

from Florida for allowing me a few moments to make a statement.

I wish to begin by indicating my support for this bill. I believe it will be very helpful to every taxpayer throughout the Nation. I am very happy to support the bill, Mr. President.

Mr. President, I ask unanimous consent to speak as in morning business for a few minutes.

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

A CRUCIAL MOMENT IN THE MIDDLE EAST PEACE PROCESS

Mrs. FEINSTEIN. Mr. President, I come to the floor of the Senate because I was very concerned in reading this morning's newspaper about criticism of the administration in the Middle East peace process. As a strong supporter of Israel and its security, I want to take this opportunity to commend President Clinton and Secretary Albright for their current effort to preserve the peace process.

About a month ago, 81 Senators sent a letter to the President of the United States in which they expressed concern about the negotiations between Israel and the Palestinians. They, in effect, were concerned about a proposal for land redeployment going public, about security cooperation, and final status talks.

I was not one of those 81 Senators. In fact, a few days later, I sent a letter of my own expressing my support for the current course. In that letter, I mentioned that I have great faith in what the administration is doing, and I still believe that.

I ask unanimous consent that my letter be printed in the RECORD at this time.

There being no objection, the letter was ordered to be printed in the RECORD, as follows:

U.S. SENATE,
Washington, DC, April 9, 1998.

The PRESIDENT,
The White House,
Washington, DC.

DEAR MR. PRESIDENT: At a time of considerable urgency in the Middle East peace process, I write to express my support for your ongoing efforts to help achieve a diplomatic resolution of the Arab-Israeli conflict. The success of these efforts is crucial to the fulfillment of the United States' commitments to ensure Israel's security, to enhance regional stability, and to protect U.S. strategic interests in the Middle East.

Progress on the Israeli-Palestinian track is clearly the most urgent need. The stalemate that has defined these talks for the past year poses great dangers for all sides. Your approach to moving this process forward has included a healthy combination of urging the parties to uphold their commitments, discouraging unilateral acts that undermine confidence, facilitating ongoing contacts and negotiations, helping each side understand the other's needs, and presenting ideas intended to help bridge gaps between the parties.

As you and Secretary of State Albright have repeatedly stressed, an all-out Palestinian effort to combat terrorism, and the full

commitment of both sides to Israeli-Palestinian security cooperation, are absolutely essential for further progress to occur. Without these, the region could easily descend into violence, ending the chances for a peace settlement in the foreseeable future.

In addition, you have consistently urged the parties to approach their negotiations with a sense of realism and restraint, while understanding the needs of the other side, and avoiding unilateral steps that call into question the parties' commitment to achieving a settlement.

While you understand that U.S. diplomacy may be essential to bridge some of the gaps between the two sides, you have remained keenly aware that only the parties themselves can make the difficult, but necessary, decisions required to move toward a final agreement. We cannot do this for them.

America's longstanding and unshakeable commitment to Israel's security, which you have faithfully upheld, is fully consistent with your efforts to move the peace process toward a successful outcome. Without a peaceful permanent resolution to the Israeli-Palestinian conflict, Israel's security—which is undoubtedly a vital U.S. interest—can never be guaranteed.

I have great faith in your Administration's efforts to move the peace process forward without undue micromanagement from Congress. I believe that you, Secretary Albright, Special Middle East Coordinator Dennis Ross, and Assistant Secretary of State for Near Eastern Affairs Martin Indyk have great ability and credibility in this effort. As you continue to pursue this vital mission, you will continue to have my support.

Sincerely,

DIANNE FEINSTEIN,
U.S. Senator.

Mrs. FEINSTEIN. Mr. President, in view of the attacks leveled against the administration's efforts by leaders of the other body, I felt it necessary to come to the floor today to respond. As a concerned American, who cares deeply for the State of Israel, its future and its security—as I think my statement in the RECORD on Israel's 50th anniversary will reflect—and as a member of the Senate Foreign Relations Committee, and the relevant subcommittee for the past 4 years, I have watched these negotiations go up and down.

What I have never forgotten is the importance of Israel's survival as a Jewish, democratic state with safe and secure borders. I have never forgotten a meeting I had with Yitzhak Rabin in the mid-1980s, when I was the Mayor of San Francisco and he was Israel's Minister of Defense. He explained to me how the demographics of Israel and the West Bank and Gaza showed that, over time, the Jewish majority in these areas would be eroded.

