

the American people and that the American people are really interested in. We spend a lot of time on this floor talking about things that are important, but I am not sure the average American really thinks it affects their lives. Let me tell you, the IRS affects people's lives, virtually everybody in this country.

So I salute and congratulate my colleague from Georgia.

Mr. COVERDELL. I thank the Senator from Ohio.

(The remarks of Mr. DEWINE pertaining to the introduction of legislation are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. DEWINE. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. KYL. Mr. President, I want to conclude this discussion of the Senate Finance Committee's work in exposing problems with the IRS by commending the Chairman of the Senate Finance Committee, Senator ROTH, for holding the series of hearings to expose problems in the Internal Revenue Service's dealings with taxpayers. I also want to thank the taxpayers and IRS employees who had the courage to come forward and tell their stories publicly. Although we all knew that there were serious problems with the way the IRS does business, it is safe to say that all of us were truly shocked at what we learned from the hearings.

As Senator ROTH put it, we found that the IRS far too often targets vulnerable taxpayers, treats them with hostility and arrogance, uses unethical and even illegal tactics to collect money that sometimes is not even owed, and uses quotas to evaluate employees.

Its effort, obviously, is to try to bring in more money. But I think all of us would agree that it is not an acceptable behavior, and, therefore, clearly that kind of behavior will be dealt with in the legislation which we will be preparing.

I think it is also important to make the point that most IRS employees, like most other Government employees, are not only law abiding and very hard working but are very professional in what they do. They have, especially at the IRS, the very difficult and even thankless task of administering the code that, frankly, the Congress and the President made extremely complex and difficult to administer. It is filled with contradictory provisions. It is often open to differing interpretations. Frankly, we have given the IRS tremendous power in administering the code, but it is power that can bankrupt families, can put people out of their

homes, and, as we heard, even ruin some lives. Any abuse of that power is intolerable.

Let me recount some of the things that have been uncovered as a result of these hearings. We heard that a taxpayer was hounded by the IRS for overpaying his taxes. The IRS put one constituent through the wringer of audits annually for 20 years and never found anything wrong.

Another person received a tax refund in error from the IRS. Knowing that it was an error, the constituent never cashed the check, yet when the IRS discovered its own error later, it demanded the refund back with interest.

One family that had a lien placed on its house worked out a payment plan with one IRS agent, only to have another IRS agent institute foreclosure proceedings. What is most galling to taxpayers is not that they have to pay taxes, but that there is virtually no recourse when the IRS makes an error. The cost of setting things right—hiring attorneys and CPAs—can be so high that people agree to pay taxes and penalties that they do not really owe.

Another thing we found was the abuse that innocent spouses can suffer at the hands of the IRS and current law. By resisting calls from the other side to rush the IRS reform bill to vote, we have been able to craft far stronger provisions to protect innocent spouses. The legislation that will come before the Senate next week would ensure that innocent spouses are responsible only for their own tax liability.

It was two and a half months ago that I came before the Senate to discuss the plight of a constituent of mine, a woman who divorced in late 1995. She paid her taxes in full and on time during the last two years of her marriage, but her husband apparently did not. The IRS ultimately came after her for the taxes that her former spouse did not pay. It did not aggressively pursue the tax bill with him.

About two weeks after hearing from my constituent, I sent Chairman Roth a letter identifying ways of improving the IRS reform bill, and on that short list was a recommendation to make innocent-spouse relief easier to obtain, and to make it available retroactively, or at least to all cases pending on the date of enactment of the bill.

So obviously, I am delighted that the Finance Committee has focused on the issue of innocent-spouse protection and has included provisions that better protect my constituent and women across the country in similar situations.

The IRS reform bill is a good bill, and it deserves an "aye" vote. But let us be under no illusion that even a good reform bill will solve the myriad problems that exist. Our nation's Tax Code, as currently written, amounts to thousands of pages of confusing, seemingly contradictory tax-law provisions. We need to reform the IRS, but unless that reform is followed up with a more fundamental overhaul of the Internal Revenue Code, problems with collec-

tions and enforcement are likely to persist. If the Tax Code cannot be deciphered, it does not matter what kind of personnel or process changes we make at the agency. Complexity invites different interpretations of the tax laws from different people, and that is where most of the problems at the IRS arise.

Replacing the existing code with a simpler, fairer, flatter tax would facilitate compliance by taxpayers, offer fewer occasions for intrusive IRS investigations, and eliminate the need for special interests to lobby for complicated tax loopholes.

