

promptly report to the Internal Revenue Service any failure referred to in subsection (a) of such section 6672. Such actions shall include—

(1) printing of a warning on deposit coupon booklets and the appropriate tax returns that certain employees may be liable for the penalty imposed by such section 6672, and

(2) the development of a special information packet.

(b) BOARD MEMBERS OF TAX-EXEMPT ORGANIZATIONS.—

(1) VOLUNTARY BOARD MEMBERS.—The penalty under section 6672 of the 1986 Code shall not be imposed on volunteer members of any board of trustees or directors of an organization referred to in section 501 of the 1986 Code to the extent such members are solely serving in an honorary capacity and do not participate in the day-to-day or financial operations of the organization.

(2) DEVELOPMENT OF EXPLANATORY MATERIALS.—The Secretary shall develop materials explaining the circumstances under which board members of tax-exempt organizations (including voluntary and honorary members) may be subject to penalty under section 6672 of the 1986 Code. Such materials shall be made available to tax-exempt organizations.

(3) IRS INSTRUCTIONS.—The Secretary shall clarify the instructions to Internal Revenue Service employees on the application of the penalty under section 6672 of the 1986 Code with regard to honorary or volunteer members of boards of trustees or directors of tax-exempt organizations.

(c) PROMPT NOTIFICATION.—To the maximum extent practicable, the Secretary shall notify all persons who have failed to make timely and complete deposit of any taxes of such failure within 30 days after the date on which the Secretary is first aware of such failure.

**SEC. 5205. REQUIRED NOTICE OF CERTAIN PAYMENTS.**

If any payment is received by the Secretary from any taxpayer and the Secretary cannot associate such payment with any outstanding tax liability of such taxpayer, the Secretary shall make reasonable efforts to notify the taxpayer of such inability within 60 days after the receipt of such payment.

**PART II—STUDIES**

**SEC. 5211. PILOT PROGRAM FOR APPEAL OF ENFORCEMENT ACTIONS.**

(a) GENERAL RULE.—The Secretary shall establish a 1-year pilot program for appeals of enforcement actions (including lien, levy, and seizure actions) to the Appeals Division of the Internal Revenue Service—

(1) where the deficiency was assessed without actual knowledge of the taxpayer,

(2) where the deficiency was assessed without an opportunity for administrative appeal, and

(3) in other appropriate circumstances.

(b) REPORT.—Not later than December 31, 1992, the Secretary shall submit to the tax-writing Committees a report on the pilot program established under subsection (a), together with such recommendations as he may deem advisable.

**SEC. 5212. STUDY ON TAXPAYERS WITH SPECIAL NEEDS.**

(a) GENERAL RULE.—The Secretary shall conduct a study on ways to assist the elderly, physically impaired, foreign-language speaking, and other taxpayers with special needs to comply with the internal revenue laws.

(b) REPORT.—Not later than December 31, 1992, the Secretary shall submit to the tax-writing Committees a report on the study conducted under subsection (a), together with such recommendations as he may deem advisable.

**SEC. 5213. REPORTS ON TAXPAYER-RIGHTS EDUCATION PROGRAM.**

Not later than August 1, 1992, the Secretary shall submit a report to the tax-writing Committees on the scope and content of the Internal Revenue Service's taxpayer-rights education program for its officers and employees. Not later than December 31, 1992, the Secretary shall submit a report to the tax-writing Committees on the effectiveness of the program referred to in the preceding sentence.

**SEC. 5214. BIENNIAL REPORTS ON MISCONDUCT BY INTERNAL REVENUE SERVICE EMPLOYEES.**

During December of 1992 and during December of each second calendar year thereafter, the Secretary shall report to the tax-writing Committees on all cases involving complaints about misconduct of Internal Revenue Service employees and the disposition of such complaints.

**SEC. 5215. STUDY OF NOTICES OF DEFICIENCY.**

(a) GENERAL RULE.—The Comptroller General shall conduct a study on—

(1) the effectiveness of current Internal Revenue Service efforts to notify taxpayers with regard to tax deficiencies under section 6212 of the 1986 Code,

(2) the number of registered or certified letters and other notices returned to the Internal Revenue Service as undeliverable,

(3) any follow-up action taken by the Internal Revenue Service to locate taxpayers who did not receive actual notice,

(4) the effect that failures to receive notice of such deficiencies have on taxpayers, and

(5) recommendations to improve Internal Revenue Service notification of taxpayers.

