

The response from HHS, from an anonymous source I might add, and from AIDS activists is that the science tells us so. As proof they quote in the HHS press release from Dr. Harold Varmus, Director of the National Institutes of Health, to the effect that needle exchanges can help. Well, so can chicken soup, but this is not the issue and is not what the law calls for.

Being concerned about issues of public policy and public health, the Congress has been concerned not to be stampeded into irresponsible policies.

In this light, it included specific guidance in law on using public money or government support for needle exchange. The intent was fairly clear: No money, no support. Full stop. It did provide for an exception if the science conclusively showed that needle exchange programs stopped AIDS and did not encourage use. That is a fairly high standard. And it should be. Otherwise, what we are doing is experimenting on the public, betting on a hope that things will turn out right. This may be a good strategy at the race track or at the roulette table, but it has no place in major policy.

Yet, this casino mentality is what the Secretary of HHS has now proclaimed. And she is gambling with the public health. Secretary Shalala has announced that, "a meticulous scientific review has now proven that needle exchange programs can reduce the transmission of HIV * * * without losing ground in the battle against illegal drugs."

In doing this, the chief health official of the country has endorsed a policy that is reckless and irresponsible. And she has done so on claims about scientific support for her position that is, at best, inconclusive. At the worst, science contradicts her arguments flatly. In either case, this is poor ground upon which to base such a significant change in public policy.

As Dr. James Curtis notes in an oped piece in the New York Times of 23 April, the idea of handing out needles to stop AIDS is "simplistic nonsense that stands common sense on its head." Dr. Curtis, a professor of psychiatry at Columbia University and the director of psychiatry at Harlem Hospital, goes further. "For the past 10 years," he writes, "as a black psychiatrist specializing in addiction, I have warned about the dangers of needle-exchange policies, which hurt not only individual addicts but also poor and minority communities."

The lack or contradictory nature of the science referred to by Secretary Shalala is also laid bare by Dr. David Murray of the Statistical Assessment Service. In an oped in the Wall Street Journal of 22 April, he notes just how thin the science is and yet how activists try to skip over this fact.

Even the drug czar opposed this decision. Thus, there is not even consensus within the administration on this policy. The reason for this lack of agreement is based on the fact that the

science is not there to support the position. And the law is clear. It does not say the science must show that such programs "might reduce", or "can reduce". What it says is the science must show that they in fact do reduce AIDS and do not increase the chances for promoting illegal drug use. Even Secretary Shalala's press release hedges this with a "can reduce" comment.

The only bright spot in the Secretary's announcement, and that light is a pretty dim bulb, is that no federal money will be used to support this policy. But this is a dodge. Even the advocates for exchange programs recognize it as such. This statement puts the authority of the administration behind this program. It does so on the thinnest of evidence.

In my view, this decision is outrageous. I call upon Mr. Clinton to retract it. Whatever the outcome, it is clear that this administration simply doesn't get it when it comes to drug policy.

Mr. AKAKA addressed the Chair.

The PRESIDING OFFICER. The Senator from Hawaii, Mr. AKAKA, is recognized.

IRS REFORM

Mr. AKAKA. Mr. President, I am pleased that the Senate is finally taking action to restructure the IRS. As my colleagues know, the IRS supports operations of the Federal Government by collecting approximately \$1.5 trillion in taxes each year. With roughly 102,000 employees and a budget of \$7.8 billion, the IRS has a wide variety of programs designed to help taxpayers understand and meet their Federal tax obligations.

Given the highly publicized criticism of the agency, let me begin by making a few comments relating to staff of the IRS. I am confident that the majority of the staff at the IRS, whose job it is to enforce federal tax laws, are diligent and competent in their responsibilities. Yet, we need to ensure that this professional staff lives up to a strict code of conduct, especially the supervisors and the regional directors. We must demand that taxpayer complaints about unfair treatment are promptly heard and that abusive IRS employees are dealt with appropriately.

No one disagrees that serious reform is needed at the IRS. We in Congress also need to recognize that the complexity of the tax code and the constant changes by Congress add to the taxpayer burden and compound the difficulty of administering the laws we enact.

The Senate Finance Committee hearings last week again highlighted serious allegations of abuse by the agency. I was pleased that IRS Commissioner Charles Rossotti raised an important issue that deserves Congressional attention—that of tax evasion. Commissioner Rossotti disclosed that the tax gap, or the amount that taxpayers owe to the Federal Government but fail to

pay, is \$195 billion annually. Previous estimates indicated that the figure was between \$70 billion to \$140 billion. I agree with many of my colleagues that we must work together to conduct a review of "willful non-compliance." We also need to maintain public confidence in the ability of the IRS to fight tax evasion. This is one example among a host of serious issues that should be a part of IRS reform.

I am presently working with members of the Finance Committee to address an issue which involved IRS non-compliance with provisions of the Internal Revenue Code.

Late last year, I was contacted by an IRS compliance officer who described his efforts to ensure proper enforcement by the IRS of the Foreign Investors Real Property Tax Act. After being assigned in 1990 to a special IRS project involving tax compliance of non-resident aliens, the compliance officer identified an internal IRS record-keeping problem at the Philadelphia center, which hinders IRS collection and enforcement efforts. The compliance officer tried to resolve the matter using the processes available to him in the IRS, but was unsuccessful. This particular problem stems from the absence of an independent process for redress or complaint at the IRS. This recordkeeping failure prevents proper tax assessment and collection, and has resulted in a significant revenue loss. If these facts are correct, and the revenue loss is so great, then personnel actions should be considered for those who are responsible.

I raise this issue to illustrate the point that we need greater oversight of the agency. As we work to improve service and responsiveness to taxpayers, we must also strive for an IRS that more effectively administers the tax laws.

Mr. President, again, I am pleased that the Senate is moving forward on this critical issue. We must find a way to achieve an effective enforcement agency while ensuring that IRS powers are used responsibly. I believe that the legislation we are considering will move us in this direction.

The bill incorporates many of the recommendations of the National Commission on Restructuring the Internal Revenue Service and is designed to enhance taxpayer rights and make the IRS more customer-friendly. I look forward to the debate in the coming days.

I yield the floor.

ADJOURNMENT UNTIL 9:30 A.M.
TOMORROW

The PRESIDING OFFICER. Under the previous order, the Senate stands adjourned until 9:30 a.m. tomorrow.

Thereupon, the Senate, at 7:17 p.m. adjourned until Wednesday, May 6, 1998, at 9:30 a.m.

NOMINATIONS

Executive nominations received by the Senate May 5, 1998: