

servants should be empowered to do their jobs—helping the equally vast majority of American taxpayers who want to comply with the law to do so.

This bipartisan, bicameral effort dates back to 1995, when Senator SHELBY and I, in our roles on the Appropriations Committee, wrote language into the law creating the National Commission on Restructuring the IRS.

It continued with Representative ROB PORTMAN and Senator GRASSLEY and I with our work on the commission after we issued our report in June 1997, and moved forward again when we introduced legislation in the House, with Representative BEN CARDIN, and in the Senate by July 1997.

It progressed to Chairman ROTH and Senator MOYNIHAN when the Finance Committee began our hearings in September 1997, as well as with House Ways and Means Chairman ARCHER in the House. And along the way we received the critical support of Speaker GINGRICH, Secretary Rubin, the President and Commissioner Rossotti.

I am proud to have been a part of this effort. We are a nation of laws, Mr. President. As legislators we are given the charge by the American people to write effective laws, as well as change those that are not. While this debate has sometimes been contentious, in the end the finished product—the law that we will have written—will be an effective one because in the end Congress's efforts have been about doing what is right and what is best.

In the beginning, many members of Congress and our commission were shocked to hear that before these efforts, there had been no real reform to the IRS in 50 years and no oversight hearings by the Senate Finance Committee ever.

That was Congress's fault.

During our deliberations in the Senate this week, we have been mindful of the fact that Congress has had a critical role in allowing the IRS to become the mess we now have decided to clean up.

We have acknowledged that the IRS is not Sears & Roebuck—and that we are its Board of Directors. We write the tax laws, we are responsible for the oversight and we are the ones who can make the necessary changes.

I am not an IRS apologist. I would not have embarked on this mission nearly four years ago if I thought all was well with the agency. And while I always knew the IRS was acting in a damaging fashion toward American taxpayers and in need of reform, my learning over the years solidified the notion that the need for reform was dire.

As we move toward enacting this legislation into law, we should be proud of the fact that we are changing the culture at the IRS so that the agency will serve taxpayers and not treat them as if it is the other way around, that we are giving Commissioner Rossotti the statutory authority he needs to do his job effectively, that we are creating

legislation that will make it easier for all Americans to file their taxes and get information, that we are going to make sure the IRS has the ability to do the job Congress has told them to, and that we are changing the way tax laws are written so that never again will a provision pass without a cost analysis of compliance and administration.

Mr. President, 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.

We have taken great strides today to change that perception.

I thank my colleagues for their efforts on this important and historic piece of legislation and I am very hopeful we will have a swift and effective conference with the House so that the President can sign this bill into law before June 1.

Mr. President, I add my thanks to the Democratic staff and the Republican staff, all of whom were listed by the distinguished chairman of the Finance Committee, Senator ROTH. It has been a pleasure working with Senator ROTH. I want to also thank Congressman ROB PORTMAN. I especially thank the ranking Democrat on the Finance Committee, Senator MOYNIHAN, for giving me the opportunity to manage this bill.

STAFF OF THE NATIONAL COMMISSION ON RESTRUCTURING THE INTERNAL REVENUE SERVICE

Mr. President, I would like to take a moment to thank the staff of the National Commission on Restructuring the Internal Revenue Service for their devotion to the cause of reforming the IRS. We would not have the strong reform legislation before us today without the hard work and patience of these individuals. They staffed 12 public hearings, 3 town-hall meetings, hundreds of hours of closed-door sessions with Restructuring commissioners, and interviewed many hundreds of present and former IRS officials, practitioner groups, and average taxpayers. They drafted and redrafted many times the Commission report, "A Vision for a New IRS."

But, most importantly, they worked with the many staff members and Members of Congress to help facilitate the bipartisan bill that we are about to vote on today. The U.S. Senate owes them a debt of gratitude for their year long effort. They are: Jeffery Trinca, Chief of Staff; Anita Horn, Deputy Chief of Staff; Douglas Shulman, Senior Policy Advisor and Chief of Staff from June to September of 1997; Charles Lacijan, Senior Policy Advisor; Dean Zerbe, Senior Policy Advisor; Armando Gomez, Chief Counsel; George Guttman, Counsel; Lisa McHenry, Di-

rector of Communications and Research; James Dennis, Counsel; John Jungers, Research Assistant; Andrew Siracuse, Research Assistant; Damien McAndrews, Research Assistant; Margie Knowles, Office Manager; and Janise Haman, Secretary.

