

this burden and to talk about the differences between the President and Congress and our priorities.

Thank you, Mr. President. I yield the floor.

Mr. GRAMS addressed the Chair.

The PRESIDING OFFICER. Time has expired. Under the current order, we are in morning business.

Mr. GRAMS. Mr. President, I ask unanimous consent to speak for up to 5 minutes.

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

Mr. GRAMS. Mr. President, there are 365 days in each calendar year, but I can think of no other date that the American people await with such universal dread as April 15, tax day.

However, there is one other date working Americans should look upon with equal disdain, and that is the date that says a great deal about the Federal, State, and local tax burden working families are expected to bear. That date is May 9, this year's tax freedom day.

As it does every year, the Tax Foundation has calculated the date the average American stops working just to pay their share of the tax burden and begins working for themselves. This year, tax freedom day falls on May 9. And while the use of the word "freedom" in tax freedom day implies something to celebrate, working Americans have absolutely nothing to celebrate when it comes to their taxes.

Tax freedom day falls a full day later this year than it did in 1996, meaning taxpayers must work 128 days before they can count a single penny of their salary as their own.

Of those days, 44 will be spent paying personal income taxes; 38 days will be spent paying payroll taxes; sales and excise taxes, 18 days; property taxes, 12 days; corporate income taxes, 13 days; also 3 days will be spent paying miscellaneous taxes.

When you total all that up, that is 128 days, Mr. President, 128 days in which the American people spend imprisoned by their own tax system. If the cost of complying with the tax system itself were included in the calculations, tax freedom day would be pushed forward another 13 days.

The tax burden on middle-class Americans is rising rapidly. Taxpayers are now working an entire week longer to pay off their taxes than they were when President Clinton first took office in 1993. That sounds like Government getting larger and more expensive, not the "era of big Government is over." If you calculate the tax load in hours and minutes, instead of days, Americans spend fully 2 hours and 49 minutes of each 8-hour workday laboring to pay their taxes.

That is a great deal more than the 1 hour, 40 minutes it takes to pay for their family's food, clothing, and shelter.

May 9 marks the arrival of Tax Freedom Day for the average State.

Unfortunately for taxpayers in my home State, Minnesota ranks well

above average in the tax burden my constituents are forced to bear. In 1997, Tax Freedom Day will not arrive in Minnesota until 4 days later, until May 13. Only five other States and the District of Columbia mark Tax Freedom Day as late or later than we do.

There has never been a time in our history when the need for tax relief was so obvious and so great. Let us make 1997 the year we enact the \$500 per-child tax credit. Let us make 1997 the year we kill off the death tax. Let us make 1997 the year we promote savings and investment by cutting capital gains. Let us not let another Tax Day go by before we deliver on our promise of substantial relief for the American taxpayers.

Mr. President, it is not a normal practice of mine to quote poetry on the Senate floor. I prefer to leave the rhymes to those Senators who possess a more poetic nature than I. But because this is Tax Day, I would like to share the closing lines of a poem by Ogden Nash and then follow it up with a final comment.

"Abracadabra, thus we learn

The more you create, the less you earn.

The less you earn, the more you're given,

The less you lead, the more you're driven,

The more destroyed, the more they feed,

The more you pay, the more they need,

The more you earn, the less you keep,

And now I lay me down to sleep.

I pray the Lord my soul to take

If the tax-collector hasn't got it before I wake."

It was 1935 when Mr. Nash first published his poem warning of the dangers of a tax system run amuck. At that time in our history, the Federal tax rate was less than four percent.

Now, I cannot imagine what kind of poem Mr. Nash would write today, at a time when Washington demands an average 28 percent of our income in taxes. And even if I could imagine what Mr. Nash would write I am not sure I would be allowed to read it on the floor of the Senate.

Mr. WYDEN. Mr. President, I ask unanimous consent to speak for 15 minutes as in morning business.

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

APPRECIATION TO SENATE LEADERSHIP

Mr. WYDEN. Mr. President, I rise today to express my appreciation to the bipartisan leadership for responding so quickly to an issue that cries out for justice. With strong and responsive action from the leadership today, the U.S. Senate said that those who have a visual impairment will be able to fully utilize their talents on this Senate floor.

A resolution was accepted today in the Senate which allows persons requiring a guide dog, a wheelchair, or a cane to be considered on a case-by-case basis for entry to the floor. Pursuant to this resolution, the Sergeant at Arms has determined that for Ms. Moira Shea, a staffer in my office, that

her guide dog is necessary and appropriate to the performance of her duties.

