

about how taxpayers have been treated. These facts came not just from citizens who were injured by the IRS, but from IRS agents themselves who testified as to the practices of the IRS. The evidence shocked and stunned Americans. As a result of those hearings, one of the things we Republicans in Congress have proposed is a "citizens' oversight board" to protect Americans from agency abuses.

It ought to come as a shock to all taxpayers that we even have to consider appointing a board such as that to protect citizens from the abuses of an agency that was created to serve them, and not the other way around. Unbelievably, this morning I picked up the Washington Times and saw on the front page a headline that says, "White House Champions IRS, President Opposes Citizen Oversight." The lead column said, "The White House yesterday came to the defense of an embattled IRS vowing to 'vigorously oppose' congressional efforts to create a citizen oversight board to protect Americans from agency abuses."

Mr. Speaker, we Republicans have tried to work with the White House and with Democrat colleagues to forge a bipartisan solution to a lot of the problems that are facing our country. If ever there was a time for bipartisanship, Mr. Speaker, it is now when it comes to dealing with the IRS.

I do not know where the President will eventually come down on the issues of a national sales tax or a flat tax or if he supports the status quo, but surely this President, surely this administration, which has shown as a hallmark over the last 5 years the ability to read the tea leaves of public opinion, ought to understand that this is not a partisan issue. This is an issue about good and decent Government.

The IRS for too many years has abused its power, has abused taxpayers, that have paid for this agency, and the time has come to make this agency responsive and accountable to those who pay its way. I urge the President to reconsider this unfortunate policy that was announced today, and to join with Republicans to create citizen oversight of the IRS. The best way to clean up the IRS is to have citizen accountability as Republicans have proposed in Congress.

PUT THE GULF WAR VETERANS FIRST BECAUSE THEY PUT OUR COUNTRY FIRST

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997, the gentleman from Texas [Mr. DOGGETT] is recognized during morning hour debates for 5 minutes.

Mr. DOGGETT. Mr. Speaker, America should never forget the contribution of the men and women of our Armed Forces in the gulf war. Unfortunately many of the families of our veterans of that gulf war can never forget it because the lingering consequences

of illness and disability continue to afflict many of those who participated in our Nation's defense in that gulf war.

Indeed, those classified as having so-called gulf war syndrome, who were exposed to toxins, exposed to poison substances, and who continue to experience a wide variety of very serious symptoms as a result of their service for our country in the gulf war.

In all, some 3,000 Desert Storm veterans have filed claims concerning their illnesses against frozen assets of the Iraqi Government. It was following the invasion of Kuwait by Iraq in 1990, that the United States froze \$1.3 billion of Iraqi assets in this country. Those veterans should get the priority with reference to any claims that they might have against those assets.

I have up for the consideration of this House later today a motion regarding these matters. Before reviewing the text of that motion, let me cover very briefly the history of this matter.

In 1991, the U.N. Security Council declared in a resolution that "Iraq * * * is liable under international law for any direct loss, damage, or injury to foreign governments, nationals, and corporations as a result of Iraq's unlawful invasion and occupation of Kuwait." I think the type of claim that our gulf war veterans have is the very type of claim contemplated by that international resolution.

Accordingly, in 1994, when the Democrats were in charge of this House, legislation was passed through this House by an overwhelming majority, under the leadership then of the chair of the House Foreign Affairs Committee, the honorable gentleman from Indiana, Mr. LEE HAMILTON, that established an Iraq Claims Fund. I would quote from that bill in saying "before deciding any other claim against the Government of Iraq, the United States Commission shall, to the extent practical, decide all pending noncommercial claims of members of the United States armed forces." This body went on record in giving a priority to those who put their life and limb at risk for the future of our Nation.

Unfortunately, quite a different turn has occurred in this Congress in this session. Legislation has been approved and is pending in conference committee at present that would place these same gulf war veterans in a position where they would never be allowed to recover one red cent against the Government of Iraq.

And why is that? Because the separate commercial claims that existed before this war ever occurred of the seven largest tobacco companies and of other commercial enterprises have been elevated over our veterans. Our veterans have been left in last place with no real right to make a recovery against these frozen Iraqi assets.