(b) REPORT.—Not later than December 31, 1992, the Comptroller General shall submit to the tax-writing Committees a report on the study conducted under subsection (a), together with such recommendations as he may deem advisable.

**SEC. 5216. NOTICE AND FORM ACCURACY STUDY.**

(a) GENERAL RULE.—The Comptroller General shall conduct annual studies of the accuracy of 25 of the most commonly used Internal Revenue Service forms, notices, and publications. In conducting any such study, the Comptroller General shall examine the suitability and usefulness of Internal Revenue Service telephone numbers on Internal Revenue Service notices and shall solicit and consider the comments of organizations representing taxpayers, employers, and tax professionals.

(b) REPORTS.—The Comptroller General shall submit to the tax-writing Committees a report on each study conducted under subsection (a), together with such recommendations as he may deem advisable. The first such report shall be submitted not later than December 31, 1992.

**SEC. 5217. INTERNAL REVENUE SERVICE EMPLOYEES' SUGGESTIONS STUDY.**

(a) GENERAL RULE.—The Comptroller General shall conduct a study of the Internal Revenue Service employee-suggestion programs. Such study shall include a review of the suggestions which were accepted and rewarded by the Internal Revenue Service, an analysis as to how many of the suggestions were implemented, and an analysis of why other suggestions were not implemented.

(b) REPORT.—Not later than December 31, 1992, the Comptroller General shall submit to the tax-writing Committees a report on the study conducted under subsection (a), together with such recommendations as he may deem advisable.

The bill, as amended, was ordered to be engrossed and read a third time, was read a third time by title.

Mr. ARCHER moved to recommit the bill to the Committee on Ways and

Means with the recommendation that it amend the bill in an open and bipartisan manner with a view to producing legislation the President can sign that will provide economic stimulus and job creation incentives without increasing taxes or the deficit.

Pending consideration of said motion,

¶19.16 POINT OF ORDER

Mr. ROSTENKOWSKI made a point of order against the motion to recommit, and said:

"Mr. Speaker, I make a point of order against the motion to recommit because it is a motion that is allowed neither under the rule, nor under the rules of the House."

Mr. ARCHER was recognized to speak to the point of order, and said:

"Mr. Speaker, under House Resolution 374, the rule providing for the consideration of H.R. 4210, one motion to recommit is allowed which may not contain instructions.

"The motion to recommit which I have offered is in compliance with that proviso: I have offered a motion to recommit which does not contain instructions. It simply contains a recommendation that the Ways and Means Committee do certain things. The committee is under no mandate to do so as it would be if it were subject to instructions from the House.

"And let me make very clear that there is a distinct difference between an instruction and a recommendation. According to Webster's New World Dictionary, an instruction is, and I quote, 'a command or order,' and in the plural, 'details of procedure; directions.'

"A recommendation, on the other hand, is 'the act \* \* \* of calling attention to a person or thing as suited for some purpose; advice or counsel.' In summary, Mr. Speaker, an instruction is a mandatory command, while a recommendation is a discretionary giving of advice.

"Mr. Speaker, the Chair ruled yesterday that there is nothing in House rule XVI, clause 4, that guarantees the right of the minority to offer instructions in a motion to recommit. Using that same logic, there is nothing in that clause which prohibits the minority from offering a recommendation in the motion to recommit.

"It is true that House rule XVII does provide that pending the motion for the previous question or after it is ordered on the passage of a measure, it is in order for the Speaker, and I quote, 'to entertain and submit a motion to commit, with or without instructions, to a standing or select committee.' That rule clearly allows for only one of two types of motions to recommit: a straight motion and one with instructions.

"However, we are not operating under rule XVII today since the rule does not allow for a previous question motion on the passage of this bill. Under the rule for this bill, House Resolution 374, the previous question is

considered to have been automatically ordered. We are, therefore, clearly operating instead under House rule XVI which provides that, and I quote, 'After the previous question shall have been ordered on a bill or joint resolution one motion to recommit shall be in order, and the Speaker shall give preference in recognition for such purpose to a Member who is opposed to the bill or joint resolution.'

"Nowhere in that rule is the Member confined to offering either a straight motion to recommit or one with instructions. It does provide that if a motion to recommit with instructions is offered, there shall be 10 minutes of debate on the motion. All that means is that such debate may not take place on a straight motion or on the motion to recommit with recommendation which I have offered.

