one new museum is expected to be somewhere between 400,000 and 500,000 people a year, including at least 100,000 school children. And while the NEH grants represent only a fraction of the total cost, perhaps 6 percent, I assure you the project would not be where it is today had there been no National Endowment endorsement.

One of the glories of our American way of life, Mr. Chairman, is our nation-wide system of public libraries, free public libraries, the large majority of which, let me emphasize, are located in small towns and cities of less than 25,000 people.

When you cross the threshold into an American public library, you enter a world of absolute equality. All are welcome, all have the same access to the riches within.

We hear much talk about the information highway. But information isn't learning, isn't education, and there is no education without books. In our wonderful public libraries the books are free. Everyone has open access to ideas. The computer hookups, too, are free. At the public library, a youngster in a town on the Nebraska plains or a mill town in Ohio can tie in to the same resources now as a student at one of the great universities. Isn't that marvelous? Isn't that American?

Newspapers, magazines, books in bookstores, cable television, they all cost money. They're all fine if you can afford them. Our national parks now charge an admission. There's even talk here of charging for a tour of the Capitol! But the public libraries remain free to the people, thank God, and I don't know of federal dollars better spent than those that through the National Endowments go to support our public libraries.

Mr. Chairman, we now have 6,000,000 children living below the poverty level—in this country, here in the United States of America. What an outrage that is. And what a terrible cost it will mean, unless something is done. What kind of education will those children get? What kind of education will any of our children get if the cutbacks continue in the teaching of arts and music in our public school? What can we expect when school libraries have no books, or when school libraries shut down.

Mr. Chairman, as good as the work of the National Endowments has been it is hardly a scratch on what could be done, and what needs to be done. We have, for example, the two great existing national institutions of public television and the public library system that could join forces. They're going concerns, each with its own immense power. Join that power, those resources, and the effect could mean new breakthroughs in education at all levels. I feel very strongly about this. I want to see television audiences brought in to the libraries and the libraries brought home to television audiences, and I am working on a new project to that end.

Instead of arguing over cutting the life out of the existing programs of the Endowments, or ditching them altogether, we ought to be joining forces in an effort to make them better, more effective, of even greater benefit to the country. We ought to be using our imaginations to do more not less. Appropriations for the Endowments shouldn't be cut, they should be doubled.

Mr. Chairman, more than two hundred years ago, a member of another congress, the Continental Congress, wrote privately of his fear that the future might be in the hands of members who would hold sway by ''noise not sense, by meanness not greatness, by ignorance nor learning, by contracted hearts not large souls.''

As events would prove and to the everlasting benefit of our nation, he, John Adams, and others of the founders were Americans of abundant sense, learning, and soul, who knew education to be the foundation upon which depended the whole daring American experiment.

If a nation expects to be ignorant and free, it expects what never was and never will be,'' warned Thomas Jefferson. If was the example of America that so mattered for the future of mankind.

They were politicians, to be sure. They could be inconsistent, contradictory, mistaken, human. But they were great lovers of books, of language, of art, of history. They were architects, musicians, philosophers, and poets, if not in practice, then certainly at heart.

John Adams, let us also not forget, was a farmer who worked his land with his own hands, whose homestead comprised all of four rooms.

In your deliberations, Mr. Chairman, you and your fellow members of Congress—you who have so much of the future of the country in your hands—might well take to heart these wonderful lines written by John Adams in a letter to his wife Abigail.

''I must study politics and war that my sons may have liberty to study mathematics and philosophy. My sons ought to study mathematics and philosophy, geography, natural history, naval architecture, navigation, commerce, and agriculture, in order to give their children a right to study painting, poetry, music, architecture, statuary, tapestry, and porcelain.''

Mr. Chairman, a great nation puts the highest value on its art and literature, its history, its intellectual heritage. A great nation takes its measure by the quality of life on its citizens. A great nation takes care of its children, provides schools second to none, schools where painting and music are never dismissed as frills, never ever considered expendable. A great nation prizes its poets no less than the best of it politicians.

Mr. GRAHAM. I thank the Chair. I yield the floor.

Mr. PRYOR addressed the Chair.

The PRESIDING OFFICER. The Senator from Arkansas.

Mr. PRYOR. Mr. President, with the permission and understanding of the manager of the bill, the distinguished Senator from Washington [Mr. GORTON], and also after consultation with the ranking member of the Appropriations Committee, I ask unanimous consent that I may proceed for a time not to exceed 12 minutes in morning business.

