

But it is going to take weeks of the Senate's time on nuclear waste.

We know what our rights are, and we felt that we offered a reasonable proposal to move this along, get the appropriations bills done before the September reconvening of the Senate. But this is an issue that is important. It is important not only to the people in the State of Nevada but for this country. And for us to say we are going to walk away from this would be something that we cannot do.

Mr. LOTT. Mr. President, if I could respond to the comments. Again, I have said several times today that I understand the feelings of the Senators from Nevada. I am sympathetic to them. But this legislation has been crafted very carefully, in a bipartisan way, by the committee of jurisdiction, the Energy and Natural Resources Committee. It has been in the making literally for years. I am under the impression that 65 Senators will vote to end the debate on this, will vote for cloture.

How can the majority leader refuse to bring up a bill and try to pass a bill of this consequence, which involves radioactive nuclear waste, when 65 Senators want an opportunity to vote on it? Now, I understand how they feel, but two Senators are thwarting the wishes of 65 Senators and their constituents all across America. I have no option but to bring up legislation of this importance, which involves that many States with that many Senators.

Mrs. BOXER. May I ask the majority leader this. I understand his point, but 74 or so Senators voted for the minimum wage, and we do not seem to get action on that. So it is a matter of priorities, I say.

Mr. LOTT. You got action on it because I worked with your leader and we made it happen, and it is going to be acted on and wind up on the President's desk.

Mr. REID. Will the Senator yield for one more question?

Mr. LOTT. I will be glad to, sure.

Mr. REID. I say, respectfully, to the majority leader, with whom I served in the House in a leadership position there and now in a leadership position here, that we know you have the right to bring this up. But, also, I, the Senator from Nevada, did not work out these rules. These rules were worked out many years ago. It started with the Constitution and the Senate rules that are in existence. I did not draw them up. I am just playing by the rules. The majority leader knew—or should have known, as we say in the law—that this would happen. You are—and I do not mean “you” in the pejorative sense—holding up the progress; we are not. We could move on and we could have this bill passed, the one now before the body, our defense appropriations bill. We could do foreign operations. This should have all been done. But there is going to be a lot more delay, I say to my friends, the majority and minority leaders. We have certain rights, and we have an obligation to protect those.

## TAXPAYER BILL OF RIGHTS 2

Mr. LOTT. Mr. President, I ask unanimous consent that the Senate now turn to the consideration of Calendar No. 374, H.R. 2337, the taxpayer bill of rights legislation.

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

The clerk will report.

The legislative clerk read as follows:

A bill (H.R. 2337) to amend the Internal Revenue Code of 1986 to provide for increased taxpayer protections.

The PRESIDING OFFICER. Is there objection to the immediate consideration of the bill?

There being no objection, the Senate proceeded to consider the bill.

Mr. ROTH. Mr. President, today the Senate will pass the Taxpayer Bill of Rights 2 which provides taxpayers with added protections in their dealings with the Internal Revenue Service. I urge the President to sign this bipartisan legislation.

One of my longstanding concerns relates to serious complaints by taxpayers that the tax laws can and are being enforced unfairly by the Internal Revenue Service. With the broad authority conferred on this agency, the Internal Revenue Service has the potential to abuse its power at the expense of law-abiding and well-meaning taxpayers. The Taxpayer Bill of Rights 2 is the taxpayers' arsenal against an often heavy-handed IRS.

When the Federal Government thinks it has more rights to your paycheck than you do, something is terribly wrong with the system. That is why this legislation, which returns power to the taxpayers, is so important. While it is not a complete solution by any means, it is a good first step.

The Finance Committee has worked on this legislation for several years on a bipartisan basis. I would like to give special recognition to Senators GRASSLEY and PRYOR for their tenacity in pursuing enactment of these taxpayer protections.

Let me also mention that the procedure for this is somewhat unique. In the usual course, a tax bill from the House of Representatives would be referred to the Senate Finance Committee for review before consideration by the full Senate. However, Taxpayer Bill of Rights 2 provisions were previously approved by the Finance Committee and included in the Balanced Budget Act of 1995, which was vetoed by President Clinton. The Finance Committee worked closely with the Ways and Means Committee on this new bill, which was unanimously passed by the House of Representatives. In order to expedite passage of this important legislation, I decided that this bill should bypass the Finance Committee and go directly to the full Senate.

