

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to interviews and examinations taking place after the date of the enactment of this Act.

**SEC. 205. EXPLANATION OF JOINT AND SEVERAL LIABILITY.**

(a) IN GENERAL.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable, but not later than 180 days after the date of the enactment of this Act, establish procedures to clearly alert taxpayers of their joint and several liabilities on all tax forms, publications, and instructions issued during the period joint and several liability remains a standard of liability. Such procedures shall include explanations of the possible consequences of joint and several liability.

(b) TRANSMISSION TO COMMITTEES OF CONGRESS.—Such Secretary shall transmit drafts of the procedures required under subsection (a) (or proposed revisions to any such procedures) to the Committee on Ways and Means of the House of Representatives, the Committee on Finance of the Senate, and the Joint Committee on Taxation on the same day.

**SEC. 206. PROCEDURES RELATING TO EXTENSIONS OF STATUTE OF LIMITATIONS BY AGREEMENT.**

(a) IN GENERAL.—Paragraph (4) of section 6501(c) (relating to the period for limitations on assessment and collection) is amended—

(1) by striking "Where" and inserting the following:

"(A) IN GENERAL.—Where",

(2) by moving the text 2 ems to the right, and

(3) by adding at the end the following:

"(B) NOTICE TO TAXPAYER OF RIGHT TO REFUSE OR LIMIT EXTENSION.—The Secretary shall notify the taxpayer of the taxpayer's right to refuse to extend the period of limitations, or to limit such extension to particular issues, on each occasion when the taxpayer is requested to provide such consent."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to requests to extend the period of limitations made after the date of the enactment of this Act.

**SEC. 207. EXPLANATIONS OF APPEALS AND COLLECTION PROCESS.**

(a) TAXPAYER SPECIFIC EXPLANATION.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable but not later than 180 days after the date of the enactment of this Act, include with any 1st letter of proposed deficiency which allows the taxpayer an opportunity for administrative review in the Internal Revenue Service Office of Appeals an explanation of the appeals process and the collection process with respect to such proposed deficiency.

(b) GENERAL EXPLANATION.—The Secretary of the Treasury or the Secretary's delegate shall, as soon as practicable but not later than 180 days after the date of the enactment of this Act, make available to the general public, a booklet which in simple language provides an explanation of the appeals process and the collection process and the rights of taxpayers at each step of such process.

**SEC. 208. INDEPENDENT OPERATION OF LOCAL TAXPAYER ADVOCATES.**

(a) INDEPENDENT OPERATION OF LOCAL OFFICES.—Section 7802(d) (relating to Office of Taxpayer Advocate) is amended by adding at the end the following:

"(4) OPERATION OF LOCAL OFFICES.—

"(A) INDEPENDENT OPERATION.—Each local taxpayer advocate shall, at the taxpayer advocate's discretion, not disclose to the Internal Revenue Service contact with, or information provided by, a taxpayer.

"(B) MAINTENANCE OF INDEPENDENT COMMUNICATIONS.—Each local office of the taxpayer advocate shall maintain separate phone, fac-

simile, and other electronic communication access, and a separate post office address from the Internal Revenue Service district office or service center which it serves."

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

ADDITIONAL COSPONSORS

S. 153

At the request of Mr. MOYNIHAN, the name of the Senator from Tennessee [Mr. FRIST] was added as a cosponsor of S. 153, a bill to amend the Age Discrimination in Employment Act of 1967 to allow institutions of higher education to offer faculty members who are serving under an arrangement providing for unlimited tenure, benefits on voluntary retirement that are reduced or eliminated on the basis of age, and for other purposes.

S. 623

At the request of Mr. INOUE, the name of the Senator from Maryland [Mr. SARBANES] was added as a cosponsor of S. 623, a bill to amend title 38, United States Code, to deem certain service in the organized military forces of the Government of the Commonwealth of the Philippines and the Philippine Scouts to have been active service for purposes of benefits under programs administered by the Secretary of Veterans Affairs.

S. 625

At the request of Mr. MCCONNELL, the name of the Senator from Alabama [Mr. SESSIONS] was added as a cosponsor of S. 625, a bill to provide for competition between forms of motor vehicle insurance, to permit an owner of a motor vehicle to choose the most appropriate form of insurance for that person, to guarantee affordable premiums, to provide for more adequate and timely compensation for accident victims, and for other purposes.

S. 887

At the request of Ms. MOSELEY-BRAUN, the name of the Senator from Minnesota [Mr. WELLSTONE] was added as a cosponsor of S. 887, a bill to establish in the National Service the National Underground Railroad Network to Freedom program, and for other purposes.

