

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:

Beginning on page 256, strike line 9 and all that follows through page 258, line 21, and insert the following:

**SEC. 2001. ELECTRONIC FILING OF TAX AND INFORMATION RETURNS.**

(a) IN GENERAL.—It is the policy of Congress that—

(1) paperless filing should be the preferred and most convenient means of filing Federal tax and information returns,

(2) electronic filing should be a voluntary option for taxpayers, and

(3) it be the goal of the Internal Revenue Service to have at least 80 percent of all such returns filed electronically by the year 2007.

(b) STRATEGIC PLAN.—

(1) IN GENERAL.—Not later than 180 days after the date of enactment of this Act, the Secretary of the Treasury or the Secretary's delegate (hereafter in this section referred to as the "Secretary"), in consultation with the Internal Revenue Service Oversight Board and the electronic-filing advisory group described in paragraph (4), shall establish a plan to eliminate barriers, provide incentives, and use competitive market forces to increase electronic filing gradually over the next 10 years while maintaining processing times for paper returns at 40 days.

(2) PUBLICATION OF PLAN.—The plan described in paragraph (1) shall be published in the Federal Register and shall be subject to public comment for 60 days from the date of publication. Not later than 180 days after publication of such plan, the Secretary shall publish a final plan in the Federal Register.

(3) IMPLEMENTATION OF PLAN.—The Secretary shall prescribe rules and regulations to implement the plan developed under paragraph (1). Notwithstanding any other provision of law, the Secretary shall—

(A) prescribe such rules and regulations in accordance with subsections (b), (c), (d), and (e) of section 553 of title 5, United States Code, and

(B) in connection with such rules and regulations, perform an initial and final regulatory flexibility analysis pursuant to sections 603 and 604 of title 5, United States Code, and outreach pursuant to section 609 of title 5, United States Code.

(4) ELECTRONIC-FILING ADVISORY GROUP.—

(A) IN GENERAL.—To ensure that the Secretary receives input from the private sector in the development and implementation of the plan required by paragraph (1), not later than 60 days after the date of enactment of this Act, the Secretary shall convene an electronic-filing advisory group that includes—

(i) at least one representative of individual taxpayers subject to withholding,

(ii) small businesses and self-employed individuals,

(iii) large businesses,

(iv) trusts and estates,

(v) tax-exempt organizations,

(vi) tax practitioners, preparers, and other tax professionals,

(vii) computerized tax processors, and

(viii) the electronic-filing industry.

(B) PERSONNEL AND OTHER MATTERS.—

(i) COMPENSATION.—Each member of the electronic-filing advisory group described in subparagraph (A) shall serve without compensation, but shall be allowed travel expenses, including per diem in lieu of subsistence, at rates authorized for employees of agencies under subchapter I of chapter 57 of title 5, United States Code, while away from their homes or regular places of business in performance of duties as members of the advisory group.

(ii) DETAILEES.—Any Federal Government employee may be detailed to the advisory group without reimbursement, and such detail shall be without interruption or loss of civil service status or privilege.

(5) TERMINATION.—The advisory group shall terminate on December 31, 2008.

(c) PROMOTION OF ELECTRONIC FILING AND INCENTIVES.—Section 6011 is amended by redesignating subsection (f) as subsection (g) and by inserting after subsection (e) the following new subsection:

"(f) PROMOTION OF ELECTRONIC FILING.—

"(1) IN GENERAL.—The Secretary is authorized to promote the benefits of and encourage the use of electronic tax administration programs, as they become available, through the use of mass communications and other means.

"(2) INCENTIVES.—The Secretary may implement procedures to provide for the payment of appropriate incentives for electronically filed returns."

(d) ANNUAL REPORTS.—Not later than June 30 of each calendar year after 1997 and before 2009, the Chairperson of the Internal Revenue Service Oversight Board, the Secretary of the Treasury, and the Chairperson of the electronic-filing advisory group established under subsection (b)(4) shall report to the Committees on Ways and Means, Appropriations, Government Reform and Oversight, and Small Business of the House of Representatives, the Committees on Finance, Appropriations, Governmental Affairs, and Small Business of the Senate, and the Joint Committee on Taxation, on—

(1) the progress of the Internal Revenue Service in meeting the goal of receiving 80 percent of tax and information returns electronically by 2007,

(2) the status of the plan required by subsection (b),

(3) the legislative changes necessary to assist the Internal Revenue Service in meeting such goal, and

(4) the effects on small businesses and the self-employed of electronically filing tax and information returns, including a detailed description of the forms to be filed electronically, the equipment and technology required for compliance, the cost to a small business and self-employed individual of filing electronically, implementation plans, and action to coordinate Federal, State, and local electronic filing requirements.