Mr. SPECTER addressed the Chair.

The PRESIDING OFFICER. The Senator from Pennsylvania is recognized.

#### MORNING BUSINESS

Mr. SPECTER. Mr. President, on behalf of the majority leader I ask unanimous consent that there now be a period for the transaction of routine morning business until 7:30 p.m., with Senators permitted to speak therein for up to 10 minutes each.

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

Mr. SPECTER. Mr. President, I would like to start that morning business, but I will first yield to Senator WARNER, without losing my right to the floor.

The PRESIDING OFFICER. The Senator from Virginia is recognized.

(The remarks of Mr. WARNER pertaining to the introduction of S. 2051 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. LAUTENBERG. Mr. President, parliamentary inquiry. The Senator from Pennsylvania has the floor and didn't relinquish it. But I understood in the earlier request the Senator from Pennsylvania made that people would be permitted to speak for 10 minutes in morning business. The yielding of time to other Senators, I would assume, has to come off of that 10 minutes, if we are to follow the unanimous consent agreement as laid out.

The PRESIDING OFFICER (Mr. SESSIONS). I believe the Senator from Pennsylvania, by unanimous consent, requested that the other Senators be recognized and there having been no objection at the time, it is not to be counted against his time.

The Senator from Pennsylvania is recognized.

#### THE FLAT TAX

Mr. SPECTER. Mr. President, if I might comment to my colleague from New Jersey, I don't intend to be very long. Perhaps it will all be incorporated.

If I may have the attention of our distinguished majority leader for a moment, I compliment the managers of the bill that just passed, and the few brief remarks I would like to make on the tax issue relate to a bill that I have introduced on the flat tax.

At the request of the distinguished majority leader, I did not press it a few weeks ago on the Coverdell bill, nor did I press it on the legislation that has just been enacted. But I have a very strong view, having pressed for this legislation since March of 1995, the so-called postage card flat tax, devised by two very distinguished professors from Stanford, Hall and Rabushka, that

really this is the way we ought to go on legislation on taxation.

When I discussed this matter with our majority leader, he said to me that there would be legislation coming down the pike soon where there would be an opportunity for the flat tax to be considered. We informally agreed that we would have a brief colloquy on that. I yield to Senator LOTT, again without losing my right to the floor, for the balance of 10 minutes.

Mr. LOTT. Mr. President, let me say to the distinguished Senator from Pennsylvania that we have discussed this on two or three occasions, and he is absolutely correct; he has been cooperative and has not insisted on offering this important amendment on a couple of bills where he could have done that, because at the time it would have caused problems with those bills and made it more difficult for us to finish them in a timely way. This is the Senate and I think the Senator is entitled to be able to offer his amendment soon. Frankly, it is an amendment that I find very attractive, personally. So I would like to be able to be on record having voted for it. So I will work with the Senator to find a vehicle and a time that he is comfortable with later on this month, or in June, where this amendment can be offered and we can have a reasonable discussion and a vote.

Mr. SPECTER. I thank the majority leader for those comments.

#### SENATOR SANTORUM'S 40TH BIRTHDAY

Mr. SPECTER. This Sunday, May 10, 1998, the U.S. Senate will lose its last 30-something Member—that is someone who is in the thirties—because our colleague, Senator RICK SANTORUM will turn 40.

Already, in a few short years, Senator SANTORUM has distinguished himself by building a solid record of legislative achievement in both the House of Representatives and in the U.S. Senate.

As Senator SANTORUM passes this personal milestone, I would like to make a comment or two about him. He was born on May 10, 1958, in Winchester, VA, the son of an Italian immigrant. In 1965, the family moved to Butler, PA.

He had a distinguished career at Penn State, worked for Senator John Heinz, then moved on to the University of Pittsburgh where he earned his M.B.A., and then to the Dickinson School of Law where he earned a J.D.

He served six years as a top aide in the Pennsylvania State Senate, and then worked four years as an associate at the Pittsburgh law firm of Kirkpatrick and Lockhart.

In 1990, Senator SANTORUM took on a campaign for the Congress and defeated a seventh-term incumbent at the age of 32. Then in the House his legislation was very noteworthy on fiscal responsibility, health care, creative medical

savings accounts, which was incorporated as a pilot project in the Health Insurance Portability and Accountability Act of 1996. He has distinguished himself in the U.S. Senate with important legislation on welfare reform, managing debate on legislation based largely on a bill which he had introduced in the House of Representatives.