S. 1194

At the request of Mr. KYL, the name of the Senator from Utah [Mr. HATCH] was added as a cosponsor of S. 1194, a bill to amend title XVIII of the Social Security Act to clarify the right of medicare beneficiaries to enter into private contracts with physicians and other health care professionals for the provision of health services for which no payment is sought under the medicare program.

S. 1286

At the request of Mr. JEFFORDS, the name of the Senator from Illinois [Ms. MOSELEY-BRAUN] was added as a cosponsor of S. 1286, a bill to amend the Internal Revenue Code of 1986 to exclude from gross income certain

amounts received as scholarships by an individual under the National Health Corps Scholarship Program.

S. 1334

At the request of Mr. BOND, the name of the Senator from Utah [Mr. BENNETT] was added as a cosponsor of S. 1334, a bill to amend title 10, United States Code, to establish a demonstration project to evaluate the feasibility of using the Federal Employees Health Benefits program to ensure the availability of adequate health care for Medicare-eligible beneficiaries under the military health care system.

S. 1422

At the request of Mr. MCCAIN, the name of the Senator from Wyoming [Mr. ENZI] was added as a cosponsor of S. 1422, a bill to amend the Communications Act of 1934 to promote competition in the market for delivery of multichannel video programming and for other purposes.

S. 1461

At the request of Mr. LAUTENBERG, the name of the Senator from New Hampshire [Mr. GREGG] was added as a cosponsor of S. 1461, a bill to establish a youth mentoring program.

S. 1473

At the request of Mr. GRAHAM, the name of the Senator from Ohio [Mr. DEWINE] was added as a cosponsor of S. 1473, a bill to encourage the development of a commercial space industry in the United States, and for other purposes.

S. 1490

At the request of Mr. JEFFORDS, the name of the Senator from Louisiana [Ms. LANDRIEU] was added as a cosponsor of S. 1490, a bill to improve the quality of child care provided through Federal facilities and programs, and for other purposes.

S. 1578

At the request of Mr. MCCAIN, the name of the Senator from Wyoming [Mr. ENZI] was added as a cosponsor of S. 1578, a bill to make available on the Internet, for purposes of access and retrieval by the public, certain information available through the Congressional Research Service web site.

S. 1594

At the request of Mr. BENNETT, the name of the Senator from Arizona [Mr. MCCAIN] was added as a cosponsor of S. 1594, a bill to amend the Bank Protection Act of 1968 for purposes of facilitating the use of electronic authentication techniques by financial institutions, and for other purposes.

S. 1618

At the request of Mr. MCCAIN, the names of the Senator from Michigan [Mr. ABRAHAM] and the Senator from Montana [Mr. BAUCUS] were added as cosponsors of S. 1618, a bill to amend the Communications Act of 1934 to improve the protection of consumers against "slamming" by telecommunications carriers, and for other purposes.

S. 1648

At the request of Mr. JEFFORDS, the name of the Senator from Utah [Mr.

HATCH] was added as a cosponsor of S. 1648, a bill to amend the Public Health Service Act and the Food, Drug and Cosmetic Act to provide for reductions in youth smoking, for advancements in tobacco-related research, and the development of safer tobacco products, and for other purposes.

S. 1649

At the request of Mr. FORD, the name of the Senator from Kentucky [Mr. MCCONNELL] was added as a cosponsor of S. 1649, a bill to exempt disabled individuals from being required to enroll with a managed care entity under the medicaid program.

S. 1723

At the request of Mr. ABRAHAM, the name of the Senator from Minnesota [Mr. GRAMS] was added as a cosponsor of S. 1723, a bill to amend the Immigration and Nationality Act to assist the United States to remain competitive by increasing the access of the United States firms and institutions of higher education to skilled personnel and by expanding educational and training opportunities for American students and workers.

## SENATE CONCURRENT RESOLUTION 30

At the request of Mr. HELMS, the name of the Senator from Illinois [Mr. DURBIN] was added as a cosponsor of Senate Concurrent Resolution 30, a concurrent resolution expressing the sense of the Congress that the Republic of China should be admitted to multilateral economic institutions, including the International Monetary Fund and the International Bank for Reconstruction and Development.

## SENATE CONCURRENT RESOLUTION 77

At the request of Mr. SESSIONS, the name of the Senator from South Carolina [Mr. THURMOND] was added as a cosponsor of Senate Concurrent Resolution 77, a concurrent resolution expressing the sense of the Congress that the Federal government should acknowledge the importance of at-home parents and should not discriminate against families who forego a second income in order for a mother or father to be at home with their children.

