Mr. KERREY. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

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

The amendment is as follows:

On page 229, insert between lines 15 and 16 the following new section:

SEC. 1106. REVIEW OF MILWAUKEE AND WAUKESHA INTERNAL REVENUE SERVICE OFFICES.

(a) IN GENERAL.—

(1) REVIEW.—The Commissioner of Internal Revenue shall appoint an independent expert in employment and personnel matters to conduct a review of the investigation conducted by the task force, established by the Internal Revenue Service and initiated in January 1998, of the equal employment opportunity process of the Internal Revenue Service offices located in the area of Milwaukee and Waukesha, Wisconsin.

(2) CONTENT.—The review conducted under paragraph (1) shall include—

(A) a determination of the accuracy and validity of such investigation; and

(B) if determined necessary by the expert, a further investigation of such offices relating to—

(i) the equal employment opportunity process; and

(ii) any alleged discriminatory employment-related actions, including any alleged violations of Federal law.

(b) REPORT.—Not later than July 1, 1999, the independent expert shall report on the review conducted under subsection (a) (and any recommendations for action) to Congress and the Commissioner of Internal Revenue.

Mr. KERREY. Mr. President, this amendment has been cleared on both sides. We believe it is a good amendment.

I urge its adoption.

The PRESIDING OFFICER. Is there further debate? If there is no objection, the amendment is agreed to.

The amendment (No. 2357) was agreed to.

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

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

IN THIS TIME OF HOT AIR TOBACCO FARMERS SHOULD KEEP COOL

Mr. HELMS. Mr. President, it's fair to say that the so-called tobacco ''debate''—and I characterize most of the rhetorical chatter as ''so-called'' because it (1) has amounted to little more than posturing, and (2) has created enormous uncertainty and unease for the thousands of fine Americans who earn their living in the tobacco industry.

The public health community (and its ''Amen corner'' in Congress) would delight in putting the tobacco companies out of business rather than seriously and honestly addressing the issues facing the hundreds of communities in North Carolina and other states that are economically dependant on the tobacco industry. Mr. President, it's unfortunate that this issue has become so politicized that usually rational members of Congress have been totally irrational in their exaggeration of the entire situation.

Moreover, Mr. President, it is not anywhere in recorded history that anyone ever began smoking because a gun had been leveled at his or her head with orders to smoke, or else. There is no Senator who doesn't support efforts to curtail youth smoking, and not one parent has come forward asserting that Joe Camel and the Marlboro Man have more control over their children than they do.

But all the pious, exaggerated political nonsense aside, farmers must continue to grow their legal crop in order to provide for the livelihood of their families.

Sometime back, I promised the farm leaders of North Carolina that I would meet with the chief executives of all tobacco companies to encourage them to buy the maximum amount of U.S. tobacco possible in 1998. I have kept that commitment. I have indeed met with the leaders of all companies, one by one. Their concern for tobacco farmers, and for all other citizens who earn their livings ''in tobacco'', was immediate, impressive and sincere.

There is no doubt in my mind, as a result of these meetings, that leaders of the tobacco companies do indeed intend to purchase as much U.S. tobacco as possible this marketing season.

In fact, some CEOs assured me that they plan to purchase more U.S. tobacco this marketing season than they purchased in 1997. One company leader emphasized his company's plans to increase its purchases of U.S. leaf every year through 2002.

The tobacco companies understand the need to purchase at least this year's effective quota in order to prevent another substantial decrease in quota next year. There will be a lot of personal bankruptcies in North Carolina if our farmers are faced with another 10 to 17 percent reduction in quota. But I am confident—and I do expect—that the tobacco companies will honor their commitment to me and the tobacco farmers of this country to purchase U.S. tobacco this marketing season.

Mr. President, everyone in the tobacco community—particularly the tobacco companies—realizes that the tobacco farmers should have been included in the so-called ''National Tobacco Settlement'' in the first place.

