

However, our civil asset forfeiture laws are tilted too far in one direction. Current civil asset forfeiture laws allow police to seize a person's assets, regardless of whether the person has been, or ever is, convicted of a crime, if police have nothing more than probable cause to believe the property was used for criminal purposes. You are presumed guilty until you can prove yourself innocent.

In effect, our current asset forfeiture system targets both criminals and law-abiding citizens, takes their cars, cash, homes, and property away, and then forces them to prove they are innocent in order to get their assets back. The goal of this reform legislation is to change a system that sometimes violates the rights of the law-abiding, while retaining those provisions that allow law enforcement to target criminals, and hit them where it hurts—in their pocket books.

As I know from my service as a federal prosecutor, the majority of jurisdictions in America use asset forfeiture laws sensibly and fairly. Unfortunately, in some cases, law enforcement officers intentionally target citizens and seize their assets, because they know proving innocence under the constraints of the current law is extremely difficult if not impossible. The burden of proof for the government is minimal, the person may have less than 2 weeks to file a defense, and they have to post a bond even though the government has seized their assets.

H.R. 1658 was introduced to address this matter of allowing law enforcement to use this important tool of asset forfeiture, while still requiring them to be more mindful of due process and individual rights.

This legislation enjoys wide bi-partisan support, and passed the House on June 24, 1999 by a vote of 375–48. Additionally, the 65,000 member Law Enforcement Alliance of America supports it, as do many other line officers and retired police chiefs from across America. It returns balance and fairness to an area of law that has been abused to violate the rights of innocent citizens for too long.

This reform legislation does not deny law enforcement the ability to seize and forfeit assets that truly are used for criminal endeavors. It does, however, more properly balance those powers against civil liberties.

Mr. UDALL of Colorado. Mr. Speaker, I strongly support this measure. Passage of this bill is long overdue, and I urge all Members to join me in voting to send it to the President for signing into law.

Since the House passed this bill last year, it has been the subject of intensive negotiations that have involved the administration and law enforcement organizations as well as Members of both the House and Senate. Those negotiations have resulted in the revised version of the bill now before the House. I am sure that it is not everything that some might want, but it is acceptable to all concerned, and I think it deserves approval.

Enactment of this bill will correct serious imbalances in the law regarding civil forfeitures—cases in which the government seizes property allegedly connected to a violation of law. Under current law, seized property won't be returned unless the person whose property was seized can prove either that the property was not connected to the alleged crime or that the owner did not know about or consent to the allegedly illegal use of the property.

This bill shifts the burden of proof to the government, where it belongs, so that it would

be up to the government to show by preponderance of the evidence that an asset was sufficiently connected to a crime to be subject to civil forfeiture. While this is a somewhat less stringent requirement than in the bill as originally passed by the House, it is a great improvement over the current law.

The bill also makes a number of other important improvements over the current law. It will require that seizures be made pursuant to a warrant. It will eliminate the need for people to post a bond in order to contest a civil-forfeiture case. It will create a uniform "innocent owner" defense for all civil-forfeiture cases. It will allow property to be released from government custody before final disposition of a case where continued custody would be a hardship to the owner outweighing any risk to the government. And it will allow people to seek to recover from the government if seized property is damaged while in custody.

I congratulate all those whose hard work has made it possible for the bill to be on the floor today, and I urge its approval.

Mr. Speaker, with great pleasure, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. OSE). The question is on the motion offered by the gentleman from Illinois (Mr. HYDE) that the House suspend the rules and concur in the Senate amendment to the bill, H.R. 1658.

The question was taken; and (two-thirds having voted in favor thereof) the rules were suspended and the Senate amendment was concurred in.

The motion to reconsider is laid on the table.

SENSE OF CONGRESS THAT MIAMI, FLORIDA, SHOULD SERVE AS PERMANENT LOCATION FOR SECRETARIAT OF FTAA

Mr. CRANE. Mr. Speaker, I move to suspend the rules and concur in the Senate concurrent resolution (S. Con. Res. 71) expressing the sense of the Congress that Miami, Florida, and not a competing foreign city, should serve as the permanent location for the Secretariat of the Free Trade Area of the Americas (FTAA) beginning in 2005.

