

dealing with nonattorneys authorized to practice before Internal Revenue Service," "Expansion of authority to issue taxpayer assistance orders," "Limitation on financial status audit techniques," "Limitation authority to require production of computer source code," "Procedures relating to extensions of statutes of limitation by agreement," or "Offers-in-compromise," "Notice of deficiency to specify deadlines for filing Tax Court petition," "Refund or credit of overpayments before final determination," "Threat of audit prohibited to coerce Tip Reporting Alternative Commitment Agreements."

Mr. President, these are not small items. I would be surprised if there is a single Senate office that has not heard a taxpayer bring one, if not several, of these things to the attention of a Member. These are not small. These are not insignificant. These are changes that could shift and cause taxpayers to say, "Finally, you are doing something that makes sense." The IRS cannot do it today. They are prohibited from doing these things. Again, we are a nation of laws, and once the laws are changed, the IRS will behave in the way the law directs.

There is a subtitle, "Disclosures to Taxpayers." What is the big deal? We had at least one witness before the Senate Finance Committee, a woman, who came and said she was surprised to discover that after her husband had divorced her and hit the road, she ended up being liable for his tax bill. We all heard it and said it was terrible, it shouldn't be the case. She was terrorized by the IRS. They put her and her new husband in jeopardy. She ended up getting divorced, Mr. President, over this because she was better off divorced. It is terrible. Change the law.

Well, bring the bill up and vote on it. You want to wait until next year? You want to put these people at risk? You don't want to solve a problem you know you can solve by changing the law? I don't understand it. I simply don't understand it. I don't understand what benefit is gained by delaying. We have a bill that we can bring up today—today. All it would take is the majority leader persuading the Republicans on that side. Every single Democrat is ready to bring it up. As I say once it is here for a vote, my guess is it is unanimous. Once people start looking at the details of the bill and see what is in this bill itself, I don't think they will object to this. I don't think they will come down here and say, gee, these are small, these are insignificant, these aren't anything that is going to have an impact on people.

Subtitle G is called "Low Income Taxpayer Clinics." I say there are people who are working, people in the work force, people out there trying to figure out how to read the Tax Code. There must be something out there available to them. The answer is there is not. We are not spending a lot of money, but we are saying keep the

playing field level, give people the opportunity to get their questions answered in the same way you can get a question answered if your income is high enough that you can hire an accountant to get the job done for you.

Mr. President, these are not small items in this legislation.

The next title in this bill is "Congressional Accountability for the Internal Revenue Service." As I said earlier, as much praise as I got from the chairman after 3 days of hearings, we discovered for the first time in 21 years the subcommittee held a hearing. We had people criticize us. I guess every 21 years is too often. This is a requirement every 6 months for the Joint Tax Committee to meet and hold a hearing with this new public board. Why? Not just for oversight, but so we can get consensus on what the strategic plan is going to be.

Every single private-sector person, every other government agency that talked to us about the technology investments, Mr. President—that is the key question. How do you make an investment in computers, and especially the software and operating system, for this 110,000-person agency that processes over 200 million returns a year? How do you do it when the processing occurs over a 150- or 180-day period? Every person that came to us said, unless you know where you are going, unless you have consensus on a strategic plan and understand the IRS currently has a board of directors that includes every single Member of Congress, 535 people on its board of directors—we heard witness after witness come to us and say the problem very often is not the IRS, but the Congress.

You have to give better oversight, more consistent oversight so they know what they are supposed to do. Congress is giving permission. We are not saying there will be a blank check. Congress still retains the authority to cut, to do whatever it wants, in response to things it sees the IRS doing or not doing. Congress still retains the authority to authorize and appropriate money. We have to have a mechanism to improve the oversight that Congress gives the IRS.

You say it is a small item. It is a big item. Mr. Rossotti will tell you it is a big item. There is one speed bump, and he is heading for Niagara Falls. When he will have 200 million returns filed, he hits one speed bump and he will come before six committees—three in the Senate and three in the House—to answer questions about what he did or didn't do and why he didn't solve the problems that he was supposed to solve.

Mr. President, this piece of legislation has many other things, and I will probably have an opportunity to talk further about this. Members need to understand what is in the bill. You have heard complaints and concerns coming from citizens at home. This piece of legislation will solve an awful lot of those concerns. You will go home

and your taxpayers will say to you, "For gosh sakes, what did you gain by delay?" I stand here and predict the statements didn't go far enough. We need to do more. My guess is all we are doing by waiting another 150 or whatever the days are, and we will pass a piece of legislation roughly the same. This is a very strong piece of legislation.

