

treaty that would have all of the consequences I've just described. Some administration officials have recommended that the President sign a treaty in Kyoto and then withhold it from the Senate for ratification. In the words of one participant in that meeting, "anything that could get through the Senate next year is probably not worth doing." Last month, Majority Leader TRENT LOTT and I sent a letter to President Clinton warning him that it "would be a grave error to go forward with this kind of strategy and treaty, with the explicit intention of withholding such a treaty from the Senate for domestic political considerations."

Undersecretary of State Tim Wirth testified before my Foreign Relations Subcommittee on June 19, and I specifically asked him for assurances that the administration would submit any agreement reached in Kyoto to the Senate in the form of a treaty. Undersecretary Wirth testified that "it will either be a protocol to a treaty or an amendment to a treaty \* \* \* (that) will have to come back up in front of the United States Senate." I expect President Clinton and the administration to honor the commitment stated publicly by Undersecretary Wirth.

Well, Mr. President, we could go on. It is very clear that we have a real concern, a real problem. Many of us in this body are taking a rather active role in addressing this issue. I would like to end, Mr. President, with this quote. This is a quote from a recent newspaper article from Bryan Tucker of Australia, the past president of the International Association of Meteorology and Atmospheric Science, who makes one of the best arguments for why this track to Kyoto is entirely off base. He writes,

The impossibility of attaining the 1992 Rio targets was not acknowledged at Berlin, let alone the lunacy of setting still more stringent ones . . . The real trade offs were not mentioned, and many new strains of hypocrisy were in evidence . . . Environmental opportunists, grasping at any information no matter how selective or exaggerated to foment alarm, appeared completely oblivious to the downstream effects of their extravagant demands.

This says it straight. This says it directly.

I know that in this body the American people will hear more about this issue, as they should, and I am grateful for an opportunity this morning to talk a little bit about a very, very important issue. I yield the floor.

Mr. COVERDELL addressed the Chair.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. COVERDELL. Mr. President, parliamentary inquiry: It is my understanding that the next hour is under my control or a designee of my selection.

The PRESIDING OFFICER. The Senator from Georgia is correct.

#### IRS HEARINGS

Mr. COVERDELL. Mr. President, I rise this morning to comment on the revelations—that is a good word for it—the "revelations" of the hearings on the Internal Revenue Service which were chaired by the distinguished Senator, BILL ROTH of Delaware, chairman of the Senate Finance Committee.

I think those hearings, while not of any particular surprise to most Americans, nevertheless riveted the country on a confirmation, a ratification, of one dinner discussion and one office coffee klatch after another that had gone on across the country for years that expresses itself in almost every public meeting I attend. Somebody would say, "What are we going to do about this IRS? When are you going to do something about this?"

So it has had the effect of emboldening the Nation as some rather courageous people stepped forward and told their story publicly. American after American said, "Well, that is exactly what happened to me."

It is interesting, but over the last year I have been working with a citizen who made about \$19,000 a year and earned an extra \$1,000 tutoring and mistakenly thought that the check that he got for this tutoring was after the taxes had been taken out. That was the error. It took the IRS 3 years to discover that. It happened in threats to garnish the wages, letters that one might expect if they were inside a prison preparing to be dragged out for public scorn—threats for the tax on the \$1,000 that they discovered wasn't collected 3 years past. By the end of the day, which probably will be another 2 years or more, this fellow will have paid in penalties and in fines almost \$4,000. The fellow who makes \$19,000 a year—\$4,000 in fines and penalties because they didn't get the tax on the \$1,000. What would that be? A couple of hundred bucks. That is debtor's prison. That is what that is.

There is not a Member of Congress who cannot cite story after story like that. There is just no excuse for that kind of behavior in this country.

It did make me think and feel that there was a growing propensity to go after—I couldn't certify it—but to go after people who can't defend themselves; easy pickings. This fellow could do nothing to defend himself. Fortunately, at least, we were able to help keep his whole life from collapsing. But this ought not to be the case.

I was reading an article by James Pinkerton, who was in the Bush White House, in the Washington edition of the Los Angeles Times. It is very interesting. He draws several conclusions, but the first one is important.