I have worked very closely with Senator SANTORUM on a personal basis. The Pittsburgh Post-Gazette wrote that when Senator SANTORUM won election in November of 1994 he "cautiously" invited me to accompany him on a victory swing the next day in Scranton and Philadelphia.

The Pittsburgh Post-Gazette reported accurately, "If you want me to go, Rick, I'll be there." And then the Post-Gazette noted, "It was just another display of what has become one of the more unusual U.S. Senate alliances and odd pairing of politicians from opposite poles in the Republican Party . . ."

Senator SANTORUM and I have more in common than one might imagine.

We are both children of immigrants. We both appreciated the value of education, and have been able to participate in the American dream because of our education. We agree on many, many items. We both support welfare reform, the balanced budget, the line-item veto, and the death penalty. On the issue of pro-choice and pro-life, Senator SANTORUM and I try to find ways to bring people together.

It is a pleasure for me to salute Senator SANTORUM on one of the last remaining days of his 39 years. He will not be able to say, like Jack Benny, very much longer that he is 39.

One of the items, in closing, that I would like to note is that the sky is the limit for Senator SANTORUM, and if he decides to stay in the U.S. Senate, he could be elected in the year 2000, the year 2006, the year 2012, the year 2018, the year 2024, the year 2030, the year 2036, the year 2042, and the year 2048 and at that point would be just as old as our distinguished President pro tempore, Senator STROM THURMOND, is today.

I thank the Chair and yield the floor. Mrs. MURRAY addressed the Chair.

The PRESIDING OFFICER. Senator from Washington.

Mrs. MURRAY. Thank you, Mr. President.

#### MICROSOFT AND THE DEPARTMENT OF JUSTICE

Mrs. MURRAY. Mr. President, I am compelled to address the Senate this evening because one of our country's most dynamic, innovative, and successful companies, Microsoft, has been the subject of an unfair and prejudicial target by anonymous sources in the Department of Justice.

I am concerned that every time I pick up a newspaper I am informed of new information about the ongoing, supposedly confidential proceedings involving Microsoft and the Department of Justice. I ask only for fairness and that whatever verdict is derived, is ar-

gued through proper judicial channels and not played out through our nation's media.

Some of you in this Chamber may say that Microsoft can speak for itself, that it has a voice loud enough to be heard. To that, I answer that no single voice is ever enough to speak over the Department of Justice and those anonymous few employees who are seemingly abusing its formidable power. When the integrity of such a profound legal proceeding is in jeopardy, however, no one should remain silent.

In the Antitrust Division's extended, intense scrutiny of Microsoft, the company has faithfully worked to comply with each of the Division's request. Microsoft has fully cooperated with the seemingly endless requests for documents and depositions of top executives. Microsoft has operated under the assumption that if it works with the Justice Department in a fair manner and complies with its requests, then the Justice Department will proceed with its investigation fairly. But, I question whether the Justice Department is indeed playing fair.

Over the past several months, the Antitrust Division appears to have repeatedly and continually disclosed to the media information uncovered during its investigation, and floated anonymous opinions regarding the likelihood of a new government antitrust case against the company.

To me, putting America's technological leader on trial in the press—before the prosecutor even decides if a trial in our court system should proceed—is wholly unfair.

The Justice Department's own ethics manual says that, I quote: "It is the policy of the DOJ and the Antitrust Division that public out-of-court statements regarding investigations, indictment, ongoing litigation, and other activities should be minimal, consistent with the Department's responsibility to keep the public informed. Because charges that result in an indictment or a civil action should be argued and proved in court, and not in a newspaper or broadcast, public comment on such charges should be limited out of fairness to the rights of individuals and corporations and to minimize the possibility of prejudicial pre-trial publicity."

Based on their comments to the media, however, attorneys at the Justice Department apparently disagree with their own ethics manual. For example in a February 9, 1998 New York Times article entitled "Microsoft Case May Be Prelude to Wider Antitrust Battle" a "senior Justice Department official" who "spoke on condition that he not be identified" said, "licensing arrangements and the pricing of deals that Microsoft strikes . . . for placement on the front screen of its Windows operating system or its Internet Explorer browser" are an "area of antitrust concern" for the Antitrust Division.