

committees as well as its fan committee, safety committee, and its job committee. He also served as the Pennsylvania AFL/CIO vice president.

Mr. Lewis has also served as the vice president of the Central Labor Council and has been an active participant in contract negotiations for American Home Foods and has also been instrumental in IUD coordinated bargaining for health and welfare benefits for AFH union members.

When Thomas Lewis became a union member, the union was known as the Amalgamated Meat Cutters. They later merged with the Retail Clerks and changed the name of the union to what we now know as the United Food and Commercial Workers.

Mr. Speaker, Thomas Lewis is a fine example for all Americans because of his hard work and commitment. I would like to congratulate him on all his accomplishments and wish him great success in all his future endeavors.

TAXPAYER BILL OF RIGHTS II

HON. JENNIFER DUNN

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Ms. DUNN. Mr. Speaker, throughout my tenure in Congress, I've heard from thousands of constituents who have described to me numerous problems they see with our system of taxation. A common theme has been the intrusive nature of the Internal Revenue Service [IRS]. Last year, the Congress enacted legislation I cosponsored, called the Taxpayer Bill of Rights II, to help taxpayers in their dealings with the IRS. While I believe those necessary reforms were a good start, I believe we need to do more.

That's why I am introducing the IRS Accountability Act in the U.S. House of Representatives. This bill, whose companion has been introduced by Senator PAUL COVERDELL—my counterpart on the Senate leadership team—in the U.S. Senate, is designed to provide citizens greater tax fairness and protections from IRS abuses.

The IRS Accountability Act is wide-ranging and deals with a number of faults within the IRS that have recurred through discussions with constituents, through testimony at hearings from everyday Americans, and through my tenure as a member of the tax-cutting Ways and Means Committee. Wherever I travel in the State or country, consistently concerns are raised about the IRS. This Agency operates too much on the belief that most taxpayers are intending to cheat the Government.

Granted, our Nation suffers under an unfair and incomprehensible Tax Code that takes too much of what we earn. Even worse, some rogue members of the organization responsible for enforcement of the Tax Code—the IRS—have a record of seeking to intimidate and frighten honest, hard-working taxpayers. They also sully the reputation of honest people working at the Agency. We must not tolerate a Tax Code that punishes families and we should not tolerate IRS agents eager to bully and harass taxpayers.

Let me outline my proposal. The IRS Accountability Act:

Criminalizes extortion tactics by an IRS agent. The Act criminalizes the actions of em-

ployees of the Internal Revenue Service [IRS] who abuse their authority by maliciously and willfully disregarding the statutory procedures established for collecting a tax.

Makes IRS agents accountable for their actions. Current law shields IRS employees from holding personal liability for their actions, even if their actions result in civil damages against the United States. Under this section:

In cases where the judgment is against the United States, a Federal judge will have the authority to assign a portion of the damages awarded and court costs incurred to the IRS employee whose actions prompted the suit; and

An IRS employee involved in such a court proceeding may be represented by the United States. However, these costs must be reimbursed fully if the employee is found personally liable.

Protects the privacy of taxpayers. Current law makes it a crime to release tax returns or return information without proper authority. Further, such actions may result in the personal liability of the Federal employee responsible. Under this section:

It will be a crime to willfully access without proper authority a taxpayer's return or return information. This has been called file snooping;

Willfully accessing, without proper authority, a taxpayer's return or return information can result in personal liability; and

The taxpayer will be notified upon discovery that his return or return information has been improperly accessed.

Limits on audits. Current law allows the IRS to audit an entity—taxpaying or tax exempt—for any reason, even if randomly selected. This section requires that all audits be justified. Under this section:

Random audits are prohibited. Proof of reasonable justification for the audit will be available to the taxpayer upon demand;

Reauditing a return or return issue is prohibited unless approved by court order in the course of investigating criminal activity; and

The IRS will be limited to 3 years from the time a return is filed in which to conduct an audit unless approved by court order in the course of investigating criminal activity.

Extension of time to pay tax without penalty. All too often, the IRS itself is the most significant hurdle honest taxpayers must meet when trying to resolve their tax bill. According to the Taxpayer Advocate for the IRS, one of the most common complaints against the IRS is its failure to acknowledge taxpayer correspondence.

Delays, misinformation, and snafus by the IRS all contribute to higher and higher penalties for taxpayers. Extending the period to 90 days before penalties may be applied will give honest taxpayers some welcome relief.

Preserving the integrity of judicial decisions against the IRS. Often, the IRS will choose to nonacquiesce to a court's decision in which it loses. As a result, it will pursue a subsequent case against a different taxpayer under identical or similar circumstances.

This section grants a Federal court the authority to dismiss a case of controversy involving the IRS if it can be shown that a similar or identical case already has been decided within the court's jurisdiction or circuit. The petitioner must previously have exhausted remedies available within the IRS before seeking such court relief.

