

EXTENSIONS OF REMARKS

THE GEKAS GOVERNMENT SHUTDOWN PREVENTION AMENDMENT

HON. GEORGE W. GEKAS

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. GEKAS. Mr. Speaker, in approximately 2 weeks the U.S. House of Representatives will be voting on fiscal year 1997 supplemental appropriations bills. At the appropriate time, I intend to appear before the House Rules Committee to request that my Government shutdown prevention amendment be made in order. My amendment will provide fiscal year 1997 spending levels to continue at 98 percent through the end of fiscal year 1998, in the absence of regular appropriations or a continuing resolution.

Since my election to the House of Representatives in 1982, I have witnessed the enactment of 53 different continuing resolutions, including a whopping 14 during the 104th Congress alone. The absence of either a budget agreement or a stopgap spending bill has resulted in eight partial Government shutdowns during my 14 years in Congress.

In February 1989, I introduced legislation to put an end to these senseless interruptions of government operations. As originally drafted, my Automatic Continuing Resolution Act would allow the Government to continue to function at the prior year's funding levels should a lapse in appropriations occur. I often referred to this legislation as my instant replay bill, since it was a repeat of the previous year's appropriations measures.

Mr. Speaker, at the time, I knew I was facing an uphill battle in a long war. After all, the threat of a shutdown is one of the most effective weapons in the congressional arsenal. Every fiscal year, the then Democrat-led Congress routinely placed Presidents Reagan and Bush in the position of accepting its budget priorities, or else. If the White House refused to cooperate, Congress would grind large portions of the Federal Government to a complete halt. The shutdown threat, coupled and the public outcry that inevitably results from a lull in Government services, forced both Presidents to grudgingly submit to congressional spending priorities.

Obviously, a Congress jealous of its prerogatives was not going to give up this exceedingly effective tactic overnight. So I bided my time, and gradually garnered support for my legislation during the 101st, 102d, 103d, and 104th Congresses.

Mr. Speaker, without question, the time for enactment of the Gekas Government shutdown prevention amendment is now. The shutdown debacle of last winter has underscored the need to keep the Government operating without interruption. The 27-day shutdown jolted America's confidence in its elected officials, and caused reverberations that can still be felt today. We need to restore the public's faith in its leaders by showing that we have learned from our mistakes. Enactment of

this amendment will send a clear message to the American people that we will no longer allow them to be pawns in budget disputes between Congress and the White House.

AMENDMENT TO H.R. —, AS REPORTED,
OFFERED BY MR. GEKAS OF PENNSYLVANIA

At the appropriate place, add the following new title:

TITLE ____—PREVENTION OF GOVERNMENT SHUTDOWN SHORT TITLE

SEC. ____ This title may be cited as the "Government Shutdown Prevention Act".

CONTINUING FUNDING

SEC. ____ (a) If any regular appropriation bill for fiscal year 1998 does not become law prior to the beginning of fiscal year 1998 or a joint resolution making continuing appropriations is not in effect, there is appropriated, out of any moneys in the Treasury not otherwise appropriated, and out of applicable corporate or other revenues, receipts, and funds, such sums as may be necessary to continue any program, project, or activity for which funds were provided in fiscal year 1997.

(b) Appropriations and funds made available, and authority granted, for a program, project, or activity for fiscal year 1998 pursuant to this title shall be at 98 percent of the rate of operations that was provided for the program, project, or activity in fiscal year 1997 in the corresponding regular appropriation Act for fiscal year 1997.

(c) Appropriations and funds made available, and authority granted, for fiscal year 1998 pursuant to this title for a program, project, or activity shall be available for the period beginning with the first day of a lapse in appropriations and ending with the earlier of—

- (1) the date on which the applicable regular appropriation bill for fiscal year 1998 becomes law (whether or not that law provides for that program, project, or activity) or a continuing resolution making appropriations becomes law, as the case may be; or
- (2) the last day of fiscal year 1998.

TERMS AND CONDITIONS

SEC. ____ (a) An appropriation of funds made available, or authority granted, for a program, project, or activity for fiscal year 1998 pursuant to this title shall be made available to the extent and in the manner which would be provided by the pertinent appropriations Act for fiscal year 1997, including all of the terms and conditions and the apportionment schedule imposed with respect to the appropriation made or funds made available for fiscal year 1997 or authority granted for the program, project, or activity under current law.

(b) Appropriations made by this title shall be available to the extent and in the manner which would be provided by the pertinent appropriations Act.

COVERAGE

SEC. ____ Appropriations and funds made available, and authority granted, for any program, project, or activity for fiscal year 1998 pursuant to this title shall cover all obligations or expenditures incurred for that program, project, or activity during the portion of fiscal year 1998 for which this title applies to that program, project, or activity.

EXPENDITURES

SEC. ____ Expenditures made for a program, project, or activity for fiscal year 1998

pursuant to this title shall be charged to the applicable appropriation, fund, or authorization whenever a regular appropriation bill or a joint resolution making continuing appropriations until the end of fiscal year 1998 providing for that program, project, or activity for that period becomes law.