Tobacco farmers and manufacturers are at a crossroads that may very well define their destiny. They can either choose to work in good faith, or they can choose not to. If they choose to harbor ill-will and mistrust, the destruction rampant in this industry will be far greater than anything Congress could ever levy by politics or legislation.

Mr. President, during these obviously difficult times in tobacco country, squadrons of politicians in Washington and elsewhere are eager for headlines back home at the expense of the farmers. No one knows what will happen with the McCain bill, nor with any other tobacco legislation that may come forward. But I can promise you this: there will continue to be a number of special interest groups that will try to exploit the fears of the tobacco farmer for their own gain.

I can counsel our folks back home to avoid being disillusioned. If we work together and in good faith, the tobacco farmers of America will continue to have a future, no matter the threats and pleadings from the political chorus—which is becoming a little more discordant with every passing day.

Mr. President, I thank the Chair.

Mr. KERREY. Mr. President, I want to say to the Senator from North Carolina, independent of the subject matter to which he just spoke, that I see him and the way he lives, and he is one tough bird. I admire his courage and I admire the way he keeps after it.

I just wish him the best of health.

Mr. HELMS. I thank the Senator.

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

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

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

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

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

The Senate continued with the consideration of the bill.

AMENDMENT NO. 2343

Mr. ASHCROFT. Mr. President, I thank Senator ROTH and Senator MOYNIHAN for having accepted the Leahy-Ashcroft amendment which will provide electronic access to the IRS information on the Internet. This amendment will require the IRS to maintain its web site with current forms, instructions and publications so people anywhere with access to the Internet can have access to those forms.

To allow the public to have easy, efficient electronic access to all the IRS information that may be needed to adequately prepare a tax filing is a real benefit to the people, and I thank Senator ROTH and Senator MOYNIHAN for accepting the Leahy-Ashcroft amendment which will provide electronic access to the IRS information on the Internet. And I thank Senator LEAHY for his involvement in that measure.

Mr. President, I am pleased that the bipartisan amendment introduced by Senator LEAHY and me has been adopted into the current legislation. This amendment will give individuals the ability to access a great deal of material from the IRS. Revenue rulings,

treasury regulations, internal revenue bulletins, and IRS general counsel memorandum are just a few of the documents that will routinely be made available in an easy to use format. This information should provide for an easier and more understandable approach to tax planning and preparation. Individuals will be able to see rulings that may be similar to a situation they are in currently and plan accordingly.

A central idea that I have carried from the time I was elected as a U.S. Senator was that the federal government be open and accessible to the public. I spent time traveling around Missouri, and visited every county, to demonstrate to students how they could access information about the federal government through my website. To rural and urban areas the power of the Internet is tremendous—so much that was far from reach is now accessible. This amendment moves IRS information closer to the public in an orderly educational way.

As has been mentioned here, the tax code has become increasingly complex and onerous. My wife is a tax attorney, she even teaches tax law at Howard University, and we do not even prepare our own tax forms. My hope is that this modest effort will provide the public with timely, reliable information that may assist in their efforts to prepare their taxes.

The effort is clearly a first step, that along with the rest of the provisions of this piece of legislation should provide the taxpayer with much more protection than they currently enjoy. Again, I thank the Finance Committee for its work, and Senator LEAHY for his advocacy on this issue.

Mr. President, I ask that the pending amendment be set aside and that I be allowed to send an amendment to the desk for consideration.

The PRESIDING OFFICER. Is there objection? Without objection, it is so ordered.

AMENDMENT NO. 2348

(Purpose: Striking the presumption that electronic verifications are treated as actually submitted and subscribed by a person)

Mr. ASHCROFT. I send the amendment to the desk.

The PRESIDING OFFICER. The clerk will report the amendment.

The legislative clerk read as follows:

The Senator from Missouri [Mr. ASHCROFT], for himself and Mr. LEAHY, proposes an amendment numbered 2348.

Mr. ASHCROFT. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

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

The amendment is as follows:

On page 261, strike lines 4 through 7, and insert ''and subscribed''.