PRIVILEGE OF THE FLOOR

Mr. WYDEN. Given this development, Mr. President, I ask unanimous consent that my staffer, Ms. Moira Shea, be granted access to the floor of the United States.

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

EQUAL ACCESS AND OPPORTUNITY

Mr. WYDEN. Mr. President, and colleagues, watching Ms. Shea enter the Chamber today makes me feel very proud. It is a good day for the Senate because ensuring equal access to opportunity is what the U.S. Senate is all about. Ms. Shea has been assisting my office in a number of matters, particularly nuclear waste legislation and legislation with respect to the rights of the disabled.

Yesterday, I attempted to bring Ms. Shea on to the Senate floor to assist me in debate on the nuclear waste bill. Ms. Shea is a respected economist and energy policy expert who has worked for the Federal Government for more than 20 years. She was denied access to the Senate floor yesterday because she requires the use of a guide dog as a result of a genetic condition which significantly impairs her vision.

Today, Mr. President and colleagues, I thank the majority and minority leaders as well as the chairman and ranking member of the Rules Committee for moving so expeditiously to ensure that this body extend equal opportunity to citizens who are visually impaired.

Today, a resolution was offered by the majority and minority leaders and referred to the Senate Rules Committee that seeks to permanently address this issue so that an individual with a visual impairment will not need to seek case-by-case approval just to use their talents on this Senate floor. I intend to work with Members on both sides of the aisle and with Ms. Shea to make certain that the U.S. Senate provides appropriate access to those citizens with disabilities and that the access complies with the spirit of the Americans with Disabilities Act.

It seems to me, Mr. President, that what the Senate is saying today is that a double standard will not be allowed here. In the private sector, for example, Federal law is very clear. In the private sector where you have an individual with Ms. Shea's talents and abilities, and if a guide dog or a white cane is needed to carry out those duties in the private sector, Ms. Shea would have a legal right to have that guide dog with her.

Now, I close by thanking several of our colleagues for their help in rectifying this situation. I particularly thank Senator REID of Nevada, the lead cosponsor of my resolution, as well as chairman FRANK MURKOWSKI for his support yesterday. In addition, Senators WELLSTONE and BRYAN and, in fact, all Members of the Senate who

were on the floor yesterday during discussion of this issue moved to be co-sponsors of this legislation. I thank Senator FORD who also, for years, has worked for the rights of the disabled. Finally, I thank our Sergeant at Arms, Mr. Greg Casey. He has been extraordinarily patient and conscientious in working with myself and our staff. I thank him for helping to bring justice to the floor of the Senate.

Mr. President, the U.S. Senate has done the right thing today by standing up for full legal rights and equal opportunity for those like Ms. Shea who have a visual impairment. The Senate is sending a message across this country that we are not going to leave our citizens behind. I am very proud that the Senate has taken this action. I yield the floor.

Mr. HATCH. Mr. President, I compliment the distinguished Senator from Oregon and Ms. Shea for doing this historic and unprecedented resolution. This is a beautiful dog, Ms. Shea, and we are proud to have you on the floor of the U.S. Senate and proud to have your dog here as well.

Mr. LEVIN. Will the Senator yield?

Mr. HATCH. I yield.

Mr. LEVIN. I want to join Senator HATCH in congratulating and thanking the Senator from Oregon for his persistence.

Ms. Shea, we are delighted you are on the Senate floor with your dog. It is a historic day for the Senate. Senator HATCH has made the point and I join, and I think all of our colleagues join, in expressing appreciation to the Senator from Oregon who has done an important service for the Senate for making it possible for this to happen.

Mr. WYDEN. I thank my colleague.

UNANIMOUS-CONSENT REQUESTS— S. 522

Mr. LOTT. Mr. President, today is April 15, tax day. There has been a good effort underway between Senator COVERDELL and Senator GLENN and Senator ROTH and others to bring before the Senate very important legislation, S. 522, regarding the unauthorized access of tax returns. They have come to a bipartisan agreement. I think on this day it is very important that we have this legislation come before the Senate to be debated and voted on. The American people certainly feel that should be done. I think they will feel comforted by the fact that the Senate stepped up and has addressed these concerns. This idea of a snooping through taxpayers files is very offensive to all Americans. So we need to get this done today.