His first conclusion is that power corrupts. He said, "This is not a new lesson perhaps but an enduring one, and in this particular case we need to be reminded that civil liberties properly extend beyond protesters and criminals to include taxpayers and small businesses."

This fellow that I just talked about, no one in the country should be treated that way by Government employees. They work for this fellow, not the other way around. You would think there would be some feeling of concern about a citizen who was having a tough time anyway. You would think there would be some understanding that this was no purposeful act, this was a mistake, and it ought to have been a simple correction; settle it. But, no. I mean, here we go rolling our way through another \$3,000 or \$4,000 in fines and penalties.

Power corrupts.

The second conclusion is interesting. "IRS employees are people too, which means that when revenueurs become immersed in the shackled-by-their-ankles enforcement culture of the IRS"—which is what this fellow had happen to him—"some become tyrants and many turn into income maximizers. The IRS established its field office performance index quietly flouting a 1988 law that forbade quotas on tax collection." The law said there will not be quotas. Who over there decided that the law didn't apply to them?

The President the other day said, "Well, it is better than it used to be." Well, for Heaven's sake, I can't imagine what it used to be.

"It turned its 33 district managers into 'taxpreneurs' by offering cash awards to top performers."

In other words, if you could get out there—it is like the old speeding ticket scams that we used to read about where the officer on the patrol was rewarded by how many tickets he could give.

I think it probably was pretty stunning to all of those who were watching those hearings to know that even though there is a law that says you cannot have a quota on tax collections, they did it anyway.

Another conclusion: "The checks and balances system is not just constitutional philosophy. It is a practical safeguard for liberty."

In other words, the checks and balances that our forefathers put into the American system, so that, to get at the first conclusion he made that power corrupts, the understanding of that, the forefathers created a government in which one branch was always looking over the other.

Here is a perfect case where the executive branch has a rogue situation, doing nothing about it, and the Congress steps forward and finally assimilates all of these complaints and all of these allegations. We have the spectacular hearings, and, lo and behold, what do we find?

"As so often happens in these situations, the IRS insisted that it had done no wrong."

There was nothing wrong over there. These are just disgruntled taxpayers.

But we have the hearings, and what happens? The IRS apologizes, saying, you are right, we have been doing this, and says it won't do it again.

I see I have been joined by my good colleague from Arizona. I will make one more point about this article, and then I am going to turn to him.

The fourth conclusion was that more than two decades ago an economist named Arthur Laffer started a fiscal revolution by stating the obvious, that too high rates of taxation, if you make them too high, become counter-productive. You get into this maze of circumstances and a code that becomes horribly complicated. "Power corrupts. We had an environment in the agency that fostered bullying." Thank Heaven, the forefathers had checks and balances so this could be discovered. We made a mess of the Tax Code. We are getting a better, better view of this thing, and there will have to be something done about it and not excuses made for it.

With that, Mr. President, I turn to my colleague, the good Senator from Arizona, and yield up to 10 minutes, if that is sufficient.

Mr. KYL. I thank the Senator from Georgia for taking this time this morning to bring to the attention of our colleagues and the American people again the abuses of the Internal Revenue Service and the necessity for fundamental tax reform as one of the solutions to those abuses.

I also want to commend the chairman of the Senate Finance Committee, Senator ROTH, for holding the hearings last week to expose the problems in the Internal Revenue Service's dealings with taxpayers and to thank the taxpayers and the IRS employees who had the courage to come forward and tell their stories. Although we all knew there were serious problems, I do not think that any of us realized the extent to which there are problems with the way that IRS does its business, as we learned those things from the hearings.

As a matter of fact, as Senator ROTH put it, we found that the IRS far too often targets vulnerable taxpayers, treats them with hostility and arrogance, uses unethical and even illegal tactics to collect money that sometimes is not even owed, and uses quotas to evaluate its employees. It is behavior that is clearly unacceptable.

Obviously, I think we need to say at the outset that most IRS employees are law abiding and professional. We recognize that they have a very difficult and, indeed, thankless task of administering a Tax Code that is exceedingly complex, it is filled with contradictory provisions and open to differing interpretations. But the IRS has tremendous power, power that can bankrupt families, can put people out of their homes, literally ruin lives, and that makes abuse of that power intolerable.