"Finally, I would emphasize, Mr. Speaker, that the motion to recommit under rule XVI was intentionally adopted in 1909, to provide the minority an opportunity to express its final position on a bill. While we are precluded by the rule from either amendatory or general instructions, this motion to recommit with recommendation is consistent with the original intent of the rule to give us a last chance to offer our position. I urge the Chair to allow this motion as the right of the minority."

The SPEAKER sustained the point of order, and said:

"The gentleman from Illinois [Mr. ROSTENKOWSKI] makes a point of order against the motion to recommit H.R. 4210 offered by the gentleman from Texas [Mr. ARCHER] on the ground that it includes language recommending that the Committee on Ways and Means 'amend the bill in an open and bipartisan manner with a view toward producing legislation the President can sign.'

"The motion to recommit a bill to a standing committee is addressed in specific and general terms in clause 4 of rule XVI and clause 1 of rule XVII. Both rules contemplate that the motion may in some circumstances include instructions. Clause 4 of rule XVI states that 'with respect to any motion to recommit with instructions \* \* \* it shall always be in order to debate such motion for 10 minutes \* \* \*.' Clause 1 of rule XVII states that pending the motion for the previous question the Speaker may entertain a motion to commit, 'with or without instructions \* \* \*.'

"Neither rule XVI nor rule XVII—nor any other rule of the House—recognizes a form of motion to recommit 'with recommendation.' Rule XVI and the precedents of the House do not admit motions other than those mentioned in and made in order by the rules of the House.

"Moreover, the precedents hold that argument is not in order in a motion to recommit. On this point the Chair is guided by the ruling of Speaker Gillet on November 29, 1922, sustaining a

point of order against a motion to recommit with instructions that included descriptive matter that might be construed as argumentative. That ruling is recorded in volume 8 of Cannon's precedents, at section 2749. Similarly, on June 3, 1882, Speaker Keifer held that a motion to recommit should not contain matter in the nature of debate, by preamble or otherwise. That rule is recorded in volume 5 of Hinds' precedents, at section 5589.

"The cited precedents are consistent with the principle in clause 4 of rule XVI that the motion to recommit a bill or joint resolution after the previous question is ordered on final passage is rendered debatable only by the inclusion of instructions.

"Finally the Chair would refer to the ruling of yesterday, February 26, 1992. The gentleman from New York [Mr. SOLOMON] made a point of order against House Resolution 374 on the ground that it violates clause 4(b) of rule XI, which provides that the Committee on Rules shall not report any rule or order of business that would prevent the motion to recommit from being made as provided in clause 4 of rule XVI. The Chair held that the Committee on Rules does not violate clause 4(b) of rule XI so long as it does not deprive the minority of the right to offer a simple motion to recommit. In making that ruling the Chair expressly stated that House Resolution 374 properly guaranteed a simple motion to recommit.

"The motion to recommit offered by the gentleman from Texas [Mr. ARCHER] includes matter that might properly be construed as argument. As such, it is not a proper motion and is held out of order."

The question being put, viva voce, Will the House pass said bill?

Mr. ROSTENKOWSKI demanded that the vote be taken by the yeas and nays, which demand was supported by one-fifth of the Members present, so the yeas and nays were ordered.

The vote was taken by electronic device.

It was decided in the { Yeas ..... 221 affirmative ..... } Nays ..... 209

¶19.17 [Roll No. 31] YEAS—221

Abercrombie	Browder	Dingell
Ackerman	Brown	Dixon
Alexander	Bruce	Donnelly
Anderson	Bryant	Dooley
Andrews (ME)	Bustamante	Dorgan (ND)
Andrews (TX)	Byron	Downey
Annunzio	Campbell (CO)	Durbin
Anthony	Cardin	Dymally
Applegate	Chapman	Eckart
Aspin	Clay	Edwards (CA)
Atkins	Clement	Edwards (TX)
AuCoin	Coleman (TX)	Engel
Bacchus	Collins (IL)	Erdreich
Bennett	Collins (MI)	Espy
Berman	Conyers	Evans
Bevill	Costello	Fascell
Bilbray	Cox (IL)	Fazio
Blackwell	Coyne	Feighan
Bonior	Cramer	Flake
Borski	Darden	Foglietta
Boucher	DeFazio	Foley
Boxer	DeLauro	Ford (MI)
Brewster	Derrick	Ford (TN)
Brooks	Dicks	Frank (MA)