The Clerk read as follows:

S. CON. RES. 71

Whereas deliberations on establishing a "Free Trade Area of the Americas" (FTAA) will help facilitate greater cooperation and understanding on trade barrier reduction throughout the Americas;

Whereas the trade ministers of 34 countries of the Western Hemisphere agreed in 1998 to create a permanent Secretariat in order to support negotiations on establishing the FTAA;

Whereas the FTAA Secretariat will employ persons to provide logistical, administrative, archival, translation, publication, and distribution support for the negotiations;

Whereas the FTAA Secretariat will be funded by a combination of local resources and institutional resources from a tripartite committee consisting of the Inter-American Development Bank (IDB), the Organization of American States (OAS), and the United Nations Economic Commission on Latin America and the Caribbean (ECLAC);

Whereas the temporary site of the FTAA Secretariat will be located in Miami, Florida, from 1999 until February 28, 2001, at

which point the Secretariat will rotate to Panama City, Panama, until February 28, 2003, and then rotate to Mexico City, Mexico, until February 28, 2005;

Whereas by 2005 the FTAA Secretariat will have international institution status providing jobs and tremendous economic benefits to its host city;

Whereas a permanent site for the FTAA Secretariat after 2005 will likely be selected from among the 3 temporary host cities;

Whereas the city of Miami, Miami-Dade County, and the State of Florida have long served as the gateway for trade with the Caribbean and Latin America;

Whereas trade between the city of Miami, Florida, and the countries of Latin America and the Caribbean totaled \$36,793,000,000 in 1998;

Whereas the Miami-Dade area and the State of Florida possess the necessary infrastructure, local resources, and culture necessary for the FTAA Secretariat's permanent site;

Whereas the United States possesses the world's largest economy and is the leading proponent of trade liberalization throughout the world; and

Whereas the city of Miami, Florida, the State of Florida, and the United States are uniquely situated among other competing locations to host the "Brussels of the Western Hemisphere": Now, therefore, be it

Resolved by the Senate (the House of Representatives concurring). That it is the sense of the Congress that the President should direct the United States representative to the "Free Trade Area of the Americas" (FTAA) negotiations to use all available means in order to secure Miami, Florida, as the permanent site of the FTAA Secretariat after February 28, 2005.

The SPEAKER pro tempore (Mr. OSE). Pursuant to the rule, the gentleman from Illinois (Mr. CRANE) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Illinois (Mr. CRANE).

GENERAL LEAVE

Mr. CRANE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous matter on S. Con. Res. 71.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. CRANE. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, S. Con. Res. 71 is a non-controversial resolution which would express the sense of the Congress that the USTR should use all available means to make Miami, Florida, the permanent site of the Secretariat for the Free Trade Area of the Americas, FTAA, after the year 2005. The resolution passed the Senate by unanimous consent last November.

The FTAA facilitates open cooperation and the reduction of trade barriers throughout the Americas. Right now the Secretariat is rotating among various cities until 2005. The permanent home is important because the host country gains international institution status and economic benefits. This legislation would send an important signal to the administration and to our

trading partners in the Western Hemisphere that Congress wants the United States to continue its leadership role in trade negotiations.

Mr. Speaker, I yield the balance of my time to the gentleman from Florida (Mr. SHAW) and ask unanimous consent that he be permitted to yield blocks of time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. LEVIN. Mr. Speaker, I yield such time as she may consume to the gentlewoman from Florida (Mrs. MEEK).

Mrs. MEEK of Florida. Mr. Speaker, I rise in support of S. Con. Res. 71, expressing the sense of the Congress that Miami, Florida, and not a competing foreign city, should serve as the permanent location of the Secretariat of the Free Trade Area of the Americas beginning in 2005.