The Finance Committee has been fielding calls from thousands of taxpayers all across the country with horror stories about their encounters with the IRS. My office has been taking calls, too, most frequently from taxpayers who are so fearful of IRS retaliation

that they are leery of leaving their names or addresses.

We heard, for example, from a taxpayer who was hounded by the IRS for overpaying his taxes. The IRS put one constituent through the wringer of audits annually for 20 years and never found anything wrong. Another person received a tax refund in error from the IRS. Knowing that it was in error, the constituent never cashed the check, yet when the IRS discovered its own error later, it demanded the refunded check back with interest. One family had a lien placed on its house, worked out a payment plan with one of the IRS agents, only to have another IRS agent later institute foreclosure proceedings.

What is most galling, I think, to the taxpayers is not that they have to pay taxes, clearly, but there is virtually no recourse when the IRS makes an error. The cost of setting things right, hiring attorneys, CPA's, and the like can be so high that people agree to pay the taxes and penalties that sometimes they do not even owe. In fact, reports are that the Clinton IRS has been boosting its efforts to catch people at the low end of the income scale. According to IRS data, the chance of an audit actually quadrupled between 1990 and 1996 for people reporting annual incomes of less than \$25,000. By contrast, the odds of \$100,000-plus filers being hit with an audit dropped 40 percent.

The Clinton administration, which likes to portray itself as being on the side of the little guy, has been quick to discount all of this taxpayer angst. "We shouldn't politicize it," the President said of the IRS, despite reports that the Clinton IRS itself has been singling out high-profile critics of the administration for audits.

Legislation has been introduced in both the House and Senate to begin to rein in the IRS. For example, Senators GRASSLEY and KERREY introduced the IRS Reform and Restructuring Act here in the Senate.

But I do not think we should be under any illusion that an IRS bill alone will solve the problem. Our Nation's Tax Code as currently written amounts to more than 17,000 pages of confusing, seemingly contradictory tax law provisions. We need to reform the IRS, but unless that reform is followed up with a more fundamental overhaul of the entire Internal Revenue Code, problems with collections and enforcement are likely to persist. If the Tax Code cannot be deciphered, it is going to invite different interpretations from different people, and that is where the problems with the IRS arise.

Replacing the existing code with a simpler, fairer, flatter tax would facilitate compliance by taxpayers, offer fewer occasions for intrusive IRS investigations, and eliminate the need for special interests to lobby for complicated tax loopholes.

There are a variety of approaches to fundamental reform that are pending before the Congress, including the Shelby-Armey flat-rate income tax,

the Shaefer-Tauzin national sales tax and the Kemp Commission simpler, single-rate tax. Each has a passionate advocate in Congress and around the country. Any one of these options would be preferable to the existing income tax system.

So why have we not settled on one of them and pressed on with the job of fundamental tax reform? The answer is that while there is overwhelming public consensus in favor of an overhaul of the Tax Code, a public consensus has yet to emerge in favor of a sales tax or a flat tax or some alternative. Given President Clinton's lack of support for any fundamental tax reform, it is likely to take a broad public consensus, the likes of which we haven't seen in recent years, to drive such a tax overhaul plan through the Congress and past the President's veto pen.

Steve Forbes made tax reform the central theme of his campaign for the Presidency 1½ years ago. In fact, he carried the Arizona primary in large part because his tax plan really resonated with the voters in my State. Yet he failed to win the nomination, and neither Bill Clinton nor Bob Dole pursued the issue with much passion or conviction. I think it will take a national campaign to build the kind of consensus that will be needed to move forward with fundamental tax reform, which is probably the most momentous undertaking of the century.

The Finance Committee hearings about taxpayer abuse by the IRS, the Kemp Commission's recommendation in favor of fundamental tax reform last year, new proposals to sunset the IRS Code, and the debate that sponsors of the flat tax and sales tax are expected to take on the road across the country within the next few months, all will help to move the debate forward.