**GRASSLEY (AND OTHERS)**

**AMENDMENT NO. 2368**

Mr. GRASSLEY (for himself, Mr. KERREY, Mr. HATCH, Mr. MOYNIHAN, Mr. CHAFEE, Mr. D'AMATO, Mr. JEFFORDS, Mr. ROCKEFELLER, Mr. BREAUX, Mr. CONRAD, Mr. GRAHAM, Ms. MOSELEY-BRAUN, Mr. BRYAN, Mrs. BOXER, Mr. BENNETT, Mr. DORGAN, Mr. AKAKA, and Mrs. FEINSTEIN) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 386, lines 17 and 18, strike "return for such taxable year" and insert "Federal return for such taxable year of the overpayment".

On page 387, line 23, insert "by certified mail with return receipt" after "notifies".

On page 388, strike lines 17 through 25, and insert the following:

"(A)(i) which resulted from—

"(I) a judgment rendered by a court of competent jurisdiction which has determined an amount of State income tax to be due, or

"(II) a determination after an administrative hearing which has determined an amount of State tax to be due, and

"(ii) which is no longer subject to judicial review, or

"(B) which resulted from a State income tax which has been assessed but not collected, the time for redetermination of

which has expired, and which has not been delinquent for more than 10 years.

**GRAHAM (AND OTHERS)**

**AMENDMENT NO. 2369**

Mr. GRAHAM (for himself, Mr. D'AMATO, Mrs. FEINSTEIN, and Mr. JOHNSON) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 293, strike lines 3 through 10, and insert:

"(C) ELECTION NOT VALID WITH RESPECT TO CERTAIN DEFICIENCIES.—If the Secretary demonstrates that an individual making an election under this section had actual knowledge, at the time such individual signed the return, of any item giving rise to a deficiency (or portion thereof) which is not allocable to such individual under subsection (c), such election shall not apply to such deficiency (or portion). This subparagraph shall not apply where the individual with actual knowledge establishes that such individual signed the return under duress.

**DOMENICI (AND OTHERS)**

**AMENDMENT NO. 2370**

Mr. ROTH (for Mr. DOMENICI, for himself, Mr. D'AMATO, Mr. MCCAIN, Mr. BINGAMAN, and Mrs. HUTCHISON) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 381, after line 25, insert:

(c) TELEPHONE HELPLINE OPTIONS.—The Secretary of the Treasury or the Secretary's delegate shall provide on all telephone helplines of the Internal Revenue Service an option for any taxpayer questions to be answered in Spanish.

On page 382, strike lines 1 and 2, and insert:

(e) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, this section shall take effect 60 days after the date of the enactment of this Act.

(2) SUBSECTION (C).—Subsection (c) shall take effect on January 1, 2000.

**DOMENICI AMENDMENT NO. 2371**

Mr. ROTH (for Mr. DOMENICI) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 382, before line 1, insert:

(d) TELEPHONE HELPLINE OPTIONS.—The Secretary of the Treasury or the Secretary's delegate shall provide on all telephone helplines of the Internal Revenue Service an option for any taxpayer to talk to a live person in addition to hearing a recorded message. The person shall direct phone questions of the taxpayer to other Internal Revenue Service personnel who can provide understandable information to the taxpayer.

On page 382, after line 2, insert:

(3) SUBSECTION (D).—Subsection (d) shall take effect on January 1, 2000.

**MACK (AND OTHERS) AMENDMENT**

**NO. 2372**

Mr. MACK (for himself, Mr. FAIRCLOTH, and Mr. MURKOWSKI) 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 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 "(1)(D)" and insert "(1)(C)".

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

On page 180, line 11, strike "(1)(D)" and insert "(1)(C)".

On page 180, line 18, strike "(1)(D)" and insert "(1)(C)".

On page 181, line 14, strike "(1)(D)" and insert "(1)(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)".

#### BOND (AND MOSELEY-BRAUN) AMENDMENT NO. 2373

Mr. BOND (for himself and Ms. MOSELEY-BRAUN) proposed an amendment to the bill, H.R. 2676, supra; as follows:

Beginning on page 256, strike line 11 and all that follows through line 18, and insert the following:

"(a) IN GENERAL.—It is the policy of Congress that—

(1) paperless filing should be the preferred and most convenient means of filing Federal tax and information returns,

(2) electronic filing should be a voluntary option for taxpayers, and

(3) it should be the goal of the Internal Revenue Service to have at least 80 percent of all such returns filed electronically by the year 2007."