This all took place at the behest of Senator JESSE HELMS of North Carolina, who inserted it into the State Department authorization that is pending

in conference committee. Fortunately, this House has not yet acceded to his demands. I would say that while he may be able to block an Ambassador to Mexico, he ought not to be able to block the claims of these 3,000 people who served with valor our country.

My motion would instruct our conferees, here in the House, to the State Department bill to not accede to the demands of those who would place the tobacco companies and the other commercial claims ahead of our veterans, who deserve to be heard first and foremost for what they have done for this country.

I would draw the attention of the House to communications from the National Gulf War Resource Center which concludes in a letter to this House by saying, "Senator HELMS' legislation, if passed, would amount to a grotesque injustice against gulf war veterans poisoned by chemical warfare agents and other toxins during the gulf war. We ask you to consider the interests of gulf war veterans when voting on this legislation."

That is what I will be asking my colleagues to do later today as we take up and consider this motion: Put the gulf war veterans first because they put our country first.

□ 0915

INS: SERVICE VERSUS ENFORCEMENT

The SPEAKER pro tempore (Mr. THUNE). Under the Speaker's announced policy of January 21, 1997 the gentleman from Texas [Mr. REYES] is recognized during morning hour debates for 5 minutes.

Mr. REYES. Mr. Speaker, I rise this morning to speak on an issue that is very important to me. For more than 26 years, I was an employee of the Immigration and Naturalization Service. I am proud to say that I worked for the INS and that I helped to enforce our Nation's immigration laws as a Border Patrol agent and subsequently as a Border Patrol chief.

I am proud to have worked alongside some of the most dedicated and professional men and women this country has to offer. It is for these men and women that I will introduce the Border Security and Enforcement Act of 1997, a bill which will separate the Border Patrol and other enforcement components from the INS and create a new enforcement agency.

The INS has real problems that demand real answers. I believe I can provide those answers in a manner that is beneficial to the INS and the American people who demand more from their Government.

The inherent problem with the INS is that they are attempting to serve two masters. For all of its good intentions and willing personnel, the INS is doomed to fail. The problem is that they are tasked with conflicting missions: service versus enforcement.

Despite funding increases of more than 52 percent over the past 2 years, the INS has not adequately handled naturalization or enforcement. There are approximately 1.4 million people waiting for the INS to process their naturalization applications, and this backlog, unfortunately, is expected to increase. This situation is unacceptable. It is the duty of our Nation to provide timely service to those seeking admission under the legal immigration system.

Our efforts to control the border are also falling short of expectations by the American people. By recent INS estimates, there are more than 5 million illegal immigrants living in the United States. It is the duty of our Nation to effectively control illegal immigration and drug trafficking in order to provide safety and security to the American people.

Increasingly the physical presence of Border Patrol agents on the Southwest border to deter illegal crossings has been an integral part of our border control strategy, but there is much more to be done. In addition to placing agents in the field, we must ensure that they are properly equipped to control our borders. It should not be acceptable to have drug smugglers and alien smugglers taking shots at our agents on the border. It should not be acceptable to ask our agents to make do with what resources are available rather than with the resources that they need to do their jobs. We owe it to these officers to provide them the tools that they need to protect our borders and keep our communities safe.

Last year alone, there were more than 1.5 million apprehensions of illegal aliens attempting to enter the United States along the Southwest border. As if this is not enough, Border Patrol agents are playing a major and integral part in our Nation's drug control strategy. Drug traffickers attempting to supply the drugs to feed America's \$50 billion a year drug habit have become increasingly dangerous and sophisticated.

The men and women of the U.S. Border Patrol are outmanned and outgunned. The INS, with its mission overload, is forced to fund programs depending on the priority of the moment despite an unprecedented increase in resources. These priorities vary from border control, interior enforcement, or naturalization. It is time to correct this.

We cannot expect our Border Patrol agents to effectively combat illegal immigration and drug trafficking without providing them the means to do so. This newly created agency will be enforcement-oriented and will dedicate the necessary resources to control our borders and protect the lives of our Border Patrol agents.