Mr. GORTON. Reserving the right to object, and I will not object, the Senator from Arkansas has been waiting a long time to make remarks and I certainly want to allow him to make the remarks. We do have now present in the Chamber the Senator from Illinois, who will have an amendment which will require a rollcall vote. So as promptly as the Senator from Arkansas completes his remarks, I hope we will go to the Senator from Illinois.

Mr. PRYOR. Mr. President, then let me withdraw that request.

Mr. SIMON. Go ahead.

Mr. PRYOR. The Senator from Illinois says he is waiting, so I will proceed.

COLLECTION ACTIVITIES OF THE INTERNAL REVENUE SERVICE

Mr. PRYOR. Mr. President, on Saturday when the Treasury, Postal Service and general Government appropriations bill came to the floor of the Senate, it had what I thought to be a rather odd provision. I authored and had introduced in my behalf—I was not present on Saturday—an amendment to strike $13 million to ''initiate a program to utilize private counsel law firms and debt collection agencies in the collection activities of the Internal Revenue Service.''

In short, Mr. President, this provision requires the IRS to spend $13 million—this was under the proposed language—to hire private law firms and private bill collectors to collect the debts of the American taxpayer owed to the Internal Revenue Service. My amendment is very simple. It strikes this provision from the Treasury, Postal Service appropriations bill, as well it should. I thank the managers of the bill for accepting my amendment. I urge the conferees to stay with the decision of the Senate in this matter.

Mr. President, in over 200 years of our Federal Government, we have never turned over the business of collecting taxes to the private sector.

I must point out that this dubious practice is as old as the hills and dates back to ancient Greece. The practice of a private tax collection theory even has a name, I have discovered. It is called tax farming. Its modern history is chronicled in a book authored by Charles Adams, a tax lawyer and history teacher. This book is named, ''For Good and Evil: The Impact of Taxes on the Course of Civilization.''

In this book, Mr. Adams recounts many tales of how the world has suffered under the oppression of tax farmers. He specifically describes the tax farmers sent by the Greek kings to the island of Cos as ''thugs, and even the privacy of a person's home was not secure from them,'' according to the author. He further states that a respected lady of Cos around 200 B.C. wrote, ''Every door trembles at the tax-farmers.'' Once again, Mr. President, the tax farmers were the private collectors of the public debt.

In the later Greek and Roman world, no social class was hated more than the tax farmer. A leading historian of that period described tax farmers with these words:

> The publican (keepers of the public house) certainly were ruthless tax collectors, and dangerous and unscrupulous rivals in business. They were often dishonest and probably always cruel.

Tax farming flourished; it was a monster of oppression in Western civilization, in many forms, for over 2,500 years until its demise shortly after World War I.

Tax farming, Mr. President, brutalized prerevolutionary France. The French court paid the price during the Reign of Terror when the people were so incensed that they rounded up the tax farmers, they tried them in the people's courts and they condemned them to death. Accounts of this time tell us of the taxpayers cheering while

the heads of the tax farmers tumbled from the guillotine.

In 17th century England, Charles II imposed a hearth tax assessing two shillings per chimney in each house. To collect it, the King contracted out—in fact, he privatized the tax collection system—with private collection parties named by the people as ''chimney men.'' These chimney men were ruthless. They were hated by the people of England. Hatred of the privately collected tax helped to depose Charles' brother, James II. As soon as the new monarchs, William and Mary, were installed, the House of Commons abolished the tax, ending a ''badge of slavery upon the whole people that allowed every man's house to be entered and searched at the pleasure of persons unknown to him.''

I am not suggesting that providing $13 million to the Internal Revenue Service in order to contract out, to privatize collections with private law firms and collection agencies will cause anyone to actually lose their head, but for well reasoned decisionmakers history should be utilized as a guide as to what is and what is not a good idea. Clearly, history tells us that contracting out the tax collection system and the responsibilities that Government should be performing is not a good idea.

Some very notable economists and philosophers have also warned against tax farming. In his book, ''The Wealth of Nations,'' Adam Smith states, ''The best and most frugal way of levying a tax can never be by farm.''

Mr. President, I know there are those in this Chamber who revere Adam Smith so I hope they will heed his message in ''The Wealth of Nations'' against tax farming. Just as relevant to the discussion is how this practice may be employed in our time and by the Federal Government. Who will these people be? How will they be hired? Who will train them? Who will oversee them? Which taxpayers' cases can they work on? What type of taxpayer information will be made available to them? And how will these private bill collectors be paid? Will we be creating a true bounty hunter system within our tax collection process?

