

lacked the independence from the bureaucracy it needs to fix the problems, and because we believe the agency needs input from outside its own headquarters.

I assume the administration agrees with this observation, because it, too, has proposed an oversight board. The problem with the administration's board is that its members would come from the same bureaucracies that created the problem we heard about last week. Taxpayers would have no input except through an advisory panel, and the board they propose would have little real power. In fact, all 14 expert witnesses, as I said earlier, testifying before the Ways and Means Committee said they do not support the administration's IRS governance proposals.

The administration contends our oversight board would consist of self-interested CEO's. This is quite simply, and quite directly, false, and the administration knows it. They have read our bill. They know what is in it. And they continue to describe it inaccurately in order to get people to presume they should oppose it.

Our proposal is for a nine-member board, two of whom will be the Secretary of the Treasury and a representative of Treasury employees. The other seven could be anyone who the President appoints and the Senate confirms—anyone. A small business owner in Lincoln, NE, can be on this board, as a taxpayer advocate from anywhere in America. "CEO" does not appear in our bill. I do not know where the administration has concocted this ruse, unless they fear that CEO's are who this administration will appoint.

The administration also claims a board run by taxpayers is a recipe for conflicts of interest. At root, this is an argument that the vast majority of taxpayers who do not work for the Government lack the necessary moral rectitude to participate in reforming the Government that belongs to them, and I strongly disagree. Americans who work and pay taxes in the private sector contribute to Government all the time. In fact, one of them is the Secretary of the Treasury today. He ran one of Wall Street's most elite firms. I presume that whatever mechanism has been sufficient to protect him against conflicts of interest would also be sufficient to guard against conflicts of interest by members of this board.

Finally, it seems to me the administration is intent, perhaps determined, on preserving the basic structure of the status quo. They wish to strand the IRS in the labyrinth that is the Treasury Department's bureaucracy and is the same bureaucracy that has failed to run the IRS in a manner that gives citizens confidence.

The problems at the IRS are not this administration's fault alone, but I cannot help but observe that if the Treasury Department had done a great job running the IRS the last 5 years, I might be more convinced that they ought to keep running it. But the sim-

ple truth is, they haven't. Perhaps the best summary of the administration's proposal is this: If you like the service you get from the IRS now, you'll love the administration's IRS protection bill.

Having responded in kind, Mr. President, I still hope the administration will start participating in this debate constructively. I still believe we can work out our differences, which are not great, as long as they begin to tell the truth about Senator GRASSLEY's and my plan.

Regardless, Congress needs to proceed as quickly as possible to enact changes in the law which will result in the best practices being applied to the operations of the IRS. Americans want an IRS that can quickly answer the question, How much do I owe; an IRS that is customer oriented to those payers willing to voluntarily comply as is a commercial bank to its customers; an IRS that knows it had better be right when it comes after a taxpayer for collection, otherwise it will pay for wrongly accusing a taxpayer of being delinquent.

In the interest of those Americans who voluntarily comply but who struggle with a complicated code, a confusing service policy, incompatible information systems, and the fear that they could be the next in line for harassment, the time has come for Congress to act.

Mr. President, it is time the IRS starts working for the American taxpayer. To further delay is to ask millions to suffer unnecessarily. I yield the floor.

The PRESIDING OFFICER (Mr. ROBERTS). Who seeks time?

Mr. FAIRCLOTH addressed the Chair.

The PRESIDING OFFICER. The Senator from North Carolina is recognized.

DISTRICT OF COLUMBIA APPROPRIATIONS ACT, 1998

The Senate continued with the consideration of the bill.

Mr. FAIRCLOTH. Thank you, Mr. President.

The managers are here to accept amendments to the District of Columbia appropriations bill, and I remind all Senators that we intend to complete action on the bill today. I encourage any Member to come to the floor immediately if you have any amendments or to advise the staff if you intend to offer an amendment.

Mrs. BOXER. Will the Senator yield?

Mr. FAIRCLOTH. I will yield to the ranking member on this bill.

The PRESIDING OFFICER. The Senator from California is recognized.

Mrs. BOXER. Thank you very much, Mr. President. I just want to reiterate to our side that if there are amendments, we are here, and we are very hopeful to move this bill through. The chairman and I work well together. We are just waiting for colleagues from both sides. We think this is an impor-

tant bill. We think there are a lot of good things, and we want to move them forward. We are hoping people will come down at this time.

I ask unanimous consent to speak as in morning business for up to 12 minutes.

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

Mrs. BOXER. Thank you very much, Mr. President. If I do see colleagues who are here to offer amendments to this bill, I hope they will let me know, and I will make my remarks brief.

CAMPAIGN FINANCE REFORM IS A PRESSING MATTER

Mrs. BOXER. Mr. President, I was listening to the news this morning, and the reporter said, "The Senate has agreed to set aside campaign finance reform and go to more pressing matters."

I thought to myself, campaign finance reform is a pressing matter. It seems to me there can be no more pressing matter. We ought to deal with this issue of campaign finance reform and let the chips fall.

We have a lot of parliamentary games being played. One of my colleagues, Senator DORGAN, said earlier that if the American public was listening this morning and heard somebody say, "There is a poison pill on a tree that has been filled," the public would not really understand what we were talking about. When we talk about a poison pill, we are talking about an objectionable amendment that is extraneous to what we are trying to do being offered in an attempt to kill the underlying bill. Filling the tree means using a parliamentary tactic to prevent opponents of an amendment from offering any changes to that amendment. So I apologize to the American public if they tuned in and heard somebody talking about a tree being filled with poison pills because it does get confusing.

But the matter is not that confusing. The matter is, how do we finance our campaigns, and can we improve that system? I think all of America is crying out, "Yes, we can improve it." Only a few say, "Don't touch it, it is great, and money is speech."

Now, it is true that a divided Supreme Court did equate spending as much money as you have with the right of free speech. But that was a close call. It seems to me our Founders would be turning in their graves if they believed at the time they stood up for free speech that it really meant "only if you are rich," because, folks, that is what it is about.

I am proud of my colleagues, RUSS FEINGOLD and JOHN MCCAIN, for pressing this matter across party lines, and standing up for campaign finance reform. I am proud of both of them because it is not easy. The status quo around here is what people like the best.

I have to tell you, when I think about speech, I think about both sides of it. If