Limitations on asset seizures and levies. This section requires court approval to proceed with any asset seizure and/or levy.

Limits accrual of interest. This section prevents interest from accruing on the penalty added to a tax owed.

Equal interest rates charged. Current law gives the IRS an advantage over taxpayers by allowing it to charge a more favorable interest rate. Under this section, the interest rate charged by the IRS will be the same as the interest rate charged against the IRS in all cases.

Fairness for mathematical and clerical errors. For mathematical and clerical errors, a.k.a. honest mistakes, the IRS is not required to follow the procedures of notification and collection provided for cases in which a tax is underpaid. Further, penalties and interest may be added to the tax underpaid in cases involving honest mistakes.

Under this section, the taxpayer would have 60 days to either pay the tax or file an abatement request without incurring a penalty or interest accruing. However, should the 60-day period elapse without the taxpayer taking either option, penalties and interest would be owed in full.

The honest American family works too hard and too long to have to deal with unfair and oftentimes overly intrusive IRS agents who trample their rights. The IRS deserves closer scrutiny when it goes beyond acceptable enforcement procedures and commits outright intimidation, or when it is unable to use "common sense" as a yardstick. This bill is part of a continuing effort to ensure that an overzealous Agency will no longer trample the rights of well-intentioned and law-abiding taxpayers.

CHANG-LIN TIEN: PROMOTER OF CULTURE AND EDUCATION

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. STARK. Mr. Speaker, I rise today to recognize Chancellor Chang-Lin Tien of the University of California, Berkeley, who is being honored this month by the Oakland Chinese Community Council for his leadership and contributions to the Oakland Asian community.

Chancellor Tien was born in China. He came to this country in 1956 and became a naturalized citizen of the United States. Since coming to America, he has tirelessly worked to broaden the democratic reach of education to all groups of the community.

After becoming the first Asian-American to head a major research university, Tien earned a reputation for being openminded, sensitive, and accessible. Determined to stay in touch with the needs of the campus population, Tien frequently lectures to freshman classes and continues to supervise graduate student research. Chancellor Tien's reputation as an educator and a scientist is remarkable. He is internationally recognized for his research in heat transfer technology and has received many awards including the Max Jakob Memorial Award, the highest international honor in the field of heat transfer.

Tien has been a member of the National Academy of Engineering since 1976 and is a fellow of the American Academy of Arts and

Sciences. In the Oakland community, Chancellor Tien pushed for education reform programs for both primary and secondary schools. As an active member of the Pacific Council on International Policy and the U.S. Committee for Economic Development, he traveled the globe to promote the American values of democracy and freedom and to pursue greater communication between the East and the West.

After 7 years as chancellor, and over 38 years of service to the University of California, Chancellor Tien will relinquish his position by June 30, 1997. The service of this accomplished educator and dedicated community leader clearly sets an example for our entire community.

I join the Oakland Chinese Community Council in commending him on his decades of outstanding service to Oakland.

IN MEMORY OF ANN HARRIS

HON. JAMES P. MORAN

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. MORAN of Virginia. Mr. Speaker, I rise today to commemorate a young and vital member of the northern Virginia community whose life was tragically cut short by gun violence. Ann Harris' life was filled with promise. She came from a wonderful, devoted family; she was a varsity tennis and soccer player at Mount Vernon High School; a member of the National Honor Society; and, she had just been accepted in the early admissions program at Purdue University. Ann's natural vibrance and exuberance for life made her a very popular and outgoing young woman. A former intern of mine, Jennifer Reiley, who was one of Ann's best friends and soccer teammates described Ann as someone who always looked on the bright side and helped others see the best in themselves. She said Ann was a natural leader, who knew when to listen and when to lead.

While on vacation in Washington State visiting a friend and former student at Mount Vernon High School, Ann, just 17 years old, was fatally shot in a drive-by shooting. The unprovoked attack has shocked northern Virginians and Tacoma, WA, residents, who can't believe such a senseless act of violence could happen in such a peaceful community. Ann's parents, Coleman and Jean Harris, have been actively involved in every aspect of Ann's life: Coleman Harris is currently president of the Parent-Teacher Association and Jean Harris is president of the Choral Boosters. Yet, for all of their involvement, they could not prevent the senseless act of violence that stripped them of their talented young daughter.

Mr. Speaker, the violence must stop. Congress must act to ensure that guns are taken off the streets and out of the hands of reckless criminals who have no respect for human life. Our efforts together can help prevent such needless tragedy in the future. As our community mourns Ann's all too brief life and tragic end, we must work to ensure that our children can feel safe and that no other parents will have to endure the kind of suffering that Coleman and Jean Harris now endure.

LA PROGRESIVA PRESBYTERIAN SCHOOL 25TH YEAR ANNIVERSARY

HON. ILEANA ROS-LEHTINEN

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Ms. ROS-LEHTINEN. Mr. Speaker, I would like to recognize La Progresiva Presbyterian School for its 25th school year anniversary.