On page 258, line 12, strike "and Government Reform and Oversight" insert "Government Reform and Oversight, and Small Business".

On page 258, line 14, strike "and Governmental Affairs" insert "Governmental Affairs, and Small Business".

On page 258, line 19, strike "and".

On page 258, line 21, strike "such goal." and insert "such goal; and".

On page 258, after line 21, insert the following:

"(4) the effects on small businesses and the self-employed of electronically filing tax and information returns."

#### GRAMM AMENDMENTS NOS. 2374- 2376

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

##### AMENDMENT NO. 2374

On page 265, between lines 21 and 22, insert: "(4) EXPANSION TO TAX LIABILITIES OTHER THAN INCOME TAX.—In the case of court proceedings arising in connection with examinations commencing after the date of the enactment of this paragraph and before June 1, 2001, this paragraph shall, in addition to income tax liability, apply to any other tax liability of the taxpayer."

##### AMENDMENT NO. 2375

On page 370, between lines 18 and 19, insert:

**SEC. 3468. PROHIBITION ON REQUESTS TO TAXPAYERS TO GIVE UP RIGHTS TO BRING ACTIONS.**

(a) PROHIBITION.—No officer or employee of the United States may request a taxpayer to waive the taxpayer's right to bring a civil action against the United States or any officer or employee of the United States for any action taken in connection with the internal revenue laws.

(b) EXCEPTIONS.—Subsection (a) shall not apply in any case where—

(1) a taxpayer waives the right described in subsection (a) knowingly and voluntarily, or

(2) the request by the officer or employee is made in person and the taxpayer's attorney or other federally authorized tax practitioner (within the meaning of section 7525(c)(1)) is present, or the request is made in writing to the taxpayer's attorney or other representative.

##### AMENDMENT NO. 2376

On page 253, line 13, strike "and".

On page 253, line 17, strike the end period and insert a comma.

On page 253, between lines 17 and 18, insert: (8) willful failure to file any return of tax required under the Internal Revenue Code of 1986 on or before the date prescribed therefor (including any extensions), unless such failure is due to reasonable cause and not to willful neglect,

(9) willful understatement of Federal tax liability, unless such understatement is due to reasonable cause and not to willful neglect, and

(10) threatening to audit a taxpayer for the purpose of extracting personal gain or benefit.

#### CRAIG AMENDMENT NO. 2377

Mr. ROTH (for Mr. CRAIG) proposed an amendment to the bill, H.R. 2676, supra; as follows:

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 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."

#### CRAIG AMENDMENT NO. 2378

Mr. ROTH (for Mr. CRAIG) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 394, before line 16, add a new item (6) to read as follows:

"(6) the impact on taxpayer privacy of the sharing of income tax return information for purposes of enforcement of state and local tax laws other than income tax laws, and including the impact on the taxpayer privacy intended to be protected at the federal, state, and local levels under Public Law 105-35, the Taxpayer Browsing Protection Act of 1997."

#### GRAMS (AND OTHERS) AMENDMENT NO. 2379

Mr. GRAMS (for Mr. COVERDELL, Ms. BOXER, Mr. WELLSTONE, and Mr. CLELAND) proposed an amendment to the bill, H.R. 2676, supra; as follows:

At the appropriate place, insert the following new section:

#### SEC. . ABATEMENT OF INTEREST ON UNDERPAYMENTS BY TAXPAYERS IN PRESIDENTIALLY DECLARED DISASTER AREAS.

(a) IN GENERAL.—Section 6404 of the Internal Revenue Code of 1986 (relating to abate-ments) is amended by adding at the end the following:

"(h) ABATEMENT OF INTEREST ON UNDERPAYMENTS BY TAXPAYERS IN PRESIDENTIALLY DECLARED DISASTER AREAS.—

"(1) IN GENERAL.—If the Secretary extends for any period the time for filing income tax returns under section 6081 and the time for paying income tax with respect to such returns under section 6161 for any taxpayer located in a Presidentially declared disaster area, the Secretary shall abate for such period the assessment of any interest prescribed under section 6601 on such income tax.