In conclusion, we can pass an IRS reform bill to rein in the IRS and make sure that it treats taxpayers fairly and reasonably and respectfully. But let us not fool ourselves. The IRS cannot be faulted for a tax code that is too complex and filled with contradictory provisions. Until the Tax Code is simplified, problems in one form or another are likely to persist. We must use this opportunity to begin the debate about fundamental tax reform.

Again, Mr. President, I commend the Senator from Georgia for taking the leadership to engage in discussion today.

Mr. COVERDELL. Mr. President, I thank my colleague from Arizona for his comments today and, more importantly, for his dedication to efforts to improve this predicament we have gotten into here.

I spent the first several minutes talking about several conclusions that a very thoughtful young man had put together after watching these hearings. I think he pretty much echoes what probably would be the views of the American public, that the IRS, while there are many good employees in that large institution, has endemic and very, very serious problems.

So you can understand my surprise when I pick up this past Tuesday, September 30, the Washington Times with a headline that says, "White House Champions IRS. President Opposes Citizen Oversight."

That is mind-boggling:

The White House yesterday came to the defense of the embattled IRS, vowing to vigorously oppose Congressional efforts to create a citizen oversight board to protect Americans from agency abuses. It is a recipe for conflicts of interest, and the notion that the right way to deal with these problems with the IRS is to decrease accountability and have part-time managers who would be themselves involved in a range of financial transactions would be a serious backward step.

So it is better to leave it as it is, I guess, as if the people who currently manage it are not taxpayers and are not involved with financial transactions. The current manager is the Secretary of the Treasury, spent his life in financial transactions.

They warned the Congress against reacting hastily by legislating broad reforms that could lead to the death of the agency.

Defend the status quo. Leave things the way they are. Things are actually improved. I wonder how many Americans believe that. How could anybody who watched those hearings come to the conclusion that things are better over there and that the Congress should sit here and sort of hold its hands and wait around and see if something improves.

I am going to take just a moment here, Mr. President, to revisit apparently some of this the White House missed.

Msgr. Lawrence Ballweg, an 82-year-old priest from Florida, told of "devious" IRS agents who erroneously tried to grab \$18,000 from a trust fund for the poor set up by his late mother.

Nancy Jacobs, a Bakersfield optometrist's wife, broke down in tears as she explained how aggressive IRS agents hounded her husband for 17 years because they mixed him up with another taxpayer.

Of course, we all know that they spent \$4 billion—billion—overhauling their systems, but for 17 years they could not figure out that they were chasing the wrong taxpayer—for 17 years.

Tom Savage, a Delaware small businessman, said that the IRS concocted an imaginary company that he co-owned with another taxpayer, and then illegally seized \$50,000 to pay for the other taxpayer's debts.

Katherine Lund, an Apple Valley, CA, woman, described how the IRS could not keep track of its own records, repeatedly threatening to seize her home if she did not pay a tax debt left over from a former marriage. Although on three occasions she sought to clear the debt, another branch of the agency continued to pester her.

Robert S. Schriebman, a tax attorney from Rolling Hills Estates, testified that in many instances IRS power is too great, citing the authority of the agency to seize homes—

Take a citizen's home—

with only the signature of a district director.

How many cases are there that we all know of where the IRS has taken a taxpayer to court on a theory about the

Tax Code and lost. Of course, by then the taxpayer has spent hours and hours and hours, suffered anxiety after anxiety and lost thousands of dollars, and won in court, setting a precedent on the theory being challenged, and they turn right around and sue another taxpayer on the same theory, paying no attention to the court precedent that had been set by their loss before. Maybe they will win the next one and just keep repeating it.

I might add, the legislation I have introduced in the Senate and Congresswoman DUNN, from Washington State, in the House, would stop that practice, stop them from paying no attention to court precedents.

Late in the hearing Wednesday, Jennifer Long, an IRS agent, testified—this is an IRS agent, testifying before a Senate Finance Committee—that the IRS had fabricated evidence—in other words, made it up, falsified it—in tax cases and targeted individuals who are vulnerable because of low income or modest education. If you remember, I cited a personal case, of which I have personal knowledge, of just that very thing happening: Just beat up on people who virtually have their hands tied behind their backs because they have no resources whatsoever with which to defend themselves. I repeat, an IRS agent testified before the committee that they made up evidence and targeted individuals who are vulnerable because of low income or modest education.

