

Over 123 million families will file 1040 returns this year. I have heard from many of these families. I have spoken with Montana families about their trials with the IRS. I have spoken with Montana families about the difficulty of scratching out a living on modest wages and then being forced to pay a significant amount of that on taxes.

Where does the blame lie? Federal spending is the gorilla on the taxpayer's back. The problem also lies with our Nation's Tax Code. How complicated is the Tax Code? Complicated enough to require significant revision—in fact, I think we should scrap the code for a simpler version providing equitable treatment. Here are the facts on the confusing nature of our Nation's Tax Code:

The IRS employs 96,000 workers to collect Federal taxes amounting to \$1.8 trillion and to administer the 1.5 million word income tax code.

The IRS expects to receive 120 million phone calls for assistance this year.

A new Associated Press poll finds that the percentage of Americans who say that Federal taxes have gotten too complicated is up to 60 percent.

The Federal Tax Code is so complex that about half of American families now require the services of tax professionals to file their tax returns.

The IRS estimates that taxpayers will spend an average of 11 hours preparing their 1040's this year.

At a minimum, the cost of collecting the federal income tax, including the value of the billions of hours that taxpayers spend filling forms, is at least 10 cents for every dollar of tax revenue collected.

After the hearings we held last year, I admit I continue to be dismayed over what I consider to be a continuation of the arrogant attitude conveyed by the actions of the Internal Revenue Service.

While the IRS expects taxpayers to fill out their tax forms accurately, the General Accounting Office has just released a report criticizing the agency for poor bookkeeping and failing the same sort of audit that the agency imposes of American taxpayers.

IRS management must recognize that they have a difficult job—promoting quality customer service. Not an easy task considering the historic attitude toward the IRS.

The founding of this great Nation's history begins with the Boston Tea Party—a revolt against tyrannical rule and unfair taxation. Taxes are a necessary evil but, if kept in check, important to all levels of government.

Taxes have created the world's greatest highway infrastructure, contributed to the protection of our nation's borders, and supported the most successful democratic government in history.

But waste and abuse of tax dollars have burdened the American taxpayer with one of the highest levels of taxation in recent years.

Tax collection needs to reflect its controversial history—the IRS does not have the right to use harassment and extortion as tax collection methods. In blunder after blunder, the IRS is flailing in a dismal fall from effectiveness—wasting those same taxpayer dollars they are collecting.

The IRS hearings during the 105th Congress were a very solemn wake-up call. Customer service will never be considered as an IRS attribute, but that's what the IRS needs to pound into their employees—the people who need to learn to work with American taxpayers—not against them.

Perhaps part of the blame lies with Congress. We should not be fooled by IRS reports telling us "we're working out the problems." As the representative body of our Nation, Congress must hold the IRS to a zero tolerance standard.

I have been contacted earlier this tax season, by numerous Montana constituents bearing complaints about the IRS. Most of the constituents are very disgruntled with the length of time it takes to have a resolution processed. They send me folders and files of correspondence. During the lengthy bureaucratic process, debts grow fantastically high with interest and penalties.

One of those cases involves the IRS's denial of due process of legal challenge for past tax years'. But it is not just one—it is many—too many. A fairer less complicated tax system may help to clear up some of the IRS abuses. By simplifying the tax system, one can only think we would simplify our revenue collection system.

Mr. President, tax collectors have a long history of public persecution. Today, my colleagues and I stand here not to tar and feather the tax collector, but to put an end to the abusive culture that has spread like a bacteria throughout the IRS.

TAX FREEDOM DAY

Mr. ALLARD. Mr. President, today is April 15. It is Tax Day. This is the deadline by which we must file our 1040 Form and pay any additional taxes we might owe on top of what was withheld during the year.

Unfortunately, typical Americans will work well beyond April 15, to pay their taxes. This is because Tax Freedom Day does not come until May 11.

Tax Freedom Day is the day in the year to which the typical American family must work just to pay the combined state, federal, and local tax burden. For many Americans the total tax burden now exceeds one-third of family income.

The Tax Foundation just announced today that Tax Freedom Day will move one day further into the year in 1999.

Last year it was May 10, this year it will be May 11. This is the latest day ever, and it marks the sixth straight year that Tax Freedom Day has advanced a day or more further into the year.

As the Tax Foundation has reported year after year, in a typical household the tax bill now exceeds the cost of housing, food, transportation and clothing combined.

In fact, in 1999 the federal tax burden will reach a peacetime high. Nearly 21 percent of the Gross Domestic Product—that is the wealth created in the country this year—will go to the federal government.

As we approach the end of the 20th century it is useful to look back on the history of the tax burden.