"(2) PRESIDENTIALLY DECLARED DISASTER AREA.—For purposes of paragraph (1), the term 'Presidentially declared disaster area' means, with respect to any taxpayer, any area which the President has determined warrants assistance by the Federal Government under the Disaster Relief and Emergency Assistance Act."

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to disasters declared after December 31, 1996, with respect to taxable years beginning after December 31, 1996.

(c) EMERGENCY DESIGNATION.—

(1) For the purposes of section 252(e) of the Balanced Budget and Emergency Deficit Control Act, Congress designates the provisions of this section as an emergency requirement.

(2) The amendments made by subsections (a) and (b) of this section shall only take effect upon the transmittal by the President to the Congress of a message designating the provisions of subsections (a) and (b) as an emergency requirement pursuant to section 252(e) of the Balanced Budget and Emergency Deficit Control Act.

#### MOYNIHAN (AND OTHERS) AMENDMENT NO. 2380

Mr. DODD (for Mr. MOYNIHAN, for himself, Mr. ROTH, Mr. BENNETT, Mr. KERREY, Mr. DODD) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 308, line 12, insert "the 2nd and succeeding" before "calendar quarters".

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

On page 343, after line 24, insert:

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act, except for automated collection system actions initiated before January 1, 2000.

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

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

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

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

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

(B) December 31, 1999.

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

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

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

**COLLINS (AND OTHERS)  
AMENDMENT NO. 2381**

Ms. COLLINS (for herself, Mr. DEWINE, Mr. SESSIONS, and Mr. MCCAIN) proposed an amendment to the bill, H.R. 2676, supra; as follows:

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

**SEC. \_\_\_\_ REPORTING REQUIREMENTS IN CONNECTION WITH EDUCATION TAX CREDIT.**

(a) AMOUNTS TO BE REPORTED.—Subparagraph (C) of section 6050S(b)(2) is amended—

(1) in clause (i), by inserting “and any grant amount received by such individual and processed through the institution during such calendar year” after “calendar year”,

(2) in clause (ii), by inserting “by the person making such return” after “year”, and

(3) in clause (iii), by inserting “and” at the end.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to returns required to be filed with respect to taxable years beginning after December 31, 1998.

**ROTH AMENDMENT NO. 2382**

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

On page 202, between lines 5 and 6, insert the following:

“(iv) COORDINATION WITH REPORT OF TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—To the extent that information required to be reported under clause (ii) is also required to be reported under paragraph (1) or (2) of subsection (d) by the Treasury Inspector General for Tax Administration, the National Taxpayer Advocate shall not contain such information in the report submitted under such clause.

On page 204, line 1, strike “directly”.

On page 206, line 23, strike “(2)” and insert “(3)(A)”.

On page 207, line 9, insert “by the Internal Revenue Service or the Inspector General” before “during”.

On page 207, line 20, strike “(B)” and insert “(A)”.

On page 207, lines 24 and 25, strike “not less than 1 percent” and insert “a statistically valid sample”.

On page 252, line 25, insert “or taxpayer representative” after “taxpayer”.

On page 253, line 1, insert “, taxpayer representative,” after “taxpayer”.

On page 253, line 5, insert “or taxpayer representative” after “taxpayer”.

On page 253, line 6, insert “, taxpayer representative,” after “taxpayer”.

On page 253, line 12, insert “, taxpayer representative,” after “taxpayer”.

On page 254, lines 14 and 15, strike “and their immediate supervisors”.

On page 254, lines 17 and 18, strike “individuals described in paragraph (1)” and insert “such employees”.

On page 322, line 11, strike “subsection” and insert “section”.

**GRAHAM (AND OTHERS)  
AMENDMENT NO. 2383**

Mr. ROTH (for Mr. GRAHAM, for himself, Mr. NICKLES, and Ms. MOSELEY-BRAUN) proposed an amendment to the bill, H.R. 2676, supra; as follows:

Beginning on page 307, line 6, strike all through page 308, line 3, and insert:

**SEC. 3301. ELIMINATION OF INTEREST RATE DIFFERENTIAL ON OVERLAPPING PERIODS OF INTEREST ON TAX OVERPAYMENTS AND UNDERPAYMENTS.**

(a) IN GENERAL.—Section 6621 (relating to determination of rate of interest) is amended by adding at the end the following new subsection:

“(d) ELIMINATION OF INTEREST ON OVERLAPPING PERIODS OF TAX OVERPAYMENTS AND UNDERPAYMENTS.—To the extent that, for any period, interest is payable under subchapter A and allowable under subchapter B on equivalent underpayments and overpayments by the same taxpayer of tax imposed by this title, the net rate of interest under this section on such amounts shall be zero for such period.”.