In 1994, Miami was host to 34 heads of state and governments who gathered for the historic Summit of the Americas. From this meeting came the idea to create a Free Trade Area of the Americas by the year 2005.

The temporary site of the FTAA Secretariat has been in Miami and will remain there until February 28, 2001, when it will move to Panama City, Panama, and stay there until February 28, 2003. It will then move to Mexico City, Mexico, until February 28, 2005. A permanent site for the FTAA Secretariat will then likely be chosen from the then temporary host cities.

The FTAA Secretariat is potentially the single most important job creation vehicle for Florida in this generation. The city that secures the Secretariat will become the business and trade capital of the Americas.

As a resident of Miami, some may ask, why choose Miami? Trade between Latin America and the Caribbean with Miami totalled \$36.8 billion in 1998 as reported by the Beacon Council and the Bureau of the Census. In 1998, \$69 billion in international trade passed through Florida. Fifteen of the FTAA countries were among the top 25 trading partners with the Port of Miami. Exports and imports through Miami customs district, mainly with Latin America, reached over \$47 billion in 1997. The Miami Free Zone is a valuable asset for international trade.

Mr. Speaker, Miami is home to the tenth largest airport in the world, providing the most flights out of the United States into Latin America and the Caribbean. Miami International Airport is the leading airport for international air cargo. Miami International Airport provides air service that links 200 cities on five continents.

The Port of Miami served 3.2 million passengers in 1997, reaffirming the Port of Miami as the cruise capital of the world. In July 1999, the Port of Miami signed a sister seaport agreement with Buenos Aires. Miami offers a vast highway system and a convenient metrorail system as an alternative to driving.

Miami, Mr. Speaker, is a culturally diverse area. More than 2 million people reside in Miami, bringing a rich cultural diversity to the area. Fifty-four percent of the population of Dade County is Latin. The City of Miami is home to one of the largest number of bi-national chambers of commerce in the country.

As for the quality of security that the FTAA will need, the Miami-Dade Police Department is the largest police force in the southeastern United States, employing over 2,951 officers. They are recognized as one of the leading law enforcement agencies in the Nation. The State of Florida has five Air Force bases, 10 Naval bases, and two Coast Guard stations.

Miami is strategically located between all the FTAA countries, providing a gateway for commerce, cultural exchange, and communication. Securing a permanent Secretariat in Miami is essential because it will expand our businesses' unique access to the international trade process and exposure to the potentially expanding locations of the OAS, IBD, World Bank, and international finance institutions.

There is no doubt that the President should direct the United States Representative to the Free Trade Area of the Americas negotiations to use all available means to secure Miami, and not a competing foreign city, as the permanent site of the FTAA Secretariat after February 28, 2005.

Mr. Speaker, I want to thank the gentleman from Michigan (Mr. LEVIN) for this opportunity to represent Miami for the Free Trade Area Secretariat.

Mr. SHAW. Mr. Speaker, I yield such time as he may consume to the gentleman from Florida (Mr. FOLEY), a distinguished member of the Committee on Ways and Means.

Mr. FOLEY. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, first I want to applaud both the comments of the gentlewoman from Miami, Florida (Mrs. MEEK), as well as the leadership of the gentleman from Florida (Mr. SHAW), who represents Dade, Broward and Palm Beach Counties, who has been working very closely with our Florida Secretary of State in establishing what we hope will be an economic opportunity, an outstanding viable trade mission, something that will not only produce and provide jobs for Floridians and people who live in the United States, but will also serve as a welcome station for countries around the hemisphere.

□ 1415

Clearly New York is blessed to have the United Nations, where people from all over the world assemble to debate and discuss the merits of international treaties, trade, and other important things that they consider.

We now have a chance, through this legislation, this resolution, to establish the permanent Secretariat in Miami. The United States has been negotiating

with other countries in the Americas to establish free trade area of the Americas. As part of that, we agreed 2 years ago to create a permanent Secretariat to help further the FTAA.

Miami, as was described by the gentlewoman from Florida (Mrs. MEEK), is now the temporary home of the Secretariat. This bill would make permanent Miami as its home, and we believe strongly as members of the South Florida delegation that it ought to be here in Miami, in Florida.