Mr. ASHCROFT. Mr. President, the amendment which I have just sent to the desk, known as the Ashcroft-Leahy amendment, would strike a one-sentence provision that holds taxpayers as guilty until proven innocent. The IRS would deem a minimum level of security of a personal identification number code assigned each taxpayer for purposes of electronic filing as actually more binding than an analog signature.

Let me just sort of put that in ordinary language. Ordinarily, it is the responsibility of the IRS in seeking to act upon a tax return to prove that the signature is actually the signature of the person who purportedly signed it. For those individuals signing electronically, this provision would be reversed so that a person who signs electronically would be discriminated against as compared to an individual who signs in analog form.

That is a problem, but it is really not nearly the problem that comes when you just open the door to the legal nightmare for taxpayers who might be victims of electronic identity theft, where their identity is stolen electronically, whose pin codes or real electronic signature is fraudulently used. And secondly, not only does it subject people to that kind of risk, but it makes very bad technology policy. As we begin to welcome the use of technology to alleviate the kind of burden that is both on taxpayers and on the individuals in the bureaucracy, it is time for us to welcome the kind of technology which would provide valid authentication but not to switch to individuals who provide their tax returns via the Internet or via electronic filing a kind of discrimination which would be a disincentive for them to use the program.

The IRS is wedded to technology that is decades old. The kind of things they are talking about, the PIN code system would only make matters worse. A PIN code that anyone can type is not a secure means of authenticating documents. As we proceed into the future of electronic signatures with the use of a wide variety of technologies that will provide for authentication, it is important that we not, in the law, place this prejudice against the use of technology.

Currently, the Internal Revenue Service plans to implement electronic filing by means of a taxpayer PIN code that would actually be more authoritative than a written signature, so the person filing with a written signature would not undertake some of the responsibilities and liabilities people do with the electronic filing. That disparity in the way people are treated is not reasonable, it is not appropriate, and it is counterproductive. The IRS should use the best technology available for protection of such sensitive information and help to ensure the future of electronic commerce.

So we offer this Ashcroft-Leahy amendment which simply would strike the one-sentence provision that reverses, in terms of signatures on the Internet, the normal burdens of proof and the normal responsibility of the person proving up the document to prove the authenticity of the signature. To change in this respect for those who file electronically would be to repudiate hundreds of years of legal tradition, in terms of those seeking to prove up documents, that they prove the signature when they prove up the document.

Madam President, the Finance Committee version of this bill would establish a presumption against taxpayers filing electronically signed tax returns which does not exist for paper returns and which could have devastating consequences. Unless the Senate strikes this presumption, and opposes a similar provision in the House-passed version of this legislation, we will be leaving open the very real possibility that taxpayers who have been the victims of electronic identity theft will find themselves presumed guilty. Do we really want the innocent victim of a malicious computer hacker, forging spouse, a conniving business partner, or an embezzling accountant, to be confronted with a potentially insurmountable evidentiary hurdle when they assert that they either did not sign a tax document, or that the document has been materially altered since they signed it? What is worse is that this provision only places this burden on those who file electronically—another bias against technology.

Electronic tax filing is clearly the wave of the future and is the best method for both the IRS and taxpayers. For tax year 1997 24.2 million returns—one in five—were filed electronically, up from 19 million in the preceding year. Electronic filing is more efficient and accurate for all parties, but taxpayers should not be asked to give up rights in order to use this better technology. Certainly we did not ask for a greater burden to be placed on taxpayers who use a typewriter instead of a pen to prepare their taxes.

This language in the IRS bill is the first federal statutory language dealing with the authentication of electronic interaction between citizens and the Federal government. It is very important that we set the right precedent. But this presumption is completely at odds with the view of legal experts on electronic commerce and evidence and would set precisely the wrong precedent. If this presumption becomes law inevitable ''horror stories'' will result. For many Americans, electronic authentication of their tax returns will be their first experience with an all-electronic transaction. We must be careful that we do not permit situations to occur which will cause the public to feel that electronic commerce and transactions should be avoided if they want to preserve their rights.

