

## WHAT THE IRS NEEDS

**HON. JERRY MORAN**

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Mr. MORAN. Mr. Speaker, this week Congress made an important, bipartisan statement on behalf of American taxpayers. I supported H.R. 2676 because my constituents know that the Internal Revenue Service needs restructuring and reforming. They tell me stories about assigning an employee to try for 5 hours to get an IRS agent on the telephone, and about wading through multiple notices of deficiency, none of which explain the supposed problem or include the name of an agent who could do so.

Stories such as those led me to introduce H.R. 2598, the IRS Customer Service Improvement Act, last month. All of my fellow Members of Congress who voted for H.R. 2676 earlier this week should consider signing on to my bill as well, because they have much in common.

Both bills are aimed at changing the attitude the IRS takes toward taxpayers. Taxpayers should be the customers of the IRS, not its targets. Most Americans want to follow the law and pay their taxes correctly and should not be considered de facto lawbreakers. Both bills also recognize that Government owes more than just a little respect to the people who have given it the authority to exist. Under our sprawling Tax Code, the IRS has an important role, but that is no excuse for institutional arrogance.

However, the bill we passed this week has more in common with my legislation than spirit and theme. The provision regarding equalizing the interest rates for overlapping underpayments and overpayments, for example, is similar to section 3 of the IRS Customers Service Improvement Act, which would make the interest rate equal in all cases.

The IRS Customer Service Improvement Act also would require the IRS to implement a plan to have all calls to service numbers answered by IRS employees—not machines—in a timely manner; require all IRS letters and notices to be signed by an IRS agent; require the IRS to notify you of mathematical or clerical errors within 6 months; require the IRS to forgive interest and penalties on mathematical and clerical errors if you pay within 60 days of timely notification; establish a 1-year period of limitation for the IRS to assess additional taxes on returns legally filed by individual taxpayers in all but the highest tax bracket; and make the electronic filing of depository taxes voluntary for small businesses.

While I look forward to the next phase of debate, the possible overhaul of our complex and flawed Tax Code, these provisions will add to the drive to change the nature of the IRS while we still have it. After all, Mr. Speaker, it is called the Internal Revenue Service—and it is service that American taxpayers deserve.

TRIBUTE TO MRS. CLARETTA  
"MOTHER FREEDOM" SIMPSON**HON. THOMAS M. BARRETT**

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Mr. BARRETT of Wisconsin. Mr. Speaker, I ask the House today to join me in paying tribute to one of Milwaukee's most cherished citizens, Mrs. Claretta "Mother Freedom" Simpson.

Mrs. Simpson has devoted her entire life to helping others succeed. Through her actions, thousands of Milwaukee youth have gone on to realize their dreams and have, in turn, lent a helping hand to others. A circle of caring and giving has surrounded Mrs. Simpson all her life and this month her family will gather with her to celebrate her work.

Mrs. Simpson entered the world in 1901 in the small town of Smedes, MS, delivered by a mid-wife in her home. She experienced the hardships of life at an early age and these experiences lead her to become active very early in the American Civil Rights Movement.

Mrs. Simpson's activities in the civil rights movement pre-date Rev. Dr. Martin Luther King, Jr. She started her work with Dr. T.R.M. Howard of Mount Bayou, MS, one of Dr. King's professors. Mrs. Simpson turned the Civil Rights Movement into her life's work, marching in cities all across America, including Birmingham, AL, Detroit, MI and Washington, DC. She marched with Dr. King and was in Washington to hear his famous "I have a dream..." speech.

Mrs. Simpson's tireless efforts on behalf of her fellow man and woman have earned her the title of "Mother Freedom" from other civil rights activists. Her constant participation and support of the movement provided hope and inspiration to everyone around her. Her presence will forever be remembered by those who were there when the dogs came, the hoses flowed, and the lives were lost. Her bravery in the face of death is testimony to the beliefs she holds and the seriousness of her conviction. She cheated death to further the cause, and that is something we should never forget.

In 1958, Mrs. Simpson moved to Milwaukee, WI to continue her efforts in working for civil rights for African-Americans. She became an integral part of her community and worked to soften the sting of poverty on children in Milwaukee.

In 1970, she founded Career Youth Development (CYD), Inc. of Milwaukee. CYD is a non-profit, multi-service, social service agency that serves children from families who most need assistance in Milwaukee. CYD provides over 40 programs to Milwaukee's poor families to help them through drug addiction, gang activity, parenting, academic challenges and many other challenges. She started CYD in her own home, using her own social security check to cover costs.

CYD's slogan is "Love in Action" and it could not better summarize the philosophy of Mrs. Simpson. "Love in Action" is what these families and children receive, Mrs. Simpson's love in action.