This legislation will also allow the INS to focus its attention and resources on naturalization and adjudication by relieving them of their enforcement duties. The deficiencies inherent

in our immigration system will finally be addressed. We must place a priority on controlling our borders and properly serving those seeking admission to our Nation legally. It is time to protect those who serve us every day on the border and throughout our Nation.

OVERHAUL THE IRS

The SPEAKER pro tempore. Under the Speaker's announced policy of January 21, 1997 the gentleman from Florida [Mr. STEARNS] is recognized during morning hour debates for 5 minutes.

Mr. STEARNS. Mr. Speaker, I rise today to discuss the imperative need for tax reform. It is not simply that Americans pay too much taxes, it is that the entire U.S. tax system is too complex, too bureaucratic, and too unfair.

When the income tax was first enacted 84 years ago, there was one page of instructions coupled with a one-page form. Today, there are 480 IRS tax forms and 17,000 pages of IRS laws and regulations. Even the instructions alone for the 1040 EZ form are 28 pages long, and 293,760 trees must be cut down each year just to supply the 8 billion pages of paper needed for filing the country's income taxes.

The complexity of the system requires 136,000 employees at the IRS and elsewhere in the Government to administer the laws, costing the American taxpayers \$13.7 billion to enforce and oversee the Code. So while tax reduction is a very important, much-needed step forward, we must not forget that it is a first step in many that must be taken. We should continue to work to reduce the tax burden, but we also must simplify the Tax Code.

To address the latter, Congress has an obligation to pursue tax fairness, yes, and simplification for all Americans, whether that be a flat tax, a national sales tax, a graduated tax, or even a value-added tax. Each has its merits, and certainly all are better than the current flawed system. It is essential that any overhaul ostensibly based on fairness must be just that: fair to everyone. Otherwise, we have not bettered the system, we have only exacerbated the already existing problem.

Furthermore, and most importantly, the IRS itself is in dire need of reform. It is the exemplification of all that is wrong with our overly complex and burdensome Tax Code.

In a recent survey, American taxpayers rated the IRS last in customer satisfaction among 200 private companies, local government agencies, even the U.S. Postal Service. Furthermore, the GAO reports that the IRS has been unable to accurately balance its own books for the last 4 years, reporting that in 1992 the IRS could not even account for 64 percent of its own budget. After spending \$4 billion, the IRS acknowledged that its Tax Systems Modernization Computer Program still has not produced a working system. As a

result, the IRS clerks continue to type away at a computer set up 30 years ago with an error rate of 22 percent.

It should be obvious to everyone that the entire U.S. tax system is in desperate need of reform. Taxes are too high. The Tax Code is too complex and burdensome, and the IRS itself is a bureaucratic mess.

Congress has an obligation to act, an obligation to reform the burdensome and monstrous Tax Code. We should seize this opportunity now. We should work to affect positive changes in our Nation's revenue collection agency, work toward simplifying our overly complex Tax Code, and work to bring some sanity to the incomprehensible Tax Code.

The unfair and oppressive tax system of today is not unlike the system that gave rise to the American Revolution in 1776. We have, as I mentioned, an overly complicated system exemplified by an immense and impersonal Government bureaucracy.

Mr. Speaker, America deserves better. Americans deserve fairness. They deserve further tax relief; they deserve tax simplification, and they deserve a new, less intrusive and less burdensome IRS. We cannot just fix the system today, we must replace it.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12 of rule I, the Chair declares the House in recess until 10 a.m.

Accordingly (at 9 o'clock and 24 minutes a.m.), the House stood in recess until 10 a.m.

□ 1000

AFTER RECESS

The recess having expired, the House was called to order by the Speaker at 10 a.m.

The Chaplain, Rev. James David Ford, D.D., offered the following prayer:

Of all the gifts that we treasure in our hearts, O God, we are especially grateful for the gift of truth and we pray that we will cherish that gift with the unique respect and honor that is most fitting and appropriate. May we so use our thoughts and words in ways that truly reflect the right exchange of ideas between people and may every person, on every side of discourse or argument, use the wisdom and noble judgment that befits Your good creation. And may the words we say with our lips, be believed in our hearts, and all that we practice in our hearts, may we see lived out in our daily lives. In Your name we pray. Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.