Mr. Culpepper, who resides in Chesapeake, Virginia, with his wife, Shirley, will soon enter into retirement after a lifetime of service in the Norfolk District of the United States Army Corps of Engineers.

During his time in the Norfolk District, Mr. Culpepper's expertise and professionalism facilitated his ascendance to the Chief of Programs and Project Management. His responsibilities included full delegated authority for the Norfolk District's Civil Works, Military, Environmental and Support for Others programs and projects. Preceding his duties as the Chief of Programs and Project Management, Mr. Culpepper spent a full twelve years as Chief, Plan Formulation Branch where he was responsible for the management of several large comprehensive water resources studies which led to Congressional-authorized projects. Afterwards, Mr. Culpepper moved to the administrative level within the Norfolk District as the Deputy Chief of the Planning and subsequently, served as Chief, Planning Division in 1986.

Throughout his thirty-three year career as a professional engineer, Mr. Culpepper has received numerous awards and distinctions in recognition of his exceptional career. Among them, Mr. Culpepper has received the Meritorious Civilian Service Award, the Commander's Award for Civilian Service, and the Engineer of the Year Award. Further distinguishing his performance is Mr. Culpepper's graduation from the Executive Development Program for the Engineers and Scientists Career Program in 1993.

Mr. President, Mr. Culpepper's thirty-three years of exceptional service, his numerous awards, and his distinguished education serve as testament of his dedication to the environmental improvement of the Commonwealth of Virginia and our country. I urge my colleagues to stand and join me in paying tribute to Roland W. Culpepper, Jr., and in wishing him happiness and contentment in his well-deserved retirement.●

CONFERENCE REPORT ON THE IRS REFORM AND RESTRUCTURING BILL (H.R. 2676)

● Mr. CLELAND. Mr. President, as we approached the final Senate vote on H.R. 2676, the IRS Reform and Restructuring bill, I was reminded of Dickens' ''A Tale of Two Cities''. As a conferee on this badly needed piece of legislation, I am led to observe that it is the best of bills, it is the worst of bills.

In its germane provisions reforming the operations of the Internal Revenue Service it represents the best of Congress in identifying and enacting legislation to address the real needs of American citizens. But in its last minute, secretive addition of several extraneous matters, most notably the ISTEA technical corrections, it represents the Congress at its worst in circumventing public debate and scrutiny.

In its putting the emphasis on the ''Service'' part of the IRS it demonstrates the best of policy-making in pursuit of the public interest which should be the focus of our efforts as national legislators. But, it also demonstrates the worst of our process in that in our haste to get something done rapidly, before the July 4 break, we are willing to cut some corners on important matters of national security.

Mr. President, I support, 100 percent, the public's right to know when a federal agency abuses a taxpayer, and I support the public's demand for a remedy to that intolerable situation. I was extremely proud to have been chosen to serve as a member of the conference committee on the IRS bill. Chairman ROTH, Vice Chairman ARCHER, Senator MOYNIHAN, Congressman RANGEL, and the remaining conferees from the Senate Finance Committee and the House Ways and Means Committee did yeoman's work in crafting one of the most significant acts of the 105th Congress—the IRS Reform and Restructuring bill.

This is groundbreaking legislation which recreates the IRS and puts in place dramatic changes which will make the agency more accountable to the American taxpayer. This bill revives the original purpose of the Internal Revenue Service: to collect tax revenue while providing the assistance and service taxpayers deserve.

Most importantly, taxpayers will receive overdue rights under the IRS Reform and Restructuring Act. Under the new law, the burden of proof will lie with the IRS, and taxpayers' rights in recovering civil damages as a result of unacceptable collection practices by the IRS will be expanded. An ''innocent spouse'' provision is also contained in this legislation. This provides that all understated tax is transferred to the culpable spouse. Also, for couples who are divorced or have been legally separated for more than 12 months, taxpayers are only liable for the deficiency that is attributable to their income reporting. This is an important provision for those who have burdened with a tax bill for which they are not responsible.

This conference report also reorganizes the tax collecting agency around the idea of taxpayer service. Knowledgeable employees who are specialized in meeting the needs of specific taxpayer categories—like individuals, small businesses, and corporations—will be available to answer taxpayers' questions. And, the IRS Commissioner will have some hiring flexibility to offer special packages to qualified, successful private sector employees who will increase the professionalism and responsiveness of the agency.