(b) CONFORMING AMENDMENT.—Subsection (f) of section 6601 (relating to satisfaction by credits) is amended by adding at the end the following new sentence: “The preceding sentence shall not apply to the extent that section 6621(d) applies.”.

(c) EFFECTIVE DATES.—

(1) IN GENERAL.—Except as provided under paragraph (2), the amendments made by this section shall apply to interest for periods beginning after the date of the enactment of this Act.

(2) SPECIAL RULE.—Subject to any applicable statute of limitation not having expired with regard to either a tax underpayment or a tax overpayment, the amendments made by this section shall apply to interest for periods beginning before the date of the enactment of this Act if the taxpayer—

(A) reasonably identifies and establishes periods of such tax overpayments and underpayments for which the zero rate applies, and

(B) not later than December 31, 1999, requests the Secretary of the Treasury to apply section 6621(d) of the Internal Revenue Code of 1986, as added by subsection (a), to such periods.

**SEC. 3301A. PROPERTY SUBJECT TO A LIABILITY TREATED IN SAME MANNER AS ASSUMPTION OF LIABILITY.**

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

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

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

(3) SECTION 368.—

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

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

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

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

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

“(B) in the case of the transfer of any property subject to a nonrecourse liability, unless the facts and circumstances indicate otherwise, the transferee shall be treated as assuming with respect to such property a ratable portion of such liability determined on the basis of the relative fair market val-

ues (determined without regard to section 7701(g)) of all assets subject to such liability.”.

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

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

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

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

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

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

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

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

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

(d) CONFORMING AMENDMENTS.—

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

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

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

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

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

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

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

**STEVENS AMENDMENT NO. 2384**

Mr. ROTH (for Mr. STEVENS) proposed an amendment to the bill, H.R. 2676, supra; as follows:

On page 355, insert after line 19 the following:

(d) STATE FISH AND WILDLIFE PERMITS.—(1) With respect to permits issued by a State and required under State law for the harvest of fish or wildlife in the trade or business of an individual taxpayer, “other assets” as used in section 3445 shall include future income that may be derived by such taxpayer from the commercial sale of fish or wildlife under such permit.

(2) The preceding paragraph may not be construed to invalidate or in any way prejudice any assertion that the privilege embodied in such permits is not property or a right to property under the Internal Revenue Code.

**BINGAMAN (AND CHAFEE)  
AMENDMENT NO. 2385**

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

On page 375, line 11, strike the period and insert “, including volunteer income tax assistance programs, and to provide funds for

training and technical assistance to support such clinics and programs."

On page 375, line 22, strike "or".

On page 376, line 2, strike the period and insert "; or".

On page 376, between lines 2 and 3, insert: "(III) provides tax preparation assistance and tax counseling assistance to low income taxpayers, such as volunteer income tax assistance programs."

On page 376, line 20, strike "and".

On page 376, line 25, strike the period and insert "and".

On page 376, after line 25, insert:

"(C) a volunteer income tax assistance program which is described in section 501(c) and exempt from tax under section 501(a) and which provides tax preparation assistance and tax counseling assistance to low income taxpayers."

On page 377, line 9, strike "\$3,000,000" and insert "\$6,000,000".

On page 377, line 11, after the end period, insert "Not more than 7.5 percent of the amount available shall be allocated to training and technical assistance programs."

On page 377, line 15, insert ", except that larger grants may be made for training and technical assistance programs" after "\$100,000".

On page 378, line 16, insert "(other than a clinic described in paragraph (2)(C))" after "clinic".

On page 396, strike lines 18 through 20, and insert "Finance of the Senate. The report shall include any recommendations—

(A) for reducing the complexity of the administration of Federal tax laws, and

(B) for repeal or modification of any provision the Commissioner believes adds undue and unnecessary complexity to the administration of the Federal tax laws.

## NOTICE OF HEARING

### COMMITTEE ON INDIAN AFFAIRS

Mr. CAMPBELL. Mr. President, I would like to announce that the Senate Committee on Indian Affairs will meet to conduct a hearing on Tuesday, May 12, 1998, at 9:30 a.m. on Indian gaming focusing on lands taken into trust for purposes of gaming. The hearing will be held in room 106 of the Dirksen Senate Office Building.