Mr. President, the bill provides the following provisions which increase taxpayer protections:

### 1. ESTABLISH OFFICE OF THE TAXPAYER ADVOCATE

The bill establishes a taxpayer advocate, which would replace the taxpayer

ombudsman, at the Internal Revenue Service [IRS] to assist taxpayers. The taxpayer advocate must annually provide an independent report to Congress without review or censure by Treasury or the IRS.

### 2. EXPAND TAXPAYER ASSISTANCE AUTHORITY

The bill provides the taxpayer advocate with additional tools to help taxpayers deal with the IRS. In order to prevent the IRS from dragging its feet in complying with the taxpayer advocate's orders, the bill requires such matters to be resolved on a timely basis.

### 3. NOTICE OF REASON FOR TERMINATION OF INSTALLMENT AGREEMENTS

The bill requires the IRS to notify taxpayers 30 days before altering, modifying, or terminating any installment agreement for paying taxes. An exception is provided if collection is in jeopardy.

### 4. ADMINISTRATIVE REVIEW OF TERMINATION OF INSTALLMENT AGREEMENT

The bill requires the IRS to establish an additional administrative review before terminating installment agreements.

### 5. EXPAND AUTHORITY TO ABATE INTEREST

The bill expands the IRS's ability to abate interest due to IRS error or delay.

### 6. JUDICIAL REVIEW OF IRS FAILURE TO ABATE INTEREST

The bill grant the Tax Court jurisdiction to review whether the IRS's failure to abate interest was an abuse of discretion.

### 7. EXTEND INTEREST-FREE PERIOD TO PAY TAX

The bill extends the interest-free period to pay tax from 10 to 21 calendar days from notice and demand when the total tax liability is less than \$100,000.

### 8. ABATE PENALTY FOR FAILURE TO DEPOSIT PAYROLL TAX

The bill allows the IRS to abate penalties for certain inadvertent failures to deposit payroll tax.

### 9. STUDIES OF JOINT RETURN ISSUES MUST BE CONDUCTED

10. JOINT RETURN MAY BE MADE AFTER SEPARATE RETURNS WITHOUT FULL PAYMENT OF JOINT RETURN TAX

11. DISCLOSURE OF COLLECTION ACTIVITIES WITH RESPECT TO JOINT RETURNS

The bill requires the IRS, upon request, to disclose in writing whether the IRS has attempted to collect unpaid taxes from the other individual who joined in the filing of a joint return.

### 12. WITHDRAWAL OF NOTICE OF LIEN

The bill allows the IRS to withdraw a public notice of tax lien prior to full payment by the indebted taxpayer. Upon request, the IRS must make reasonable efforts to notify credit agencies, etc.

### 13. RETURN OF LEVIED PROPERTY

The bill allows the IRS to return levied property without full payment of tax debt.

14. MODIFY CERTAIN LEVY EXEMPTION AMOUNTS

The bill increases the amount exempt from a tax levy for personal property

from \$1,650 to \$2,500 and for books and tools of a trade from \$1,100 to \$1,250. These amounts will be indexed after 1997.

15. OFFERS-IN-COMPROMISE

The bill streamlines the procedure for settling tax debts under \$50,000 by increasing from \$500 to \$50,000 the amount requiring a written opinion from the Office of Chief Counsel in order to settle a tax debt.

16. CIVIL DAMAGES FOR FRAUDULENT FILING OF INFORMATION RETURNS

The bill creates a civil cause of action by an individual against any person who files a fraudulent information return with respect to purported payments made to the individual. The plaintiff may obtain the greater of \$5,000 or the actual amount of damages, costs, and attorney's fees.

17. IRS MUST CONDUCT REASONABLE INVESTIGATION OF INFORMATION RETURNS

The bill requires the IRS to prove that its position in court was substantially justified if a taxpayer asserts a reasonable dispute with respect to an information return and fully cooperates with the IRS. The IRS is not presumed to be correct as under current law.