Because of these and other needed improvements, I endorse the IRS Reform and Restructuring Act, and despite some misgivings I am about to enunciate, I will vote for the adoption of the conference report. However, I did not sign the report because, at the last minute, extraneous material was tacked on to this landmark legislation. Out of the blue, and without being considered in either the House or Senate bill, the ISTEA technical corrections bill was included as part of the IRS conference report. Through this maneuver, Senator ROCKEFELLER was prevented from offering his amendment on the floor of the Senate to correct an injustice done to disabled veterans with smoking-related disabilities in the original ISTEA reauthorization bill. Through this maneuver, the Senate and the American people were denied the opportunity for open debate and an up-or-down vote on an issue affecting America's veterans who put their life on the line for this nation.

Justice Louis Brandeis once said, ''Publicity is justly commended as a remedy for social and industrial diseases. Sunlight is said to be the best of disinfectants; electric light the most efficient policeman.'' I could not vote to report out of committee the conference report because it runs counter to the open door, public process by which Congress should responsibly pass our laws. Sadly, all too often conference committees are the vehicle by which lawmakers fast-track controversial measures behind closed doors in order to avoid unpopular votes. There are no fingerprints. Issues which were not in the House-passed bill, not in the Senate-passed bill, too often mysteriously appear in the final conference report. Where is our accountability as the legislators of this country?

However, though I will vote for this conference report because on balance it is good legislation which American taxpayers need and deserve, I want to make it crystal clear that this issue of appropriate compensation to veterans with smoking-related disabilities will NOT go away. When we come back into session after the July 4 break, I will work with Sen. ROCKEFELLER, and others, to correct the injustice done to our veterans in the ISTEA reauthorization bill. Specifically, I believe we need to strike the veterans' disability compensation offset which was included in the President's budget and in the ISTEA bill as more of budget-saving device rather than as a clearly considered matter of veterans' benefit policy.

On another front, I am also troubled by two provisions in this conference report which I believe, unintentionally, compromise the security of our nation. The first provision removes the lawful ability of the President, and most Cabinet members, to start or stop an audit or investigation of a taxpayer. Make no mistake: we all condemn the misuse of power to halt legitimate investigations or audits. But the lack of an exemption in the case of national security and law enforcement jeopardizes critical efforts to protect American citizens. It is my understanding that the Department of Justice has stated that the provision is unconstitutional.

I have similar concerns about the second provision, which carves out an

exception to the Inspector General statute, so that the Secretary of the Treasury is prohibited from exercising his authority to stop an investigation by the Tax IG when national security or law enforcement issues are at stake. The Treasury Department and the Central Intelligence Agency are both opposed to this provision.

I worked with the other conferees to try to work out these national security problems but ultimately those efforts fell short because of time constraints.

On balance, though, I support, enthusiastically, H.R. 2676, the IRS Reform and Restructuring Act. It will significantly improve the position of American taxpayers in their dealings with the IRS. But I abhor the closed door process by which the ISTEA technical corrections bill was attached. However, this and the national security flaws are correctable, if not now on this legislation, then certainly before the Senate adjourns for the year. I pledge my efforts to achieve that goal.●

PARTIAL BIRTH ABORTION

● Mr. ABRAHAM. Mr. President, a recent, near-tragic incident has come to my attention; an incident which in my view casts significant light on the debate over partial birth abortion.

According to the Associated Press, on June 30 of this year Dr. John Biskind delivered a full-term baby girl. Unfortunately, this little girl was almost killed. She suffered cuts to her face and a skull fracture. Officials have refused to comment on her condition. She is scheduled to be adopted by a Texas couple, so it is my hope that she will experience a full recovery.

But we should not lose track of the cause of her injuries: Dr. Biskind attempted to perform a partial birth abortion. The 17 year-old mother had come to Dr. Biskind's A-Z Women's Center seeking an abortion. The clinic performed an ultrasound, determining that what they had here was a 23.6 week fetus, and determined to perform a partial birth abortion.

Dr. Biskind thought he was performing this inhuman procedure on a fetus two thirds of the way to term. That would be bad enough. But in fact Dr. Biskind's clinic made an unbelievable mistake in the ultrasound. The girl actually was approaching full term. And Dr. Biskind did not realize this fact until he already had begun aborting her.

This is astounding, Mr. President. According to Dr. Carolyn Gerster, a Phoenix physician and chairman of Arizona Right to Life, a 24-week-old fetus weighs an average of 2 pounds, whereas a 36 week-old fetus weighs about 6 and a half pounds. As Dr. Gerster commented, ''I don't know how such a grave error could be made in estimating the size. There shouldn't be that kind of discrepancy in an ultrasound. It's horrendous.''

Horrendous indeed, Mr. President. But this was not the first horrendous mistake made by this abortionist. Dr. Biskind was censured by the medical board in 1996 when a patient bled to death after undergoing an abortion. He also was reprimanded in 1989 for misdiagnosis or mistreatment of a patient, and in 1990 for improperly prescribing drugs. A similar complaint was dismissed in 1994.