INITIATING OR RESUMING A PROGRAM, PROJECT, OR ACTIVITY

SEC. ____ No appropriation or funds made available or authority granted pursuant to this title shall be used to initiate or resume any program, project, or activity for which appropriations, funds, or other authority were not available during fiscal year 1997.

PROTECTION OF OTHER OBLIGATIONS

SEC. ____ Nothing in this title shall be construed to effect Government obligations mandated by other law, including obligations with respect to Social Security, Medicare, Medicaid, and veterans benefits.

DEFINITION

SEC. ____ In this title, the term "regular appropriation bill" means any annual appropriation bill making appropriations, otherwise making funds available, or granting authority, for any of the following categories of programs, projects, and activities:

- (1) Agriculture, rural development, and related agencies programs.
- (2) The Departments of Commerce, Justice, and State, the judiciary, and related agencies.
- (3) The Department of Defense.
- (4) The government of the District of Columbia and other activities chargeable in whole or in part against the revenues of the District.
- (5) The Departments of Labor, Health and Human Services, and Education, and related agencies.
- (6) The Departments of Veterans and Housing and Urban Development, and sundry independent agencies, boards, commissions, corporations, and offices.
- (7) Energy and water development.
- (8) Foreign assistance and related programs.
- (9) The Department of the Interior and related agencies.
- (10) Military construction.
- (11) The Department of Transportation and related agencies.
- (12) The Treasury Department, the U.S. Postal Service, the Executive Office of the President, and certain independent agencies.
- (13) The legislative branch.

DR. ROBERT "BOB" BUCHANAN: AN
EDUCATOR'S EDUCATOR

HON. JO ANN EMERSON

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mrs. EMERSON. Mr. Speaker, I rise today to pay tribute and say thanks to a 31-year veteran educator in our public school system. The superintendent of Sikeston schools, Dr. Robert "Bob" Buchanan, has decided to move on to life's next challenge.

Bob's retirement closes a remarkable chapter in Sikeston, Missouri's Public R-VI School

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Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.

District. As a teacher, coach, principal, and ultimately superintendent, Bob Buchanan has done it all in his 25 years in Sikeston. Moreover, he's been a positive influence on so many kids and touched many of their families over the past 31 years of dedication to education.

Bob's long and winding road in education started in January 1966 when he first was hired as a social studies instructor in Harrisburg, AR. He then moved across the border to his home State to teach social studies in Bernie, MO—his original hometown—and just down the road in Charleston, MO, before planting new and, as we know today, deep roots in Sikeston in 1972.

Bob Buchanan is a leader by example. His community service record is exemplary. For instance, Bob is a member of Sikeston's chamber of commerce quality of life committee. He's also on the physicians medical organization board, Missouri Delta medical center board, Sikeston area development council board, and in the mid-eighties, he served as chairman of the board of adjustment.

Bob also knows that you must keep learning in life so that you're prepared for the next challenge or hurdle. His personal achievements in his academic pursuits are impressive. After graduating from Bernie High School in 1961, Bob graduated from Arkansas State University with a bachelor of science in education. He earned his master in education administration from Southeast Missouri State University in my hometown of Cape Girardeau in 1971. He graduated with honors 10 years later in 1981 with a specialist in education administration from Southeast Missouri State. Then, in 1987, he earned his doctor of philosophy from the Department of Educational Leadership at Southern Illinois University in Carbondale. Remember, most of these scholastic achievements came about in his spare time because Bob's full-time job was educating our children and helping to provide them a better, brighter future.

Although this will be the last school year for Bob as superintendent of Sikeston schools, I'm sure folks will still find him going to every Bulldog game he and his wife Glenda can attend. Most importantly, I hope that the enthusiastic spirit and drive for excellence that Dr. Buchanan brings to the classrooms under his charge lives on for future generations. Bob Buchanan will be missed, but I truly believe his legacy will live on.

ESTATE AND GIFT TAXES

HON. RON PACKARD

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. PACKARD. Mr. Speaker, I worry about how our current tax structure will affect America's families and small businesses. I hear from constituents every day who fret that their cherished family home or small business they built from the ground up will end up liquidated because our current estate and gift tax laws make it impossible for families to hold onto their loved one's legacy.

No American should have to stay up late at night worrying about how the tax system will hurt them. The estate and gift tax seems especially cruel when you consider it strips peo-

ple of the very thing a life well lived provides—the opportunity to endow our children with the fruits of our labor. For all of the suffering estate taxes cause loved ones, the tax accounts for only a small fraction of the Federal Government's revenue—about 1 percent or \$15 billion.