The Joint Economic Committee of the Congress estimates that in 1900, the average federal tax burden on a family was 3 percent, and the average state and local burden was 5 percent, for a combined total of 8 percent.

As the century closes the JEC estimates the average federal tax burden on a family is 24 percent, and the average state and local burden is 11 percent, for a total of 35 percent. Mr. President, we have come a very long way.

The IRS estimates that 123 million families will file their tax returns this year. The tax code is so complex that nearly half of these families require the service of some type of tax professional in order to file their tax returns.

This means that on top of the actual tax owed to the government, there is a hidden tax for millions of Americans in the form of tax-compliance and professional services fees. Even for simple tax returns, this can add another \$100 to the tax bill each year.

For small businesses the tax compliance costs run into the thousands of dollars.

Mr. President, it is time for fundamental tax reform. We should begin this process by reducing income tax rates across the board.

We should also eliminate complex and punitive taxes such as the estate and gift tax, and we should continue to build on our successful reform of the IRS by making it possible for most Americans to comply with the tax system with minimal expense and effort.

The federal government is too big, and it costs too much. We should use the budget surplus for two things, reduction of the federal debt, and tax relief.

The surplus belongs to the American people, it does not belong to the government. For decades the cost of government has risen, Tax Freedom Day has moved later and later into the year.

Mr. President, it is time for us to begin rolling back Tax Freedom Day. Let's give the American family a well earned break.

TRIBUTE TO MR. LYNN W. HENINGER, NASA DEPUTY ASSISTANT ADMINISTRATOR FOR LEGISLATIVE AFFAIRS

Mr. LOTT. Mr. President, I would like to take this opportunity to recognize the outstanding work of Mr. Lynn

W. Heninger as NASA Deputy Assistant Administrator for Legislative Affairs. Having served in this position since December 1987, Mr. Heninger is leaving to pursue other opportunities in the private sector. He definitely will be missed by many of my colleagues on both sides of the aisle.

I have enjoyed working with Mr. Heninger on a wide range of matters affecting NASA. I always found him to be extremely knowledgeable and very effective in representing NASA's views. He has always maintained a friendly and constructive approach to his work which has served NASA very well.

Mr. Heninger had the difficult task of coordinating the NASA legislative agenda. He deftly balanced a wide range of NASA issues including the International Space Station, Rocket Propulsion Programs, Earth Science and Remote Sensing initiatives. Because Mr. Heninger earned the trust and confidence of those with whom he worked, he was able to promote NASA's views very effectively in Congress.

After graduation from Utah State University with a Bachelor of Science, he served in the U.S. Army for three years as an artillery officer and helicopter pilot, including duty in Vietnam with the 1st Infantry Division. He returned to Utah State University, after briefly working with NASA Johnson Space Center as a Program Analyst, to earn a Masters in Business Administration. In 1970, he joined the Department of Transportation to work as a Budget Analyst. Mr. Heninger returned, yet again to his alma mater, where he served as a Project Director with the Economic Department at Utah State University. Before rejoining NASA in 1977 as the Chief of Program Support in NASA's Office of Space Science, he worked briefly as an Organizational Specialist with the United Nations in Bogota, Columbia. Lynn is married to the former Colleen Johnson and has five children, Jeffrey, Camille, Diana, Patricia, and Natalie.

Mr. Heninger has earned the respect of many Members of Congress and their staffs through hard work and his straightforward nature. As he now departs to share his experience and expertise in the civilian sector, I call upon my colleagues on both sides of the aisle to recognize his outstanding and dedicated public service and wish him all the very best in his new challenges.

THE VERY BAD DEBT BOXSCORE

Mr. HELMS. Mr. President, at the close of business yesterday, Monday, April 14, 1999, the federal debt stood at \$5,666,830,242,609.56 (Five trillion, six hundred sixty-six billion, eight hundred thirty million, two hundred forty-two thousand, six hundred nine dollars and fifty-six cents).

One year ago, April 14, 1998, the federal debt stood at \$5,547,606,000,000 (Five trillion, five hundred forty-seven billion, six hundred six million).

Five years ago, April 14, 1994, the federal debt stood at \$4,567,340,000,000 (Four trillion, five hundred sixty-seven billion, three hundred forty million).

Ten years ago, April 14, 1989, the federal debt stood at \$2,771,629,000,000 (Two trillion, seven hundred seventy-one billion, six hundred twenty-nine million) which reflects a doubling of the debt—an increase of almost \$3 trillion—\$2,895,201,242,609.56 (Two trillion, eight hundred ninety-five billion, two hundred one million, two hundred forty-two thousand, six hundred nine dollars and fifty-six cents) during the past 10 years.