I mentioned a moment ago the Apple Valley woman who drove to Washington with her current husband, Orange County prosecutor Jime Hicks, because the couple could not afford to fly with their children. "My credit is completely destroyed," Ms. Lund said, "and my husband's credit is seriously damaged. We will suffer the effects of the IRS collection for the rest of our lives." It is important to remember that, when you entangle the citizens in this activity, that you often alter the course of their lives forever.

Ms. Lund laid out her story for nearly half an hour, at times breaking into tears. She said her problems with the agency started when the IRS assessed additional taxes of \$7,000 after she had filed her 1983 tax return. By then she had divorced her previous husband and was unaware of the tax assessment. It takes them years to find these things out, but then they levee against it all the way back to the point of error, or mistake. The IRS repeatedly came after Lund to pay the bill. She paid the assessment three times, but the agency would send her the money back. You begin to get a hint, if you were getting these checks, that this person was trying to resolve the problem. They sent the money back, saying she did not owe them anything. Then another branch would dun her again. This is almost unbelievable. When she married her second husband, Hicks, the IRS went after him, too, attempting to levy his paycheck from Orange County ear-

lier this year. The couple finally filed for divorce, not to escape their marriage, but to protect his check from the IRS. Lund and Hicks also nearly lost their home to an IRS lien. The entire snafu was caused by the IRS creating a collection record that was never noted in the master computer file, a procedure reflecting old equipment, and the error was corrected only after the committee took its findings to the IRS. So, from 1983 to 1997, this woman and her new husband have been pounded on and pounded on and pounded on by the IRS.

In the case of Savage, the Delaware businessman, an investigation by the committee staff turned up evidence that the IRS had committed serious ethical errors. In 1993, the Justice Department warned H. Stephen Kesselman, the agency's district counsel in Philadelphia, not to pursue the case against Savage because its seizure—taking—of his check was wrongful, not right in the first place. Despite the Justice Department's advice, which was not disclosed to Savage until the hearings, the IRS continued pressing its case against him for another—now, listen—for another year and a half. They took the check improperly. The Justice Department told them they took the check improperly. The Justice Department warned the counsel of IRS they had done something in error. And then, for a year and a half, they kept doing it. Out of control.

Savage eventually paid the agency \$50,000 to settle the matter, fearing that a court fight would cost him even more. And every businessman who exists has been through that, in these days. He estimated the episode had cost him a quarter of a million dollars in lost business and legal fees, forcing him to continue working 4 additional years before he retired.

I am going to come back to what I said a moment ago. The White House yesterday came to the defense of IRS, and has warned the Congress not to act hastily. I suggest that Treasury revisit the testimony before they start suggesting that the Congress should be patient, and not get overly concerned, things are better, and that we might act too hastily.

Mr. President, we have been joined by my distinguished colleague from Alabama. I yield up to 10 minutes to the distinguished Senator.

The PRESIDING OFFICER. The Senator from Alabama is recognized.

Mr. SHELBY. Mr. President, I want to thank the Senator from Georgia, Senator COVERDELL, for yielding time to me this morning, because I think what we are talking about is very important to the American people.

The hearings that the Senate Finance Committee held last week, regarding the problems that pervade the Internal Revenue Service, were very, very important in bringing to light, as the Presiding Officer knows, the level of abuse taxpayers often are subject to at the hands of the Internal Revenue Service. This sort of activity all across

this country has affected people in every State, including my State of Alabama. Today I would like to just share for a few minutes one such instance with you and my colleagues in the Senate, and talk about why we need to do more than simply reform the Internal Revenue Service.

One of my constituents in Alabama, Phillip Prebeck, of Foley, AL, provides an illustration of an average play-by-the-rules Alabamian, or we should say American, who has had to endure the IRS harassment. His story is particularly poignant because it involves his late daughter, Mary Hunt, and it occurred during a time when he was still grieving over her death.

After Mary's death in November of this past year, 1996, Mr. Prebeck prepared his daughter's tax return, deceased daughter's tax return, in early March of this year. And, after including a copy of his daughter's death certificate and a letter explaining the situation as well as other appropriate information, Mr. Prebeck filed the return.