18. AWARDING OF COSTS AND FEES: IRS MUST PROVE ITS POSITION WAS SUBSTANTIALLY JUSTIFIED

The bill provides that once a taxpayer substantially prevails over the IRS in a tax dispute, the IRS has the burden of proving that its position was substantially justified. The taxpayer may be awarded attorney's fees if the IRS does not meet its burden.

19. INCREASE LIMIT ON ATTORNEY'S FEES FROM \$75 TO \$110 PER HOUR AND INDEXED AFTER 1996

20. FAILURE TO AGREE TO EXTENSION NOT TAKEN INTO ACCOUNT

The bill provides that in making a determination whether a taxpayer is eligible for an attorney's fees award, any failure to agree to an extension of the statute of limitations may not be considered in determining whether a taxpayer exhausted administrative remedies.

21. AWARD OF LITIGATION COSTS PERMITTED IN DECLARATORY JUDGMENT PROCEEDINGS

The bill eliminates the present-law restrictions on awarding attorney's fees in all declaratory judgment proceedings.

22. INCREASE LIMIT ON RECOVERY OF CIVIL DAMAGES FOR UNAUTHORIZED COLLECTION ACTIONS

The bill increase—from \$100,000 to \$1 million—the amount a taxpayer may be awarded for reckless or intentional action by an IRS officer or employee.

23. COURT DISCRETION TO REDUCE AWARD FOR LITIGATION COSTS FOR FAILURE TO EXHAUST ADMINISTRATIVE REMEDIES

The bill permits, but does not require, a court to reduce an award if the taxpayer has not exhausted administrative remedies.

24. PRELIMINARY NOTICE REQUIREMENT

The bill requires the IRS to issue a notice to an individual the IRS has determined to be a responsible person for

unpaid trust fund taxes, i.e., payroll taxes, at least 60 days before issuing a notice and demand penalties.

25. DISCLOSURE OF CERTAIN INFORMATION WHERE MORE THAN ONE PERSON LIABLE FOR PENALTY

The bill requires the IRS, if requested in writing by a person the IRS believes is responsible for unpaid trust fund taxes, to disclose in writing information about collection activity against others for the same tax liability.

26. RIGHT OF CONTRIBUTION WHERE MORE THAN ONE PERSON LIABLE FOR PENALTY

The bill creates a Federal cause of action for contribution. Persons who paid an amount in excess of their proportionate share of trust fund tax penalties may sue other responsible persons for their proportionate share. The proceeding must be separate from an IRS proceeding.

27. VOLUNTEER BOARD MEMBERS OF TAX-EXEMPT ORGANIZATIONS ARE EXEMPT FROM PENALTY

The bill clarifies that volunteer, unpaid board members serving on an honorary basis are not subject to responsible person penalties for unpaid trust fund taxes.

28. ENROLLED AGENTS ARE THIRD-PARTY RECORD KEEPERS

29. SAFEGUARDS RELATING TO DESIGNATED SUMMONSES

The bill limits the issuance of designated summonses to examinations involving the largest 1600 corporate taxpayers and requires review by regional counsel before issuance.

30. ANNUAL REPORT ON NUMBER OF DESIGNATED SUMMONSES WITHIN PRECEDING 12 MONTHS

31. RELIEF FROM RETROACTIVE APPLICATION OF TREASURY DEPARTMENT REGULATIONS WITHIN 18 MONTH SAFE-HARBOR

The bill generally prohibits Treasury regulations from being effective before publication in the Federal Register. Exceptions are provided to prevent abuse or if the regulation is filed or issued within 18 months of enactment of the statute to which it relates. Taxpayers may elect to retroactively apply a regulation.

32. INFORMATION RETURNS MUST INCLUDE THE PHONE NUMBER OF THE CONTACT PERSON

33. REQUIRED NOTICE TO TAXPAYERS OF CERTAIN PAYMENTS

The bill requires the IRS to make reasonable efforts to notify within 60 days taxpayers who have made payments which the IRS cannot trace to the taxpayer.

