

REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 2607, DISTRICT OF COLUMBIA APPROPRIATIONS ACT, 1998

Mr. DREIER, from the Committee on Rules, submitted a privileged report (Rept. No. 105-315) on the resolution (H. Res. 264) providing for consideration of the bill (H.R. 2607) making appropriations for the government of District of Columbia and other activities chargeable in whole or in part against the revenues of said District for the fiscal year ending September 30, 1998, and for other purposes, which was referred to the House Calendar and ordered to be printed.

HOUR OF MEETING ON THURSDAY, OCTOBER 9, 1997

Mr. DREIER. Mr. Speaker, I ask unanimous consent that when the House adjourns today that it reconvene at 9:30 a.m. tomorrow.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

THE INTERNAL REVENUE SERVICE CUSTOMER SERVICE IMPROVEMENT ACT

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Kansas [Mr. MORAN] is recognized for 5 minutes.

Mr. MORAN of Kansas. Mr. Speaker, my constituents continually remind me of their frustration with the IRS. Not all the problems taxpayers have with the IRS are making headlines. The kinds of problems my constituents tell me about are less spectacular but no less frustrating. Oliver Wendell Holmes famed the quote, "Taxes are what we pay for a civilized society," but in my opinion, this does not justify the government's collection of taxes in an uncivilized manner.

I have introduced the IRS Customer Service Improvement Act. I have supported the IRS Customer Service Improvement Act legislation addressing numerous taxpayer complaints in dealing with what most Americans consider to be one of the most onerous of all Federal agencies.

For example, I recently spoke with a CPA in Kansas who told me of his many experiences with the IRS. One of his greatest frustrations has always been the ability to reach anyone at the IRS when he had a question he needed answered. Recently, in an attempt to get some simple information, he was forced to assign an employee to staff a phone and wait to connect with an IRS agent. Well, patient paid off Mr. Speaker, and they finally did get through—5 hours later. This is just one example but it is simply unacceptable—and the list goes on.

The IRS Customer Service Improvement Act addresses seven areas of taxpayer concern.

First, it would require the IRS to implement a plan to have all phone calls answered promptly by IRS employees, not machines or voice mail mazes.

Second, the bill would require all letters and notices mailed out by the IRS to be signed by an IRS employee. Too often notices are mailed out, sometimes in error, to taxpayers who then have to sort out what their mistake was and what they need to do about it.

I hear this complaint repeatedly. And while we expect taxpayers to be accountable; IRS agents should be as well.

Third, the bill would equalize the interest rate you pay the IRS for underpayments, making it equal to the interest that the IRS owes from you for overpayments.

Currently, the IRS holds an unfair advantage.

Fourth, one of the really discouraging revelations of the oversight hearings has been the IRS's preference for targeting taxpayers who do not have the resources to defend themselves from audits.

The IRS Customer Service Improvement Act would address these injustices by shortening the period of limitations the IRS must meet to assess additional taxes on returns filed by middle-and low-income taxpayers. Current limitations allow the IRS to find errors on three-year-old returns that can snowball into 3 years' worth of penalties and interest for people who cannot afford to fight. The new limitation would not apply to fraudulent returns, so those who do, in fact, cheat would not be protected.

Fifth, simple mathematical and clerical errors should not lead to large, unexpected penalties. This bill would require the IRS to notify taxpayers of mathematical or clerical errors in their returns within 6 months. Late notice would cancel penalty and interest.

Six, taxpayers would have the opportunity to correct their errors quickly, within 60 days, without facing penalties. Most Americans are more than willing to make good on simple mistakes if given the opportunity.

Seventh, the bill would include a provision that makes electronic filing of taxes voluntary for small business.

[The Taxpayer Relief Act of 1997 included a 1-year delay in the enforcement of mandatory electronic filing, but this provision, like the bill sponsored by the gentleman from Washington [Mr. HASTINGS], makes the exemption permanent.]

Make no mistake, this legislation is certainly not a substitute for full-scale, long-term tax reform, which should be the goal of this body. If these provisions are successful in making the IRS more accessible and fair, it still would not change the fact that the U.S. Tax Code is far too complex and takes too much money out of the hands of working families.