This presumption is antithetical to the jurisprudence developing in the area of cyberlaw. There are several measures being considered in Congress dealing with broad issues of electronic signatures, and none of them proposes to set such an adverse evidentiary standard against those who employ electronic authentication. The drafting committee of the National Conference

of Commissioners on Uniform State Laws, which is laboring to produce a model Electronic Authentication Act for consideration by state legislatures, has just voted to delete any presumptions pertaining to electronic signatures from that civil law measure. The Committee on Cyberspace Law of the American Bar Association's Business Law Section discussed this IRS presumption at their last meeting and voted to authorize communications to the Senate opposing the provision. Additionally, the Working Groups on Evidence and on Law and Regulation of the Information Security Committee of the ABA's Science and Technology Section recommended that no presumptions as to identity and intent should attach to an electronic signature.

With many of the experts in this developing legal area reaching consensus that presumptions should not operate against electronic signatories even in a civil law context, how can we justify establishing one which can be utilized against taxpayers in criminal prosecutions?

Let's be clear on what this legislation does in its present form. It authorizes the IRS to develop procedures for the acceptance of signatures in digital and electronic form so that electronically filing taxpayers no longer have to send a signed paper form 8453 to the IRS. That is good policy. It establishes the principle that an electronically signed tax document shall be treated for all civil and criminal purposes as a paper document. And that too is good policy. But it permits the IRS to provide for alternative means of subscribing to electronic documents until it adopts procedures for digital and electronic signatures. And it would allow any IRS-authorized method of subscription to create a presumption that the taxpayer actually submitted and subscribed to the tax document—a presumption in both civil and criminal cases.

Worse yet, the legislative history of this provision, in both the House and Senate bills, is silent as to the minimum standards for authentication technologies that can be adopted by the IRS as well as to the evidentiary burden which must be overcome by taxpayers who allege that they have been victims of identity theft. What, in fact, is the IRS planning to use for authentication of electronic tax documents? Their plans are public, and they consist of issuing a PIN number to taxpayers and relying on that as the primary means of electronic authentication through the year 2007. A PIN number is not generally recognized as an electronic or digital signature for electronic commerce purposes, and it is certainly not secure or reliable.

The Finance Committee recently held hearings on the plight of innocent spouses, many of whom were caught up in tax disputes when their spouse forged their name on a fraudulent tax return. This provision would make it easier for such a fraud to be perpetrated in the future, as the malicious spouse would simply have to type their marriage partner's PIN number on an electronic return rather than forge their signature on paper. And the victimized spouse would be worse off, because they would have to overcome an evidentiary presumption which does not exist for an ink signature. This presumption is dangerous.

We have not only failed to require that the IRS utilize only secure and reliable authentication methodologies, but we have also given it carte blanche to determine what burden a taxpayer must bear to overcome this evidentiary hurdle. This is completely at odds with other provisions of the bill which seek to alter the burden of proof in tax disputes in favor of taxpayers. It has been observed that proving a negative can be an impossible task. Yet this provision would let the IRS require taxpayers to somehow prove that they did not place their PIN number, not a digital signature, on a tax document which they may well have never seen.

Striking this presumption will in no way diminish the ability of the IRS to rapidly implement an all-electronic tax system. It will simply compel the IRS to choose secure and reliable authentication technologies and associated procedures for signing tax documents which create strong evidence of identify and intent. Electronic signatures do not require any assist from an evidentiary presumption to meet the legal requirements of a binding signature. To the contrary, electronic and digital signature technologies are already available which provide better evidence than an ink signature on paper. Further, these technologies not only provide superior authentication, but they also accomplish something that no pen on ink signature can—they provide irrefutable evidence as to non-repudiation by demonstrating that not a single word on a document has been altered, added, or deleted since the time it was signed. With such technologies readily available at reasonable cost, why should we permit the use of insecure and unreliable methodologies coupled to an anti-taxpayer presumption? After striking this presumption an electronic tax document will still have the same legal standing as a paper document. It will still constitute prima facie evidence as an authentic and reliable writing. But, if questions arise regarding the genuineness of an electronic signature, or under the current IRS plan a mere PIN number, and the intent with which it was attached, they will be resolved on the basis of the available evidence and will not be prejudged by a presumption against a taxpayer.

This amendment is already supported by several groups, including the Electronic Frontier Foundation, Americans for Tax Reform, Eagle Forum, Citizen's For A Sound Economy, National Taxpayer's Union, the Chamber of Commerce, the Association of Concerned Taxpayers, Black America's PAC, Citizens Against Higher Taxes, Regulatory Policy Center, and the Seniors Coalition. These are groups that have had the vision to look to the future of electronic commerce and electronic interaction with our government and have seen that bad precedent now will severely damage efforts in the future. I also want to thank Senator LEAHY and his staff for their quick response and solid work on this important provision.

This may seem like an esoteric issue. It is an evidentiary concern within a tax bill regarding procedures and technologies with which most of us are not yet very familiar. But a massive shift to electronic commerce, transactions, authentication and evidence is underway which will soon revolutionize the manner in which the public and private sectors conduct their business. That is why it is so important that we take the correct first steps. I urge my colleagues to join me and act to delete this dangerous presumption from the IRS bill. This legislation will only fulfill our goal of enhancing taxpayer rights if we adopt the principle that those rights should be identical regardless of whether taxpayers file physical or virtual documents.

I want to especially thank the Senator from Vermont, Senator LEAHY, for his involvement in these issues and his sensitivity to the need to have a forward-looking, future-oriented policy expressed towards electronics, electronic data transmission, the filing electronically of tax returns. I personally thank Senator BURNS of Montana, who has asked that he be added as an original cosponsor of the Ashcroft-Leahy amendment.

I ask unanimous consent that Senator BURNS be included as an original cosponsor of the amendment.

The PRESIDING OFFICER (Mrs. HUTCHISON). Without objection, it is so ordered.

Mr. ASHCROFT. I yield the floor.

The PRESIDING OFFICER. The Senator from Vermont.

Mr. LEAHY. Madam President, I strongly support the amendment offered by my friend from Missouri and commend the Senator from Missouri for what he has just said.

I am proud to cosponsor this effort. It strikes the one sentence in this IRS reform bill that I believe takes away the rights of a taxpayer. I know that is not the intent of the sponsors of this legislation. They have done a very good job trying to reform the IRS. I think we can correct this error.

The bill as currently written would create a rebuttable presumption by the Internal Revenue Service that any tax return which has been signed by electronic or digital means has actually been submitted by the person associated with the virtual signature. That is a rebuttable assumption that is unnecessary. It is adverse to the taxpayers' interests. But worse, it is likely to deter taxpayers from accepting all-electronic tax filing.

More and more things are being done online, more and more things are being

done electronically, and more and more taxpayers are getting used to doing a lot of their commercial transactions electronically. And they should be able to do the same with the one thing that every one of us has to do at least once a year, and that is file a tax return. We may or may not order from an electronic catalog, we may or may not buy things over the Internet, but sometime during the year we have to pay our taxes. If we are used to using things electronically, we should be able to file our tax return electronically.

But unless the sentence we are talking about is removed from this bill, a taxpayer filing an all-electronic tax document will face a greater evidentiary burden in any subsequent dispute with the IRS than a taxpayer who signed a paper return with pen and ink. An electronic signature should have no less and no greater status in the tax context than a physical signature.

The presumption would provide unintended assistance to perpetrators of tax frauds, forgeries, and electronic identity thefts such as the ''innocent spouse'' cases recently reviewed by the Finance Committee. It could even reverse the presumption of innocence and due process of taxpayers in criminal prosecutions by the IRS. None of us want to do that.

