

resource, and clarification of tribal rights. This action is consistent with previous actions under the Magnuson-Stevens Fishery Conservation and Management Act where fisheries have remained under the jurisdiction of individual States or interstate organizations, such as the Gulf of Alaska king crab fishery.

Neither the Council nor the fishermen in the three States want to see Federal management of the fishery. This amendment offers the stakeholders in the fishery an opportunity to maintain an effective management systems which protects both the resource and the working men and women of the west coast fishing fleet who depend upon it. I look forward to the timely consideration of this bill.

PERSONAL EXPLANATION  
REGARDING H. RES. 361

**HON. PHILIP M. CRANE**

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 18, 1998*

Mr. CRANE. Mr. Speaker, on March 17, 1998 I was granted a leave of absence to be in Illinois for the state primary elections. If I were able to be present on that day, I would have voted "yea" on roll call number 55 regarding the passage of H. Res. 361, a resolution calling for free and impartial elections in Cambodia.

INTRODUCTION OF "THE TAXPAYER PROTECTION ACT OF 1998"

**HON. WILLIAM J. COYNE**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 18, 1998*

Mr. COYNE. Mr. Speaker, along with my colleagues on the Ways and Means Committee, I am introducing legislation to provide taxpayers with additional safeguards in their dealings with the Internal Revenue Service.

This bill is being introduced on a bipartisan basis and reflects the additional taxpayer safeguards proposed by the Administration in its Fiscal Year 1999 Budget.

I am pleased that the Honorable NANCY JOHNSON, Chairman of the Committee on Ways and Means Subcommittee on Oversight, joins me, as the Oversight Subcommittee Ranking Member, in sponsoring this bill.

The President's additional taxpayer protection proposals are intended to supplement the "Taxpayer Bill of Rights 3" provisions of the House-passed IRS Restructuring and Reform Act of 1997 (H.R. 2676) and should be enacted without further delay.

Earlier this year, the Committee Democrats asked the Department of the Treasury to prepare legislation reflecting the Administration's series of additional taxpayer protection proposals. Congressman CARDIN, Congressman TANNER, and Congresswoman THURMAN joined me in further developing the proposals offered today. Our bipartisan bill is the result of this effort.

I appreciate the Treasury Department and the President's commitment to insuring that the tax code provides appropriate protections for taxpayers in their efforts to comply with the

Federal tax laws. We will continue to work with the Treasury Department to refine various provisions of the bill to insure proper application of these taxpayer protections.

Also, I want to commend the Committee Republicans sponsoring this bill for their commitment to developing and supporting taxpayer protections on a bipartisan basis. The beneficiaries of this process are all of our constituents and taxpayers nationwide.

Clearly the new taxpayer rights provisions provided for in this bill provided significant additional safeguards for taxpayers in their dealings with the IRS.

In summary, the bill will prohibit collection actions in certain situations; require the IRS to provide installment agreements for the payments of tax; require high-level IRS management approval in certain lien, levy and seizure actions; increase the amounts and types of property exempt from levy; require the IRS to comply with Fair Debt Collection Practices Act rules; provide remedies to third parties with regard to erroneous liens and summonses; and, provide civil damages where the IRS has violated bankruptcy code protections.

More specifically, the bill will:

Prohibit IRS collection actions against a potentially "innocent spouse," while the other spouse to the joint return is litigating the merits of the underlying tax liability in Tax Court;

Prohibit IRS collection actions against taxpayers while they are negotiating or have pending an installment agreement or offer-in-compromise with the IRS;

Prohibit IRS collection actions against taxpayers where they have not received proper notice from the IRS and request a 60-day delay;

Prohibit IRS collection actions against taxpayers when they are in court seeking refunds relating to employment taxes;

Provide taxpayers with the right to pay taxes over time through installment agreements, in certain situations, such as where a taxpayer has a tax liability of less than \$10,000.

Require high-level IRS management approval of collection liens and levies on certain pensions, annuities and life insurance policies, liens and levies on property held by certain third parties or property not owned by the taxpayer, seizures and sales of perishable goods, and "jeopardy" assessments and levies;

Provide increased exemptions from levy for certain personal property purchases and for residential property subject to mechanic's liens;

Require the IRS to comply with the Fair Debt Collection Practices Act provisions concerning hours of communication and prohibiting harassment and abuse tactics;

Provide a remedy for third parties who claim that the IRS has filed an erroneous lien;

Provide civil damages for IRS violations of bankruptcy code protections; and

Provide procedures for taxpayers to quash all types of third party summonses.

Since the Senate Finance Committee soon will be finalizing its amendments to the IRS Restructuring bill, I think that it is important that these additional taxpayer rights provisions be put forward, at this time, for timely action.

Further, I believe that at the point a conference is scheduled on the House-passed bill it will be useful to the House conferees to have these provisions in legislative form, with the bipartisan support of the Committee and the House Membership.

As the weeks and months pass, with no Senate action on the IRS Restructuring bill, our constituents continue to struggle unnecessarily with the IRS. We have all agreed that the IRS should be reformed and that the Taxpayer Bill of Rights 3 should be enacted into law. It is time to make the reforms of TBOR3 law, and to include the proposals we are introducing today.

There is no reason to wait any longer. For those constituents of ours trying to resolve their tax cases with the IRS, time is of the essence.

I urge that each Member of the House support this bill and join us in working toward timely enactment of these proposed reforms.

TRIBUTE TO DR. HENRY CLEVER,  
JR.

**HON. JAMES M. TALENT**

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, March 18, 1998*

Mr. TALENT. Mr. Speaker, I rise today to pay tribute to Dr. Henry Clever, Jr., who will be retiring from private practice on April 30, 1998. I hope you will join me in honoring his fine career and in wishing him a happy and healthy retirement.

He and his wife, Roseann, have been married since June of 1956, and they have eleven children and 21 grandchildren. Not only has he distinguished himself with an impressive career in pediatric medicine, he has been a leader in his community for well over thirty years.

Dr. Clever graduated from the University of Missouri Medical School in 1960, and started his private practice in St. Charles, Missouri, in 1963. He was the second pediatrician to open an office in St. Charles County. Since that time, he has been actively involved with numerous professional and community organizations dedicated to serving the residents of St. Charles County. Among these organizations are: the American Academy of Pediatrics, the Missouri State Medical Association, the St. Louis Pediatric Society, the St. Charles County Association for Retarded Citizens, the Handicapped Facilities Board, the Missouri Mental Health Commission, the Four County Mental Health Board, the Board of Directors for Duchesne Bank of St. Peters, the Advisory and Endowment Board for Duchesne High School, Youth In Need, the St. Charles County Board of Trustees for Mental Health, the March of Dimes, and the United Services for the Handicapped.

He has also distinguished himself with his service to the Archdiocese of St. Louis. Dr. Clever has served on numerous committees for the Archdiocese including being a past-president and member of the St. Louis Archdiocese's Board of Education. His service as the co-chair of the Archdiocese's Pro-Life Committee has been an inspiration to all of us in the St. Louis area who are fighting to protect the lives of the unborn.

Mr. Speaker, I hope you will join me in congratulating and thanking Dr. Clever for his service to his patients, his community, his faith, and his family. He is truly a great humanitarian, leader, and citizen.