Most people mistakenly assume that the estate and gift tax socks it only to the rich. Nothing is further from the truth. In fact, this tax hits small businesses the hardest. More than 70 percent of small businesses never make it into the hands of the next generation, and more than 80 percent never make it to the third generation. The effect on the economy is immeasurable. How many jobs have been lost because a family had to shut down a thriving business just to pay the taxes?

Mr. Speaker, I recently cosponsored the Family Heritage Preservation Act, introduced by Congressman CHRIS COX, Republican from Newport Beach. This legislation would repeal Federal estate and gift taxes. President Clinton's own White House Conference on Small Business has cited estate tax repeal as one of his No. 1 objectives. I will work to repeal the Federal estate and gift taxes in order to ensure for the future of our children and grandchildren.

THE IRS

HON. LEE H. HAMILTON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 16, 1997

Mr. HAMILTON. Mr. Speaker, I would like to insert my Washington Report for Wednesday, April 16, 1997, into the CONGRESSIONAL RECORD:

THE IRS: OVERHAUL OVERDUE

More than 200 million individuals and companies recently sent their tax returns to the Internal Revenue Service. This yearly ritual—and the frustration that surrounds it—makes the IRS the most vilified agency in the federal government. Of course, tax collectors have been criticized since biblical times. No one expects the IRS to be popular, and fair-minded people understand the difficulty of collecting taxes. But American taxpayers have a right to expect fairness and efficiency from their tax collectors.

The IRS is widely recognized to be inefficient. In the previous fiscal year, 74% of all telephone calls to the IRS got a busy signal. The IRS still enters paper returns manually into computers, with a 20% error rate. Because its computers are out of date, the IRS focuses on processing instead of fraud. It is no wonder, then, that millions of suspect returns go unexamined. When it does investigate, the IRS is not always held accountable for investigations that are unfair or overly intrusive. I am most troubled by allegations that some IRS employees "snoop" through tax-payer records without authorization. Any employee who does so should be fired immediately. The IRS is long overdue for a massive management overhaul.

FORMIDABLE TASK

In 1996 the IRS collected \$1.5 trillion from more than 200 million individual and corporate taxpayers. The IRS computer system is the largest in the world, and it is difficult to find highly-skilled computer experts who will work for government salaries. Today the IRS collects about \$150 billion a year less than what the law requires. Strengthening

enforcement, however, can sometimes require more intrusive measures that would be rejected by taxpayers and Congress. It is difficult to strike a proper balance.

These challenges are not new, and Congress has pushed the IRS to modernize for years. A few years ago, Congress created a Taxpayer Advocate and authorized a computer modernization project. Unfortunately, the IRS spent \$4 billion to create 12 computer systems that can't even talk to each other. This failed effort is an outrageous symbol of the mismanagement that has pervaded the agency.

SIGNS OF PROGRESS

The IRS is beginning to make some improvements. About 70% of individuals taxpayers use the one-page "EZ" tax form, and other forms have been simplified. The IRS takes 45 million toll-free calls per year. Taxpayers still complain that they cannot get a real person to speak to them on the telephone, but when they do, they now get the correct answer 91% of the time, up from 63% in 1989. The IRS is also beginning to move to automated returns. The new telephone filing service is used by 17 million people; 15 million use computer filing. Taxpayers who file automatically get their refunds in an average of 16 days, compared with 38 days for paper. Moreover, the error rate on automated returns is just 1/40th of the paper rate. The popular IRS internet site (www.irs.ustreas.gov) provides tax forms and answers to frequently asked questions. I commend these steps, but they still fall short of the efficiency and fairness taxpayers deserve.

MAJOR REFORMS

The last major reform of the IRS took place in 1952, when the agency was riddled with political appointees and was widely corrupt. Today's task is more of a management challenge.

Last year, Congress established the National Commission on Restructuring the IRS to issue a report by July 1. This commission has set six objectives: (1) The taxpayer deserves superior, courteous service; (2) the IRS management structure needs to be revamped; (3) the IRS workforce should be the highest quality; (4) the agency needs state-of-the-art technology; (5) the IRS must balance its books; and (6) the tax code should not be so complex or change so often.

I think there are several specific steps we should take.

Independent Board: The IRS should have an independent board of directors. This board would set goals and hold the IRS accountable for reaching them. A similar board was recently set up for IRS computers, and it boosted private contracting from 40% to 64%. This trend should continue.

Experienced Commissioner: Top leaders of the IRS should have management experience. In the past, Commissioners have been tax lawyers, but we should ensure that top managers know how to manage a large organization.

Reduce Complication: Congress should be forced to consider the complexity of all proposed changes before they are enacted. Many proposed tax measures sound attractive, but they only add to the growing complexity of the tax code. It is easier for Congress to support tax credits for education, investment, and other worthy goals than it is to simplify the tax code.

Crackdown on Fraud: The IRS must reduce fraud. The IRS has made many attempts to strengthen tax compliance and collection, but more needs to be done. A more efficient processing system will free up resources to strengthen enforcement. The IRS should improve its enforcement while protecting taxpayer privacy.