

that will build on the achievements of the House and bring a tough reform bill to the floor of the Senate next year.

To give you an idea of the structural problems that exist at the Internal Revenue Service, consider the following description of the Service that was done by Paul Light, author of "The Tides of Reform: Making Government Work, 1945-1995."

Just imagine a bureaucracy that goes something like this: an agent reports to a district group manager, who reports to a district group manager, who reports to a branch chief, who reports to an assistant chief of the division, who reports to the assistant district director, who reports to the assistant regional commissioner, who reports to the deputy assistant commissioner, who reports to the assistant commissioner, who reports to the chief operating officer, who reports to the deputy commissioner, and so on.

What we have here, Mr. President, is a layered bureaucracy which implies accountability on paper but which, in reality, is designed by its very nature to be unaccountable.

Consider, Mr. President, the testimony the committee heard from Lynda Willis of the General Accounting Office [GAO].

IRS systems, both manual and automated, have not been designed to capture and report comprehensive information on the use and possible misuse of collection authorities.

IRS cannot readily produce data on the overall use or misuse of its collection enforcement authorities or on the characteristics of affected taxpayers.

In effect, GAO said they couldn't audit IRS because the systems IRS has put in place are designed to ensure that there is no way for IRS personnel to be held accountable for their erroneous actions. There is no way to determine how many times IRS has made a mistake in sending out a collection notice. No way to determine how many complaints have been received. And this is the way the managers at IRS set up the system—set it up so that no one can trace improper behavior.

Mr. President, the committee also heard testimony to the effect that the Problem Resolution Office [PRO], the office designed to resolve taxpayer disputes with IRS is, and I quote one of our witnesses, "utterly useless" in protecting the American taxpayer. The reason the PRO cannot function as designed is because employees at PRO are evaluated for promotions by the same Collection Division management they are supposed to police while assigned to the PRO.

Mr. President, there is no reason that that kind of conflict of interest should exist. I plan on working with the Finance Committee chairman to develop legislation that will fundamentally change the PRO structure to ensure that taxpayers get a fair shake when there's a conflict with the IRS.

Mr. President, the Finance Committee hearings had a profound effect on the American public and on the President of the United States. Shortly after those hearings, and seeing the polls, the President did a 180-degree U-

turn on the recommendations of the IRS Commission and decided to back the House reform legislation creating an independent IRS management board.

That's not the end of this matter. Instead we need a top-to-bottom review of the IRS. In the past, we adopted two taxpayer bill of rights bills which many of us thought would improve taxpayer-IRS interactions. The hearings in the Finance Committee suggest that these bills did little to alleviate tensions between the IRS and the American taxpayer.

That is why the Finance Committee needs to hold further hearings on IRS reform. It has taken decades for the IRS to develop internal procedures that appear to make it unaccountable. We've learned of these problems 6 weeks ago. I am willing to admit that we don't know all the answers, but I know that now is not the time to merely take the House bill, pass it, and tell the public we fixed the problems at IRS. We haven't.

Mr. President, Charles Rossotti is to be admired for his willingness to leave the private sector and take on this challenge at a time when IRS is in serious trouble. I look forward to receiving his recommendations for change at the Service after he has been there a few months. And I am sure his hands-on experience will assist the Finance Committee in drafting a comprehensive IRS reform bill.

Mr. MOYNIHAN. Mr. President, I ask for the yeas and nays on the nomination of Mr. Rossotti.

The PRESIDING OFFICER. Is there a sufficient second?

There is a sufficient second.

The yeas and nays were ordered.

The PRESIDING OFFICER. The question is, Will the Senate advise and consent to the nomination of Charles Rossotti, of the District of Columbia, to be Commissioner of the Internal Revenue Service?

On this question, the yeas and nays have been ordered and the clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. NICKLES. I announce that the Senator from New York [Mr. D'AMATO], the Senator from North Carolina [Mr. FAIRCLOTH], and the Senator from North Carolina [Mr. HELMS] are necessarily absent.