34. CIVIL DAMAGES FOR UNAUTHORIZED ENTICEMENT OF INFORMATION DISCLOSURE

The bill allows a taxpayer to sue the United States for up to \$500,000 if any officer or employee of the United States intentionally compromises collection or determination of tax due from an attorney, certified public accountant, or enrolled agent representing the taxpayer in exchange for information concerning the taxpayer's tax liability.

35. ANNUAL REMINDERS TO TAXPAYERS WITH OUTSTANDING TAX DEBTS

36. FIVE-YEAR EXTENSION OF AUTHORITY FOR UNDERCOVER OPERATIONS

The bill allows the IRS to churn the income earned in an undercover operation to pay for its expenses.

37. DISCLOSURE OF RETURNS ON CASH TRANSACTIONS

Any person who receives more than \$10,000 in cash in one transaction, or two or more related transactions must file a form with the IRS. The bill allows the IRS to disclose information from this form to other Federal and State agencies.

38. DISCLOSURE OF RETURNS AND RETURN INFORMATION TO DESIGNEE OF TAXPAYER

The bill deletes the word "written" from the requirement that written consent from a taxpayer is required for disclosure of taxpayer information. This change facilitates development of the tax system modernization projects.

39. REPORT ON NETTING OF INTEREST ON OVERPAYMENTS AND LIABILITIES

The bill requires Treasury to conduct a study on the netting of interest on overpayments and underpayment.

40. USE OF NON-POSTAL DELIVERY SERVICES FOR TIMELY-MAILING-AS-TIMELY-FILING RULE

Under current law, only items mailed with the U.S. Postal Service are deemed filed with the IRS when they are mailed. The bill expands the timely-mailing-as-timely-filing rule to designated delivery services.

41. ANNUAL REPORTS ON MISCONDUCT BY IRS EMPLOYEES

The bill requires the IRS to make annual reports to the tax writing committee on all allegations of IRS employee misconduct.

Mr. President, passage of the Taxpayer Bill of Rights 2 is the first step in eliminating unfair enforcement of our tax laws by giving taxpayers an arsenal against the IRS. I again urge my colleagues to approve this important legislation and urge President Clinton to sign it.

Mr. BAUCUS. Mr. President, when I came to the Senate a few years back, one of the first bills I introduced was the Taxpayers' Bill of Rights, to protect taxpayers in disputes with the Internal Revenue Service. At that time I noted:

Oliver Wendell Holmes reasoned that "Taxes are what we pay for a civilized society." However, Justice Holmes did not consider additional burdens imposed on taxpayers—added costs and delays that result from inefficiencies and inconsistencies in the administration of tax law.

That was back in 1979. And it took a while, but we finally scored a big win in 1988 with the enactment of a comprehensive Taxpayer Bill of Rights. That went a long ways toward defining taxpayer rights and providing protection against arbitrary actions by the IRS.

The Taxpayers' Bill of Rights required the IRS to give at least 30 days written notice before levying on a taxpayer's property, so that he or she would have time to file an appeal. It

expanded the kinds of property exempt from IRS levies, and raised the wage total exempt from collection. It allowed taxpayers to collect costs and attorney's fees from the Government if the IRS was not substantially justified in bringing an action. And it let taxpayers sue the Government for damages if IRS employees acted recklessly in collecting taxes or intentionally disregarded any provision of the Internal Revenue Code.

These were important steps toward accountability and fairness. But they did not solve all the problems. A few years ago I spent a day working at Rocky Mountain Log Homes in Hamilton, MT. The business is owned by Mark Moreland and a couple of partners. They put together prefabricated log homes, which add a lot of value to the timber and create skilled, high-paying jobs. These homes sell all over the world, and are especially popular in Japan.

But then last year, Mark sent me a letter to tell me about the trouble he was having with the Service on an "independent contractor" issue. The dispute goes all the way back to 1986.

Mark went through many meetings with the Service, including two meetings in which he thought the matter had been settled. But then in 1995—9 years later—he was told that the matter remained "open" and that they owed the IRS a great deal of money.

