

we were students at Duke, that I and many like me have had our chances to get ahead in life and to try and participate fully in the political life of this country.

I first came to know Terry Sanford, then a recent governor of North Carolina, in 1970, when he became president of Duke University. And, Mr. Speaker, my colleagues know what the climate was like then on most college campuses. It was a time of emotional turmoil and consternation, great riffs over Vietnam and civil rights; and certainly Duke had seen its share of them. Initially, many of us who were students said, how could someone who has been in political life come to be president of this academic institution?

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Mr. Sanford soon showed us wrong and showed us the kind of person he was. We learned how he was able to bring together many disparate elements and get everyone sitting down. I guess there are several incidents that describe how Terry Sanford worked and lived. The one that came most to my mind was one day he had only been in office at Duke for a few months, word came that the gathering of some of our more radical students had gathered out on the campus drive and were getting set to march on the administration building. They had actually blockaded the circle by which all traffic could get into the university. Rather than having them march down, Terry Sanford, new President at Duke, new kid on the block, he marched out to the traffic circle. There he confronted, and I still remember one bearded student looking at him and saying, "Do you know what we're going to do?" President Sanford said, "What is it you propose?" He said, "Well, we're going to march right down and take over Allen Building, the administration building." He stepped back, he looked at them, gave that wry chuckle of his and said, "Well, good luck. I've been trying to take it over for months." Safe to say, that demonstration broke up right there. Indeed President Sanford, then in his true style, invited everyone to come to Allen Building and to meet with him and, of course, as he often did, held regular meetings and hours with students.

Another time in a campaign that I worked in that he was involved in, some of us were being critical of another staff member, a young person, just like us. I still remember him looking at us and saying, "Nobody is ever going to be able to say that I didn't give somebody a chance." That was what his life was all about. It was giving young people, all people, but particularly young people chances.

He gave voice to a number of us who were still students in 1972 when we were looking for a presidential race and a candidate that espoused what we believed in. He took on that dark horse presidential race. It was not an easy one for him. Obviously he did not get the nomination. But on the way to

fighting for that nomination, he gave hundreds of us a chance to participate and to become stakeholders in this democratic process. I just wonder how many students he turned from being simply angry and frustrated, turned to being full participants in people making an investment in our system today.

Indeed, you can look at any role of government officials or business officials or people taking an active role in their community and you can find Terry Sanford's handiwork and signature in all of them. He ran for the Senate from North Carolina and he was elected for a term and he represented North Carolina well. This was as someone who at a time when most of us might think of retirement, Terry Sanford was always serving. He fascinated me because no matter what increase in years he might have, he could always communicate directly with young people, in terms that young people related to. You trusted him, he brought you in, he made you part of what you wanted to do. There are thousands of places and thousands of people across this world tonight who are doing something that probably they would not have done had it not been for Terry Sanford. I think that is the highest tribute that can be paid to Mr. Sanford. People, a lot of us, have opportunities today that we never would have had had he not given us a voice and a vehicle by which to express them. And so that is the job that all of us need to dedicate ourselves in his memory.

I would say to Mr. Sanford, you left our Nation much better, you enriched countless lives. Many generations are going to have enhanced opportunities because of you. Thank you, Mr. Sanford.

REFORMING THE INTERNAL REVENUE SERVICE

The SPEAKER pro tempore (Mr. BLUNT). Under a previous order of the House, the gentleman from Pennsylvania (Mr. FOX) is recognized for 5 minutes.

Mr. FOX of Pennsylvania. Mr. Speaker, I rise to address the House tonight on important legislation. The American taxpayers are expecting that we will work together in a bipartisan fashion to change the IRS and to scrap the code. The fact is that if you have seen the Senate Finance Committee hearings both recently and in the past, in the fall of 1997, we learned firsthand how the IRS agents, many of them presently employed by the agency, testified under anonymity with cloaks over their head, with scrambled speech, in order to reveal for the first time just how widespread the culture of fear is at an agency which has been out of control for some time, has caused havoc to the American citizens. We know that most employees, the great majority, are doing their job, but the fact is that at the IRS, we have set into circumstances the kind of problems that need to be cured.

Right now we heard about from IRS agents that there are quotas for prosecutions, for audits, for investigations, that in fact there has been a situation where the agency has called for each field office to have a certain number of audits and investigations, much like you would have for a sales organization. That is not how you can run an IRS.

The fact is this agency needs to turn to a taxpayer-oriented, taxpayer-friendly agency, one that is going to be there to help the American public. And so I have introduced, Mr. Speaker, the Taxpayer Bill of Rights III to answer those complaints that were raised at the Senate Finance Committee hearings. My bill will do the following. It will change the burden of proof. Instead of the taxpayer being presumed guilty and the IRS commissioner being presumed to be correct, the taxpayer will be presumed to be innocent and the burden of proof will be on the commissioner to prove otherwise. Under my bill, there will be no more fishing expeditions. There will be expanded probable cause for any investigations by the IRS. And there will be no more quotas. It is no more appropriate for us to have quotas on tickets for law enforcement agencies any more than it is appropriate to have quotas for IRS investigations and audits.

Under my Taxpayer Bill of Rights, the most important feature would be to make sure that the IRS, when they have overreaching and they go beyond the law, that they are responsible for their own business, individual and legal losses that they cause corporations and they cause individuals or any other entities that file taxes with the IRS.

The Taxpayer Bill of Rights would also call for whistle blower protection. If you report wrongdoing at the agency, then you cannot be audited for coming forward to tell the truth.

Finally, if you want to settle a claim that you have with the IRS, then the IRS must appoint a mediator for the purpose of settling that claim. We have in the United States, Mr. Speaker, over 100,000 IRS employees but only 43 taxpayer advocates, less than one per State. We need to change the balance so that we put the "Service" back in the Internal Revenue Service. We can make these changes if we work with the new commissioner, who has expressed an interest in reforming the agency.

We look forward to working with IRS employees to make this a reality and working also with the gentleman from Oklahoma (Mr. LARGENT) and the gentleman from New York (Mr. PAXON) to make sure we scrap the code and replace it with one that is flatter and fairer to the American people.

I thank the Speaker for this time to address these important issues of scrapping the code and reforming the IRS. I look forward to working with my colleagues in a bipartisan fashion to pass these items.