In June, the IRS sent a letter to his daughter, his deceased daughter, indicating that she owed \$937, and that she needed to pay up. Think of it in this context. Mr. Prebeck phoned the IRS and informed them again that his daughter, Mary, had passed away and had left no estate. The IRS representative, who would not give her name, informed him that he was responsible for the liability nonetheless. What followed was a series of mixed messages from a slew—really, a slew of IRS representatives, as to whether he was responsible for his deceased daughter's tax liability.

Mr. Prebeck was unable to work through the situation with one IRS representative, because they refused to allow him to call them back. Think about it. This made it very frustrating, because he could not determine what exactly was expected of him, and he was trying to do what was right as a citizen. Eventually, Mr. Prebeck, with the help of my staff, determined that he did not have to pay the IRS, despite what he had been told over the phone by the IRS on several occasions. Nonetheless, Mr. Prebeck continued to receive correspondence from the IRS, which had first been mailed to his deceased daughter's address, warning him that the liability remained.

He then requested a letter from the IRS, absolving him of responsibility, to provide him with some peace of mind as a parent—if you can imagine—and some tangible assurance that he would not continue to be harassed by the Internal Revenue Service. They agreed to provide such a letter, but to this day, and this morning, they have yet to do so.

Mr. President, this type of situation that I have just related is not uncommon in America. It is probably not uncommon in the State of the Presiding Officer, Colorado. For every Phillip Prebeck there are hundreds, perhaps

thousands of taxpayers, from Alabama, perhaps from your State of Colorado, perhaps from the State of Georgia—every State in the Union, who contact my office or your offices with similar stories. There are more who have had similar problems but do not call.

I find the Internal Revenue Service's actions particularly appalling in light of the agency's inability to manage its own financial affairs. For example, and I know you have heard of this because the GAO did the report, in 1996 the General Accounting Office reported the following regarding the audit performed on the IRS. Again, I am going to repeat, this was an audit on the IRS by the General Accounting Office. The Senator from Georgia understands it and has read it.

No. 1, this was in 1995, the amount of the total revenue was \$1.4 trillion, and tax refunds to the people and companies was \$122 billion. But it could not be reconciled to accounting records maintained for individuals in the aggregate. There was a discrepancy of \$10.4 billion; \$10.4 billion—where? In the IRS itself. The amounts reported for various types of taxes collected—that is Social Security, income tax, excise taxes, for example—cannot be substantiated by the Internal Revenue Service itself. The reliability, according to the General Accounting Office, of reported estimates of \$113 billion for valid accounts receivable, and \$46 billion for collectible accounts, cannot be determined as of this day.

GAO found that the IRS could not document how, and I will use their words, a "significant portion" of their \$3 billion nonpayroll operating budget was spent. In other words, the IRS, the Internal Revenue Service, could not document how they spent \$3 billion of nonpayroll operating budget. Can you imagine that anywhere in America?

The amounts that the Internal Revenue Service reported as appropriations available for expenditure of operations cannot be reconciled fully with the Treasury's central accounting records showing these amounts, and hundreds of millions of dollars in differences have been identified.

Indeed, the General Accounting Office determined that because of poor IRS financial management, that it could not conduct a reliable audit of the Internal Revenue Service. Think about it. That is appalling. Mr. President, the Internal Revenue Service should have been forced to provide each American with a copy of this report to read it for themselves. The agency cannot account, again, for \$10.4 billion in tax revenue and cannot tell you or the American people how they spent \$3 billion. But, they can find time to hound a gentleman over his deceased daughter's \$900 tax liability that he is not responsible for under the law.

Thankfully, the Senate Finance Committee's hearings have galvanized support for reform of the Internal Revenue Service. But what I encourage my colleagues to keep in mind is that the

complexity of the Tax Code has created the environment that has spawned the problems that pervade the Internal Revenue Service. The IRS's governance, financial management and quality control problems and the Internal Revenue Service's inability to serve the taxpayer are symptoms of a much larger problem. To address only these issues without embarking upon a comprehensive effort to replace the Tax Code, I believe, is to treat the symptoms and not the root cause of the problems.