I ask unanimous consent to have printed in the RECORD an IRS reform index that shows the cost of delay and shows the kind of support it has on the House side and the kind of support it has in the private sector.

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

THE IRS REFORM INDEX

As of Sunday, November 9, number of consecutive days on which Senate Republican leadership has blocked Senator Bob Kerrey's attempt to bring up his IRS reform bill: 4.

Number of Senate Democrats who have urged Majority Leader Trent Lott to pass Kerrey bill before adjournment: 42.

Number of collection notices the IRS has mailed since Senate Republican leadership first blocked consideration of Kerrey bill: 396,000.

Number of taxpayers who have tried to call the IRS during that time: 825,000.

Number of collection notices that will be mailed before Senate returns January 26, the next date at which IRS reform could be considered if Republican leaders continue to block consideration of Kerrey bill: 9,504,000.

Number of taxpayer calls before Senate reconvenes: 19,800,000.

Number of those callers who, according to national averages, will be unable to get through: 9,702,000.

Number of those who do get through whose questions will be answered incorrectly: 807,840.

Vote by which House version of Kerrey bill passed: 426-4.

Percentage of House Republicans, including Newt Gingrich, Dick Armey and Bill Archer, supporting that bill: 100.

Amount Majority Leader Trent Lott called the "teeny" price of a phony "poll" Republicans propose to send out with all tax returns to assess taxpayer attitudes toward the same IRS they are objecting to reforming: \$30 million.

Number of Nebraskans whose entire annual income tax bills would be required to finance that "teeny" sum: 11,033.

Number of members of Congress who ought to know their constituents are fed up with the IRS without spending between \$30 and \$80 million on an unscientific survey: 535.

Mr. KERREY. I hope in the time remaining, all it will take is my friends on the Republican side simply not objecting to bringing this bill up, for us to act on it and get it to the President with his signature.

EXTENSION OF TIME FOR MORNING BUSINESS

Mr. ROTH. Mr. President, I ask unanimous consent that morning business be extended until 4 o'clock p.m.

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

The Senator from Oregon.

Mr. WYDEN. I ask unanimous consent to speak for up to 10 minutes.

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

Mr. WYDEN. Thank you, Mr. President.

FEDERAL MEDDLING IN OREGON

Mr. WYDEN. Mr. President, I rise today to take a few minutes to discuss Federal meddling in the internal affairs of my home State of Oregon.

As many of my colleagues know, the people of my State have been discussing at length the concept of assisted suicide. In fact, the people of Oregon have spoken twice on this issue. It is a very difficult issue, and after months of thoughtful debate and intense media scrutiny, the voters of my State have voted to allow physicians to assist their terminally ill patients in ending their lives.

Mr. President and colleagues, let me say that I have deep personal reservations about the concept of assisted suicide. I have voted twice as a private citizen against assisted suicide, and once on the floor of the U.S. Senate I voted against Federal funding of assisted suicide. But let me also say that the voters of my State in a recent ballot measure have voted no on the question of repealing the matter of assisted suicide they voted for earlier.

My question today is, what part of no does the Federal Government fail to understand? We saw just a few hours after the Oregon vote some of the most powerful Members of the U.S. Congress and the Clinton administration looking to overturn the popular will of the people of Oregon. Within hours of the Oregon vote, a letter emerged from the Drug Enforcement Administration to the Members of Congress who control the budget for the Drug Enforcement Administration. In effect, the Drug Enforcement Administration indicates they want to declare war on physicians in Oregon and those they serve by threatening to revoke the drug dispensing privileges of any physician who abides by the law that Oregon has now passed on two separate occasions. In effect, the Drug Enforcement Administration is interested in thwarting the will of Oregonians.

Now, Mr. President and colleagues, let me repeat again, I have deep personal reservations about assisted suicide. Going back to my days with senior citizens as codirector of the Oregon Gray Panthers, I have been most interested in looking at medical advances in pain management and hospice care, and I don't think there has even been a beginning at those efforts, and certainly those are the first efforts that governmental bodies at every level ought to be trying to support.