So I wrote to the Commissioner to ask what was going on. But we did not get much satisfaction. Mark wrote me a couple of months later to let me know how it went. He said:

I felt you would want to know what has happened subsequently. In spite of your efforts, the IRS pursued the matter and we were forced to retain counsel. Our attorney was able to keep the IRS from attaching our assets and challenged their contentions based on the IRS' 20 point test. For several months we were forced to produce documents and try to refute their position.

Once we were on the brink of going to court on the matter, we received the enclosed communication. Unbelievably, they had disposed of all the pertinent records related to our case back in 1986! They had absolutely no basis for attempting to collect the original \$28,000 let alone the additional \$60,000 to \$70,000 in penalties and interest. Through what can only be referred to as a bluff, they threatened and postured, hoping we would roll over and pay. The cost to us in legal fees, time lost from our businesses and practices, and mental anguish is immense.

So here is a case in which the IRS, with little justification to begin with, and at the end with no evidence at all, put a good business through 9 years of misery. And Mark's experience is not an isolated event. I have received many letters—far too many—who have gone through experiences like his. Good, law-abiding people are fed up with the means the IRS uses to resolve disputes with taxpayers. It is no wonder that many believe the IRS should be eliminated and the current tax system torn out by the roots.

Today we will do something to help. The Taxpayer Bill of Rights II builds

off the start we made in 1989. To be specific, it creates an Office of Taxpayer Advocate within the IRS to help taxpayers resolve their problems with the IRS; expands the ability of taxpayers to take the IRS to court in order to abate interest; raises the damages a taxpayer can collect in the event an IRS agent recklessly or intentionally disregards the Internal Revenue Code from \$100,000 to \$1 million; and eases the burden of proof a taxpayer must show in order to collect attorney's fees and costs when he or she successfully challenges an IRS decision.

These are commonsense ideas. They will help folks like Mark who are victimized by reckless and irresponsible IRS procedures. So let's pass this bill, and restore some fairness and accountability to tax collection in this country.

Mr. GRASSLEY. Mr. President, first of all, I want to commend Majority Leader LOTT for taking up the Taxpayer Bill of Rights II so that we can consider and pass this necessary legislation quickly. I have worked with others for a long time to finally get this done.

As most taxpayers have struggled to file their taxes by the deadline last April 15, and we recognize Tax Freedom Day today, the issue of taxpayers' rights takes on a special importance. Although most IRS employees provide valuable and responsible service, taxpayer abuse by the Government is an ongoing problem. With this in mind, I am very happy to have joined Senator PRYOR and others in reintroducing the Taxpayer Bill of Rights II in the Senate, as S. 258. This is very necessary legislation that builds upon the original Taxpayer Bill of Rights passed into law in 1988, sponsored by Senator PRYOR and myself.

For me, the long process of trying to ensure taxpayer protections began in the early 1980's, when I was a member and then chairman of the Finance Subcommittee on IRS Oversight. We made progress, but it was only the beginning.

Senator PRYOR helped continue the cause when he succeeded me as chairman in 1987. At that time, he took the initiative and asked me to work with him in pushing for a Taxpayer Bill of Rights by expanding legislation I and others had introduced. It took nearly 2 years, but we ultimately succeeded in achieving this goal.

We now have a 7-year record of implementation regarding the Taxpayer Bill of Rights. Great strides toward taxpayer protection were achieved through this legislation.

However, the Taxpayer Bill of Rights of 1988 was never expected to be the final chapter of the book on taxpayer protection. But, it was a major step in the continuing process of stamping out taxpayer abuse. And that process continues today, as we look into ways to improve the current law.

In reviewing the record, it is clear that much more needs to be done. There is no question that much more

needs to be done. There is no question that breakdowns in implementing the law have occurred, and there are gaps in the law that need to be filled.

For instance, we believe the current ombudsman position is too limited and too beholden to IRS insiders. Our legislation will turn the ombudsman into a more independent office of taxpayer advocate that will have expanded powers to take the initiative in helping taxpayers who are being treated unfairly by the IRS.