Mr. BREAUX. I announce that the Senator from Delaware [Mr. BIDEN], the Senator from Kentucky [Mr. FORD], the Senator from Idaho [Mr. HARKIN], the Senator from Nebraska [Mr. KERREY], and the Senator from Maryland [Ms. MIKULSKI] are necessarily absent.

The PRESIDING OFFICER. Are there any other Senators in the Chamber desiring to vote?

The result was announced—yeas 92, nays 0, as follows:

[Rollcall Vote No. 290 Ex.]

YEAS—92

Abraham	Feingold	Mack
Akaka	Feinstein	McCain
Allard	Frist	McConnell
Ashcroft	Glenn	Moseley-Braun
Baucus	Gorton	Moynihan
Bennett	Graham	Murkowski
Bingaman	Gramm	Murray
Bond	Grams	Nickles
Boxer	Grassley	Reed
Breaux	Gregg	Reid
Brownback	Hagel	Robb
Bryan	Hatch	Roberts
Bumpers	Hollings	Rockefeller
Burns	Hutchinson	Roth
Byrd	Hutchison	Santorum
Campbell	Inhofe	Sarbanes
Chafee	Inouye	Sessions
Cleland	Jeffords	Shelby
Coats	Johnson	Smith (NH)
Cochran	Kempthorne	Smith (OR)
Collins	Kennedy	Snowe
Conrad	Kerry	Specter
Coverdell	Kohl	Stevens
Craig	Kyl	Thomas
Daschle	Landrieu	Thompson
DeWine	Lautenberg	Thurmond
Dodd	Leahy	Torricelli
Domenici	Levin	Warner
Dorgan	Lieberman	Wellstone
Durbin	Lott	Wyden
Enzi	Lugar	

NOT VOTING—8

Biden	Ford	Kerrey
D'Amato	Harkin	Mikulski
Faircloth	Helms	

The nomination was confirmed.

Mr. MOYNIHAN. I move to reconsider the vote.

Mr. LOTT. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

LEGISLATIVE SESSION

The PRESIDING OFFICER. Under the previous order, the Senate will now return to legislative session.

MORNING BUSINESS

Mr. LOTT. Mr. President, I ask unanimous consent that there now be a period for morning business until 7 p.m., with Senators permitted to speak for up to 5 minutes each.

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

TRIBUTE TO SECRETARY OF THE AIR FORCE SHEILA WIDNALL

Mr. KENNEDY. Mr. President, it is an honor to take this opportunity to pay tribute to Sheila Widnall, the Secretary of the Air Force, who is leaving office at the end of this month to return to the Massachusetts Institute of Technology as a professor of aeronautics and astronautics. In 1993, Secretary Widnall became the first woman to serve as a service Secretary when she assumed her present position as the Secretary of the Air Force, and she has done an outstanding job.

During her distinguished tenure, Secretary Widnall has led the Air Force through a critical period of post-cold-war consolidation and adjustment. Congress and the country are proud of her achievements. She directed a modernization program to shape the future

of the Air Force and incorporate space technology into military operations. She led the Department's remarkable success in overhauling its business practices, including major initiatives in acquisition reform, outsourcing, and privatization to increase efficiency and make maximum use of scarce funds. She has also taken the lead in strengthening the Nation's role in space, by working effectively with the National Aeronautics and Space Administration, the National Reconnaissance Office, and the private space sector.

Above all, Secretary Widnall has done her best to care for Air Force members and their families. Her emphasis on equal opportunity and her skillful and tireless pursuit of quality of life issues kept morale high during a period of significant and far-reaching change.

Secretary Widnall brought an outstanding background to her current position. Her accomplishments include many years as a professor of aeronautics and astronautics and also as associate provost at MIT. She has earned international recognition for her work in fluid dynamics, and has had extensive service on numerous boards, panels, and committees in government, industry, and the academic world.

In her years as Secretary, Sheila Widnall has set a high standard of leadership and service to the Nation. I know I am joined by my colleagues in Congress and a grateful Nation in thanking her for her dedication and distinguished service to our country, and I wish her well in the years to come.

TRIBUTE TO WILLIAM DAVIDSON

Mr. LEVIN. Mr. President, I rise today to pay tribute to a truly outstanding business leader and philanthropist from my home State of Michigan, William Davidson. Bill Davidson has been chosen as the honorary chair of the Council of Michigan Foundations 25th annual conference, which takes place November 5-7, 1997.