But when the people have spoken, and in this case the people of my State have spoken twice, it is time for the Federal Government to back off. It is not as if this town doesn't have enough to do already on this floor. It is obvious that important legislation needs to be passed as it relates to a number of

Federal agencies. Certainly, the Drug Enforcement Agency has important work to do. I don't see any evidence that they have stemmed the flow of cocaine and heroin and methamphetamine to our kids. It seems to me the Clinton administration and the Drug Enforcement Administration has plenty to do right now other than to meddle in the internal affairs of the State of Oregon.

Now, I have great respect for the Members of Congress who are interested in this issue. A number of them are personal friends and individuals with whom I have worked on a bipartisan basis on health care legislation such as the Food and Drug Administration and health care legislation to protect our youngsters. I have great respect for the Members of Congress, the leaders of the committees that have jurisdiction over the budget for the Drug Enforcement Agency, and I respect them and have worked with them on many occasions.

However, I say to those Members of Congress and to the Clinton administration that it is an inappropriate exercise of our responsibilities to impose personal or religious views on the voters of Oregon. Those voters have spoken. My personal views notwithstanding, I want the Federal Government to get that fairly simple concept known as "No." The people of Oregon have spoken on this issue, and it seems to me if there were a constitutional question involved, perhaps you could understand why the Congress and the Clinton administration would be interested in this Oregon ballot initiative. But in fact, a Federal court has recently ruled against a constitutional challenge to Oregon's law, and the Supreme Court of the United States upheld that ruling.

Mr. President, the citizens of my home State have now made law with respect to what they consider to be compassionate care on the part of Oregon physicians. It was not a rush to judgment. There were two very extensive debates in my State, and I have already indicated that my view with respect to assisted suicide is that I still have deep reservations about the concept.

But the voters of my State have spoken. It would be wrong for those at the Federal level to meddle with that decision. It would be wrong to override the judgment of Oregon voters. And it is my view, Mr. President, that neither this Congress, nor the Clinton administration, nor the DEA, should trample on the judgment of Oregon voters on an issue that the courts have already decided is a matter that should be decided in my home State of Oregon.

Mr. President, I yield the floor and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DASCHLE. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

REDUCING THE RISK OF UNAUTHORIZED OR ACCIDENTAL LAUNCH OF BALLISTIC MISSILES

Mr. DASCHLE. Mr. President, as hard as it is for me to believe, it was 8 years ago this month that the Berlin Wall came tumbling down. Who among us can forget the stirring pictures of that moment? The entire world watched as jubilant Germans, separated for 38 years by a man-made scar running the length of their country, breached this once impregnable barrier. In so doing, they not only united Germany, they brought together a continent.

The dismantlement of the wall dramatically symbolized to all that democracy had at last triumphed over totalitarianism. The fall of the wall set in motion a series of incredible events. In June 1991, Boris Yeltsin became the first democratically elected Russian President. Two months later Yeltsin disbanded the Communist Party. By the end of 1991, the Soviet Union itself ceased to exist. And the Warsaw Pact, the once fearsome military alliance established to counter and defeat NATO, was officially dissolved.

After five decades of tension, the loss of thousands of lives, and the expenditure of several trillion dollars, the cold war was over. However, as the euphoria of this historic occasion began to melt away, leaders in the United States, Europe, and Russia began to realize that the national security paradigms they had used for nearly half a century no longer applied. They would be required to think anew—a task that presented both challenges and opportunities.

President George Bush took the first steps toward aligning our national security posture with the emerging post-cold war realities in September 1991.

Acting on the advice of Gen. George Butler, the commander in chief of the U.S. Strategic Command, President Bush ordered the U.S. Air Force to stand-down the portion of our strategic bomber force it had kept ready to fly at a moment's notice for most of the cold war. Shortly thereafter, the nuclear weapons on-board these planes were removed and placed in storage. President Bush would also take off alert status those strategic missiles earmarked for elimination under the START I Treaty.

President Clinton has also contributed to solving our post-cold war security concerns. Under his leadership, the Senate ratified the START II Treaty, which limits the United States and Russia to no more than 3,500 strategic weapons. President Clinton completed negotiations on the Chemical Weapons Convention and secured the Senate's approval this past April. The CWC treaty would eliminate the scourge of chemical weapons from the face of the Earth. And finally, just 1 month ago, President Clinton submitted to the