## SENATE CONCURRENT RESOLUTION 78

At the request of Mr. DORGAN, the name of the Senator from Connecticut [Mr. LIEBERMAN] was added as a cosponsor of Senate Concurrent Resolution 78, a concurrent resolution relating to the indictment and prosecution of Saddam Hussein for war crimes and other crimes against humanity.

At the request of Mr. SPECTER, the names of the Senator from Connecticut [Mr. DODD] and the Senator from Arizona [Mr. KYL] were added as cosponsors of Senate Concurrent Resolution 78, *supra*.

## SENATE RESOLUTION 176

At the request of Mr. DOMENICI, the names of the Senator from Louisiana [Mr. BREAU], the Senator from Alaska [Mr. STEVENS], and the Senator from Rhode Island [Mr. CHAFEE] were added as cosponsors of Senate Resolution 176, a resolution proclaiming the week of

October 18 through October 24, 1998, as "National Character Counts Week."

## SENATE RESOLUTION 193

At the request of Mr. REID, the name of the Senator from Louisiana [Ms. LANDRIEU] was added as a cosponsor of Senate Resolution 193, a resolution designating December 13, 1998, as "National Children's Memorial Day."

## AMENDMENT NO. 1711

At the request of Mrs. HUTCHISON, the name of the Senator from Arizona [Mr. KYL] was added as a cosponsor of amendment No. 1711 intended to be proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1716

At the request of Mr. JEFFORDS, the names of the Senator from New Hampshire [Mr. SMITH], the Senator from Indiana [Mr. LUGAR], the Senator from Oregon [Mr. SMITH], the Senator from Ohio [Mr. GLENN], and the Senator from Iowa [Mr. HARKIN] were added as cosponsors of amendment No. 1716 proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1726

At the request of Mr. MCCAIN, the name of the Senator from Arizona [Mr. KYL] was added as a cosponsor of amendment No. 1726 proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1734

At the request of Mr. LIEBERMAN, his name was added as a cosponsor of amendment No. 1734 intended to be proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1735

At the request of Mr. CLELAND, the name of the Senator from Georgia [Mr. COVERDELL] was added as a cosponsor of amendment No. 1735 intended to be proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1766

At the request of Mr. MURKOWSKI, the names of the Senator from Rhode Island [Mr. REED] and the Senator from New York [Mr. MOYNIHAN] were added as cosponsors of amendment No. 1766 intended to be proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1768

At the request of Mr. MURKOWSKI, the names of the Senator from Massachusetts [Mr. KENNEDY], the Senator from

Hawaii [Mr. AKAKA], the Senator from North Carolina [Mr. FAIRCLOTH], the Senator from Maine [Ms. SNOWE], the Senator from Maine [Ms. COLLINS], the Senator from Washington [Mrs. MURRAY], the Senator from New Jersey [Mr. LAUTENBERG], the Senator from New York [Mr. MOYNIHAN], the Senator from Massachusetts [Mr. KERRY], the Senator from North Carolina [Mr. HELMS], the Senator from Louisiana [Mr. BREAU], and the Senator from Rhode Island [Mr. REED] were added as cosponsors of amendment No. 1768 intended to be proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1838

At the request of Mr. SPECTER, the name of the Senator from Pennsylvania [Mr. SANTORUM] was added as a cosponsor of amendment No. 1838 proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1906

At the request of Mr. NICKLES, his name was added as a cosponsor of amendment No. 1906 proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENT NO. 1911

At the request of Mr. ABRAHAM, the names of the Senator from Connecticut [Mr. DODD] and the Senator from Arizona [Mr. MCCAIN] were added as cosponsors of amendment No. 1911 proposed to S. 1173, a bill to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes.

## AMENDMENTS SUBMITTED

THE INTERMODAL SURFACE  
TRANSPORTATION EFFICIENCY  
ACT OF 1997

## BREAU AMENDMENT NO. 1950

(Ordered to lie on the table.)

Mr. BREAU submitted an amendment intended to be proposed by him to amendment No. 1676 proposed by Mr. CHAFEE to the bill (S. 1173) to authorize funds for construction of highways, for highway safety programs, and for mass transit programs, and for other purposes; as follows:

At the appropriate place insert:

**SECTION 1010. GRADE CROSSING ELIMINATION PROGRAM**

SEC. 1402. RAILWAY-HIGHWAY CROSSING HAZARD ELIMINATION IN HIGH SPEED RAIL CORRIDORS.

Section 104(d) of title 23, United States Code, is amended by striking paragraphs (2) and (3) and inserting the following:

"(2) RAILWAY-HIGHWAY CROSSING HAZARD ELIMINATION IN HIGH SPEED RAIL CORRIDORS.—