This incident, and Dr. Biskind's deplorable record as a physician, cast on ugly light on an unfortunate procedure. Too many women in America are being subjected to partial birth abortions. Whatever one's views on the abortion issue itself, and I am strongly pro-life, there is no basis for defending partial birth abortion. The procedure is never, let me emphasize that Mr. President, never necessary for the life or health of the mother. It is in fact an unnecessarily dangerous procedure that increases the chance of physical harm to the mother, and which most reputable doctors refuse to even consider performing.

Defenders of partial birth abortion have relied on a number of untruths, including the false story that the procedure is performed only in rare occasions. We now know, Mr. President, that that just isn't so. We also know that there are abortionists like Dr. Biskind out there who let their patients bleed to death and who allow an ultrasound in their clinic to be botched so badly that they almost kill a fully formed baby girl.

It is time to shut down clinics like Dr. Biskind's. If defenders of abortion rights are really serious about defending women's health, they should join with me and those of my colleagues who have sought to ban partial birth abortion. They also should fight with me to keep women from having to undergo any kind of abortion.

Clearly, Mr. President, America is not doing enough for her expectant mothers. Too many are abandoned by their husbands, boyfriends, and families in their time of special need. Too many feel alone and powerless in the face of an unexpected pregnancy. Too many fall into the hands of the Dr. Biskind's of this world because they have not been fully informed of their options, including the availability of loving couples like the one that is adopting the girl Dr. Biskind almost aborted.

I intend to work as hard as I can, Mr. President, to bring practices like Dr. Biskind's to an end. It is long past time, in my view, for us to overturn President Clinton's veto of the ban on partial birth abortion. It also is long past time for us to make women more aware of the adoption option as we seek to make the better choice—the choice of life—easier to make.

Mr. President, I ask that the full text of the associated press story, as it appears in the Washington Times, be printed in the RECORD.

The article follows:

[From The Washington Times, Fri., July 10, 1998]

ABORTION ABORTED FOR BIRTH OF GIRL—FETUS' AGE WAS MISCALCULATED

Phoenix (AP)—A doctor performing a partial-birth abortion on what he says he thought was a 23-week fetus realized in the middle of the procedure that the pregnancy was much further along and instead delivered a full-term baby.

Police and the Arizona Board of Medical Examiners are investigating Dr. John Biskind and the June 30 birth at A–Z Women's Center, which terminates pregnancies through the 24th week.

''At this point, it doesn't appear anybody will be charged with anything,'' Sgt. Mike Torres said.

The 6-pound, 2-ounce girl suffered a skull fracture and cuts on her face and remained hospitalized yesterday. Officials refused to comment on her condition. A Texas couple plans to adopt the girl, authorities said.

The 17-year-old mother went to the clinic June 29 seeking to undergo a procedure in which the doctor delivers a fetus feet first up to its neck, punches a hole into its skull and sucks out its brain through a tube, killing the child.

Ultrasound testing at the clinic determined her fetus was 23.6 weeks' developed, the doctor said.

During the procedure the next day, Dr. Biskind realized the pregnancy was much further along, halted the abortion and delivered the infant, police said.

A woman who answered the phone at the abortion clinic said Dr. Biskind had no comment. ''We're dealing with the police on this,'' said the woman, who would not give her name.

Police and the Maricopa County Attorney's Office are investigating to determine whether a crime was committed.

Dr. Carolyn Gerster, a Phoenix physician who is chairwoman of Arizona Right to Life, said the average weight for a 24-week fetus is about 2 pounds and about 6½ pounds at 36 weeks.

''I don't know how such a grave error could be made in estimating the size,'' she said. ''There shouldn't be that kind of discrepancy in an ultrasound. It's horrendous.''

The medical board censured Dr. Biskind in 1996 after a patient bled to death following an abortion. The patient's family has a lawsuit pending against him.

He also was reprimanded in 1989 for misdiagnosis or mistreatment of a patient and for improperly prescribing drugs in 1990. A similar complaint was dismissed in 1994.●

CONGRATULATING THE SMALL BUSINESS ADMINISTRATION'S YOUNG ENTREPRENEUR OF THE YEAR

● Mr. AKAKA. Mr. President, today I rise to recognize a very special Hawaii business person. Charles Wesley Fortner is the recipient of the 1998 U.S. Small Business Administration's Young Entrepreneur of the Year Award. Mr. Fortner, 28 years of age, is a resident of Mililani, Hawaii, and the founder and president of the Honolulu-based telecommunications firm, Island Page, Inc.

In 1994, Mr. Fortner had the courage to move to Hawaii to open the business by himself. With two partners who gave him the paging rights to the Hawaiian Islands, Mr. Fortner established the business location and field tested