

to walk is, as described by the insurance company, "a marginal, minimal benefit." That simply cannot be what we do in this country to little boys like Ethan.

I yield the floor.

Mr. DORGAN. Mr. President, the story that was just described by my colleague, Senator CONRAD, is one that occurs all too often across this country in this new era of managed care. Every day we intend to describe the circumstances of managed care in this country that require us to bring a Patients' Bill of Rights to the floor. Every day we will discuss this issue on the floor of the Senate, hoping that we will be able to persuade those who schedule the Senate to bring the Patients' Bill of Rights to the Senate.

Every person in this country seeking health care ought to have a right to know all of their options for treatment, not just the cheapest option for treatment. Everyone seeking health care in this country ought to have a right to show up in an emergency room and get necessary treatment for an emergency medical need. The list goes on. That is why we want to see a piece of legislation called the Patients' Bill of Rights brought to the floor of the Senate.

The PRESIDING OFFICER. Under a previous order, the Chair recognizes the Senator from North Dakota, Mr. DORGAN, for 9 minutes 31 seconds of the previously allotted time.

AGRICULTURE

Mr. DORGAN. Mr. President, for the remaining moments I will speak on the subject of agriculture. I know it is probably something a lot of people do not think about or don't want to talk much about. Family farmers in my State are in trouble. At night when you fly across my State in a small airplane and look down, those family farmers have the brilliant yard lights that peek up at you. Each of these points of light represent a family living in the country, trying to make a living on the family farm.

Recently there was an editorial cartoon in the Forum newspaper of Fargo, ND, showing a truckload of family farmers going down the road surrounded by a landscape of farm problems, including low prices, crop disease, and inadequate programs. The road sign in the cartoon stated, "The point of no returns." Why? Here is what is happening to the price of wheat. We passed a new farm bill and the price of wheat goes down, and down. Wheat prices are down 42 percent since May of 1996, following the passage of the new farm law. The point is that the new farm law pulls the rug out from under family farmers in terms of a safety net and tells the farmers, "Go to the marketplace to get your price." Then the marketplace has a pathetically low price, and farmers go broke.

I had a farm meeting in Mandan, ND, and a fellow stood up. He was a big

burly guy with a beard. He said his grandfather farmed, his dad farmed, and he has farmed for 23 years. His chin began to quiver, and he began to get tears in his eyes, and he said, "I can't keep farming. I am forced to quit this year."

We have all heard the stories. One by one. I suppose people say that is just one farmer. Yet "one by one" means that across this country, there are hundreds and thousands of farmers leaving farming. It is especially evident in my State. When farmers can't make a living and go out of business, it seems to me that is an enormous step backwards. Family farmers contribute something very important to this country.

Family farmers have had to fight several things in my State recently. They had to fight the weather. We went through a winter in which we had 3 years' worth of snow in 3 months. We had seven blizzards, the last of which put nearly 2 feet of snow on the ground. It was the worst blizzard in 50 years. Farmers had to fight that. Then they had to fight low prices. Then they had to fight a crop disease known as fusarium head blight or scab which wiped out a quantity of their crop. And, then they have to fight a Congress and a farm policy which has been constructed by people in Congress who say it doesn't matter who farms.

These folk think agrifactories are fine. They can farm as far as the largest tractor will go, until it runs out of gas, and that is fine with them. It is not fine with me. If we end up with a land of giant agrifactories farming America's farmland, we will have lost something forever in this country that is very important. As a matter of social and economic policy, we ought to fight with every fiber of our being to make sure we have a network of families living out on the farms in this country's future.

I watched one day when somebody came in that door, breathless, and walked to the floor of the Senate on the supplemental appropriations bill and offered an amendment for \$177 million to be added to star wars national missile defense system. They added \$177 million that wasn't even asked for. But that wasn't a problem. It was accepted by consent. A total of \$177 million was added early in the morning. That was OK with this body because it was for star wars. But somehow we don't have enough money to provide a decent wheat price for a family farmer who is struggling out there.

I got a letter from a man and his wife who quit farming recently. The letter is from George and Karen Saxowsky, of Hebron, ND. I will read just a couple of paragraphs, since I have 2 more minutes. It describes for those who don't know about family farming what this family went through. She wrote a Christmas letter and described part of what they went through in the storms. She talked about the last blizzard.