Other important provisions include the abatement of interest with respect to unreasonable errors or delays by the IRS. Taxpayers would also have to be notified when and why installment agreements are terminated.

We also substantially increase the amount of civil damages taxpayers can claim for unauthorized collection actions, and taxpayers will not have protections against retroactive IRS regulations. And, of course, there are many more taxpayer protection provisions in the bill.

Mr. President, we were successful in passing a similar proposal through the Congress in 1992. However, the underlying legislation that the proposal was attached to was vetoed by former President Bush for reasons unrelated to taxpayers rights. So, we have come back again in the last two Congresses, working toward final passage.

Since 1987, Senator PRYOR and I have worked in a cooperative, bipartisan effort to further taxpayer rights. We have continued working with the House to improve taxpayer rights. Congresswoman JOHNSON and Chairman ARCHER are commended for their successful efforts to pass this bill out of the House.

This is truly a bipartisan effort. Even President Clinton mentioned to me last year that he supported our efforts.

And we have had quite a few meetings with IRS and Treasury officials, who finally came to understand and agree that problems exist and need to be dealt with.

So, I urge my colleagues to join us in the cause to help make the IRS more responsible and more accountable to the taxpayers of this country.

Mr. LOTT. Mr. President, I ask unanimous consent that the bill be read the third time, and passed, the motion to reconsider be laid upon the table, and any statements relating to the measure appear at this point in the RECORD.

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

The bill (H.R. 2337) was deemed read the third time, and passed.

Mr. REID. Mr. President, if I could ask a question on this bill, the one referred to in the unanimous-consent agreement. I wrote the first taxpayer bill of rights that passed. I authored that. It was through the good offices of a member of the Finance Committee, Senator PRYOR, and his diligent work that it passed. So I am very happy that the taxpayer bill of rights 2, which has been pushed through the Senate with a

lot of trouble by the Senator from Arkansas. He is to be commended. This is a great thing to happen to him in that he has now decided not to run again. I appreciate the work of the two leaders in getting the taxpayer bill of rights 2 passed.

Mr. DASCHLE. Mr. President, let me just say, in that regard, the Senator from Nevada makes a very good point. The Senator from Arkansas, Senator PRYOR, has labored on this issue probably longer than anybody here in the Senate and deserves much praise for his efforts. This is his second work product, along with others. We commend him for that.

#### GAMBLING IMPACT STUDY COMMISSION

Mr. LOTT. Mr. President, I inquire of the Democratic leader, what is the status with regard to the gambling impact study commission we had talked earlier about? You needed time to look at that and see if there were any problems with it, or whether amendments are required. What has the Senator been able to determine?

Mr. DASCHLE. If the majority leader will yield. As I understand it, we have three amendments that may be offered by one of the members of our caucus. At this point, he would like to be protected to offer those at the appropriate time.

Mr. LOTT. Are these germane amendments?

Mr. DASCHLE. As I understand it, they are germane amendments.

Mr. LOTT. I would like to try again to do this in such a way that it would not take much of the Senate's time. In fact, I do not think we can do it if we cannot get it done by unanimous consent. Could we ask for copies of these amendments to look at the text?

Mr. DASCHLE. Absolutely. If the majority leader will yield. I was not aware amendments were pending. As we tried to clear it, we were told that at least one Member—I think it is only one Member—has amendments. He said there were three. We would be happy to share them with you. He may be willing to agree to time agreements in an effort to expedite the situation.

Mr. LOTT. I would like to say that I did advise Senators on our side of the aisle that if there would be amendments, we probably would not even be able to bring it up because we do not have the time. We have killed 2 days here with these issues.

So I hope that Senators on both sides and Senators LUGAR and SIMON will work with us and see if we cannot get some sort of agreement so we can handle this quickly. I feel like I have fulfilled my commitment.

I yield to the chairman.

Mr. STEVENS. There is a managers' amendment, I point out, that Senator GLENN and I have worked up. So if we get a time agreement, I would like the managers to have the right to offer their amendment.

Mr. LOTT. I believe that is in the unanimous-consent request.