On November 28th of this year, Mrs. Simpson will be celebrating her 96th birthday. Family and friends will get together to celebrate a life of giving and a woman with undeniable

strength and spirit. I am proud to say that I will be a part of her celebration that day and I will always appreciate the sacrifices she has made for Milwaukee and for America.\*\*\*P\*\*\*

## PERSONAL EXPLANATION

**HON. JULIA CARSON**

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Ms. CARSON. Mr. Speaker, on Thursday, November 7, 1997, I was necessarily absent conducting official business in my Congressional District and was unable to cast the following rollcall votes. Had I been present, I would have voted as follows and request that this explanation appear at the appropriate place in the RECORD:

"Yea" on rollcall votes 592, 595, 598, and 605; "nay" on rollcall votes 585, 586, 587, 588, 589, 590, 591, 593, 594, 596, 597, 599, 600, 601, 602, 603, and 604.

As a result of air traffic problems this morning, my return to Washington was delayed causing me to miss the first vote of the day. Had I been present, I would have voted "nay" on rollcall vote 606.

## TRIBUTE TO PEG DUMBAUGH

**HON. PHIL ENGLISH**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Mr. ENGLISH. Mr. Speaker, this year, one of my constituents, Peg Dumbaugh, is retiring as president of the Butler Area School District School Board. I want to take a moment to pay tribute to her fine work not only during her 4 years on the school board, but during her many years of service in the Butler Area School System.

In November 1993, Peg Dumbaugh was elected to the Butler Area School Board for a 4-year term, and she was uniquely qualified to fill the position. For some years, she has been a former high school English teacher in the Butler school system, and had been the faculty adviser for the school newspaper, the Skyliner. After leaving the classroom, she has joined the Butler Area School District's administrative team as Coordinator of School-Community Relations. During her tenure in that position, Mrs. Dumbaugh had initiated the Distinguished Graduate project, which each year recognizes an outstanding graduate of the Butler Area School District. One of the most notable of these distinguished Butler graduates is Dr. William J. Perry, our former Secretary of Defense. Finally, upon retirement from the school system, Mrs. Dumbaugh did free-lance work in journalism for the Pittsburgh Post-Gazette, among other things covering Butler Area School District school board meetings.

With this rich background of diverse and relevant experiences, Peg Dumbaugh became one of the nine elected members of the Butler Area School Board overseeing a school system that is the 21st largest school district out of the 501 school districts in the Commonwealth of Pennsylvania. The Butler Area

School District covers 150 square miles, with an administration office building, 14 schools, nearly 9,000 students, and with a budget for the 1997–1998 school year of over \$58 million. During Mrs. Dumbaugh's term as a school director, the Butler Area School District implemented a \$4.8 million instructional technology plan; introducing foreign language instruction and computer keyboarding in the junior high school curriculum; introduced Latin and Japanese foreign language instruction in the intermediate high school curriculum; and put together an excellent school supervisory and management team. And at a time when school buildings all over the country are struggling with structural problems, leaking roofs, and faulty plumbing, the Butler Area School District during Peg Dumbaugh's tenure has completed five renovation and expansion projects, is now completing a sixth, and has four more scheduled for spring of 1998. This, Mr. Speaker, is good management.

Perhaps Peg Dumbaugh's most significant contribution to the school district as a school director comes through her 4-year chairmanship of the board's Policy and Legislation Committee. As chair of this committee, Peg Dumbaugh guided the district through a complete and very much needed revision of its policy manual, ensuring that school district policies were consistent, well-documented, and uniformly enforceable. But what is not so obvious in a simple recounting of Peg Dumbaugh's accomplishments as a school director is the quiet and thoroughgoing dedication that she has brought to everything she has done. As an elected school board director in a job that pays absolutely nothing, Peg Dumbaugh has spent literally thousands of hours working for the benefit of the Butler Area School District. She has had the kind of quiet dedication that we really are speaking about when we speak of values—to dedicate yourself to the task, to thoroughly do your homework, to quietly and consistently demonstrate the courage of your convictions in situations where others would cave in to the pressure of special interest groups, and to do all of this without asking, but what's in it for me? As a Butler Area School District director, Peg Dumbaugh has personified what we all wish for in the education system—the unwavering determination to provide a quality education to every student.

IN HONOR OF THE CHIAN  
FEDERATION

**HON. CAROLYN B. MALONEY**

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Mr. MALONEY. Mr. Speaker, I rise today to bring to the attention of my colleagues, the Chian Federation, a special organization which has done so much to promote the values, culture, and ideals common to the United States and Greece and to strengthen Greek-American relations.

The Chian Federation is a cultural and philanthropic nonprofit organization that represents 25 societies and over 50,000 individuals with origins from the small island of Hios in the Aegean Sea.

