, the conditions under which the taxpayer's tax return information may be shared with any other party outside the IRS.

In other words, it puts the taxpayer on notice that here is the limit and this is information they simply did not know before. I firmly believe that virtually none of America's taxpayers realize just how public their private tax records are. The very least we owe them is to disclose up front the circumstances under which their information will be shared. This would also assure them of the extent, however limited, to which their privacy is protected. This disclosure also should result in increased compliance with State and local tax laws since taxpayers will be reminded up front as they prepare their Federal return that the same information may be shared for State or local compliance purposes. Surely, the IRS can do this for its taxpayers. Taxpayers who will send \$1.7 trillion this year to the Treasury of this country deserve to have a clear, one-page explanation of the extent to which their privacy is protected.

Let me repeat that. One page of information, that is all it takes, in the front of the information book that goes out to every taxpayer. I do not want the regulators downtown to decide that it takes an entirely new book with multiple pages saying blah-blah-blah, blah-blah-blah. We want the taxpayer to know the circumstances and those who can receive this very private and very confidential information. So that is what should happen, and I believe these are amendments Congress should accept as we move to reform the IRS code.

Mr. President, I urge adoption of amendment 2364, as modified, and I ask to set aside for the time being amendments 2365 and 2366.

The PRESIDING OFFICER. Is there an objection? Without objection, it is so ordered.

The amendment (No. 2364), as modified, was agreed to.

Mr. CRAIG. Mr. President, again, I applaud my chairman, BILL ROTH, for the leadership he has brought on this most significant of issues. As I say, it

is fun to be a part of rolling back 200 years of accumulation of assault on the American taxpayer that clearly this Senate is acting upon now in this major reform of the IRS. Of course, to our majority leader, and to all who have joined in the Finance Committee, it is especially important that we do this.

So I hope that the disclosures I am talking about, the limitations as they relate to privacy and the confidentiality of this information can become a part of that reform. And then, of course, the other, an intense study to understand how far we can go and how we can work with income-tax-collecting State agencies and cities to assure even greater confidentiality is so very important.

With those comments, I yield the floor. I note the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. THOMAS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. THOMAS. I ask unanimous consent to speak for 6 minutes as in morning business.

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

Mr. THOMAS. Thank you, Mr. President.

#### A SPECIAL MOTHER—DOROTHY B. ENZI

Mr. THOMAS. Mr. President, I want to take some time while we are in a pause here to talk about something that all of us are aware of, and that is Mother's Day, which is on Sunday, but I also want to talk a little bit about a special mother, a lady from Sheridan, WY.

This lady was selected to be Mother of the Year in Wyoming a short time ago. Just last week, she participated in the National Mother of the Year event, American mothers event. She is a lady who has done all of the things that people want to do.

She had a long and happy marriage, a career with her husband in a small business, a leader in her church. She continues to be an elder of the Sunday school, superintendent of a Presbyterian Church, first woman president of the Sheridan County Chamber of Commerce, a scout leader, director of the National Miss Indian Pageant for 12 years, twice Worthy Matron of Eastern Star. Currently, she is serving on the boards of the Sheridan County Senior Center, Salvation Army, Lifelink and Camp Story. She is a busy, busy lady. She also has two children.

Her name is Dorothy Enzi, and one of her children is Senator MIKE ENZI from Wyoming, my associate, who went, by the way, last weekend to this national event.

I want to take a moment to recognize this lady for all that she does, not only because she is my friend's mother and my friend as well, but because this is the time to celebrate motherhood, a time to celebrate families, a time to celebrate things that we think are so important.

I was struck by the homey sort of poem that was written by her daughter, the other child of Dorothy Enzi. I am going to share it with you.

A WOMAN AHEAD OF HER TIME

(By Marilyn Koester)

Dorothy Enzi has always worked hard all her life

With a wholesome work ethic, whatever the strife.

A woman who was always ahead of her time  
A 90's woman of each era—a role model of mine.

In the 40's a grocery store she did run  
With her husband, yet still had time for her son.

Then I came along and she handled that too  
This 90's woman of the 40's knew just what to do.

In the 50's she ran the Thermop Trailer Court

While Dad sold shoes on the road for his family's support.

Then to Sheridan they moved and worked side by side

At their very first shoe store—a real source of pride.

Mom always made time for Mike's and my needs

As Den Mother, Scout Leader, she did many deeds.

She always worked hard—often into the night

A 90's woman of the 50's she knew what was right.

In the 60's more shoe stores were opened elsewhere

And Mom worked just as hard as anyone there.

She was active in clubs and the Chamber as well

As their first woman President she served them quite well.

Whatever the challenge, she took it in stride  
But her family remained a great source of pride.

As we both entered college we knew what it took

The 90's woman of the 60's had written the book.

In the 70's Mom was still going strong

She and Dad worked hard and the hours were long.

But they took time to golf and oft headed south

When the winters up north got them down in the mouth.

Her kids were now grown and both married as well

Grandchildren now made her feel pretty swell.

She cuddled and cuddled and to them she did tend

This 90's woman of the 70's came full circle again.

In the 80's the shoe stores were now changing hands

And Mom still was strong when alone she did stand.

Dad passed on to a place where Mom could not go

But she cherished the memories whenever she felt low.

She kept loving life and worked hard at all tasks