He showed me even then, as we stepped out on the Knesset balcony and looked out and saw how close Jordan really is to the capital, how Israel could return some land, which accomplished the goal of preserving Israel's security from a military and strategic view while also preserving a strong Jewish majority. I have never forgotten that. That is the reason why success in this peace process is so important—because peace is the ultimate guarantor of Israel's security.

No one ever thought it would be easy to achieve peace between Israel and the

Palestinians. If it were easy, peace would have already been achieved. It is almost 20 years now since the end of the Camp David accords. But criticizing the administration at this particular point in time, I strongly believe, is counterproductive. In many cases these criticisms are driven by politics—not by the urgent desire for peace and Israel's security. And I find that deeply troubling.

It is a responsibility of the executive branch to conduct these negotiations, not the Congress. That is provided for in the United States Constitution. So, in my view, it would be prudent for all of us who care about Israel and the search for peace to give these negotiations a chance to succeed before rushing to criticize.

There is no more knowledgeable or respected negotiator that I know of than Ambassador Dennis Ross, who is leading the American effort. The State Department has an institutional knowledge of these talks going back 20 years—all the way to the Camp David Accords—which deserves a certain amount of respect as well. And President Clinton's own commitment to Israel and its security cannot seriously be called into question.

For months now, the President has been urged—by many of the same people who are now criticizing him—to put forth a strong effort to rescue what has been a crumbling peace process.

In that time, the Secretary of State and the Middle East peace team have shuttled back and forth to the Middle East trying to find a formula that would advance the talks. President Clinton has been personally engaged in the details of these talks, and has met on several occasions with Prime Minister Netanyahu, Chairman Arafat, and other regional leaders.

After months with no progress, the issues that divide the two sides have crystallized into a clear few dominant issues. So our negotiators have tried to help the two sides identify possible solutions that would allow them to move on to the next stage of the talks.

Like any mediator, having reached this point, the United States now faces two choices: Either identify the terms it feels the parties can move ahead on, or walk away from the talks. Frankly, I would expect them to be criticized whatever they would do.

But what the President and Secretary Albright are doing is not trying to impose a solution on either side—they are simply trying to create the conditions that allow for progress by proposing the ideas they believe can bridge the gaps between the two sides. Ultimately, only the parties themselves can decide if these ideas are acceptable.

To the best of my knowledge, the terms being discussed are quite favorable to Israel: The Palestinians originally sought Israeli redeployment from 30 percent of the West Bank, and Israel offered 8 percent. On the table now is 13 percent, which many security officials

maintain could isolate two or three settlements, but would not jeopardize Israel's security.

In addition, the current proposal would result in final status talks beginning immediately, and tough requirements on Palestinian security cooperation—both of which Prime Minister Netanyahu has been seeking for many months.

And the Administration is still working hard to address Israel's concerns. Ambassador Ross, who just arrived back from London last night, is flying out to Israel tonight for further talks.

President Clinton made clear what he is trying to do yesterday in a press conference. He said:

I have tried to find a way actually to do what [Prime Minister Netanyahu] suggested. I have done my best for a year now to find the formula that would unlock the differences between them to get them into those final status talks. That's all I am trying to do. There is no way in the world that I could impose an agreement on them or dictate their security to them even if I wished to, which I don't.

If the current peace process fails, the deadlock will likely lead to unilateral acts by both sides, an escalation of violence, the further unraveling of Israel's relations with its neighbors. If the United States is committed to Israel's security, we cannot allow that to happen.

So I want to express my support for the Administration's efforts. I think they are principled, worthy efforts, and are the best hope at the moment of saving the peace process from disaster. They are also grounded in a deep commitment to Israel's security.

So I would ask my colleagues to please give these talks a chance to succeed, to please refrain from attempts to micromanage the Administration's conduct of these negotiations, and to please recognize that Israel's security depends on their success.

Thank you. I yield the floor.

Mr. MACK addressed the chair.

The PRESIDING OFFICER. The Senator from Florida.

Mr. MACK. Mr. President, I ask unanimous consent to have 2 minutes to speak as if in morning business and then to proceed to my amendment.

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

Mr. MACK. Mr. President, it was not my intention, frankly, to speak on the issue of Israel. But Senator FEINSTEIN and I have a difference of opinion on this, and I feel compelled, frankly, to make a comment.