This legislation provides no answer to these important questions. It simply provides taxpayers' dollars, $13 million, to nameless, faceless, untrained, unaccountable bill collectors and law firms with no guidance as to how they will be paid or how they will protect the confidentiality of the taxpayer's information.

Let us just briefly explore two of the questions I have just mentioned. First, to what type of taxpayer information will these private bill collectors have access? The American people demand that their tax return information be kept confidential, that it will only be shared with the appropriate personnel within Government. It is an essential element which lends confidence in our tax system, and it leads to a very high percentage of voluntary compliance. If taxpayer information is shared outside of the Government confidence, how many taxpayers will decide to no longer comply? This is a critical question. I fear in an effort to collect more revenues we will in fact collect less.

Second—and I am about to close, Mr. President—how will these bill collectors be paid? This bill does not specify that, and also does not specify which of these private law firms and private collection agencies will be compensated.

Mr. President, most bill collectors are paid on a contingency basis; that is, they are compensated by a percentage of what they collect. Again, bounty hunters will be created to collect our taxes.

It is exactly what the 1988 taxpayer bill of rights, which passed that year, declared illegal and unlawful. There is included in the taxpayer bill of rights a strict prohibition against the Internal Revenue Service from using enforcement goals or quotas.

Mr. President, I know that my time is running out, but I would like to have printed in the RECORD a letter from the Commissioner of the Internal Revenue Service, Margaret Milner Richardson, that she wrote to me on August 4, stating her grave concern about even the remote possibility of farming out and privatizing the IRS collection system.

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

DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,
Washington, DC, August 4, 1995.

Hon. DAVID PRYOR,
U.S. Senate,
Washington, DC.

DEAR SENATOR PRYOR: I am writing to express my concern regarding statutory language in the FY 1996 Appropriations Committee Bill (H.R. 2020) for Treasury, Postal Service and General Government that would mandate the Internal Revenue Service (IRS) spend $13 million ''to initiate a program to utilize private counsel law firms and debt collection activities * * *'' I have grave reservations about starting down the path of using private contractors to contact taxpayers regarding their delinquent tax debts without Congress having a thorough understanding of the costs, benefits and risks of embarking on such a course.

There are some administrative and support functions in the collection activity that do lend themselves to performance by private sector enterprises under contract to the IRS. For example, in FY 1994, the IRS spent nearly $5 million for contracts to acquire addresses and telephone numbers for taxpayers with delinquent accounts. In addition, we are taking many steps to emulate the best collection practices of the private sector to the extent they are compatible with safeguarding taxpayer rights. However, to this point, the IRS has not engaged in contractors to make direct contact with taxpayers regarding delinquent taxes as is envisioned in H.R. 2020. Before taking this step, I strongly recommend that all parties with an interest obtain solid information on the following key issues:

(1) What impact would private debt collectors have on the public's perception of the fairness of tax administration and of the security of the financial information provided to the IRS? A recent survey conducted by Anderson Consulting revealed that 59% of Americans oppose state tax agencies contracting with private companies to administer and collect taxes while only 35% favor such a proposal. In all likelihood, the proportion of those opposed would be even higher for Federal taxes. Addressing potential public misgiving should be a priority concern.

(2) How would taxpayers rights be protected and privacy be guaranteed once tax information was released to private debt collectors? Would the financial incentives common to private debt collection (keeping a percentage of the amount collected) result in reduced rights for certain taxpayers whose accounts had been privatized? Using private collectors to contact taxpayers on collection matters would pose unique oversight problems for the IRS to assure that Taxpayers Bill of Rights and privacy rights are protected for all taxpayers. Commingling of tax and non-tax data by contractors is a risk as is the use of tax information for purposes other than intended.

(3) Is privatizing collection of tax debt a good business decision for the Federal Government? Private contractors have none of the collection powers the Congress has given to the IRS. Therefore, their success in collection may not yield the same return as a similar amount invested in IRS telephone or field collection activities where the capability to contact taxpayers is linked with the ability to initiate liens and levy on property if need be. Currently, the IRS telephone collection efforts yield about $26 collected for every dollar expended. More complex and difficult cases dealt with in the field yield about $10 for every dollar spent.

I strongly believe a more extensive dialogue is needed on the matter of contracting out collection activity before the IRS proceeds to implement such a provision. Please let me know if I can provide any additional information that would be of value to you as Congress considers this matter.