My concern, and it is a concern of a lot of my colleagues in the Senate, is that after possibly implementing the recommendations of the national commission to restructure the IRS, some may conclude that their job is complete, but that would be a fallacy. On the contrary, I view these proposals only as a beginning, and nothing more than a short-run solution. Earlier this year, I introduced, again, the Freedom and Fairness Restoration Act that proposes to abolish the Tax Code as we know it and replace it with a flat tax.

While some reforms may offer some short-term solutions and relief to taxpayers, they cannot address the larger problems which continue to plague the Internal Revenue Service and the underlying system itself. I believe we must have broad-based reform of the code that provides the public with a simple formula to calculate their taxes without fear of an IRS audit.

Although I believe that the flat tax is the best replacement of the current system, I am not here to trumpet its virtues this morning. I simply want to remind my colleagues today that we must not forsake ever our broader agenda to seek comprehensive tax reform. Piecemeal reforms are not a substitute in any way for broad-based reform and will not solve the problems that pervade the IRS. We owe it to the American people to reform the Internal Revenue Service as we know it. I yield the floor.

Mr. COVERDELL addressed the Chair.

The PRESIDING OFFICER. The Senator from Georgia.

Mr. COVERDELL. Mr. President, I thank my colleague from Alabama. I think it is particularly noteworthy that he brought to our attention the audit of the IRS itself, which we have all alluded to time and time again, and the badgering of our citizens, but they can't reconcile their own books.

Mr. President, I read a moment ago that the White House's first reaction to all this is it is an overheated exercise and the IRS is really OK.

My hometown paper is often a defender of the White House. I was quite taken by the Atlanta Constitution's response to the hearings with an editorial that led off: "Hey, GOP: Let's End Death Next."

That's supposed to be funny. "Over the years," I will just read part of it, "you come to expect a certain level of hypocrisy in Washington, a certain

level of posturing and theatrics that you assume to be the professional standard of the city," says the Atlanta Constitution. "But then every once in a while, the world shifts and you are treated to a performance of breathtaking gall that simply blows you away. There, before your eyes, you see a new standard being set, rendering all prior examples of pandering insignificant by comparison."

In other words, this testimony that I just reread and these hearings were pure hypocrisy and set a new standard of hypocrisy.

I don't think anybody in their right mind could have watched those hearings and not felt some anguish for those who suffered, and welled up support for those who were courageous, and an understanding that something needed to be done and soon.

Hypocritical pandering? I think not. I think it is a deep-seated problem of public servants who thought they were not accountable and had come to misunderstand, Mr. President, that their job is to serve the American people.

This editorial goes on to say that, obviously, tax collectors are going to be unpopular. In other words, enforcement people are, by nature, going to be unpopular. Are FBI agents unpopular? Are police officers unpopular? No; the Nation is not fearful of fair enforcement; never has been. Are they fearful of unchecked power and intimidation and threats? Yes; all people are wherever they happen to be, including the United States.

Wherever it exists, it should be rooted out. Time and time again, whenever we are called upon to do so, we should make sure that all Government servants are reminded they work for the American people who are a free people, who are dedicated free people by our Constitution. And from the very beginning, the premise was that we will not be intimidated nor threatened, nor made fearful of our own Government.

Mr. President, I am going to conclude with that. I think Senator LEAHY wants to make a remark or two.

I yield whatever time is necessary for Senator LEAHY to make his remarks and then we will move to recess.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. LEAHY. Thank you, and I thank my friend from Georgia.

#### A LANDMINE IS A LANDMINE

Mr. LEAHY. Mr. President, for those who are planning schedules, I do not expect to take long, but I will speak about an issue that I have talked about many times, the issue of landmines, something, I must admit, I think about in waking hours and sometimes in my dreams.

There was an ad in yesterday's Roll Call newspaper. It said:

There's just one problem with President Clinton's "landmine ban." . . . It doesn't ban landmines.

An ad in the Hill newspaper 2 days ago asked the question:

Would a landmine by any other name be as deadly?

