

elimination of a discretionary spending program.

S. 1422

At the request of Mr. MCCAIN, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 1422, a bill to amend the Communications Act of 1934 to promote competition in the market for delivery of multichannel video programming and for other purposes.

S. 1461

At the request of Mr. LAUTENBERG, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 1461, a bill to establish a youth mentoring program.

S. 1525

At the request of Mr. SPECTER, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 1525, a bill to provide financial assistance for higher education to the dependents of Federal, State, and local public safety officers who are killed or permanently and totally disabled as the result of a traumatic injury sustained in the line of duty.

S. 1618

At the request of Mr. MCCAIN, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 1618, a bill to amend the Communications Act of 1934 to improve the protection of consumers against "slamming" by telecommunications carriers, and for other purposes.

S. 1647

At the request of Mr. BAUCUS, the name of the Senator from New Hampshire (Mr. GREGG) was added as a cosponsor of S. 1647, a bill to reauthorize and make reforms to programs authorized by the Public Works and Economic Development Act of 1965.

S. 1758

At the request of Mr. LUGAR, the name of the Senator from Nebraska (Mr. HAGEL) was added as a cosponsor of S. 1758, a bill to amend the Foreign Assistance Act of 1961 to facilitate protection of tropical forests through debt reduction with developing countries with tropical forests.

S. 1875

At the request of Mr. DASCHLE, the names of the Senator from North Dakota (Mr. CONRAD) and the Senator from South Dakota (Mr. JOHNSON) were added as cosponsors of S. 1875, a bill to initiate a coordinated national effort to prevent, detect, and educate the public concerning Fetal Alcohol Syndrome and Fetal Alcohol Effect and to identify effective interventions for children, adolescents, and adults with Fetal Alcohol Syndrome and Fetal Alcohol Effect, and for other purposes.

S. 1915

At the request of Mr. LEAHY, the name of the Senator from Minnesota (Mr. WELLSTONE) was added as a cosponsor of S. 1915, a bill to amend the Clean Air Act to establish requirements concerning the operation of fossil fuel-fired electric utility steam gen-

erating units, commercial and industrial boiler units, solid waste incineration units, medical waste incinerators, hazardous waste combustors, chlor-alkali plants, and Portland cement plants to reduce emissions of mercury to the environment, and for other purposes.

S. 1973

At the request of Mr. BUMPERS, the name of the Senator from Georgia (Mr. CLELAND) was added as a cosponsor of S. 1973, a bill to amend section 2511 of title 18, United States Code, to revise the consent exception to the prohibition on the interception of oral, wire, or electronic communications.

S. 2022

At the request of Mr. DEWINE, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. 2022, a bill to provide for the improvement of interstate criminal justice identification, information, communications, and forensics.

S. 2030

At the request of Mr. BUMPERS, the names of the Senator from Michigan (Mr. LEVIN), the Senator from Vermont (Mr. LEAHY), the Senator from Iowa (Mr. HARKIN), the Senator from North Dakota (Mr. CONRAD), the Senator from Nevada (Mr. BRYAN), the Senator from South Dakota (Mr. DASCHLE), and the Senator from New Jersey (Mr. TORRICELLI) were added as cosponsors of S. 2030, a bill to amend the Federal Rules of Civil Procedure, relating to counsel for witnesses in grand jury proceedings, and for other purposes.

#### SENATE CONCURRENT RESOLUTION 75

At the request of Mr. FEINGOLD, the names of the Senator from New York (Mr. D'AMATO) and the Senator from Illinois (Ms. MOSELEY-BRAUN) were added as cosponsors of Senate Concurrent Resolution 75, a concurrent resolution honoring the sesquicentennial of Wisconsin statehood.

#### SENATE RESOLUTION 193

At the request of Mr. REID, the names of the Senator from Delaware (Mr. ROTH), the Senator from Kentucky (Mr. FORD), and the Senator from New Jersey (Mr. TORRICELLI) were added as cosponsors of Senate Resolution 193, a resolution designating December 13, 1998, as "National Children's Memorial Day."

#### SENATE RESOLUTION 220

At the request of Mr. DORGAN, the name of the Senator from Wyoming (Mr. THOMAS) was added as a cosponsor of Senate Resolution 220, a resolution to express the sense of the Senate that the European Union should cancel the sale of heavily subsidized barley to the United States and ensure that restitution or other subsidies are not used for similar sales and that the President, the United States Trade Representative, and the Secretary of Agriculture should conduct an investigation of and report on the sale and subsidies.

#### AMENDMENT NO. 2353

At the request of Mr. COVERDELL, the names of the Senator from North Caro-

lina (Mr. FAIRCLOTH) and the Senator from Idaho (Mr. CRAIG) were added as cosponsors of amendment No. 2353 proposed to H.R. 2676, a bill to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes.