This year, the Chian Federation is honoring several individuals who came to the United States through Ellis Island. From 1892 to 1954, 245,000 Greek immigrants passed through the complex of buildings on Ellis Island.

Today, many Hellenes trace their roots back to their brave parents, grandparents, and great-grandparents who came to the United States to find relief from rural poverty. These immigrants, many who were illiterate, gave the United States the future generations of college-educated, professionally successful Hellenic-Americans of today.

On November 23, 1997, the Chian Federation, under the direction of President George Almiroudis and Chairman Alex Doulis, will be honoring seven individuals who came through Ellis Island.

Those honorees include: Andreas Papadopoulos, Christos Dakides, Pantelis John Marangos, Steve P. Mekedis, Michael N. Konotos, Sophia Kalogeras and Nicholas Christopher.

Mr. Speaker, I ask that my colleagues rise with me in this tribute to the Chian Federation and their honorees. These honorees, together with their families, represent the true blending of the best of the Hellenic and American cultures. I salute the Chian Federation for recognizing their contributions to our country.

TRIBUTE TO DR. WALTER MOSHER

**HON. BRAD SHERMAN**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Mr. SHERMAN. Mr. Speaker, I rise before you today to pay tribute to Dr. Walter Mosher, who has been nominated for the prestigious Fernando Award for outstanding voluntarism.

President Kennedy once said, "For of those to whom much is given, much is required." The Fernando Award was created to honor individuals who have exemplified leadership, voluntarism and dedication and is recognized as the leading award for civic accomplishment in the San Fernando Valley. Each year, the Chambers of Commerce in the San Fernando Valley and other community organizations and leaders nominate candidates they feel demonstrate these characteristics. Dr. Mosher is a worthy candidate for this award.

Throughout his career, Walter has worked to improve the lives of individuals in our community. Understanding the importance of education, he was a student and faculty member at UCLA from 1956–1971. During his tenure as a professor, he served as a director of the urban ecology and transportation group at the Institute of Transportation and Traffic Engineering. Walter also served on the committee that established the School of Architecture and Urban Planning at UCLA.

During this time, Walter also served as a consultant to the Federal Government in its initial activities associated with setting up the National Highway Safety Bureau in the Department of Transportation. In this capacity, he worked directly with the deputy director of the National Highway Safety Bureau. Improved safety for our community has been a priority

for Walter, and he has published numerous writings in the field of highway safety and traffic flow theory.

Walter's expertise also extends to the business community. In 1956, he was a cofounder of Precision Dynamics Corp., which initially manufactured and distributed products in the health care field. He served as president of this company on a part-time basis until 1971, when he took over full time. The company has evolved over the past 40 years, and Dr. Mosher has continued to play an imperative leadership role.

In addition to all of these responsibilities, Dr. Mosher serves on several different boards in our community. He is the director of the Health Industries Manufacturing Association, director of the Valley Family Center, and is the immediate past chair of the Valley Industry Commerce Association, to name a few of his positions.

Dr. Walter Mosher has used his extensive knowledge to serve our community, and he has generously donated his time and expertise to several different organizations. Mr. Speaker, distinguished colleagues, please join me in paying tribute to Dr. Walter Mosher. He is a role model for the citizens of Los Angeles.

INTRODUCTION OF LEGISLATION  
TO IMPLEMENT REDUCTION IN  
PENALTIES FOR SMALL BUSI-  
NESSES

**HON. CASS BALLENGER**

OF NORTH CAROLINA

IN THE HOUSE OF REPRESENTATIVES

*Friday, November 7, 1997*

Mr. BALLENGER. Mr. Speaker, today I am introducing legislation to implement one of President Clinton's promises to small business: a reduction in OSHA penalties for small businesses.

On April 21, 1995, President Clinton issued a directive to Federal agencies, including OSHA, to adopt penalty relief for small businesses. Specifically, the directive instructed agencies to reduce penalties by up to 100 percent if the small business corrected the violation within the specified time, or applied the amount of the penalty against the cost of abatement of the violation.

Since then, OSHA has studied and re-studied how such a directive might be implemented. It has even tried to use the President's directive to reduce penalties as an excuse to increase OSHA penalties on some employers. In the end, however, OSHA has never adopted the President's directive and given small businesses the penalty relief promised.

My legislation follows the President's directive nearly verbatim. Under the bill, penalties would be waived in whole or in part, if the employer corrects the violation within a reasonable time, or to the extent that the employer applies them to the cost of abatement. The waiver of penalties applies where the employer has shown good faith in attempting to comply with health and safety requirements and the violation is not a significant threat to employees' health or safety. I invite my colleagues to support this penalty reduction for small business.