The State of Florida is now already the gateway to trade between North and South America, with much of this trade going through the Port of Miami. It is an international bilingual city that has long had roots in the Latin American culture, making it all the more equipped to be the center of trade of the Americas. Well over 700,000 Cuban Americans call Dade County home, and there are a multitude of other nationalities that equally call Miami their home now, Nicaraguans, Guatemalans, Haitians, all types of nationalities, which makes it even more fitting, and it makes it more equipped to be the center for trade for the Americas.

We have a marvelous opportunity now to make a United States city the focal point for trade within the Americas, and Miami is clearly the best candidate.

Again, I urge my colleagues to vote for this bill, and again, I want to personally commend the gentleman from Florida (Mr. SHAW), who is looking to bring what I believe will be one of the most vital opportunities to his Dade County in both the creation of jobs, in recognizing that the United States is for trade, it is for open trade, and will make a hospitable location for future deliberations.

Mr. LEVIN. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, as indicated, this is a bill that passed the Senate. It was unanimous. It was noncontroversial. This is a bill mainly about facilities, about headquarters for the further negotiations of an FTAA. I want to support it in that vein.

I also want to say, if I might, just a brief word about the content, about the subject matter. There is a reference in the concurrent resolution to greater cooperation and understanding on trade barrier reduction throughout the Americas. I am pleased that, as the ministers have been meeting, that their perspective on trade issues has widened and is more vast than relating only to trade barrier reduction, as important as that may be.

I am pleased that in recent weeks, as I understand it, that the trade ministers have placed on the agenda for discussion at the next meeting of trade ministers in Buenos Aires, Argentina, the issue of core labor standards and their role in the trade equation. I believe very much that that has to be considered, and in the end part of the negotiations relating to an FTAA.

It seems to me that in view of the discussions to date, that there is an understanding among the trade ministers that there needs to be a diligent effort to look at all of the critical aspects of trade in these further negotiations.

As I said, this bill, however, is not basically about the content of the negotiations, it is about where the Secretariat should be located. The Florida delegation very understandably would like to see that placed in Miami. I think there is an advantage not only to Florida, but to the rest of the Nation.

I support this in the vein with the comments that I have made regarding the subject matter of future negotiations regarding an FTAA. At some point there will have to be consideration by this body as to the procedures which will guide the eventual negotiations.

Mr. Speaker, I reserve the balance of my time.

Mr. SHAW. Mr. Speaker, I yield such time as she may consume to the gentlewoman from Florida (Ms. ROS-LEHTINEN), a distinguished member of the Florida delegation and chairman of the Subcommittee on International Economic Policy and Trade of the Committee on International Relations.

Ms. ROS-LEHTINEN. Mr. Speaker, I thank the gentleman for yielding time to me.

Mr. Speaker, I rise in support of making Miami, Florida, the permanent location for the Secretariat of the Free Trade Area of the Americas, FTAA. I am a proud cosponsor of this legislation, which is being led by our colleague, the gentleman from Florida (Mr. SHAW). His resolution expresses the sense of Congress that Miami, and not a foreign city, should serve as the permanent location for the FTAA.

Mr. Speaker, Miami, Florida, is currently the temporary location for the FTAA, which is comprised of 34 free nations with a combined gross domestic product of \$14 trillion. The only city in the United States being considered as the permanent location of the FTAA is Miami, but it is competing with Panama and Mexico City.

I and my colleagues from Florida believe that Florida is indeed the best choice for the FTAA. Its strategic location, which many have hailed as the gateway to the Americas, makes Miami a natural choice for the FTAA. It enables our city to become the cultural, the diplomatic, and the commercial center of the Americas.

Additionally, Miami is already considered by many as the business and trade capital of the Americas. Due to its geographic location, Miami is already positioned to house the permanent Secretariat. The city has the highest number of flights to and from Latin America and the Caribbean, and the Port of Miami serves over 100 ports in this area as well, and a very large number of international companies have already made South Florida their regional headquarters for Latin America, including Federal Express, UPS,

DHL, to name just a few. They also have international service centers based in Miami.

