

## MORE OVERSIGHT OF IRS NEEDED

□ 0950

The SPEAKER pro tempore. Under the Speaker's announced policy of January 4, 1995, the gentleman from Ohio [Mr. TRAFICANT] is recognized during morning business for 5 minutes.

Mr. TRAFICANT. Mr. Speaker, I agree 1,000 percent with the former speaker, the gentleman from eastern Kentucky [Mr. BUNNING] and share in that message. Where the gentleman from Kentucky [Mr. BUNNING] says that Congress cannot control the policy within Mexico, nor for that matter any other foreign government, I wholeheartedly agree.

But what bothers me today is Congress can control the policy of the United States of America and that is why we were in fact elected. We were not elected as a Member of the British Parliament or the Israeli Knesset or the Japanese Diet. We are in fact Members of Congress.

An issue I want to talk about today is a bill that I have sponsored, H.R. 390, that is a very straightforward bill that deals with the IRS. I believe an agency of our Federal Government that the U.S. Congress has not only failed to control but has allowed to proceed without oversight in establishing not only policy which is clearly within the province of the United States of America, but rules and regulations that in fact impound and impact upon that policy and everybody seems to just be silent. Nobody wants the IRS on your back.

I am not going to go into the whole litany of Watergate, but if there was a real downside to Watergate, it was not that snooping. That happens all the time. The Nixon people happened to get caught. What bothered me, though, is reading the White House transcripts on the targeting of enemies of the White House, where the President is quoted in White House transcripts as saying, "That Congressman is on my back and I've had it. You get the FBI and you get the IRS out there and you get this guy out of the way."

We know that that goes on. We believe that it is relatively small. Most IRS agents are regular Americans like we are and they try and do a good job.

But there is a fundamental problem here. In their zeal, there are some overzealous agents. There have been Americans that have been ripped off and Congress continues to be silent.

The Traficant bill is right to the point. In certain civil proceedings, the only agency of the Federal Government that can waive the Constitution and its Bill of Rights is the Internal Revenue Service, because in certain civil proceedings in courts of law, the burden of proof is on the taxpayer to prove they are not guilty and they are in fact innocent. That is unheard of. How did this thing evolve?

Just on a matter of fairness, if there were not cases that speak to this dilemma that we face, how could this have evolved, Congress?

Where are rules and regulations being promulgated behind closed doors by bureaucrats without congressional oversight able to basically change the basic tenet of our Constitution?

I want to give my colleagues one example, David and Millie Evans of Colorado. IRS said you owe us \$40,000. We are going to lien your property unless you pay. David and Millie Evans said we do not believe we owe that money. About a month later the IRS called back and said we made a mistake; it is \$100,000.

The Evanses got together at the IRS, they came to a settlement agreement, \$22,000, and the Evanses wrote the check for \$22,000. Another group in the IRS said we did not receive the check. It is a moot point. We want the \$100,000.

The case went to court. They lost their business, their home was liened. They spent a ton of money on attorneys, and finally a court said the Evanses are in fact innocent.

The IRS appealed the case by saying the judge wrongfully instructed the jury. He told the jury that the burden of proof in this case was on the IRS to prove their case, but under this proceeding the burden of proof is not. The IRS said the burden of proof is on the Evanses and the case should be overturned and vacated, and it was.

The Traficant bill was not getting looked at too much because most Members want to say, "I can't believe the IRS has that power; come on now."

That was a court case. We have documented cases of suicide, we have documented cases of Americans that are simple told, "Prove it."

I think it is very simple, ladies and gentlemen, if the IRS has a case, and IRS has money coming, taxpayers of America want the Internal Revenue Service to collect that money. But I think we have created an agency that is a little bit out of control and too much for those people, including Red Skelton, who said we have a gestapo unit in Washington known as the Internal Revenue Service. I think Red Skelton an awful long time ago was trying to tell Congress about something that was building in our country.

Finally, Mr. Speaker, average Americans are frustrated with our Government. Many cannot articulate it, but one thing they know for sure, they know that the Internal Revenue Service has gone beyond the control of Congress. I hear many Members that say, "Look, Jim, I don't want to get involved in that case."

Well, your taxpayers are. Congress should be.

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VOTING ON THE ISSUES  
AMERICANS DEMAND

The SPEAKER pro tempore (Mr. GILLMOR). Under the Speaker's announced policy of January 4, 1995, the gentlewoman from Washington [Mrs.

SMITH] is recognized during morning business for 2 minutes.

Mrs. SMITH of Washington. Mr. Speaker, this is an exciting time in America's history. The Congress has been moving quickly on the contract. It has been interesting, as just a regular person out in the world until this point, I have always had the perception that Congress talked and did not do.

We have watched this Congress step up and make major congressional reforms from its very first day. And just last week we did what voters have been asking for as long as I can remember any political debate. We passed a balanced budget amendment. And we required that Government operate in the Black for the first time by 2002.

We have to have a balanced budget. This was a major part of the commitment that we made to the people in the contract. Again, we took another step to keep our commitments, something that seemed to be again to me as an outsider looking in something Congress did not do in the past that was on Thursday.

On Friday we took a much-needed second step. I, along with other freshmen and leadership, announced plans to introduce a second constitutional amendment, one that would restrict Congress' ability to raise taxes. This is what the Barton amendment would have done if it had passed last week. Unfortunately, not enough lawmakers would vote for it.

Seven percent of the Republicans voted for it. It needed a supermajority vote, and only 16 percent of the Democrats would vote for it.

I want to tell my colleagues I do not think what the people want has changed just because we refused to do it last week. The American public wants a balanced budget amendment. They also want the peace of mind that Congress is not going to pass a balanced budget on the backs of the taxpayers, reaching into their back pocket again for all of the wonderful things that we think should be done for them.

They want us to make the tough fiscal decisions, clean house, get rid of inefficiencies, downsize, and yes, even the unspeakable, get rid of some of the agencies that are just bureaucracy.

For that, we are going to have this amendment up for a vote next April 15, and I think by then the American public can make sure that that happens, if constituents put pressure on their legislators.

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THE REPUBLICAN LEADERSHIP  
AND NEWTSPEAK

The SPEAKER pro tempore. Under the Speaker's announced policy of January 4, 1995, the gentleman from California [Mr. STARK] is recognized during morning business for 3 minutes.

Mr. STARK. Mr. Speaker, we obviously have entered the world of "Newtspeak." Unlike some of my colleagues, I do not have lapses in how to pronounce important messages.