We have laws regarding authentication of electronic and digital signatures, but they are in their infancy. Several States, including my home State of Vermont, are crafting legislation to promote secure and reliable digital signatures. Senator ASHCROFT and I, by working together to craft bipartisan Federal legislation on digital signatures, are trying to do precisely that. Congress should not be giving the Internal Revenue Service unrestricted authority in this emerging area of cyberspace law.

If you adopt the Ashcroft-Leahy amendment, then, if you have an electronically authenticated tax document, it will still be treated under the bill, for all civil and criminal purposes, the same as a paper return. That principle of equality is the correct standard. Citizens should not be required to forfeit rights to use new technology.

If somebody is used to using the Internet, if they are used to using their computers in electronic commerce, they should not suddenly have a roadblock go up to say, ''But not on your tax returns. You have to go the old-fashioned way.'' If people are going into the computer and digital age, they ought to be able to do that for their tax returns, too.

I commend what Senator ROTH, the distinguished chairman of the Finance Committee, and Senator KERREY and Senator MOYNIHAN and Senator GRASSLEY have done here to bring us into the electronic age and to bring us to a more modern system with the IRS. What the Senator from Missouri, Mr. ASHCROFT, and I are trying to do is to make sure we go even further into the modern age. Our amendment is supported by such diverse groups as the U.S. Chamber of Commerce, the Electronic Frontier Foundation, and Americans for Tax Reform.

So I hope my colleagues will support the Ashcroft-Leahy-Burns amendment.

Madam President, I yield the floor.

Mr. BURNS addressed the Chair.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BURNS. Madam President, I congratulate my colleagues, Senator ASHCROFT and Senator LEAHY. Senator LEAHY and I have been on many issues with regard to the Internet. I think Senator LEAHY, whenever we talk about this issue, what we want to do with it, also understands another issue called encryption and how important security is. We have been around to see this thing grow and blossom. They go hand in hand, basically, as we use this technology more.

My friend from Missouri being very interested in this, as chairman of the Subcommittee on Communications, we will continue to work on these kind of issues. This should be an easy amendment for this body to support—in fact, for this Congress to support. If you want to continue to use the same burdensome and bureaucratic methods that we have used in the past, then don't support this amendment. Don't support this amendment if you like the status quo. If we, as a voice of our constituents, are truly interested in IRS reform for taxpayers, then we need to support it. More and more Americans are becoming Internet savvy, and the day is not far off when most of the business and personal transactions will take place on the Internet. We are already banking; we are handling financial transactions on the Internet. So why should this not be one that we can use, at least once a year?

The Internet is just not for surfing anymore. If you want to surf, I guess you can go to California. But in Montana and rural areas, our connection to these kinds of services is going to come through that medium.

We need electronic commerce. It is going to be the future of the new way, and we have to accept that and learn to use it.

Adopting this amendment will encourage the American taxpayer that we are interested in reforming the way the IRS does business. There is no reason to treat electronic tax filers any different than taxpayers using the traditional filing methods.

The deployment of electronic commerce will ultimately save American taxpayers not only time, but it will save them money. Such discriminating treatment makes no sense and has a far-reaching negative impact in delaying the benefits to both the U.S. Government and citizens in conducting business electronically.

The amendment at issue is a perfect example of that. What possible justification is there in placing the presumption upon the taxpayer improving a case simply because he chose to file his tax return electronically instead of putting it in an envelope? It is just unproductive.

If we are not supposed to look to the future, then what are we supposed to be doing around here? Are we not supposed to make our Federal Government friendlier and more accessible to the taxpayer? I would say yes, we are. Are we not supposed to have a visionary agenda regarding the IRS? I say we should.

We in Congress should strive for a consistent treatment for functionally equivalent transactions, and I believe this will be one of our most significant challenges as we move into the next century.

More and more businesses, and communications generally, will be transacted over the Internet. That is why I am a cosponsor of this amendment. It will level the playing field for all taxpayers, regardless of the method they choose in filing their taxes.