Bill Davidson is one of Michigan's most renowned businesspeople. He is the chairman of the board and president of Guardian Industries, an international manufacturer of flat glass products for the construction and automotive industries. He is also the majority owner of the Detroit Pistons Basketball Club, the Palace Sports and Entertainment Arena, Pine Knob Music Theater, the Detroit Vipers hockey team, and the Detroit Neon soccer team.

Bill has received numerous citations and awards for his philanthropic activities, his contributions to the glass industry, and professional sports. Some of these awards include the Phoenix Award, an honorary doctoral degree from the Jewish Theological Seminary in New York, the Order of Merit in Labor of the Highest Class from the

Republic of Venezuela, the Fred M. Butzel Award for Distinguished Community Service, and membership in the Michigan Jewish Sports Hall of Fame.

One of Bill Davidson's most remarkable traits is his commitment to improving the lives of people throughout the world. Giving is an important part of his life, and he is known locally and nationally for his philanthropic vision and generosity. He does not take success for granted and is most thankful for what he has achieved. As a result, he chooses to support institutions and programs which help develop the minds and bodies of tomorrow's leaders.

It is this commitment to philanthropy that was the guiding force for his creation of the Pistons-Palace Foundation, the philanthropic arm of the Detroit Pistons and the Palace of Auburn Hills. Bill Davidson and the foundation have contributed millions of dollars to support meaningful youth and recreation programs throughout metropolitan Detroit. The Pistons-Palace Foundation is quickly gaining recognition in the National Basketball Association and receiving national attention for its work in the city of Detroit, specifically through the PARK program, which works to revitalize neighborhoods by refurbishing and renovating parks and installing outdoor basketball courts and other recreation equipment at sites.

Developing tomorrow's leaders through higher education is another of Bill Davidson's highest priorities. He contributed \$35 million to establish the William Davidson Institute at the University of Michigan School of Business Administration. The institute strives to help countries as they make the transition to free market economies and to assist companies which seek to operate successfully in those countries. To that end, the Davidson Institute offers seminars for business and government leaders from countries with economies in transition and develops faculty fellows who teach or work in those countries upon completion of the program. Bill also established the world's first educational institution entirely dedicated to the international management of technology-based companies at the Technion-Israel Institute of Technology. Bill Davidson's commitment to keeping Jewish education strong led him to help to create graduate school of Jewish education at the Jewish Theological Seminary of America in New York City, which trains educators for North America.

It is not possible to do Bill Davidson's lifetime of good works justice in a few words, but there is no doubt among anyone who knows of him that he is a truly remarkable person. His dedication to improving people's lives and the unpretentious way he goes about that quest has earned him respect and gratitude from countless people around the world. Millions more who will never know of Bill Davidson have benefited from his efforts and accomplishments.

Mr. President, all of us in this body can learn from the examples set by Bill Davidson. I know my colleagues will join me in offering him congratulations and best wishes on this important occasion.

MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Mr. Williams, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the Committee on Commerce, Science, and Transportation.

(The nominations received today are printed at the end of the Senate proceedings.)

REPORT OF THE CANCELLATION OF DISCRETIONARY BUDGET AUTHORITY (97-72)—MESSAGE FROM THE PRESIDENT—PM 77

The PRESIDING OFFICER laid before the Senate the following message from the President of the United States, received on November 1, 1997, together with an accompanying report, referred jointly, pursuant to Public Law 93-344, to the Committee on Appropriations and to the Committee on the Budget.

To the Congress of the United States:

In accordance with the Line Item Veto Act, I hereby cancel the dollar amounts of discretionary budget authority, as specified in the attached reports, contained in the "Department of Transportation and Related Agencies Appropriations Act, 1998" (Public Law 105-66; H.R. 2169). I have determined that the cancellation of these amounts will reduce the Federal budget deficit, will not impair any essential Government functions, and will not harm the national interest.

WILLIAM J. CLINTON.

THE WHITE HOUSE, November 1, 1997.

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