The Presbyterian school, La Progresiva, was founded in Cardenas, Cuba, by a North American missionary named Dr. Robert L. Wharton on the 11th of November, 1900. On that day, La Progresiva opened its doors with only 14 students and with the reading of the first book of Corinthians chapter.

The school developed into one of the finest educational establishments of Cuba, expanding its facilities to accommodate the increasing enrollment of students. Its growing reputation as a fine center of learning, however, was put to a stop in 1961 with the arrival of communism in the island.

Communism was able to put an end to the material aspect of La Progresiva in Cardenas, but it could never destroy the spirit and ideals which still remained alive. So in September 1971, with the help of the First Spanish Presbyterian Church of Miami and the alumni of the old La Progresiva, the new Progresiva opened its doors. It started with humble beginnings in much the same way it predecessor had.

Like the old school, this new one grew in popularity and as a result of the increasing demand for enrollment, La Progresiva added another wing to its main building in 1978. The school continued its expansion adding more classrooms to accommodate the demand for admittance into the school. Along with growing in educational capacity, La Progresiva also bettered itself in the athletic department, improving over the years in its sports and, presently, plans are being discussed for a gymnasium.

The Progresiva spirit has prevailed through the years to produce a center of learning which will stand long into the future and one which makes all Progresivistas proud.

On this, La Progresiva's 25th school year anniversary, the school's motto is stronger than ever: "Una Vez de La Progresiva, Siempre de La Progresiva."

HONORING THE PRINCE WILLIAM COUNTY VALOR AWARD WINNERS

HON. THOMAS M. DAVIS

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. DAVIS of Virginia. Mr. Speaker, I rise today to pay tribute to the 1996 Prince William Regional Chamber of Commerce and the Prince William County Greater Manassas Chamber of Commerce Valor Award winners. The Valor Awards honor public service officers who have demonstrated extreme self-sacrifice, personal bravery, and ingenuity in the performance of their duty. Significantly, this year marks the 11th anniversary of the event honoring members of law enforcement and fire and rescue agencies historically servicing Prince William County, Dumfries, Haymarket,

Manassas, Manassas Park, Occoquan, and Quantico. There are five categories: The Gold Medal of Valor, the Silver Medal of Valor, the Bronze Medal of Valor, the Certificate of Valor, and the Lifesaving Award.

The Silver Medal of Valor is the second highest award for bravery and heroism. Awarded in situations when a public safety official knowingly exposes himself/herself to great personal risk in the performance of an official act.

The Silver Medal of Valor Award winners for 1996 are: Technician Anthony J. Adamo, Officer Mark J. Harman, and Officer Craig S. Lawhead.

The Bronze Medal of Valor is awarded in situations where during the course of an emergency, a public safety official demonstrates judgment, ingenuity, or performance at a level that clearly exceeds that required and expected in the performance of his/her duties. May include the saving of a life that is threatened by medical or physical reasons.

The Bronze Medal of Valor Award winner for 1996 is firefighter Brian Morton.

The Certificate of Valor is awarded for acts that involve personal risk and/or demonstration of judgment, zeal, or ingenuity above what is normally expected in the performance of duties.

The Certificate of Valor Award winners for 1996 are: Officer Gene W. Baughan, Officer Robert S. Berkebile, Sgt. Ronald M. Campione, Officer Randall L. Eagal, Lance Cpl. Joe L. Norman, and Officer Brian Walker.

The Lifesaving Award is awarded in recognition of acts taken in a life-threatening situation where an individual's life is in jeopardy, either medically or physically.

The Lifesaving Award winners for 1996 are: technician Scott Boggs, Officer Janet E. Clayton, Lt. Raymond T. Colgan, Sgt. Robert E. Forker, Jr., Officer Steve Hargrave, technician Vincent Kern, technician Tracey LaBass, Lt. Mike Lawson, technician Bryan Ross, emergency communications specialist Catherine M. Tremul, and S. Sgt. Michael S. Wesolowski.

Mr. Speaker, in conclusion, I would like to send my sincere gratitude and heartfelt appreciation to these distinguished public servants, who put their lives on the line every day on behalf of their fellow Virginians.

"COMP TIME" BILL

HON. MARION BERRY

OF ARKANSAS

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. BERRY. Mr. Speaker, I am a strong supporter of working men and women, but not an advocate of intrusive Government regulations. When possible, I work toward finding a cooperative solution rather than a regulatory one. It was on this basis that I voted against the so-called comp time bill, H.R. 1.

Although I support the concept of comp time, as I learned more and more about the ways this bill would meddle in the daily operation of businesses and would add another layer of bureaucracy in the workplace, the less I liked it. At first, the President's proposal was an option I considered, because I wanted to be sure that workers could feel confident in their ability to receive overtime pay. But as I said, this employee protection came with a price—more