The Internet offers unlimited opportunity to both business and personal transactions. We need to foster those opportunities. We need to make it easier for taxpayers to file their taxes.

Our antiquated understanding of how transactions have to be treated historically is not the way we can do things in the future. This is why I am an advocate of a variety of different measures that would foster and encourage commerce and communication over the Internet, including the Internet Tax Freedom Act. And the use of encryption comes into this also, because the technology itself will never bloom until we can have some confidence in the security of the information that we send over the Internet. We have to work on that just as much. The continuing buildout of broadband infrastructure is very important. We will continue to develop that to make sure that it is accessible to every American and not just a chosen few, regardless of geographic location.

Madam President, I ask support of this amendment because I think it is very important if we are really serious about changing the way the IRS does business.

I thank the Chair. I yield the floor.

Mr. KERREY addressed the Chair.

The PRESIDING OFFICER. The Senator from Nebraska.

Mr. KERREY. Madam President, in spite of what the Senator from Montana just said, I continue to support his amendment. There is no rebuttable presumption on my part. I believe it is a good amendment, and I am prepared to accept it.

I want to comment before the distinguished chairman of the committee rises to accept the amendment. I call to your attention that this title I consider to be one of the most important ones in the bill. I appreciate this may be the only amendment on this title. Congressman Portman and I put a lot of time and attention into it. I call to your attention that it starts off by saying:

It is the policy of the Congress that—

(1) paperless filing should be the preferred and most convenient means of filing tax and information returns, and

(2) it should be the goal of the Internal Revenue Service to have at least 80 percent of all such returns filed electronically by the year 2007.

The House actually mandates 80 percent. This just says the goal. Later, I will try to get an amendment, and I urge you to look at it—I will get you copies of it—which will add a third item which would say ''the Internal Revenue Service should work cooperatively and not competitively with the private sector to increase electronic filing of such returns consistent with the Office of Management and Budget Circular A–76.''

If this is going to develop correctly, I believe the IRS has to manage the competition with the private sector. We have to write the rules so the private sector can be called upon to answer the questions of how to use the technology correctly. I hope we can get an amendment adopted which will instruct the IRS not to compete but to work cooperatively with the private sector to get this done.

Mr. ROTH. Madam President, as my distinguished colleague indicated, this matter has been cleared with both sides. The amendment is acceptable.

The PRESIDING OFFICER. If there is no objection, the amendment is agreed to.

The amendment (No. 2348) was agreed to.

UNANIMOUS CONSENT AGREEMENT

Mr. ROTH. Madam President, I ask unanimous consent that notwithstanding the previous consent agreement, the following amendments also be considered in order to H.R. 2676, the IRS reform bill, with all other provisions of the previous agreement still in effect: Grassley, refund offset; Grassley, Iowa pilot project; Grassley, taxpayer advocate council; Nickles, relevant. I ask unanimous consent for these additions.

The PRESIDING OFFICER. Is there objection? Without objection, it is so ordered.

Mr. ROTH. Mr. President, I ask unanimous consent that at 9:30 a.m. on Thursday, the Senate resume consideration of the Thompson amendment No. 2356, and that the time until 10 o'clock a.m. be equally divided in the usual form. I further ask unanimous consent that at 10 o'clock a.m., the Senate proceed to a vote on, or in relation to, the Thompson amendment, and that no amendments be in order to the Thompson amendment prior to its disposition.

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

Mr. KERREY. Madam President, the distinguished chairman of the Finance Committee, Senator ROTH, and I will try to manage this bill so we can get it done tomorrow. There are what, 15 amendments approximately now on both sides. In order to get it done, Members who have amendments, I hope after we have our vote tomorrow morning, will stay on the floor and offer them so we can finish this bill. If we don't, it is likely there will be an extremely late session tomorrow night. Most of the controversial items on this piece of legislation really have been dealt with. We have the Treasury employees representative amendment to be dealt with tomorrow. We have the Treasury Secretary to be dealt with tomorrow. Most of the controversial stuff has already been resolved. I hope Members who have amendments will come down here with them as quickly as possible so we can finish this important piece of legislation tomorrow.