Mr. President, I ask unanimous consent that at 2:15 today, April 15, the Senate proceed to the consideration of calendar No. 37, S. 522, regarding the unauthorized access of tax returns and the bill be considered under the following limitations: That there be only 1 amendment in order to the bill, to be offered by Senators COVERDELL, GLENN,

and ROTH, no other motions or amendments be in order, and further, total debate on the amendment and the bill be limited to 1 hour 35 minutes, divided equally between Senator COVERDELL or his designee and Senator GLENN or his designee. I further ask consent that following the expiration or yielding back of time, the Senate proceed to vote on the Coverdell amendment, the bill then be read the third time, and there then be 10 minutes for debate, to be equally divided, to be followed by the final vote on passage of S. 522, as amended, if amended.

Mr. DASCHLE. Mr. President, I support the Coverdell-GleNN substitute amendment to establish criminal penalties for unauthorized inspection of tax returns and tax information. Penalties already exist for unauthorized disclosure of these documents. It is only fair and reasonable that these be extended to unauthorized inspection as well, particularly in light of the recent revelations involving misbehavior by some IRS employees. Tax filings are privileged, private information. Taxpayers have a right to know that the information they provide the IRS will be seen only by those who process it in the normal course of Government business.

I would like to salute Senator GLENN, in particular, for his steadfast advocacy of this legislation over the years. The distinguished Senator from Ohio was ahead of his time when, years ago, he proposed the changes incorporated into the legislation before the Senate today. On behalf of the taxpayers of my State, I would like to thank him for his leadership on this important issue.

I also want to thank Senator COVERDELL and others who have been involved in this effort. I don't know that there is much opposition at all to their mutually effective work in addressing the problem that needs to be addressed at the earliest possible date.

Unfortunately, as anyone who watches the news knows, we have a set of circumstances in the upper Midwest that also requires immediate action. Severe flooding, brought on by the most severe winter in the history of the region, has devastated hundreds of communities throughout the States of Minnesota and South and North Dakota. In my home State of South Dakota, there have been only 2 days this year in which a Presidential Disaster Declaration has not been in effect for the entire State. Despite the best efforts of FEMA and the administration to respond, State and local governments have been financially devastated by the costs associated with these disasters. The ongoing flooding that is currently occurring is having an even greater financial effect on families and individuals. In Watertown, SD, and other communities in the region, thousands of residents have been evacuated from their homes due to rising flood waters. Many of these evacuated homeowners have now discovered that they are unable to obtain benefits from their flood

insurance, even though they purchased flood insurance and are now flooded out and lost their homes, their farms, and their businesses. Just last week, when many of us were home, we pledged immediate response in an effort to resolve the problem that they have as quickly as possible. I simply cannot pass up the opportunity, legislatively, to attempt to find a way to reconcile that pledge with my responsibilities here on the Senate floor.

So it is in keeping with that effort that I ask unanimous consent that as part of the Coverdell amendment, we allow this small change, which the administration is completely in support of. There is very, very minimal budgetary exposure involved, and it would be an extraordinary measure of assistance to many people who, today, are not only without insurance coverage, but are also without homes. So I simply ask unanimous consent that this small change in the flood insurance law be accommodated in the Coverdell amendment. Then I will have no objection.

Mr. LOTT. Mr. President, reserving the right to object to that additional unanimous-consent request. I might say that I am from a State that has been disaster prone, and I know that Senator DASCHLE's area has had all kinds of problems this year—drought, flooding, freezing flooding, the works. We have had similar problems in my State, from droughts to floods, tornadoes, hurricanes, freezing rain, which have caused terrible devastation. So I am sympathetic to the problem.

However, this is asking for a change in the law that has been in place since 1968. Clearly, my constituents and the constituents all over America that have had to deal with disasters have complied with and have dealt with this 30-day requirement of the insurance coverage versus 15 days. Regardless of that, I think it is something we should consider. But we have just recently been aware of the language of the Senator from South Dakota in this area. We need to assess whether there is objection to it. Will there be a budget impact? What does it mean for people that had to deal with it in the past or will in the future? We are checking with the chairmen of the Budget Committee, the Banking Committee, and the Finance Committee. I think we should not leap to do it until we know for sure exactly what the impact would be.

Again, I do think we should work with each other in a bipartisan way, always, when disasters are involved. But as good stewards of our constituents, we need to make sure we understand the ramifications, too.

So I think that within, hopefully, a relatively short period of time, we will be able to get an assessment of any negative impact that might come from this.

I hope we can get started with this legislation, which is so important with regard to snooping through IRS files.