I strongly believe the administration has made a major mistake in publicly tabling and publicly pressuring the Government of Israel in this particular set of circumstances. The administration knew at the time that the plan that was being proposed would be accepted by Arafat and rejected by Prime Minister Netanyahu. I, again, think it is fundamentally wrong for one democracy to try to impose on another democracy what it should be doing. The people of Israel have chosen its govern-

ment. They have chosen this government based on what they perceive to be their No. 1 priority, which is security, and that government should not be pressured by the ally, the United States. It is fundamentally wrong. And I personally believe that to do that could end up with a forced agreement, which, in fact, would be a false peace. That would endanger the Middle East.

Again, Mr. President, I appreciate the opportunity to express those feelings.

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

The Senate continued with the consideration of the bill.

AMENDMENT NO. 2372

(Purpose: To strike the Secretary of the Treasury from the Internal Revenue Service Oversight Board)

Mr. MACK. Mr. President, I send an amendment to the desk.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows:

The Senator from Florida [Mr. MACK], for himself, Mr. FAIRCLOTH, and Mr. MURKOWSKI, proposes an amendment numbered 2372.

Mr. MACK. 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 174, line 23, strike "9" and insert "8".

On page 175, strike lines 3 through 5.

On page 175, line 6, strike "(C)" and insert "(B)".

On page 175, line 8, strike "(D)" and insert "(C)".

On page 176, line 10, strike "(D)" and insert "(C)".

On page 177, line 10, strike "(D)" and insert "(C)".

On page 177, line 21, strike "(I)(D)" and insert "(I)(C)".

On page 178, line 10, strike "(D)" and insert "(C)".

On page 180, line 11, strike "(I)(D)" and insert "(I)(C)".

On page 180, line 18, strike "(I)(D)" and insert "(I)(C)".

On page 181, line 14, strike "(I)(D)" and insert "(I)(C)".

On page 182, strike lines 3 through 7, and insert the following:

"(B) COMMISSIONER.—The Commissioner of Internal Revenue shall be removed upon termination of service in the office."

On page 182, line 11, strike "(D)" and insert "(C)".

Mr. MACK. I thank the Chair.

Last week, thanks to the leadership of Finance Committee Chairman ROTH, Congress resumed the first meaningful IRS oversight hearings we have conducted in decades. The testimony we heard reinforced the impression of a rogue agency that is literally out of control. As was the case when the oversight hearings began in September, some of what we heard was shocking, much of it was saddening, and all of it was angering. Witnesses testified to incidents of IRS abuse and of blatant

misuse of IRS power that are simply unacceptable.

I recall in particular the story of one taxpayer who could not be at the hearings in person but was represented by his former attorney. The reason the taxpayer could not attend was that he was literally hounded to death by the IRS. The 61-year-old taxpayer had been suffering from severe health problems. He had heart disease and was weakened by cancer. The IRS revenue officer assigned to his case was informed that the taxpayer could not physically withstand stressful situations but, with the support of his supervisor and the chief of collections, persisted in aggressive and intimidating tactics.

I want to make this clear now about the IRS being well aware of the health conditions of the taxpayer. They had a letter, I believe, from the physician that was sent to them informing them of the condition of the taxpayer, and yet they persisted in aggressive and intimidating tactics. The IRS, disregarding this humanitarian appeal, sent the taxpayer a notice of intent to levy.

By the way, let me back up for a moment as well. Notice I talked about that taxpayer going to his attorney. The request on the part of the attorney was that further contacts in this case be with the attorney, not the taxpayer, again because of the health condition. They totally ignored that request. And so 2 days after this levy, the man died from a heart attack.

This story highlights, perhaps better than any other we heard, the fundamental and disgraceful problems at the IRS, an agency which never seems to consider the interests and perspective of the taxpayer. This attitude is entirely unacceptable and cannot be tolerated. The IRS Criminal Investigations Division has apparently learned from the FBI and the DEA criminal investigative techniques that are appropriate for dealing with violent and dangerous criminals and now uses these in routine criminal tax investigations of taxpayers who are neither dangerous nor violent. Taxpayers have had their businesses raided by armed agents, their lives turned upside down, and their reputations ruined.

In listening to hours of compelling testimony, members of the Finance Committee could not help but wonder how in the world could such things be happening. Why would the IRS send 10 special agents to a woman's home at 7:30 in the morning to serve a search warrant and spend 8 hours in her home not to search for drugs or illegal contraband but, instead, so that a furniture appraiser could value items from her grandmother's estate? Who could have approved such a blatantly intrusive act? Why would the IRS send 64 agents to raid a man's family business with 35 employees at the home office? The taxpayer was not a violent or dangerous criminal. What purpose could be served by the use of 64 agents in this raid other than to intimidate and oppress the taxpayer?