the foreign ops and the State-Justice-Commerce bills.

It is the hope of the leadership that we could clear this bill for passage without a rollcall vote. Senator DASCHLE and I will be working on both sides of the aisle to make sure Members understand what is happening here, what is involved, and it may take some time for us to determine that. That could be as much as an hour or so. If we could get it cleared, then that would be the way we would intend to proceed on these combined appropriations bills. Senators will be notified when the next vote would occur, if one should be necessary on this.

Now, Senator DASCHLE and I were just talking. We think we should pass this by voice vote, and we will encourage Senators to allow this to happen. But if we can't get it cleared, one option we would have would be to have this vote occur, and I would need to consult with Chairman STEVENS further before we do it, but one option, if we can't get it cleared in a reasonable period of time, would be to perhaps have a vote on that issue tomorrow around 1:30 or so. At this point we just can't tell you with absolute certainty how we are going to proceed on that bill. Again, we will pursue the voice vote, and if we can't get that done, then we will notify you when the actual vote would occur.

Would the Senator like to respond to that before we go to these other issues?

Mr. DASCHLE. I concur completely with what the majority leader has just indicated. I think it is our intent to see if we might be able to proceed with an expectation that any additional rollcall votes would occur tomorrow. We can't give that assurance completely yet today. I want to work with the majority leader. If additional rollcalls are required, we will give plenty of notice to all Senators. But our hope is that we can accommodate Senators who have schedules.

Mr. LOTT. One option, if the Senator will yield back so that I can comment, Senator STEVENS even suggested we might want to have another vote later on this afternoon or later on at 5, 6 or 7 o'clock. But we will try to avoid that, and when we can give you some further confirmation on when the next recorded vote will occur, we will let you know—hopefully within an hour.

Now, I might also note that I am being told that an agreement has been reached on the FDA reform conference report, that papers are being done now, and hopefully Senator JEFFORDS is working with all the interested parties on that. Within an hour or so, we hope we could get those papers ready and get that done on a voice vote.

The Senator is now saying we may have to have a recorded vote. If we do, then we might have to look at doing that later on or maybe even tomorrow. So we will have to consult on that.

One other one we may try to do is adoption and foster care. We understand perhaps there has been agreement on that legislation in a bipartisan way. We are trying to clear that.

So that answers part of Senator DORGAN's inquiry. We have a couple of issues that we may have ready to go here pretty quickly. That is why we would like to have the option to discuss with the Senator and others moving one or the other of these bills or the conference report.

Ms. MOSELEY-BRAUN. Will the majority leader yield for a question?

Mr. LOTT. Other possible items for consideration are the Eximbank conference report, and Senator DASCHLE and I are working on the Executive Calendar nominations.

I congratulate everybody for their cooperation on the Labor-HHS-Education appropriations bill that just passed. The conference report that we have been working on for weeks and weeks and weeks passed 91 to 4. It just shows what can happen when we finally get around to taking a stand and getting a vote.

I would be glad to yield to the Senator from Illinois.

Ms. MOSELEY-BRAUN. I thank the Senator.

With regard to the majority leader's request for rolling all the remaining appropriations bills into one vehicle, as the majority leader may be aware, I had not wanted to object, but I reserve my right to object with regard to the immigration issue pertaining to Haitians. The D.C. appropriations bill provides for special status or relief for Guatemalans, Nicaraguans, Salvadorans and Cubans and leaves out the Haitians.

Certainly, I cannot imagine that is a result we would want to see, and I urge the majority leader and other negotiators to see that that real injustice is corrected as they discuss the final package for that legislation.

Again, I, just like everyone else in this Chamber, would love to have this go out on a unanimous rollcall vote or unanimous voice vote, but at the same time the gravity of the injustice in that situation is just so profound I would have to lodge an objection if that does not get done.

Mr. LOTT. I appreciate the Senator's comments. She has been discussing it with Senators on both sides of the aisle. I just saw her talking with the chairman of the Appropriations Committee at lunch. So I know she is going to find a way to address this issue in a way that she would be comfortable with, and we will continue to work with her on that.

Does the minority leader wish to say anything more?

Mr. LOTT. Mr. President, it would be my intent at this time to put in a request for morning business until the hour of 4 p.m. so that we can talk about these various issues and see where we may go.

