in the RECORD, and I urge my colleagues to give it serious and thoughtful attention.

Robert Siegel, Host: Commentator Jacob Weisberg says IRS bashing has become a popular new game on Capitol Hill and in the news media. He says the accusations would not stand up to an audit.

Jacob Weisberg, Commentator: Republicans have an excellent new enemy—the Internal Revenue Service. With Senate hearings and a national barnstorming tour, party leaders have spent the past several weeks vilifying the one government bureaucracy they think has no friends.

Democrats and the Clinton administration, sensing a political hazard, have piled on with their own expressions of outrage and called for reform.

But is the IRS really a rogue agency? Consider what we've learned in recent weeks. The Senate Finance Committee heard testimony from four abused taxpayers. These four were culled from some 1,500 who have contacted the committee. There's no way of knowing how many of those have legitimate gripes.

But even if all were genuine victims, it would not remotely approach the kind of systematic sadism alleged by Republicans. There are more than 200 million tax returns filed each year, of which 2 million are audited. Fifteen hundred abject failures would mean an error rate of .00075 percent. And that's not even per year. It's per ever.

Even some Republicans used to think that was pretty good. A bipartisan commission on the IRS recently concluded that there was no systematic abuse of taxpayers. The commission found very few examples of IRS personnel abusing power, its report noted.

What about the IRS using revenue quotas? To the extent this happened, it was a response to pressure from Capitol Hill. In 1995, the newly elected Gingrich Congress passed a compliance initiative authorizing the hiring of 1,200 new agents. It demanded data from the agency to show that the money was being well spent.

But didn't we at least learn that the IRS persecutes the poor? There has been a sharp decline in audits of taxpayers with incomes of more than $100,000, and an increase for those under $25,000. But there are some innocent explanations. In 1990, the IRS began categorizing non-filers about whom it lacked information in the $25,000 and under category. It audited more of them after Congress demanded that it prevents cheating on the Earned Income Tax Credit, which goes to the working poor.

Upper income audits dropped when shelters were closed by tax reform in 1986. Despite the weakness of these and other charges, Republicans seem to think IRS bashing makes a great theme. TRENT LOTT, the Senate Majority Leader, recently slashed the agency as intrusive, abusive, and out of control. That's not a bad soundbite. But the IRS isn't out of control. Its critics are.

TRIBUTE TO RUTH VOORHEES

HON. MICHAEL PAPPAS

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 23, 1997

Mr. PAPPAS. Mr. Speaker, I rise today to pay tribute to a woman whose service and dedication should serve as an example to us all. For 22 years, Ruth Voorhees has volunteered at Morristown Memorial Hospital.

When Mrs. Voorhees became a widow at the age of 77, she began volunteering at this hospital as a way to cope with her loss. As a volunteer, she became a valuable asset of the Morristown Memorial Hospital volunteer corps. Her ability to turn an adverse situation into something constructive and meaningful is heartwarming and is recognized by many.

Recently, Mrs. Voorhees turned 99. Although birthdays of volunteers aren't usually observed, the staff made an exception and tied a big birthday balloon to her chair. Moreover, each day of the week of her birthday, she was taken out for lunch and dinner. This was all part of a week-long celebration to thank Mrs. Voorhees for her years of service.

Mr. Speaker, Ruth Voorhees embodies the movement this country has made toward placing a higher value on service and voluntarism. Also, Mrs. Voorhees has reaped deep rewards since becoming a volunteer and has found new dimension of life and new friends as a result of becoming a volunteer.

Ruth Voorhees' service and commitment to her community is work deserving of thanks from Congress, members of her community, friends, and family. I join with the staff of Morristown Memorial Hospital in congratulating and thanking Ruth Voorhees for her desire to help make the world as a better place.

INTRODUCTION OF THE COMMON SENSE CONTRACTING-OUT ACT

HON. ELIJAH E. CUMMINGS

OF MARYLAND

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 23, 1997

Mr. CUMMINGS. Mr. Speaker, on March 30, 1994, President Clinton signed into law the Federal Workforce Restructuring Act [FWRA] (P.L. 103–226) to reduce the Federal employee ceiling between 1993 and 1999 by 272,900 positions to a level of 1.88 million workers.

In his January 23, 1996, State of the Union Address President Clinton proclaimed: The era of big government is over. . . . Our Federal Government today is the smallest it has been in 30 years and it's getting smaller every day.

The FWRA goal has been reached 2 years early. In fact, the administration predicts that by the end of this fiscal year that we will have achieved 110 percent of the original downsizing target.

The question we must now ask ourselves as lawmakers is did we accomplish what we set out to achieve. By getting rid of Federal employees have we made our Government work better and cost less or have we simply replaced civil servants with contractors? Most observers believe that Government downsizing is driving the increase in contracting-out for services.

According to a recent policy analysis from the Cato Institute, at the same time the Government was downsizing there has been a ''rapid growth rate of contracted labor, which has become a kind of shadow government.'' By 1995 the Government was spending $114 billion a year on service contracts while the total cost of the Federal payroll was only $111 billion.

Former OMB Deputy Director for Management John Koskinen acknowledged last year that the Government does not know how many private workers it is paying for. ''You can use any number you want,'' he said, ''but whatever it is it is a lot of people.'' Current OMB Deputy Director for Management Ed Deseve said recently before the House Civil Service Subcommittee that not only do we not know how many contractors work for Uncle Sam ''we don't really have any need for this type of information.'' I disagree.

If you consider the fact that taxpayers are paying the salaries of both Federal employees and contractors, the truth is that we really don't know if the Government today is the smallest it has been in 30 years. More importantly, we really don't know over the long term if contractor performance is more cost effective than in-house performance of Government functions.

When the public sector and the private sector compete to provide Government services, both sides strive to provide the best service for the best price. In these competitions, the public sector wins half the time and the private sector wins half the time. The real winners, however, are the taxpayers who generally benefit from the competition driven 30 percent reduction in the cost of Government services.

Under current Government contracting rules (OMB Circular A–76) when the Government wins a contracting competition its workers are periodically audited to determine if they remain the most cost-effective providers of service. Ironically, no similar rule is applied to contractors that win competitions. My legislation closes the gap in current contracting rules and keeps the competitive spirit alive by providing a mechanism for automatically reviewing contracts that have exceeded their initial projected costs to determine if the work could be performed more efficiently in-house.

If you are interested in ensuring that the American taxpayers are getting the best bang for the buck, I encourage my colleagues to cosponsor this legislation.

CODIFICATION OF TITLE 8, U.S. CODE, ALIENS AND NATIONALITY

HON. HENRY J. HYDE

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Thursday, October 23, 1997

Mr. HYDE. Mr. Speaker, today I am introducing a bill to codify and enact certain general and permanent laws, related to aliens and nationality, as title 8 of the U.S. Code. This bill has been prepared by the Office of the Law Revision Counsel of the House of Representatives as a part of the responsibilities of that Office to prepare and submit to the Committee on the Judiciary, for enactment into positive law, all titles of the U.S. Code. This bill makes no change in the substance of existing law.

Anyone interested in obtaining a copy of the bill and a description of the bill, containing a section-by-section summary should contact John R. Miller, Acting Law Revision Counsel, U.S. House of Representatives, H2–304 Ford House Office Building, Washington, D.C., 20515–6711. The telephone number is (202) 226–2411.

Persons wishing to comment on the bill should submit those comments to the Acting Law Revision Counsel no later than January 30, 1998.