#### SENATE RESOLUTION 225—EXPRESSING THE SENSE OF THE SENATE REGARDING THE 35TH ANNIVERSARY OF THE FOUNDING OF THE NORTH CAROLINA COMMUNITY COLLEGE SYSTEM

Mr. FAIRCLOTH (for himself and Mr. HELMS) submitted the following resolution; which was referred to the Committee on the Judiciary:

#### S. RES. 225

Whereas the General Assembly of North Carolina adopted the first Community College Act and provided funding for community colleges in 1957;

Whereas Governor Terry Sanford appointed a Governor's Commission on Education Beyond the High School in 1962, that brought about the unifying of industrial education centers and community colleges into 1 system;

Whereas the General Assembly of North Carolina enacted legislation in 1963 establishing a State Department of Community Colleges, under the State Board of Education;

Whereas in the early 1970's, the growth rate of community colleges exceeded 10 percent annually, and in 1974 the growth rate reached 33 percent;

Whereas the General Assembly of North Carolina reestablished the State Department of Community Colleges in 1979, and made the department independent of the State Board of Education, effective on January 1, 1981;

Whereas in 1983, the North Carolina Community College System celebrated the system's 20th anniversary, having emerged as the Nation's third largest State network of community colleges;

Whereas the North Carolina Community College System began with 6 community colleges and has grown to include 59 post-high school learning institutions;

Whereas in 1997 Congress passed the Taxpayer Relief Act of 1997 that established the Hope Scholarship Credits which provided a \$1,500 tax credit for community college students to help defray the cost of their education, thus allowing many more students the opportunity to attend classes;

Whereas by attracting more students to community colleges with the Hope Scholarship Credits, a larger number of students are being taught valuable job skills;

Whereas by improving the training and skills of our Nation's workers in community colleges, our Nation is creating better jobs in manufacturing and technology throughout the United States, thus keeping our Nation competitive in the global marketplace;

Whereas by recruiting businesses to locate or expand their operations in North Carolina with the promise that North Carolina community colleges will train their workforce, hundreds of thousands of jobs in North Carolina have been created;

Whereas 1 out of every 6 adults enrolls at a community college each year;

Whereas enrollment in community colleges is expected to exceed 800,000 students by the end of the year 2000;

Whereas community colleges train 95 percent of North Carolina's firefighters and more than 80 percent of North Carolina's law enforcement officers;

Whereas basic law enforcement training students from community colleges show a 98 percent passing rate on North Carolina licensing and certification exams;

Whereas community colleges educate 65 percent of North Carolina's registered nurses, and since 1990, community college nursing graduates have achieved a nearly 95 percent passing rate on the North Carolina licensure exam;

Whereas the North Carolina Community College System has created a world-class workforce, with almost 297,000 adults trained in 1997 through occupational extension classes and in-plant training courses;

Whereas The Wall Street Journal, the Associated Press, Business Week magazine, and Fortune magazine all recognized the excellent business and industry services in the North Carolina community colleges in 1997;

Whereas North Carolina's community colleges confer 1 out of every 5 of North Carolina's high school diplomas;

Whereas more than 127,000 adults in North Carolina enroll annually in various basic skills programs in community colleges;

Whereas nearly 13,000 literacy classes are offered annually by North Carolina community colleges at approximately 2,000 community sites; and

Whereas more than 13,600 of North Carolina's community college students increased their income by millions of dollars last year and saved North Carolina \$450,000 in welfare payments; Now, therefore, be it

*Resolved*, That it is the sense of the Senate that the people of the United States should celebrate the 35th anniversary of the founding of the North Carolina Community College System, and all that this great system has done to educate and train the people of North Carolina.

#### AMENDMENTS SUBMITTED

#### THE INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

##### KERREY AMENDMENTS NOS. 2358–2359

Mr. KERREY proposed two amendments 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:

###### AMENDMENT NO. 2358

On page 394, between lines 15 and 16, insert the following:

##### SEC. —. WILLFUL NONCOMPLIANCE WITH INTERNAL REVENUE LAWS BY TAXPAYERS.

Not later than 1 year after the date of enactment of this Act, the Joint Committee on Taxation, the Secretary of the Treasury, and the Commissioner of Internal Revenue shall conduct jointly a study of the willful non-compliance with internal revenue laws by taxpayers and report the findings of such study to Congress.

###### AMENDMENT NO. 2359

On page 368, strike line 1 and insert the following:

(c) ANNUAL REPORT.—The Inspector General for Tax Administration shall report annually to Congress on any administrative or civil actions with respect to violations of the fair debt collection provisions of section 6304 of the Internal Revenue Code of 1986, as added by this section, including—

(1) a summary of such actions initiated since the date of the last report, and

(2) a summary of any judgments or awards granted as a result of such actions.

(d) EFFECTIVE DATE.—The amendments made by this

#### FAIRCLOTH (AND SMITH) AMENDMENT NO. 2360

Mr. FAIRCLOTH (for himself and Mr. SMITH of New Hampshire) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 174, line 23, strike "9" and insert "8".

On page 175, strike lines 8 through 13.

On page 176, line 10, strike "or (D)".

On page 177, strike lines 7 and 8, and insert the following:

"(A) FINANCIAL DISCLOSURE.—During the entire

On page 177, line 10, strike "or (D)".

Beginning on page 177, strike line 19 and all that follows through page 178, line 5.

On page 178, line 10, strike "or (D)".

On page 182, line 1, strike "or (D)".

On page 182, line 11, strike "or (D)".

On page 190, line 12, strike "or (D)".

#### KERREY AMENDMENT NO. 2361

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

#### GRASSLEY AMENDMENTS NOS. 2362–2363

Mr. GRASSLEY proposed two amendments to the bill, H.R. 2676, supra; as follows:

###### AMENDMENT NO. 2362

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

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.".

#### CRAIG AMENDMENTS NOS. 2364–2366

Mr. CRAIG proposed three amendments to the bill, H.R. 2676, supra; as follows:

###### AMENDMENT NO. 2364

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

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

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.".

#### BOND AMENDMENT NO. 2367

(Ordered to lie on the table.)

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