Winning the Secretariat means increased and strengthened technological investment, not just for us in Miami but for the entire state of Florida, and indeed, our Nation. The State's ten largest trading partners are located in Latin America and the Caribbean. Therefore, having the permanent Secretariat located in Florida would tremendously increase the State's hemispheric trade.

An important issue that we must also consider in this matter is the opportunity for Florida to become the e-business center for trade and e-business start-up companies, and this is a wonderful opportunity to begin warmer relations with our neighbors to the south.

The current revolution in e-commerce and the boom in e-business start-up companies requires us to seriously consider the consequences of not being a dominant player in the telecommunications industry. We cannot overlook the potential for hundreds and thousands of jobs that would be generated by a strong communications infrastructure arising from having the Secretariat in our Nation.

A great number of high-tech firms have already made Miami their home, and we would capitalize on this fact. The creation of jobs is vitally important to our area, and the Secretariat would provide an environment that encourages more companies to establish their operations, thereby increasing employment opportunities throughout the United States.

Having Florida as the Secretariat's permanent home benefits us as a whole. It would improve trade and commerce between the United States and the Americas, thereby enabling us to retain our current dominant position as a trade partner. It would also allow us the opportunity to surpass European exporters, who are moving forward to redouble their businesses with Latin America.

The issue of having Miami as the home of the permanent Secretariat of the FTAA enjoys strong support throughout the State. The Secretary of the State of Florida has expressed her strong support for this, particularly as it pertains to accelerating e-business and trade in the Americas. The Governor of Florida, Jeb Bush, is also committed to positioning the Internet in Florida for economic growth. The FTAA would help push these goals forward.

Mr. Speaker, I am very proud to support the legislation of the gentleman from Florida (Mr. SHAW) making the permanent home of the Secretariat of the FTAA to be Miami. It is a win-win situation, and I urge support of this important issue that is important for all of us in the State of Florida and, indeed, throughout the Nation.

I congratulate the leadership of the gentleman from Florida (Mr. SHAW) on this and many other issues.

Mr. LEVIN. Mr. Speaker, I have no further requests for time, and I yield back the balance of my time.

Mr. SHAW. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in strong support of Senate Concurrent Resolution 71, which is a bipartisan concurrent resolution expressing the sense of the Congress that Miami and not a competing foreign city should serve as a permanent location for the Free Trade Area of the Americas Secretariat, FTAA, beginning in the year 2005.

I introduced the companion House concurrent resolution, House Concurrent Resolution 217, to the legislation before us today. I am pleased that nearly every member of the Florida delegation is a cosponsor of this bill.

Mr. Speaker, in 1998 the trade ministers of 34 Western Hemisphere countries agreed to create a permanent Secretariat in order to support negotiations on establishing the free trade area of the Americas. The temporary site of the FTAA Secretariat is now located in Miami. Starting next year, the FTAA Secretariat will rotate to Panama City and then rotate to Mexico City until the year 2005.

The purpose of this legislation is to put the Congress on record as supporting Miami for the permanent location of the FTAA talks. This legislation is particularly good news for South Florida. If the FTAA permanently locates in Miami, thousands of jobs will be created to support this institution. Miami will join the ranks of Washington, D.C. and New York as the only American cities to host a large international organization.

If Miami is ultimately chosen, some day Miami may be as closely associated as being the center of world trade as now it is known for its famous beaches and sunshine and climate.

Locating the FTAA talks in Miami also will make sense on a practical level. The city of Miami and Miami-Dade County and the State of Florida have long served as the gateway for trade with the Caribbean Nations and Latin America. Moreover, Miami-Dade County possesses the necessary infrastructure, local resources, and the cultural diversity that is necessary for the FTAA Secretariat's permanent site. Miami also is a multicultural, bilingual city that is de facto financial capital of Latin America today.