Mr. DASCHLE. Mr. President, if I could just suggest, the majority leader has noted that Senator KERREY would like to speak. If a unanimous consent request is propounded for morning business, I would like it—I do know Senator DORGAN has noted his desire to offer amendments, but if morning business were to occur, I would suggest perhaps it occur after Senator KERREY's remarks.

MORNING BUSINESS

Mr. LOTT. I believe we already had an agreement by unanimous consent we would go back to Senator KERREY, followed by Senator ROTH. Others may want to comment, but I would like to ask now there be a period of morning business until the hour of 4 o'clock and Senators be limited to speak for 10 minutes each.

Mr. DORGAN. Reserving the right to object, Mr. President, let me again inquire as to when the majority leader expects we might be able to entertain some amendments that we might have finally considered. I know that I was able to offer an amendment. I also know that Senator INHOFE offered an amendment to the fast track bill. He may have other amendments; I do not know. I know I have amendments and Senator HOLLINGS and some others have amendments they want to have considered. I have not objected to moving other business that is important to the Senate. I think it is important to get this business done. I have not objected to that. But to put us into morning business is simply a suggestion that we don't want to go to regular order, and the regular order is fast track. We have amendments, one pending, others wanting to be offered.

So the majority leader, I assume, brought fast track to the floor of the Senate because he wanted us to move and proceed to consider it. When he did that, I had hoped we would be able to offer amendments. If we keep allowing the majority leader simply to put us into morning business with intervals of other business he decides he wants to pursue, we will never get to dispose of amendments on fast track. I don't think that is an appropriate way to deal with fast track.

Mr. LOTT. Mr. President, if I could respond to the Senator, I would like him to allow us to get this time now and give us an opportunity to talk with him and others. I should note that when we go back, of course, to this issue, I believe the pending amendment is the Inhofe amendment. I presume there would be other amendments in relation to that issue, maybe a second-degree amendment. I think maybe the Senator would want to talk to his leadership and give me a chance to talk to Senator INHOFE as to how we would proceed on that, and we could use this next 50 minutes to do that.

Mr. DORGAN. Well, I would say the regular order would be my amendment, and I won't object to this request, but I will at some point in the future if the Senator wants to continue to do this, because what this will mean is the majority leader will bring in the body of work he wants to have done here.

Mr. LOTT. Is that the commission amendment?

Mr. DORGAN. Yes.

Mr. LOTT. I believe the Senator is right, that is the pending business, and perhaps we could do that.

Mr. DORGAN. Perhaps the majority leader would accept that. I don't expect that will be very controversial. At least we could accept one amendment and then proceed to have another amendment laid down. I will not object at this moment, but I say that, if we continue to do this, the next time we want to go to morning business I am suggesting there be an objection and we go to regular order and deal with the fast-track bill.

Mr. LOTT. Maybe we can have morning business until we do it all in one final voice vote, everything left.

No, Mr. President, if the Senator would not object at this point, we could have the pending debate, and we will talk with the Senator during the interim.

Mr. DORGAN. I will not object, and to the extent that all of the things I mentioned are involved in the voice vote the Senator will propound later, I would be happy to accommodate that.

Mr. FORD. Reserving the right to object, Mr. President, what is the unanimous-consent request before the Chair?

Mr. NICKLES. Mr. President, could we have order?

Mr. LOTT. I don't know if I have the floor, but I yield the floor, Mr. President.

The PRESIDING OFFICER. The order of business is that the Senator from Nebraska be recognized, followed by the Senator from Delaware. Then we move to a period of morning business until 4 o'clock.

Mr. FORD. I have no objection.

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

IRS RESTRUCTURING ACT OF 1997

Mr. REID. Will the Senator from Nebraska yield for a question?

Mr. KERREY. Sure.

Mr. REID. Will the Senator restate the unanimous-consent request he had that was objected to?

Mr. KERREY. I asked the Senate to grant unanimous consent to proceed immediately to H.R. 2676, which is the IRS Restructuring Act of 1997 that was received from the House on Wednesday, that the bill be read a third time and passed and the motion to reconsider be laid on the table.

Mr. REID. I ask my friend, is that the same bill that passed the House of Representatives by a vote of 424 to 4?

Mr. KERREY. That is correct. Actually, I believe it is 426 to 4.

Mr. REID. Yes, 426 to 4. I ask my friend from Nebraska, is that the bill that created a new citizens oversight board?

Mr. KERREY. That is correct. It creates a public board that would for the first time have oversight of the IRS, have the power to develop a strategic plan, and make budget recommendations to the Secretary of the Treasury.