## AUTHORITY FOR COMMITTEES TO MEET

### COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry be allowed to meet during the session of the Senate on Thursday, May 7, 1998 at 9:00 a.m. in SR-328A. The purpose of this meeting will be to examine U.S. Agricultural Trade Policies in preparation for the World Trade Organization talks.

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

### COMMITTEE ON THE JUDICIARY

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Committee on the Judiciary, be authorized to hold an executive business meeting during the session of the Senate on Thursday, May 7, 1998, at 10:00 a.m., off the floor in the Mansfield room S-207, of the Capitol Building.

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

### COMMITTEE ON THE JUDICIARY

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Committee on the Judiciary, be authorized to hold an executive business meeting during the session of the Senate on Thursday, May 7, 1998, at 10:00 a.m., in room 226 of the Senate Dirksen Office Building.

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

### COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Committee on Labor and Human Resources be authorized to meet for a hearing on "Teacher Education" during the session of the Senate on Thursday, May 7, 1998, at 10:00 a.m.

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

### SELECT COMMITTEE ON INTELLIGENCE

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on Thursday, May 7, 1998 to hold closed mark-up on the FY99 Intelligence Authorization.

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

### SUBCOMMITTEE ON AVIATION

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Aviation Subcommittee of the Senate Committee on Commerce, Science, and Transportation be authorized to meet on Thursday, May 7, 1998, at 2:15 pm on Aviation Repair Station.

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

### SUBCOMMITTEE ON HOUSING OPPORTUNITY AND COMMUNITY DEVELOPMENT

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Subcommittee on Housing Opportunity and Community Development of the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on Thursday, May 7, 1998, to conduct a hearing on issues relating to the implementation of the Department of Housing and Urban Development's "HUD 2020 Management Reform Plan".

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

### SUBCOMMITTEE ON INTERNATIONAL ECONOMIC POLICY, EXPORT AND TRADE PROMOTION

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Committee on Foreign Relations and the Subcommittee on International Economic Policy, Export and Trade Promotion of the Committee on Foreign Relations be authorized to meet during the session of the Senate on Thursday, May 7, 1998, at 10 a.m. and 2:30 p.m. to hold hearings.

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

### SUBCOMMITTEE ON NATIONAL PARKS, HISTORIC PRESERVATION, AND RECREATION

Mr. BROWNBACK. Mr. President, I ask unanimous consent that the Sub-

committee on National Parks, Historic Preservation, and Recreation of the Committee on Energy and Natural Resources be granted permission to meet during the session of the Senate on Thursday, May 7, for purposes of conducting a subcommittee hearing which is scheduled to begin at 2:00 p.m. The purpose of this hearing is to receive testimony on titles VI, VII, VIII and XI of S. 1693, the Vision 2020 National Parks Restoration Act.

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

## DEDICATION OF THE GILBERT M. GROSVENOR CENTER OF GEOGRAPHIC EDUCATION

• Mrs. HUTCHISON. Mr. President, I rise today to bring to my colleagues' attention the dedication of the Gilbert M. Grosvenor Center of Geographic Education at Southwest Texas State University.

Located near the Texas Hill Country in San Marcos, Texas, Southwest Texas opened its doors 95 years ago to 330 students. Today, Southwest Texas is a major, innovative university with a growing student population of over 21,000. During its history, Southwest Texas graduates have distinguished themselves in numerous career fields, including research and teaching. Today, Southwest Texas builds upon this legacy of success and commitment to higher education by dedicating the new Grosvenor Center.

The university has distinguished itself nationally in the area of geographic research and education. In fact, Southwest Texas's Department of Geography and Planning has been recognized as the best undergraduate geography program in the nation by the Journal of Geography, the Association of American Geographers, and a national Program Effectiveness survey. Southwest Texas has the largest geography department in the country with 590 undergraduate and 165 graduate students.

Southwest Texas is the home of the Texas Alliance for Geographic Education, which is one of the premier geography alliances in the nation, according to the National Geographic Society. The Alliance has more than 5,000 teachers as members. It has sponsored numerous geography institutes and workshops for educators and has led efforts to generate participation in Geography Awareness Week. The Alliance is a strong supporter of the Texas Geography Bee, which is a statewide competition for young people to test their geographic knowledge before advancing on to the national contest.

Not surprisingly, Southwest Texas has chosen to name its new Center for Geographic Education after Gil Grosvenor, Chairman of the Board of Trustees of the National Geographic Society. With this decision, Southwest Texas salutes Mr. Grosvenor's outstanding leadership in the drive to improve education in the field of geography. His