In sum, Miami is the logical and most attractive location to permanently hold the FTAA talks. In a broader sense, the home of the FTAA should be an American city. Since the end of World War II, the United States has been the leading proponent of trade liberalization throughout the world. Today our leadership on free trade is under close scrutiny, with many of our allies openly questioning our continuing commitment to expanding world trade.

Let us send a strong signal today that America will continue its leadership position on this issue, especially

to our neighbors in this hemisphere, by having a unanimous vote to locate the FTAA Secretariat in Miami.

Mr. Speaker, I thank the gentleman from Illinois (Chairman CRANE) and the gentleman from Texas (Chairman ARCHER) and all of my Florida colleagues for bringing this important bill to the floor today.

I especially thank Florida Secretary of State Katherine Harris, whose tireless work on this legislation was a major reason for its consideration today. I am confident that under Secretary Harris's leadership, Miami will one day be known as the Brussels of the West.

Mr. Speaker, I ask for a yea vote on this bill. It is important to Dade County and Miami, it is important to the State of Florida, and as my good friend, the gentleman from Michigan (Mr. LEVIN) pointed out, it is good for America.

Mr. MILLER of Florida. Mr. Speaker, I rise in support of this bi-partisan resolution directing the President and the United States Trade Representative to pursue all available means to insure that the permanent home of the Free Trade Area of the Americas' (FTAA) Secretariat is located in the city of Miami, Florida. Miami already boasts a strong economic and cultural connection to our country's southern neighbors and trading partners, and is now positioned to become the "Brussels of the Western Hemisphere" by hosting the permanent home of the FTAA.

For those who may be unaware, the Free Trade Area of the Americas (FTAA) is the product of agreements among the United States and the nations of the Western Hemisphere to establish a means for cooperation to promote trade and further reduce barriers to trade within this hemisphere. As part of that goal, the trade ministers of 34 countries agreed to establish an organization, the FTAA Secretariat, to aid the process of trade liberalization. By 2005 the FTAA Secretariat will have international institution status providing jobs and tremendous economic benefits to its host city akin to the European regional economic and governmental organizations in Brussels. The agreement establishing the FTAA Secretariat calls for its location to rotate on a temporary basis between three cities: Panama City, Panama; Mexico City, Mexico; and Miami, Florida. A choice on the permanent site of the Secretariat has not yet been made from among these three competing cities, but will be soon.

The FTAA Secretariat will be funded by a combination of local resources and institutional resources from a tripartite committee consisting of the Organization of American States (OAS), the Inter-American Development Bank (IDB), and the United Nations Economic Commission on Latin America and the Caribbean (ECLAC).

Mr. Speaker, I would advise my colleagues that it does not matter what your position on free trade or on some of our Latin American trading partners may be, this resolution deserves the support of every Member of Congress. This is a noncontroversial and patriotic resolution which simply affirms that we, as a Congress, desire that the FTAA Secretariat should be permanently located in the United States rather than either Panama or Mexico.

Miami is the only United States city in contention to become the permanent home of the FTAA Secretariat, and the city of Miami and the State of Florida deserve the support of Congress in this effort.

The city of Miami and the State of Florida have long served as the gateway for trade with the Caribbean and Latin America. Trade between the city of Miami, Florida and the countries of Latin America and the Caribbean totaled \$36,793,000,000 in 1998. Furthermore, Miami is better equipped with the necessary infrastructure to support the Secretariat, including the area of information technology. Miami is best positioned of the three locations to further accelerate the already rapid expansion of the Internet and E-commerce into Latin America through the FTAA, and become not only the "Brussels of the Western Hemisphere" but the Latin American gateway to Silicon Valley as well.

I would be remiss if I did not thank Florida Secretary of State Katherine Harris, who is from my own Congressional District, and my colleague Congressman CLAY SHAW for all their hard work to bring this bill to the floor and to bring the FTAA to Miami.