Sincerely,
MARGARET MILNER RICHARDSON,
Commissioner.

Mr. PRYOR. I strongly believe, Mr. President, it is an idea whose time has not come. I strongly urge, Mr. President, that our conferees on the Treasury, Postal Service, and General Government appropriations bill adhere to the decision that we made, that now is not the time nor will it be in the near future for us to privatize the collections of the Internal Revenue Service.

Mr. SIMON. Would my colleague yield for a question?

Mr. PRYOR. I will be proud to yield to my friend from Illinois.

Mr. SIMON. First of all, I concur completely. This idea of privatizing everything sounds good. What it does, it gives an administration or a Congress an ability to say, ''Oh, we have reduced the number of Federal employees.'' We do not save one dollar for the Federal Government. And we invite abuse.

I would mention second—I would be interested in the reaction of the Senator from Arkansas—I have learned, in the Office of Personnel Management, we are moving toward privatizing the investigators there, the people who will investigate people for trust positions with the U.S. Government. Now, you privatize that and someone maybe is slipped a few dollars or—all kinds of abuse is possible there.

Does the Senator from Arkansas think that privatizing investigators in

the Office of Personnel Management is a direction in which we ought to go?

Mr. PRYOR. Mr. President, I do not know how much time I have left. But I would respond to my friend from Illinois that I have been here now for 16½ years. I have watched us rely, as a Government, more and more on private contractors—and we are not holding down the cost of Government, as the distinguished Senator from Illinois has stated. We are continuing to have the cost of Government rise, while the accountability of Government falls. This is of great concern to me. It concerns me that the private contractors are under no code of ethics whatsoever. They have no Government code of ethics and they are out there in a competitive work force trying to get the Government grants in order to perform services that our Government should perform in the first place.

The PRESIDING OFFICER. The Senator's time has expired.

Mr. PRYOR. Mr. President, I ask unanimous consent to proceed for 30 more seconds.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. PRYOR. This area of privatizing income tax collections is something that I think goes far beyond anything that I have seen in this whole area of contracting. I urge the conferees to stay with the decision of the Senate.

Mr. SIMON. I thank the Senator from Arkansas. I agree with him completely.

DEPARTMENT OF THE INTERIOR APPROPRIATIONS, 1996

The Senate continued with the consideration of the bill.

The PRESIDING OFFICER. The Senator from Illinois.

AMENDMENT NO. 2306

(Purpose: To authorize the establishment of the National African American Museum within the Smithsonian Institution, and for other purposes)

Mr. SIMON. Mr. President, I have an amendment I would like to offer.

The PRESIDING OFFICER. If there is no objection to the pending committee amendment being set aside. Without objection, it is so ordered.

The clerk will report.

The bill clerk read as follows:

The Senator from Illinois [Mr. SIMON], for himself, Mr. MCCAIN, Ms. MOSELEY-BRAUN, and Mr. PELL, proposes an amendment numbered 2306.

Mr. SIMON. Mr. President, I ask unanimous consent that further reading of the amendment be dispensed with.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment is as follows:

At the end of the bill, insert the following:

TITLE ____—NATIONAL AFRICAN AMERICAN MUSEUM

SEC. ___01. SHORT TITLE.

This title may be cited as the ''National African American Museum Act''.

SEC. ___02. FINDINGS.

The Congress finds that—

(1) the presentation and preservation of African American life, art, history, and culture within the National Park System and other Federal entities are inadequate;

(2) the inadequate presentation and preservation of African American life, art, history, and culture seriously restrict the ability of the people of the United States, particularly African Americans, to understand themselves and their past;

(3) African American life, art, history, and culture include the varied experiences of Africans in slavery and freedom and the continued struggles for full recognition of citizenship and treatment with human dignity;

(4) in enacting Public Law 99–511, the Congress encouraged support for the establishment of a commemorative structure within the National Park System, or on other Federal lands, dedicated to the promotion of understanding, knowledge, opportunity, and equality for all people;

(5) the establishment of a national museum and the conducting of interpretive and educational programs, dedicated to the heritage and culture of African Americans, will help to inspire and educate the people of the United States regarding the cultural legacy of African Americans and the contributions made by African Americans to the society of the United States; and

(6) the Smithsonian Institution operates 15 museums and galleries, a zoological park, and 5 major research facilities, none of which is a national institution devoted solely to African American life, art, history, or culture.