The IRS reform bill, Finance Committee hearings about taxpayer abuse by the IRS, the Kemp Commission's recommendations in favor of fundamental tax reform, new proposals to sunset the IRS Code, and the debate that sponsors of the flat tax and sales tax have taken on the road in recent months, will all help to move the tax-reform discussion forward.

In conclusion, we can pass an IRS reform bill to try to rein in the IRS and make sure that it treats taxpayers fairly, reasonably, and respectfully. But let us not fool ourselves. The IRS cannot be faulted for a Tax Code that is too complex and filled with contradictory provisions.

Until the Tax Code is simplified, problems in one form or another are likely to persist. We must use this opportunity to begin the debate about fundamental tax reform.

EXPLANATION OF ABSENCE

Mr. KYL. Mr. President, I would like to take this personal privilege of explaining why I was not able to vote last night on an extraordinarily important issue before the Senate; namely, the expansion of the North Atlantic Treaty Organization, NATO.

The vote, fortunately, was 80 to 19, meaning that the United States has gone on record as supporting the inclusion of the Czech Republic, Hungary, and Poland as members of this important alliance.

When the debate started, I provided remarks which expressed my strong sentiments in support of that expansion. Throughout the debate, as amendments were offered, I spoke to several of them, attempting to defeat amendments that I thought would be detrimental to the expansion of NATO and to our mission in NATO.

Fortunately, one of the first amendments adopted was an amendment which I offered, which helped us to present a strategic vision in the discussions that would be ongoing with respect to the development of a new strategic vision for NATO that reflects the beliefs of the U.S. Senate and reflects our belief that the original purposes of NATO and the original strategic vision should play a large role in animating our assistance, with our fellow NATO members, in devising a new strategic mission.

I say all of that as a predicate to state in the most emphatic terms that

had I been able to be here, I would have voted "aye" to support the expansion of NATO. Ironically, my absence last night was due to the fact that I was supposed to be on my way to a conference in Europe, which is the New Atlantic Initiative Conference to discuss and support NATO and NATO expansion. The New Atlantic Initiative is a relatively new organization, founded among, other things, to promote the continued development of, and enhancement of, the strong relationship between the United States and our NATO allies.

Unfortunately, because a lot of my colleagues had a lot to say and had amendments to offer, many of which were ultimately withdrawn, the leader and the distinguished minority leader were not able to close the debate in time for me to make that vote. Unfortunately, also, I delayed my departure until the very last aircraft to Europe. That aircraft was taken out of service. That is why, about midnight last night, I learned not only that I would not be able to go to that NATO conference but that I had also missed the vote on NATO expansion. I regret that very much, because I would have liked to have been here to cast my vote in support of that.

I note that a letter from the distinguished majority leader, which I was to deliver to the representatives of the Turkish Government, has been delivered, and, therefore, the Senate is also represented at that conference as it is going on here today. I certainly appreciate the majority leader's support for that.

TRIBUTE TO ERROL SEWELL

Mr. THURMOND. Mr. President, if one wants to find an excellent example of a private organization making a significant difference in the lives of young people, one need look no further than the Boys & Girls Clubs of America. This organization has dedicated itself to providing invaluable services and activities for our Nation's youngest citizens, and their efforts have not only helped to provide a diversion from the many destructive temptations that face our children in this day and age, but have also made neighborhoods throughout the United States better places to live.

For the past forty-two years, Errol Sewell has dedicated his life to promoting the Boys & Girls Clubs of America and helping to make this organization the success it is today. Mr. Sewell's association with the Boys & Girls Clubs began in Valdosta, Georgia where he was a member of the clubhouse in what was then a small, sleepy southern town near the Florida border. In 1956, Mr. Sewell made what was a natural transition, from that of "club member" to "club staffer", and he began what became a lifelong association with the Boys & Girls Clubs of America.

Mr. Sewell's abilities and talents as a manager and a leader did not go unno-

ticed, and he was brought to the national staff in 1969 in the capacity of field representative for the Southeast region. Over the past almost twenty years, he has worked tirelessly to promote the Clubs, and has steadily moved up the organization ladder to the position of senior vice president. In that capacity, Mr. Sewell established what will be his most lasting legacy of service and accomplishment in the Boys & Girls Clubs of America organization, he is credited with being one of the key people in almost doubling the number of members of this organization.