Mr. Speaker, the United States has always been the leader in expanded trade and in this hemisphere, and Congress can help ensure that we do not abdicate that role by doing our part to locate the FTAA Secretariat here in this country, in Miami, Florida. I strongly urge my colleagues to vote in favor of this important resolution.

Mr. SHAW. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore (Mr. OSE). The question is on the motion offered by the gentleman from Florida (Mr. SHAW) that the House suspend the rules and concur in the Senate concurrent resolution, S. Con. Res. 71.

The question was taken; and (two-thirds having voted in favor thereof), the rules were suspended and the Senate concurrent resolution was concurred in.

A motion to reconsider was laid on the table.

TAXPAYER BILL OF RIGHTS 2000

Mr. ARCHER. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 4163) to amend the Internal Revenue Code of 1986 to provide for increased fairness to taxpayers, as amended.

The Clerk read as follows:

H.R. 4163

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; ETC.

(a) SHORT TITLE.—This Act may be cited as the "Taxpayer Bill of Rights 2000".

(b) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) TABLE OF CONTENTS.—

Sec. 1. Short title; etc.

TITLE I—PENALTIES AND INTEREST

Sec. 101. Failure to pay estimated tax penalty converted to interest charge on accumulated unpaid balance.

Sec. 102. Exclusion from gross income for interest on overpayments of income tax by individuals.

Sec. 103. Reductions of penalty for failure to pay tax.

Sec. 104. Abatement of interest.

Sec. 105. Deposits made to stop the running of interest on potential underpayments.

Sec. 106. Expansion of interest netting for individuals.

TITLE II—CONFIDENTIALITY AND DISCLOSURE

Sec. 201. Disclosure and privacy rules relating to returns and return information.

Sec. 202. Expansion of type of advice available for public inspection.

Sec. 203. Collection activities with respect to joint return disclosable to either spouse based on oral request.

Sec. 204. Taxpayer representatives not subject to examination on sole basis of representation of taxpayers.

Sec. 205. Disclosure in judicial or administrative tax proceedings of return and return information of persons who are not party to such proceedings.

Sec. 206. Prohibition of disclosure of taxpayer identification information with respect to disclosure of accepted offers-in-compromise.

Sec. 207. Compliance by State contractors with confidentiality safeguards.

Sec. 208. Higher standards for requests for and consents to disclosure.

Sec. 209. Notice to taxpayer concerning administrative determination of browsing; annual report.

Sec. 210. Disclosure of taxpayer identity for tax refund purposes.

TITLE III—OTHER REQUIREMENTS

Sec. 301. Clarification of definition of church tax inquiry.

Sec. 302. Expansion of declaratory judgment remedy to tax-exempt organizations.

Sec. 303. Employee misconduct report to include summary of complaints by category.

Sec. 304. Increase in threshold for Joint Committee reports on refunds and credits.

Sec. 305. Annual report on awards of costs and certain fees in administrative and court proceedings.

Sec. 306. Annual report on abatement of penalties.

Sec. 307. Better means of communicating with taxpayers.

Sec. 308. Explanation of statute of limitations and consequences of failure to file.

TITLE I—PENALTIES AND INTEREST

SEC. 101. FAILURE TO PAY ESTIMATED TAX PENALTY CONVERTED TO INTEREST CHARGE ON ACCUMULATED UNPAID BALANCE.

(a) PENALTY MOVED TO INTEREST CHAPTER OF CODE.—The Internal Revenue Code of 1986 is amended by redesignating section 6654 as section 6641 and by moving section 6641 (as so redesignated) from part I of subchapter A of chapter 68 to the end of subchapter E of chapter 67 (as added by subsection (e)(1) of this section).

(b) PENALTY CONVERTED TO INTEREST CHARGE.—The heading and subsections (a) and (b) of section 6641 (as so redesignated) are amended to read as follows:

"SEC. 6641. INTEREST ON FAILURE BY INDIVIDUAL TO PAY ESTIMATED INCOME TAX.

"(a) IN GENERAL.—Interest shall be paid on any underpayment of estimated tax by an individual for a taxable year for each day of such underpayment. The amount of such interest for