I will read a couple paragraphs:

As the storm abated Sunday evening I could hear Glendon yelling and ran to see what was going on now, but couldn't find him. Here, they had found a cow laying on its side drowning in muck. Glendon was laying flat on his belly holding the cows head out of the muck while George was trying frantically to get the tractor down to him. I plowed through four foot deep snow to help—the first tractor got wet and quit. [All during the storm we had distributor caps in the oven drying out!] He got the Bobcat—it quit; he got the next tractor and we made it down there, tore a fence down, put chains on the cow and pulled her out. She died; as did a calf that had been buried in the snow someplace in the ten feet we pulled the cow and we didn't even see, until the snow melted enough, that it was under her; as did those two calves in the basement; as did a calf that had followed its mother to the water fountain, got stuck in the snow and froze to death standing up—we must have walked by that calf fifty times but with the blizzard didn't see it—they get snow covered really fast; as did the cow in the corral with a roof over her head with water and hay right beside her; as did—well, you get the picture. It continued for fourteen days after the storm, every day we lost at least one cow and/or calf. We took them to the vets for autopsies and what-not but it just seemed there was nothing we could do to save them. One day we made it to 5:00 without any dying and thought the curse was broken but by midnight we had lost a cow and a calf. It was a terrible, terrible time, but we lived through it—but not alone. Friends were there for us. On the Friday after the storm one called to tell us to get out of the house and come to town for a Fireman's Dance—we were just too exhausted and depressed—but he was really pushy (he did the same thing for us after last year's cow incident on 1-94). We went and visited with other farmer-ranchers who were in the same boat—it really was so helpful and encouraging?

We were really dreading the first snow of this winter. Long about October, George started talking about quitting farming—I took it as a mid-life crisis; a one time slide. But he kept talking—and then started making plans. We would put in a crop in '98 and quit in '99. I still thought 'this-too-shall-pass' but he just got more serious. In November I started getting calls asking if I would like a job off the farm? I have to tell you, I was so flattered that they even considered me capable of doing what they needed; I had been self-employed for almost 25 years! I turned them down, but it did start the wheels turning. Then, there was an ad in the paper for a job in Hebron with benefits. We talked about it and I applied; they offered me the job and I took it. This was not easy, now we couldn't put a crop in this spring as the job is 40 hours a week including every other Saturday and George can't farm without me.

The bottom line is: a 47 year old, 4th generation farmer in this 27th year of farming is quitting farming.

This is why this farm couple is quitting farming. It is not just because of the storm and the dead cattle. It is about making a living and getting some return for their efforts.

North Dakota farmers had a decline of \$750 million in farm income in 1997. Low prices, crop disease, weather. Senator CONRAD pointed out that 98 percent of the net income of farmers was washed away by this set of problems. And, there is one more problem that farmers face. They face a Congress that doesn't seem to care whether there are family farmers.

The new farm program pulls the rug out from under our family farmers. They are told to go to the marketplace to get their price. When they go there, the big millers are there and the big grocery manufacturers are there, and the big grain traders are there. They all want lower prices, so they drive prices down so when family farmers go to the marketplace, they find pathetically low prices, well below their costs of production for grain.

The fact is they lose money year after year because farm prices are consistently below the full economic costs of production. Then they suffer through crop disease on top of it all, and find out the crop insurance program doesn't work. When they turn to the safety net, they find that, no, that has been pulled away. When they ask what is the loan rate on a bushel of wheat, they find it is the lowest it has been in decades.

So the question is: Is somebody here going to start to care about whether we have family farmers or not? Or is the priority here that you can waltz through these doors and offer a couple hundred million dollars for star wars, and get plenty of money for things like that; but when it comes to family farmers we don't have enough money for a decent support price to help them stay on the farm?

Mr. President, I and others will be talking about this in the coming days. I hope, as we search for some solutions, this Congress will decide family farmers are worth finding solutions for, and that we will develop a better farm program, one that really works to provide protection for family farmers.

I yield the floor.

WE THE PEOPLE . . . THE CITIZEN AND THE CONSTITUTION

Ms. COLLINS. Mr. President, on May 2-4, 1998, more than 1,200 students from across the nation were in Washington, D.C. to compete in the national finals of the We the People . . . The Citizen and the Constitution program. I am proud to announce that a class from Old Orchard Beach High School represented the State of Maine. These outstanding young scholars worked diligently to reach the national finals by winning local competitions in Maine.