In the late 1980's when Mr. Sewell became Senior Vice President for Field Services, there were approximately one million boys and girls who belonged to about 1,000 clubs across the nation. It became the vision and the goal of senior officers of the Boys & Girls Clubs of America to double the size of its membership in five years, and largely through the determination and hard work of Errol Sewell, that goal was reached. Today, there are almost three million children who are members of the Boys & Girls Clubs of America, and clubhouses are added to this organization at a rate of about four a week. This is truly an impressive accomplishment, and it is one that is worthy of commendation. Errol Sewell and the Boys and Girls Clubs of America are deserving of credit and our gratitude.

Mr. President, Errol Sewell is retiring from the organization that has been a part of his life since his childhood. As this dedicated man steps down from his duties, he can take great pride in all he has accomplished, not the least of which is securing the most lucrative endowment the organization has ever received, \$10 million to establish the "Joseph B. Whitehead Leadership Development Fund". Unquestionably, Mr. Sewell leaves the Boys & Girls Clubs of America a bigger, better, and stronger organization thanks to his efforts, and I know that he will be missed by all those who have had the pleasure of working with him. I am certain that all my colleagues would join me in congratulating him on his successes and wishing him continued health and happiness in the years to come.

CHIEF HAROLD BRUNELLE OF THE HYANNIS FIRE DEPARTMENT

Mr. KENNEDY. Mr. President, the Hyannis Fire Department recently honored Harold S. Brunelle of Hyannis by appointing him as Fire Chief. This honor is a well-deserved tribute to Chief Brunelle, his 26-year career with the Department, and his commitment to the community of Hyannis.

Chief Brunelle was chosen after nation-wide competition for the position of Fire Chief, and he was selected unanimously for the position in a field of 34 applicants.

Chief Brunelle joined the Hyannis Department in 1972 as a Junior Firefighter and rose through the ranks be-

cause of his great ability and dedication. His selection as Fire Chief demonstrates the town's confidence in Mr. Brunelle and their faith in his able service and leadership to the residents of the community.

Hyannis and Massachusetts are proud of Harold Brunelle's appointment as Fire Chief. I congratulate him on this distinction, and I look forward to working closely with him in the years ahead.

I ask unanimous consent that an article from the Barnstable Register on Chief Brunelle's selection be printed in the RECORD.

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

[From the Barnstable Register, Mar. 19, 1998]

NEW FIRE CHIEF A FAMILIAR HYANNIS FACE (By John Basile)

HYANNIS.—A 26-year commitment to the Hyannis Fire Department has led Harold Brunelle to its top job.

Mr. Brunelle was named fire chief late last week in a unanimous vote of the Board of Fire Commissioners after a nationwide search to replace Chief Paul Chisholm, who retired after seven years on the job. He was selected from a field of 34 applicants.

"Just to be a firefighter is a privilege and an honor. To be able to rise through the ranks and become chief is the proudest thing I could experience," Chief Brunelle said during an interview in his office at the Hyannis fire station.

Chief Brunelle has been serving as acting chief since last November when Chief Chisholm stepped down. He started with the Hyannis Fire Department in 1972 as a junior firefighter and was appointed a permanent firefighter in 1974. He rose through the ranks of senior firefighter, lieutenant and captain before becoming deputy chief in 1990.

Born and raised in Hyannis, Chief Brunelle still lives there with his wife and three children, and said his appointment sets an important precedent for the Hyannis Fire Department.

"One of the real positive things that came out of the appointment is that people from within the department received the message that there is career advancement here," Chief Brunelle said. Promotions within the department to fill Chief Brunelle's former role as deputy chief and other command positions are expected in the next few months and will depend on the results of competitive exams.

The appointment of the new fire chief followed a grueling selection process involving a mathematical ranking formula, scrutiny by a professional assessment panel and one-on-one interviews with fire commissioners.

"Nobody can say he wasn't tested," said Richard Gallagher, chairman of the Board of Fire Commissioners. "I'm delighted for him because he's earned it, just as he earned every rank in the department." Mr. Gallagher praised the new chief's style.

"He will be a chief that can be approached by people," he said. "You'll get an honest answer out of Harold."

The new chief said he was supported through the application process by former fire Chief Glen Clough, "who basically built the Hyannis Fire Department in his 30-plus years as chief." He also thanked former Chief Richard Farrenkopf "for all of his time and expertise devoted to training."

Chief Brunelle, who has logged countless hours over the years in schools and at fire safety events, said residential fire prevention will continue to be a high priority for him.