Mr. ROTH. I want to underscore what the distinguished Senator just said. It is important that we complete consideration of this legislation tomorrow. But in order to do so, it is of critical importance that those with amendments come down early so that we can dispose of them expeditiously.

MORNING BUSINESS

Mr. ROTH. Madam President, I ask unanimous consent there now be a period for the transaction of morning business, with Senators permitted to speak for up to 10 minutes each.

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

NATIONAL EATING DISORDER AWARENESS DAY

Mr. REID. Mr. President, I want to extend my appreciation to every Member of this Senate for unanimously passing a resolution that dedicates today to be National Eating Disorder Awareness Day.

The purpose is to raise awareness and educate others so that we can end the silence that has shrouded eating disorders for so long. The reason this is important is, this affects 8 million people. Eight million people in this country have eating disorders; the vast majority of them are women.

A recent study of a group of fourth graders reveals that 50 percent of these little students believed they were overweight. Eighty-one percent of the girls in the same group reported that they had already been on diets. These are 9-year-old kids.

Today, younger and younger children are adopting restrictive eating procedures and patterns. What begins as abnormal behavior toward food and weight control may develop into anorexia, bulimia, and other forms of disordered eating.

As with any illness, I believe it is wise to invest in resources and programs working toward prevention. By heightening awareness and increasing education, we can save many young children before they become trapped in a life-threatening cycle of an eating disorder.

I extend my appreciation to the entire Senate for allowing this resolution to pass. It sends a message to the country that we care about the 8 million people who have eating disorders.

URGING PRESIDENT CLINTON TO RETRACT ULTIMATUM TO ISRAEL

Mr. D'AMATO. Mr. President, the reason I rise at this time is because certain matters have come to my attention and they are disturbing. Today, I have sent a letter to the President of the United States in regard to this.

Mr. President, Israel is our closest ally, it is our most trusted friend among the nations of the Middle East. We have a long history of working together and supporting one another for the benefit of both nations and all of our people.

Now as we celebrate the 50th anniversary of Israel's independence, we should reaffirm our commitment to their peace and security and our support for their continuation as a strong, reliable, independent nation.

I am proud of what Israel has accomplished over 50 years. I am proud of their commitment to freedom and justice. Israel should be praised for what it has accomplished and for doing so over a very long period of time in which it has faced terrorism from within and without its own borders.

Israel has always fought its own battles. Its young have shed much blood to protect their freedom and they continue to this day to defend their right to exist. And their very right to exist is being threatened. Nations hostile to Israel throughout the region are a continuing threat to Israel's existence. And the Palestinian Authority to this day has yet to recognize Israel's legitimate right to exist.

It is wrong for the Clinton administration to pressure Israel to forgo its own security needs at this critical time. It is just wrong. It is counterproductive. It is dangerous to a legitimate peace effort. The brave Israeli citizens who stand ready to defend their nation should be supported by us in every fashion. To place an ultimatum on Israel at this time undermines the peace process and it denies a good friend the right to determine its own security needs. It is not just bad policy; it is wrong.

I urge President Clinton in the strongest terms to retract his ultimatum to Israel and to return America to our proper role as a friendly mediator in the search for peace and security for all nations in the Middle East.

Mr. President, I yield the floor.

U.S. FOREIGN OIL CONSUMPTION FOR WEEK ENDING APRIL 24TH

Mr. HELMS. Mr. President, the American Petroleum Institute's report for the week ending April 24, that the U.S. imported 8,287,000 barrels of oil each day, an increase of 304,000 barrels over the 7,983,000 imported each day during the same week a year ago.

Americans relied on foreign oil for 56.3 percent of their needs last week. There are no signs that the upward spiral will abate. Before the Persian Gulf War, the United States obtained approximately 45 percent of its oil supply