The distinguished members of the class representing Maine are: Lauren Asperschlager, Lucy Coulthard, Chad Daley, Rose Gordon, Krista Knowles, Nathan LaChance, Sarah Lunn, Sandra Marshall, Katie McPherson, Cindy St. Onge, Sam Tarbox, and Sharon Wilson. I also want to recognize their teacher, Michael Angelosante, who deserves much of the credit for the success of the class. The district coordinator, John Drisko, and the state coordinator, Pam Beal, also contributed a significant amount of time and effort to help the class reach the national finals.

The We the People . . . The Citizen and the Constitution program is the most extensive educational program in

the country developed specifically to educate young people about the Constitution and the Bill of Rights. The three-day national competition simulates a congressional hearing whereby the students are given the opportunity to demonstrate their knowledge while they evaluate, take, and defend positions on relevant historical and contemporary constitutional issues. The simulated congressional hearing consists of oral presentations by the students before panels of adult judges.

Administered by the Center for Civic Education, The We the People . . . program has provided curricular materials at upper elementary, middle, and high school levels for more than 75,000 teachers and 24 million students nationwide. Members of Congress and their staffs enhance the program by discussing current constitutional issues with students and teachers.

The We the People . . . program is designed to help students achieve a reasoned commitment to the fundamental values and principles that bind Americans together as a people. The program also fosters civic involvement as well as character traits conducive to effective and responsible participation in politics and government.

I commend these student constitutional experts from Maine and throughout the nation who have participated in the We the People . . . national finals for their achievement in reaching this level of the competition.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is now closed.

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of H.R. 2676, which the clerk will report.

The bill clerk read as follows:

A bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes.

The PRESIDING OFFICER. The time until 12:30 p.m. shall be for debate only, unless the managers' amendment is offered.

Mr. ROTH addressed the Chair.

The PRESIDING OFFICER. The Senator from Delaware is recognized.

Mr. ROTH. Mr. President, I urge my colleagues to come down to debate this important piece of legislation. A number of individuals have indicated they want the opportunity to discuss this legislation, the restructuring of IRS. We do have an hour and a half available for any Senators who want to come down and give their comments with respect to this legislation. This is their opportunity, and I urge that they do so immediately.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

The PRESIDING OFFICER (Mr. BROWNBACK). Without objection, it is so ordered.

Mr. KERREY. Mr. President, the Internal Revenue Service Reform and Restructuring Act of 1998 will touch the lives of hundreds of millions of Americans.

More Americans pay taxes than vote. The perception of how our government treats us—its citizens—is rooted more in our contact with the IRS than with any other U.S. agency or entity.

How we are treated by the IRS—and our tax laws—effects our perception of whether or not we believe we have a fair shot at the American Dream and whether or not we are a government of, by and for the people.

During our deliberations this week, we must be mindful of Congress's complicity in allowing the IRS to become what it has become. The IRS is not Sears & Roebuck—we are its Board of Directors. We write the tax laws, we are responsible for the oversight and it was on our watch that the IRS became the mess we now try to clean up.

Mr. President, I remind my colleagues that Congress has changed the tax code 63 times since 1986, and these changes have created a tax code that costs the American taxpayers \$75 billion a year to comply. We do so without considering the cost for the IRS to administer it, and without considering the cost for taxpayers to comply. If you doubt that we have made things difficult I challenge you to take a look at this year's Schedule D on capital gains and losses. A few years back Dave Barry noted that we were making progress in our mission to "develop a tax form so scary that merely reading it will cause the ordinary taxpayer's brain to explode." He cited Schedule J, Form 118 "Separate Limitation Loss Allocations and Other Adjustments Necessary to Determine Numerators of Limitation Fractions, Year-End Recharacterization Balances and Overall Foreign Loss Account Balances." If that is not complicated enough, I'd suggest he go back and take a look at this year's Schedule D.

The American public knows that Congress plays a leading role in all of this. In a recent poll, 72 percent of Americans blamed Congress for the ills of the IRS, and not the IRS itself.

According to a special Harris Poll conducted on April 15th, "[t]ax evasion is believed by most people to be more widespread than harassment by the IRS." The poll also found that by a margin of 50 to 33 percent, Americans believe more people "get away with not paying all the taxes they should" than pay "all their taxes and are unfairly harassed by the IRS." Willful non-compliance with our tax laws cost