NORTHAMPTON, MA—A REVITALIZED CITY

Mr. KENNEDY. Mr. President, today's New York Times contains an excellent article by William L. Hamilton on the city of Northampton in Massachusetts and the remarkable revitalization that has taken place in the city in recent years. Northampton is also the subject of a soon-to-be published book, *Home Town*, by Tracy Kidder, in which the author captures the spirit and essence of community that has turned this former small mill town into the cultural, historic and economically revitalized city it is today.

I also commend the woman responsible for much of this successful revitalization, Mayor Mary Ford. For the past 8 years, Mayor Ford has brought a new spirit to the city with her many successful initiatives. Northampton's schools are renovated, its streets are safer, its water is cleaner, its housing is more affordable, and its roads are more accessible.

Mayor Ford has also demonstrated impressive leadership in making Northampton a leading cultural center of Western Massachusetts. The city is home to the Massachusetts International Festival of the Arts, Paradise City Arts Festival, the Northampton Film Festival, and the newly restored historic Calvin Threatre.

Mayor Ford is on the front lines every day, making an important difference in the lives of families in Northampton, and she's done a remarkable job. The people of Northampton and all of us in Massachusetts are proud of her outstanding leadership, and we commend her for making Northampton the vital city that it is today. Well done, Mayor Ford, and keep up the great work!

Mr. President. I ask unanimous consent that the article by William L. Hamilton in today's New York Times be printed in the RECORD.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

[From the New York Times, Apr. 15, 1999]

NORTHAMPTON, MA—A REVITALIZED CITY

(By William L. Hamilton)

Northampton, a city of 30,000 in western Massachusetts, has been raising issues of community for more than 300 years—charity, self-interest, tolerance and division. They

are issues as fresh today as they were in the 19th century, when Northampton was painted as a heavenly view by Thomas Cole and described with affection by Henry James in his first novel, "Roderick Hudson." They were raised when it hanged two innocent immigrant Irishmen in 1806 for suspected murder and when it tried a police officer, a native son, for the rape of his own child, during the four years that Tracy Kidder spent reporting his new book, "Home Town" (Random House), to be published in May.

Mr. Kidder, 53, lives in nearby Williamsburg with his wife, Frances, a painter, but considers Northampton his home, too. As he proudly showed it to a visitor recently, the city gave him a parking ticket. No place is perfect.

Like "The Soul of a New Machine," his Pulitzer Prize-winning account of the development of a new computer and the advent of the computer age, "Home Town" is the portrait of a cultural phenomenon, seen through the lies of the people creating it. It is also the story of a particular town, and how it has made itself a home. The citizens whose experiences are observed in literary detail, from a local judge to a cocaine addict, could be members of a family, sheltered by a civic roof.

In this decade, in a successful reverse of the demographic direction of the century, more Americans are now moving from big cities to small towns than from small towns to big cities. A 30-year migration by young professionals, baby boomers and retirees from cities and suburbs to rural, exurban areas has produced a new generation of what are being called "boomer towns." Two hour by car from Boston and three hours from New York, Northampton, an ex-industrial mill town, pretty and preserved, is now the product of settlement like this.

Despite an annual decrease in the city's birth rate, the population has remained steady, which city planners attribute to "income migration," said Wayne Feiden, the director of planning and development. "Who's coming? A lot of well-educated professionals, attracted by a town that's amenity-rich and very comfortable to live it."

Mr. Kidder, who moved to the area in 1976, is part of the trend. Now, he has filed his report: a firsthand look at life in the type of peaceful place that many find themselves sorely tempted to try. Not everyone stays—native or new arrival. In portraying Northampton, Mr. Kidder has attempted to assemble a set of natural laws, and sides of human nature, that explain what makes any town work, or how it can fail those who love it the most.

To those making the move, cities like Northampton are dots on a map chosen on a Sunday visit for their size, their safety, their qualities of life and their nostalgia. They are the garden cities of childhood—the kind of hometown they don't build anymore, the kind they may never have.

"I was born in New York City and grew up on Long Island," Mr. Kidder said recently, "in a place, Oyster Bay, that kind of vanished as I was growing up. Whole towns disappeared, it would seem, under cloverleafs."

He was walking down the gentle slope of Northampton's Main Street, away from the tiny, turreted city hall, past the Academy of Music, a Moorish 106-year-old municipally operated theater, now showing "Shakespeare in Love." A woman in a floral skirt that brushed the tops of her cowboy boots was offering strollers copies of her book on tape. A squat signboard for the Fire and Water Vegetarian Cafe and Performance Space sat like a toad by the curb. There was a branch office of Dean Witter Reynolds across the street.

Northampton is blessed by confluence and circumstance. Bounded by the Mount Tom and Holyoke hills and threaded by the Connecticut and Mill rivers, it is also circled by