targeted for IRS investigations, the ones least likely to have either attorneys or accountants to assist them in determining whether or not an IRS tax was due or not.

And so in my legislation, besides the fact that we changed the burden of proof, instead of presuming that in fact the constituents are guilty, instead the constituents or taxpayers in this case will be presumed innocent and the IRS Commissioner would have to prove otherwise, in addition the legislation calls for increased probable cause, no more quotas.

As you have heard the testimony in the Senate hearings, there in fact were quotas for different IRS offices across the country which said there had to be so many audits or investigations, and certainly having quotas is certainly not the kind of jurisprudence that our courts envisioned or this country through its leaders would envision.

In addition, the bill calls for whistleblower protection, so if you report wrongdoing by an IRS employee or an office, that in fact you could not be audited then because you came forth to tell the truth.

In addition, the IRS would be responsible for any bad advice it gives, just as much as anyone else would who is in a similar official setting. IRS would be held to whatever advice it does give even though others may have relied to their detriment.

In addition, when the IRS overreaches and causes a taxpayer, an individual, business or legal loss, then the IRS would be responsible for that, and obviously it is our hope that through the anecdotal evidence which has been brought forward in the Senate hearings as well as House hearings, that in fact the American public can feel more secure as a result of this legislation, that there will not be quotas, fishing expeditions or in fact overreaching by the IRS in the future.

And finally, the bill calls for mediators to be appointed, Mr. Speaker, in the event that a taxpayer wants to settle a claim, that in fact the IRS would have to appoint a mediator for the purpose of trying to settle that claim.

And I applaud Members on both sides of the aisle for their efforts to work together to make sure we recast the IRS into an agency that is concentrated on service and in fairness. And while I am sure most of the IRS, if not the majority of the employees working there are doing what they think is best, the fact is that we have to change the code and the way the IRS is operating under changes of burden of proof which will, together with the agency, make sure that we make the reforms that the American people want and they deserve.

CRISIS IN AGRICULTURE

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Minnesota (Mr. MINGE) is recognized for 5 minutes.

Mr. MINGE. Mr. Speaker, in the late 1990's we are facing a crisis in agriculture that is reminiscent of what we faced in the mid-1980's. It is also reminiscent of what we faced a century ago when William Jennings Bryan talked about crucifying American farmers on a cross of gold, when he talked about how our cities could be burned or factories could be destroyed and they would rise again, but if you destroy American agriculture, you can destroy our civilization. We have a unique responsibility, I submit, at the Federal level to show a continuing concern about the state of the agricultural economy.

It is unique in our country in the sense that we have a virtually pure form of competition for many of the crops and products that we produce among the producers. It is a true law of supply and demand that governs the market and governs the price. Other sectors of our economy are not bound by these stark principles to nearly the same extent.

Businesses can choose and work to differentiate the service that they provide, the product that they sell, from the competition. It may not be different, but the perception is it is different. Whether it be breakfast food, beer or some other commodity, we know that through careful advertising and brand promotion the consumers feel that they actually are receiving something substantially different from one producer compared to another.

But if you go to the country and you say you are interested in buying No. 2 yellow corn, it does not make any difference which farm that corn came from. No. 2 yellow corn is fungible with all other No. 2 yellow corn produced, or spring wheat or durum wheat or soybeans, and the list of products grown on our farms goes on and on.

Similarly, although one hog producer can strive for better genetics and more efficient production, when it comes to the marketplace, as long as those genetics and that production principle is basically the same, one farmer is receiving the same price as the next.

So what has this led to here in the late 1990s? Well, the price of corn in my part of the country, the northern corn belt, is dropping to $2 a bushel and possibly lower. We see wheat dropping below $3 a bushel. These two key crops are more important to the American farm economy than any others, and when the prices are dropping in those key crops, and we know that production costs are up, we are talking about some pretty serious difficulty.

In 1996 we passed a new farm bill with a 7-year life. It provided for transition payments and transition programs. And how was that farm bill serving us in the late 1990's, just barely 2 years later? My colleagues, I regret to report it is not serving us well.

The transition payments, which are costing the U.S. Treasury tens of billions of dollars, have been capitalized into land costs, higher rents for producers, more difficult for new and beginning farmers to establish themselves. Unfortunately, these transition payments are not providing the farmers with a nest egg that they can put to one side in a good year and use in a poor year. Instead, it is money that has to be spent in what was hoped to be a good year, and when the poor year comes there is nothing at all.

We are in a poor year. Figures from the U.S. Commerce Department indicate that agricultural income is down 98 percent in North Dakota, 98 percent from 1996 to 1997. In Missouri it is down 72 percent. In Minnesota it is down 38 percent. These are dramatic figures. It is leading to hundreds, if not thousands, of bankruptcies and farm closures and foreclosures.

We must act in this body to recognize that unless Congress and the Federal Government helps farmers by creating tools that they can use to manage risk, we are going to continue to lose hundreds of thousands of farmers over the next few years in the United States, a loss we cannot afford.

The SPEAKER pro tempore. Under a previous order of the House, the gentlewoman from the District of Columbia (Ms. NORTON) is recognized for 5 minutes.

(Ms. NORTON addressed the House. Her remarks will appear hereafter in the Extensions of Remarks.)

DO NOT VETO THE IRAN MISSILE PROLIFERATION SANCTIONS ACT OF 1997

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from California (Mr. BERMAN) is recognized for 5 minutes.

Mr. BERMAN. Mr. Speaker, I am taking out this special order here today in conjunction with my friend and colleague from Texas (Mr. FROST) to discuss H.R. 2709, the Iran Missile Proliferation Sanctions Act of 1997. The President must decide tomorrow whether or not to veto H.R. 2709, which was sent to him on June 10.

This is legislation which Congress and the administration have discussed and debated again and again. It was first introduced in October 1997, followed by hearings and briefings with the administration, including at least two lengthy meetings between Vice President GORE and congressional sponsors of the legislation. In June it was sent to the President after a 392 to 22 vote.

The Senate passed this legislation 90 TO 4. It has such great support in the Congress because it is aimed at halting one of the major threats to international stability, Iran's program of developing missile delivery systems for its nuclear, chemical and biological weapons program.

There is no doubt about the Iranian program. Iran's Shihab-3 and Shihab-4 missiles are being designed with external help, reportedly primarily but not