SEC. ___03. ESTABLISHMENT OF THE NATIONAL AFRICAN AMERICAN MUSEUM.

(a) ESTABLISHMENT.—There is established within the Smithsonian Institution a Museum, which shall be known as the ''National African American Museum''.

(b) PURPOSE.—The purpose of the Museum is to provide—

(1) a center for scholarship relating to African American life, art, history, and culture;

(2) a location for permanent and temporary exhibits documenting African American life, art, history, and culture;

(3) a location for the collection and study of artifacts and documents relating to African American life, art, history, and culture;

(4) a location for public education programs relating to African American life, art, history, and culture; and

(5) a location for training of museum professionals and others in the arts, humanities, and sciences regarding museum practices related to African American life, art, history, and culture.

SEC. ___04. LOCATION AND CONSTRUCTION OF THE NATIONAL AFRICAN AMERICAN MUSEUM.

The Board of Regents is authorized to plan, design, reconstruct, and renovate the Arts and Industries Building of the Smithsonian Institution to house the Museum.

SEC. ___05. BOARD OF TRUSTEES OF THE MUSEUM.

(a) ESTABLISHMENT.—There is established in the Smithsonian Institution the Board of Trustees of the National African American Museum.

(b) COMPOSITION AND APPOINTMENT.—The Board of Trustees shall be composed of 23 members as follows:

(1) The Secretary of the Smithsonian Institution.

(2) An Assistant Secretary of the Smithsonian Institution, designated by the Board of Regents.

(3) Twenty-one individuals of diverse disciplines and geographical residence who are committed to the advancement of knowledge of African American art, history, and culture, appointed by the Board of Regents, of whom 9 members shall be from among individuals nominated by African American museums, historically black colleges and universities, and cultural or other organizations.

(c) TERMS.—

(1) IN GENERAL.—Except as provided in paragraph (2), members of the Board of Trustees shall be appointed for terms of 3 years. Members of the Board of Trustees may be reappointed.

(2) STAGGERED TERMS.—As designated by the Board of Regents at the time of initial appointments under paragraph (3) of subsection (b), the terms of 7 members shall expire at the end of 1 year, the terms of 7 members shall expire at the end of 2 years, and the terms of 7 members shall expire at the end of 3 years.

(d) VACANCIES.—A vacancy on the Board of Trustees shall not affect its powers and shall be filled in the manner in which the original appointment was made. Any member appointed to fill a vacancy occurring before the expiration of the term for which the predecessor of the member was appointed shall be appointed for the remainder of the term.

(e) NONCOMPENSATION.—Except as provided in subsection (f), members of the Board of Trustees shall serve without pay.

(f) EXPENSES.—Members of the Board of Trustees shall receive per diem, travel, and transportation expenses for each day, including travel time, during which such members are engaged in the performance of the duties of the Board of Trustees in accordance with section 5703 of title 5, United States Code, with respect to employees serving intermittently in the Government service.

(g) CHAIRPERSON.—The Board of Trustees shall elect a chairperson by a majority vote of the members of the Board of Trustees.

(h) MEETINGS.—The Board of Trustees shall meet at the call of the chairperson or upon the written request of a majority of its members, but shall meet not less than 2 times each year.

(i) QUORUM.—A majority of the Board of Trustees shall constitute a quorum for purposes of conducting business, but a lesser number may receive information on behalf of the Board of Trustees.

(j) VOLUNTARY SERVICES.—Notwithstanding section 1342 of title 31, United States Code, the chairperson of the Board of Trustees may accept for the Board of Trustees voluntary services provided by a member of the Board of Trustees.

SEC. ___06. DUTIES OF THE BOARD OF TRUSTEES OF THE MUSEUM.

The Board of Trustees shall—

(1) recommend annual budgets for the Museum;

(2) consistent with the general policy established by the Board of Regents, have the sole authority to—

(A) loan, exchange, sell, or otherwise dispose of any part of the collections of the Museum, but only if the funds generated by such disposition are used for additions to the collections of the Museum or for additions to the endowment of the Museum;

(B) subject to the availability of funds and the provisions of annual budgets of the Museum, purchase, accept, borrow, or otherwise acquire artifacts and other property for addition to the collections of the Museum;

(C) establish policy with respect to the utilization of the collections of the Museum; and

(D) establish policy regarding programming, education, exhibitions, and research, with respect to the life and culture of African Americans, the role of African Americans in the history of the United States, and the contributions of African Americans to society;