Mrs. BOXER. Mr. President, the Senate is not in order.

The PRESIDING OFFICER. The Senate will be in order.

Mr. REID. I ask my friend, is this the same bill that when the IRS is proven to have done something wrong, the person who is wronged can collect attorney's fees from the Internal Revenue Service?

Mr. KERREY. That is correct. A taxpayer under this legislation, under this new law, would have the power to collect attorney's fees and to collect up to $100,000 if the IRS was held to be negligent.

Mr. REID. Is it true that this also creates a toll-free number for people to register complaints against the IRS?

Mr. KERREY. That is correct. It does create a toll-free number and powerful new incentives to move to electronic filing.

Mr. REID. I ask my friend, is this the same bill that creates a taxpayers' advocate office?

Mr. KERREY. That is correct. A new public board, in fact, would make the hiring decision and create an independent taxpayer advocate. The current advocate, as you know, is an employee of the IRS and, as a consequence, although he has done a good job, in many ways has a conflict of interest because his performance is being judged by IRS managers.

Mr. REID. I also ask my friend, is it also true in tax cases that the burden of proof shifts? As I understand—and I am asking this question of my friend from Nebraska—it is my impression now that the burden of proof to prove yourself, in effect, innocent is upon the taxpayer. Is that the way the law is now?

Mr. KERREY. That is correct.

Mr. REID. Would this law change that?

Mr. KERREY. This law would change it when it reached the tax court. In those cases where the taxpayer reached the tax court, the presumption would not be on the taxpayers to prove that they are innocent.

Mr. REID. I ask my friend also, during the time that the Finance Committee held their hearing and during the time that the commission met, is it true that there was evidence which came up to show that the IRS did have quotas for advancing people in the IRS hierarchy? And is it true that was against the law? It is against the law.

Mr. KERREY. That is true. In fact, the 3 days of hearings that the Senate Finance Committee held under the leadership of Chairman ROTH clearly exposed incidents out there in violation of the law where audits are done, where collection efforts are made based on quotas, based upon goals to try to go out and get individuals, regardless of whether or not there was additional tax actually being owed. In addition, I would say to my friend from Nevada, the current law allows the IRS to keep confidential and private all audit criteria.

Citizens may be surprised to know this, but if you ask the IRS today, ''What are your audit criteria? On what basis do you evaluate the taxpayers of Iowa or Delaware or Nebraska or Vermont or Mississippi? How do you evaluate your audits? How do you decide on what basis you are going to proceed on an audit?'' the IRS will say to you, ''You don't have a right to know. We won't disclose that information.'' The only available information has been obtained through a woman at the University of Syracuse through a Freedom of Information Act request for that information. If you look at audit data she has collected, you see broad variations, broad variations from State to State. In one State there will be very high percentages of audits; in another, very low percentages of audits. It is very inconsistent and subjective. Under this law, the audit standards and the criteria for audit would have to be made public. It would, as well, create a mechanism for expedited answers of Freedom of Information Act requests.

Mr. REID. I say to my friend, if we do not pass this legislation, now, early in November, until we come back late in January, it is my understanding there will be about 1.5 million Americans who will have dealings with the Internal Revenue Service where they are being questioned as to whether or not their tax burden is appropriate. Could we avoid that for at least a significant number of these people if we passed this legislation?

Mr. KERREY. The answer is absolutely yes. Indeed, I said the House passed this bill 426 to 4 on Wednesday. I came to the floor and asked unanimous consent to take it up on Thursday, did so again on Friday, and did so again on Saturday. I say to those who are wondering what is the impact of this, what is the impact of delay, the Senator is exactly right. The Senator is exactly right. There are 135,000 notices every single day. Every single day, 135,000 notices are sent to the taxpayers of the United States of America. What do those notices say? They say: You owe us more money.

Talk to somebody—I urge my colleagues, particularly on the other side of the aisle—talk to taxpayers who get one of these notices. Ask them how much power they have. Ask them how they feel when they receive one these letters. Ask them what kind of access they have to the IRS under the current law. And they will tell you it's a terrifying moment when you receive that letter. You either pay it or you know you are going to spend an awful lot of money and an awful lot of time to dispute the dollar amount that the IRS says that you owe.

In addition, every single day, 250,000 Americans call the IRS. A quarter of them can't even get through. And of the ones that get through, 25 percent get the wrong answer. It is one of the reasons, when we did our poll——