Frost	Markey	Roybal
Gaydos	Martinez	Sanders
Gejdenson	Matsui	Sangmeister
Gephardt	Mavroules	Savage
Gibbons	Mazzoli	Sawyer
Glickman	McCloskey	Scheuer
Gonzalez	McDermott	Schumer
Gordon	McHugh	Serrano
Guarini	McNulty	Sharp
Hall (OH)	Mfume	Sikorski
Harris	Miller (CA)	Sisisky
Hatcher	Mineta	Skaggs
Hayes (IL)	Mink	Slattery
Hefner	Moakley	Slaughter
Hertel	Mollohan	Smith (FL)
Hoagland	Moody	Smith (IA)
Hochbrueckner	Moran	Snowe
Horn	Murphy	Solarz
Hoyer	Murtha	Spratt
Hubbard	Nagle	Staggers
Huckaby	Natcher	Stark
Jacobs	Neal (MA)	Stenholm
Jefferson	Neal (NC)	Stokes
Jenkins	Nowak	Studds
Johnson (SD)	Oakar	Swift
Johnston	Oberstar	Synar
Jones (GA)	Olin	Tallon
Jones (NC)	Olver	Tanner
Jontz	Ortiz	Thornton
Kanjorski	Orton	Torres
Kaptur	Owens (NY)	Towns
Kennedy	Owens (UT)	Traxler
Kennelly	Panetta	Unsoeld
Kildee	Pastor	Valentine
Klecza	Payne (NJ)	Vento
Kolter	Payne (VA)	Visclosky
Kopetski	Pease	Volkmer
Kostmayer	Pelosi	Washington
LaFalce	Penny	Waters
Lantos	Perkins	Waxman
LaRocco	Peterson (FL)	Weiss
Laughlin	Pickle	Wheat
Lehman (FL)	Poshard	Williams
Levin (MI)	Price	Wilson
Levine (CA)	Rahall	Wise
Lewis (GA)	Rangel	Wolpe
Lipinski	Reed	Wyden
Lowey (NY)	Richardson	Yates
Luken	Rose	Yatron
Manton	Rostenkowski	

NAYS—209

Allard	English	Lagomarsino
Allen	Ewing	Lancaster
Andrews (NJ)	Fawell	Leach
Archer	Fields	Lehman (CA)
Armev	Fish	Lent
Baker	Franks (CT)	Lewis (CA)
Ballenger	Gallegly	Lewis (FL)
Barnard	Gallo	Lightfoot
Barrett	Gekas	Livingston
Barton	Geren	Lloyd
Bateman	Gilchrest	Long
Beilenson	Gillmor	Lowery (CA)
Bereuter	Gilman	Machtley
Bilirakis	Gingrich	Marlenee
Bliley	Goodling	Martin
Boehler	Goss	McCandless
Boehner	Gradison	McCollum
Broomfield	Grandy	McCrary
Bunning	Green	McCurdy
Burton	Gunderson	McDade
Callahan	Hall (TX)	McEwen
Camp	Hamilton	McGrath
Campbell (CA)	Hammerschmidt	McMillan (NC)
Carper	Hancock	McMillen (MD)
Carr	Hansen	Meyers
Chandler	Hastert	Michel
Clinger	Hayes (LA)	Miller (OH)
Coble	Hefley	Miller (WA)
Coleman (MO)	Henry	Molinari
Combest	Herger	Montgomery
Condit	Hobson	Moorhead
Cooper	Holloway	Morella
Coughlin	Hopkins	Morrison
Cox (CA)	Horton	Mrazek
Crane	Houghton	Myers
Cunningham	Hughes	Nichols
Dannemeyer	Hunter	Nussle
Davis	Hutto	Obey
DeLay	Hyde	Oxley
Dellums	Inhofe	Packard
Doolittle	Ireland	Pallone
Dornan (CA)	James	Parker
Dreier	Johnson (CT)	Patterson
Duncan	Johnson (TX)	Paxon
Dwyer	Kasich	Peterson (MN)
Early	Klug	Petri
Edwards (OK)	Kolbe	Pickett
Emerson	Kyl	Porter