That may seem like a strange question because the answer is so obvious. Landmines are those tiny hidden explosives that kill and maim randomly. They are strewn by the thousands, by the tens of millions, in over 100 million in over 60 countries.

They do things like what is shown in this photograph. They do it to children in as many foreign countries as there are States in the United States. That was a healthy young child walking down a road. That child in a single instant was maimed, crippled for the rest of his life, if he survives the surgery he will have to undergo. If he survives, he will grow up in a poor country with one arm, one leg and somehow be expected to make a living.

Imagine if something like this was happening in the United States. We would call it terrorism. We would make it a Federal crime. We would do everything possible to stop it. At my own home in Vermont, I can walk through acres of fields and woods, I can do it easily at this time of the year, in the great beauty of the fall foliage. If I was in most of these other countries, I would not dare step off the traveled part of the road.

So there should not be any question about what a landmine is. For hundreds of millions of people around the world, they are a daily, deadly nightmare. Everyday on their way to the fields, or to gather water or in school yards or on roads once safe to travel, innocent people, often children, are blown to bits by these indiscriminate weapons.

A year ago at the United Nations, President Clinton called on the nations of the world to ban antipersonnel landmines. The President said:

The United States will lead a global effort to eliminate these terrible weapons and stop the enormous loss of human life.

Those were inspiring words. I commend him today for saying them; I commended him at the time.

But today we are confronted with a question we thought had been answered a long time ago: When is a landmine a landmine?

It is relevant today because 2 weeks ago, rather than join 89 other nations, including most of our NATO allies, in agreeing to sign a treaty to ban antipersonnel mines, the White House resorted to doublespeak. Rather than make the hard choice, the right choice, rather than pledge unambiguously to do away with these weapons, they said one thing but then they did another. They said the United States would ban antipersonnel mines, but then in the same breath, they redefined what an antipersonnel landmine is so they wouldn't have to ban them after all.

Mr. President, some people were fooled, but not many. A September 24 article in the Washington Post begins with the same question:

When is an antipersonnel landmine . . . no longer an antipersonnel landmine?

When the President of the United States says so.

I am told that article upset some people in the Pentagon. I am not surprised. When the Pentagon tried to explain that a weapon that just a few months ago they called an antipersonnel landmine is no longer an antipersonnel landmine today—they said it was yesterday; today they say it is not—it is like watching someone who is caught telling a lie that even he convinced himself was not a lie, and then acting offended at the suggestion he tried to pull a fast one.

A weapon they once called a landmine, now isn't. Why do they say that? So they can say "Look, we banned landmines. Except some of them we renamed so we can still use them." It is Orwellian at best.

The Pentagon thought they could come up with a nifty way to get around a landmine ban that they never wanted. They asked themselves, "How can we be part of a treaty that bans antipersonnel mines, and still keep using them? We'll just call landmines something different. Then you don't really have to ban them, you can just say you are."

If antipersonnel mines are used in the vicinity of an antitank mine, then they miraculously become something different from an antipersonnel landmine even though that is what they were called just a few months ago. Without changing in any way, shape or form or explosive capability, they suddenly become a submunition, not a landmine.

Thank God, Mr. President, we have banned landmines from our arsenal. Only now we have submunitions. I am waiting for the appropriations bill to come forward to pay to relabel these millions of former landmines. Somebody will have to paint over where it says "landmine" and relabel them as "submunitions." And since submunitions are not banned, presto, the United States can say it is banning landmines even though everyone knows we are not.

Unfortunately, this kind of cynical ploy is seen too often in Washington. That is the problem.

So, Mr. President, I ask unanimous consent that the Washington Post article and a September 19 editorial from the Rutland Daily Herald, a Vermont newspaper that has kept up with the international campaign to ban landmines, be printed in the RECORD at the end of my remarks.

The PRESIDING OFFICER. Without objection, it is so ordered.

(See exhibits 1 and 2.)

Mr. LEAHY. I thank the Chair.

Mr. President, there are serious issues here. One, of course, is about pretending a landmine is something else, in a last-minute attempt to avoid being embarrassed by being left out of an international treaty that the United States called for a year ago. It is embarrassing. We urged other nations to negotiate a treaty, and when they did we stayed out of the negotiations until