#### EXECUTIVE SESSION

##### NOMINATION OF WALKER MILLER, OF COLORADO, TO BE U.S. DISTRICT JUDGE FOR THE DISTRICT OF COLORADO

Mr. LOTT. Mr. President, I ask unanimous consent that the Senate proceed to executive session to consider Executive Calendar No. 591, the nomination of Walker Miller, of Colorado, to be U.S. district judge for the District of Colorado; I further ask unanimous consent that the nomination be confirmed, the motion to reconsider be laid upon the table, the President be immediately notified of the Senate's action, and that the Senate then return to legislative session.

The PRESIDING OFFICER. Is there objection?

Mr. BRYAN. Reserving the right to object. As the request is propounded, we do not get off the Department of Defense appropriations bill; is that correct?

The PRESIDING OFFICER. The Senator is correct.

Mr. BRYAN. I have no objection.

The PRESIDING OFFICER. Without objection, the nomination is confirmed.

The nomination was considered and confirmed, as follows:

#### THE JUDICIARY

Walker D. Miller, of Colorado, to be United States District Judge for the District of Colorado.

#### LEGISLATIVE SESSION

The PRESIDING OFFICER. The Senate will now return to legislative session.

#### CONFEREE APPOINTMENTS

Mr. LOTT. Mr. President, I had planned to ask unanimous consent again to appoint conferees on health care reform—health insurance reform. I see the Senator from Massachusetts here. I would like very much for us to get these conferees appointed. I know that there is still discussion underway regarding medical savings accounts.

I now have something on paper. If we could review it, I will talk to Senator ROTH, Senator KASSEBAUM, and Congressman HASTERT and Congressman ARCHER. We will take a look at it. I had just about concluded that there was no intent at all to get health insurance reform. Now we have something we can review. I think it is a big mistake not to appoint conferees on this bill or any bill to go to conference. We labored for weeks and finally got conferees with the Coast Guard authorization bill. We got that done this morning at 10 o'clock, after all these weeks working on that.

My intent is, in short order, next week, to move to appoint conferees on the small business tax relief package, which includes minimum wage. I think we need to also appoint these. I will not ask for it tonight because I want to review the proposal I have.

Mr. DASCHLE. Mr. President, let me just say two things.

First, reference was made to the fact that the Democratic caucus—and those of us who are concerned about going to conference on health care also—oppose going to conference on the minimum wage. That was not the case. We do not oppose going to conference on the minimum wage. The unanimous consent was propounded in a way that combined the two, and, obviously, under those circumstances, we oppose.

I am pleased to hear the distinguished majority leader's comments that it is his desire to go to conference next week, and I am hopeful that on both these issues they can be resolved.

The second issue has to do again with the conferees. I do not want to be any more repetitive than he is. But since we tend to be repetitive on the floor to make our points, it is important again that I indicate our desire to be participants in conferences. We will be watching this Coast Guard conference very carefully because that will really be one of the prototypes. We are under new leadership now. It is my expectation that with new leadership there will be a new opportunity for bipartisan discussion, dialog, and resolution when it comes to the conference. This will be a good opportunity to demonstrate our good faith. I am hopeful that with that one over, we can move to others and see equal demonstrations of good faith and real bipartisanship in conferences. I have a feeling we will not have this conference problem in the future were that to be the case.

I yield the floor.

Mr. STEVENS. Mr. President, will the majority leader yield to me once again?

Mr. LOTT. Mr. President, I want to note with regard to the Coast Guard authorization that two of the Senators that are going to be in control of that are Senator STEVENS—once again he has been known and will be a conferee I am sure—and the Senator from South Carolina is going to be a conferee; bipartisan. Both of them represent coastal areas. Neither one of them wants us to end this session without a Coast Guard authorization bill. Yet, this issue has been held up by an issue involving claimless lawsuits that are being filed in the Federal court system—an issue which I really felt certainly did not justify all of the delay that has occurred here. But I believe that in conference they will work it out. They never are going to work it out until they get to conference. It took us weeks to get to conference. But now we are in it. I think these two guys, working with the House counterparts, are going to find a solution.

Mr. President, I yield to the Senator from Alaska.