Until the day that wholesale tax reform is in place, the American people will be forced to continue to deal with the IRS every day. With this bill we can help level the playing field for taxpayers, while making the IRS more accountable and accessible. If you want to remind the IRS what the "S" in its name stands for, please join me in supporting this bill.

I would now like to further elaborate on how our tax code in all its complexity, negatively weaves its way into all our lives. While acknowledging the fact that we must have some capability of collecting taxes, we must pursue avenues by which we do so more efficiently and accurately. Further we must leave behind what is perceived as a cold, heartless bureaucracy that cares little of the frustration and devastation it places upon those the IRS purports to serve: the American Taxpayers.

Mr. Speaker, I quote, "The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least amount of cost, serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency, and fairness."

Does this statement accurately reflect your view of the IRS? If you are like most Americans, probably not. However, this is the actual mission statement that guides the IRS in serving the American people.

With businesses throughout our Nation constantly reevaluating and retooling their efforts in improving customer services, too often our Federal Government remains unresponsive and behind the curve in serving its clients—the American taxpayers. Nowhere in government is this more frustrating or directly touches more lives than when dealing with the IRS.

Recently this Congress passed some healthy tax relief. In general, my constituents viewed this very positively. However, they also expressed justifiable criticism that the tax relief provisions that were passed further complicated an already complex Tax Code.

And while I agree, we must observe that this is the absurdity of the present tax code: to even cut taxes we must complicate the tax code further.

Mr. Speaker, let us look at some notable statistics involving the Internal Revenue Service: The IRS is twice as big as the CIA and five times the size of the FBI, with over 100,000 employees who control more information about individual Americans than any other agency. Currently there are 480 separate IRS tax forms. Over 10 million correction notices are sent out each year. Small businesses spend \$4 dollars in compliance for every \$1 dollar they actually pay in taxes to the IRS. Individuals and businesses spend at least 5.4 billion hours a year figuring out their taxes, more man-hours than we spend building every car, truck, and airplane manufactured in America. It is estimated that we spend between \$200 and \$300 billion each year paying others to complete their complex tax forms for them. According to the IRS, in 1995, 2.1 million tax returns were audited at a cost to the IRS of nearly \$1 billion dollars.

The IRS has spent \$4 billion dollars on upgrading its computer system that it now admits doesn't work. According to a recent General Accounting Office report that the IRS could not account for \$216 billion in delinquent taxes in 1996. Other comprehensive GAO audits have shown consistently that the IRS cannot even balance its own financial books. Again, the agency charged with the collection and accounting of the nation's tax revenues has consistently failed to balance its own books.

Mr. Speaker, this is a pretty sad commentary on the current state of the IRS.

We now have a unique opportunity, and in fact an obligation, to begin a serious national debate on how best to fundamentally reform our Nation's broken tax system. It is a system where we spend simply too much time filling out too much paperwork to send too much money to Washington.

Under the current tax code the Federal Government simply has too much power and control over peoples' lives.

Since the income tax was first established, politicians have talked about reforming, fixing, or replacing the system, only to end up making it more unfair, more complex, and more intrusive. The New York Times, in a 1909 editorial opposing the very first income tax, predicted, "When men get in the habit of helping themselves to the property of others, they cannot easily be cured of it."

Eighty-eight years later, this prediction has proven disturbingly true. For the time being, however, let us implement the reforms included in the IRS Customer Service Improvement Act as we move toward further discussions over replacing the current Tax Code.

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Pennsylvania [Mr. ENGLISH] is recognized for 5 minutes.

(Mr. ENGLISH of Pennsylvania addressed the House. His remarks will appear hereafter in the Extension of Remarks.)

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Mississippi [Mr. PICKERING] is recognized for 5 minutes.

(Mr. PICKERING addressed the House. His remarks will appear hereafter in the Extensions of Remarks.)

#### THE ISSUE OF PARTIAL-BIRTH ABORTION

The SPEAKER pro tempore. Under the Speaker's announced policy of January 7, 1997, the gentleman from Wisconsin [Mr. NEUMANN] is recognized for 60 minutes as the designee of the majority leader.

Mr. NEUMANN. Mr. Speaker, I rise this evening to speak about a topic I do not want to generally talk about on the floor. And to my colleagues who follow C-SPAN on the afterhours quite regularly, I have never spoken on this particular topic before, and frankly, I would rather not speak on the topic, because I do not think we should even be talking about this topic in the U.S. of America. It should be an issue that was dealt with a long time ago. It should be an issue we do not even need to talk about, because it is so simple and straightforward in terms of how wrong it is.

Two years ago, three years ago, when the good people from southeastern Wis-

consin elected me to this office and gave me the privilege of serving here in the U.S. House of Representatives, one of the first things that happened out here in Washington, as I swore to uphold the Constitution of the United States of America, part of that Constitution guarantees life, liberty, and the pursuit of happiness to every American citizen.

When I think about the topic, and we dealt with this here in the House today, and it is the reason for being here this evening to talk about it, when I think about this issue and how it relates to our Constitution, and equally more important is how it relates to the moral values in the United States of America, and how we could let this continue in this great Nation we live in.

So I rise tonight to speak on partial-birth abortions, and I am going to spend a portion of the hour allocated here this evening on this topic. Again, it is a topic that I would rather not talk about, because I do not think the issue should even be discussed. It should very simply be solved. There should be no partial-birth abortions in the United States of America, or in any civilized society.

I think one thing that happens in our society is we take very difficult topics and we say they should be shoved under the rug. We would rather not see them and not know them, because if we do not know them, we do not have to be upset about them.

To be perfectly honest, when I was sworn in 2 years ago, I had no idea that partial-birth or live birth abortions were going on in this great Nation we live in. Some people gradually from the pro-life community forced me to focus on this particular topic. They forced me to focus on what a partial-birth or live birth abortion actually was.

What happened to me as I learned about this topic and learned what was actually happening is it became harder and harder and harder to not specifically address the topic, because it is so wrong. We cannot turn our backs on it. It does not go away by hiding the fact. It is an issue. It is a fact that partial birth or live birth abortions are going on in the United States of America today.

I have to say that if this was done to a dog or if it was done to an animal, the Humane Society, the people that protest these sorts of things, they would be standing out on the Capitol steps today protesting that this was being done to animals. Yet, we continue to do it in America to live babies.

I want to describe what a partial-birth abortion is. I want to show Members just how outrageous this process is. Again, I know most people in America do not want to know about it. They cannot believe this sort of thing is going on thousands of times in the United States of America each year. I think it is important, and it is something we as a society cannot turn our backs on.

What happens in a partial-birth abortion is a doctor takes a forceps and reaches into the womb of a pregnant woman. He finds the leg of the baby or the ankle of the baby, and he literally pulls the ankles and arms of the baby out of the woman.

At this point, with the ankle and the arms actually out of the woman and the legs moving around, the doctor sticks a scissors or a forceps in the back of the head of the baby, so just before the head is delivered the baby is killed. That is what a partial-birth abortion is. I have to tell the Members, back home when I talk about this topic, the room gets dead silent. Any time I am in a room talking about it there is dead silence, because people do not want to talk about it.

What is really amazing to me is they call me radical. I am willing to say we should end this practice in the United States of America. I am the one they call radical because I say this is wrong. Killing a baby whose arms and legs are moving around, putting a scissors in the back of the head of that child, makes me radical when I say that practice should be stopped? What kind of a Nation is it that we live in that would consider my position on this, that this practice should be stopped today, as radical, and the people that say it is OK if we go ahead and do this, for whatever excuse they want to, those are the normal people in this country? Wrong. Those are the radical people in this country.

It is about time it was brought to the attention of the American people just exactly what is going on in a partial-birth abortion or live birth abortion, and the process should be banned. I would like to bring folks up to speed on what is happening on this particular issue.

We have brought a bill to the floor of the House of Representatives to ban this outrageous practice. As a matter of fact, in the House of Representatives we have from the State of Wisconsin nine elected Representatives here in the House. Some are Democrats, some are Republicans, some are pro-choice, some are pro-life.

All nine elected Members from the House of Representatives from the State of Wisconsin voted to end this practice. Whether we were pro-life or pro-choice, wherever they are on that particular discussion, they all understand that this topic is far beyond normal, and it should be ended immediately, and all nine of us voted the same way on this issue again today.

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As a matter of fact, in the House of Representatives 297 out of 435 of us looked at this picture and said this is outrageous. I know there are some others over there who said, well, we probably should end it in most cases but maybe sometimes it is all right.

And again the bill did make the exception for the life of the mother, but they want to add things like the