

INTRODUCING A CONCURRENT  
RESOLUTION ON THE SIGNIFI-  
CANCE OF CORAL REEF  
ECOSYSTEMS

HON. JIM SAXTON

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 9, 1997

Mr. SAXTON. Mr. Speaker, I—along with my colleague from Hawaii, Mr. ABERCROMBIE—am pleased to introduce a concurrent resolution declaring the significance of maintaining the health and stability of coral reef ecosystems.

Coral reefs have been called the tropical rainforests of the oceans, and rightfully so—they are among the world's most biologically diverse and productive marine habitats. They are also vitally important to coastal economies, providing as the basis for subsistence and commercial fishing as well as coastal and marine tourism. Finally, reefs serve as natural protection to the coastlines of several U.S. States and territories, such as Florida, Hawaii, Puerto Rico, the U.S. Virgin Islands, Guam, and American Samoa.

For these reasons, and in honor of the fact that 1997 has been declared the "International year of the Reef," I urge swift and favorable consideration of this resolution.

LEGISLATION TO REQUIRE CON-  
SIDERATION OF A BALANCED  
BUDGET

HON. KEN BENTSEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 9, 1997

Mr. BENTSEN. Mr. Speaker, the first priority of the 105th Congress is to finish the job of restoring fiscal responsibility and balancing the Federal budget.

We must balance the budget fairly and responsibly by the year 2002, protecting vital investments such as Medicare, Medicaid, education, and environmental protection.

Balancing the budget by the year 2002 is not enough. We must enact into law an enforcement mechanism that requires the President and the Congress to work toward a balanced budget every year, while providing necessary fiscal flexibility in times of emergency such as military conflict and recession.

To achieve these goals, today I am reintroducing legislation that I filed in the last Congress to require the President to submit and the Congress to vote on a balanced budget every year.

I believe my proposal is a better enforcement mechanism than an amendment to the Constitution requiring a balanced budget because it provides both for fiscal responsibility and necessary flexibility in times of emergencies; it involves the American people by fully disclosing the options for and consequences of balancing the budget; and it does not entangle the judicial branch in our Nation's fiscal policies, with the potential for endless litigation.

My bill takes a commonsense approach that does not tamper with the Constitution. It requires the President to submit a balanced budget each year, beginning in fiscal year

1999. However, if in any fiscal year the President determines that a balanced budget is not in the Nation's best interests, he is allowed to submit two budgets, one balanced and one with a deficit, with written justification for his determination. The bill also requires the Congress to vote on a balanced budget each year, with the same flexibility given to the President to protect the Nation's security and fiscal health.

Most importantly, my bill would bring the American people into the debate on balancing the budget. A balanced budget amendment would tell us only to balance the budget—and includes huge loopholes to avoid it—it does not tell us what an actual balanced budget would look like. My bill would present to the American people the actual numbers—what programs would be cut, by how much, and what it would mean for our families, our businesses, and our Nation. We cannot succeed in balancing the budget without such full disclosure and thorough, honest debate.

In summary, my bill simply states that the President should submit a balanced budget, the American people should review it, and the Congress should debate and vote on it—not just talk about it. I urge my colleagues to join me in cosponsoring this legislation.

A TRIBUTE TO DR. GEORGE D.  
HARRIS

HON. WILLIAM J. COYNE

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 9, 1997

Mr. COYNE. Mr. Speaker, I rise today with sadness to note the death of one of my constituents, Dr. George D. Harris. Dr. Harris died recently at the age of 51. His early death is a great loss for our community.

Dr. Harris, a resident of the Point Breeze neighborhood in Pittsburgh, was the kind of individual upon whom every community depends. He spend his entire professional career helping at-risk young people meet the challenges encountered in adolescence and young adulthood. He believed passionately in the importance of getting a good education, and he dedicated his life to inculcating his faith in education in the young people of Pittsburgh and Allegheny County.

At the time of his death, Dr. Harris was the manager of the Bethesda Center, where he worked to promote independence, family stability, and child welfare through motivation and education. Prior to that, he was executive director of Pittsburgh New Futures, where he worked to reduce dropout rates and teen pregnancy rates, and where he worked to help young people find jobs. From 1969 until 1988, when he left to join Pittsburgh New Futures, he developed and oversaw a program at Duquesne University that successfully reduced the dropout rate for Duquesne's African-American students. He was also a cofounder of Bell-Harr Associates, an educational consulting firm. He earned his doctorate in education from the University of Pittsburgh.

Individuals like George Harris—people who make helping others their life's work—are all too rare. Dr. Harris' personal warmth, energy, and enthusiasm—as well as his effectiveness—made him rarer still. Countless people understood and appreciated his special gifts,

and that knowledge makes his loss all the more deeply felt.

Dr. Harris is survived by his wife, Judith Harris, his son, Ebon Lee, and his sister, Sheila Ways. I want to express my condolences to them on their unexpected loss.

IRS BURDEN OF PROOF BILL

HON. JAMES A. TRAFICANT, JR.

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Thursday, January 9, 1997

Mr. TRAFICANT. Mr. Speaker, yesterday I introduced legislation to change the burden of proof in a civil tax case. This bill is similar to legislation I have introduced in past Congresses to right a serious injustice against taxpayers: In civil tax court, taxpayers are considered guilty until proven innocent. That's un-American and flat out wrong.

Last year, Congress finally passed, and President Clinton signed into law, the Taxpayer Bill of Rights II. That was an important step toward protecting American taxpayers against Internal Revenue Service abuses. However, it didn't go far enough. Far too many Americans still fear the IRS—and with good reason.

The IRS is the only agency of the Federal Government that affects every American. We all hear complaints from constituents about overregulation by OSHA, the EPA, or the Department of Justice. These regulations affect only small businessmen or manufacturers or farmers. However, the IRS hits each and everyone of us. Anyone who's received a notice in the mail from the IRS knows how it can cause the blood pressure to rise.

Americans should not fear their Government. Sadly, too many Americans don't trust the IRS. This has clouded their view of the entire Government. Congress could go a long way toward reinstating the American people's faith in the Federal Government by reigning in powers of the IRS. Mending this broken relationship should be Congress' No. 1 priority. Shifting the burden of proof will do that.

My bill specifies that in the administrative process leading up to a court case, the burden of proof is on the taxpayer, but once the case goes to tax court, the burden of proof is squarely on the IRS.

During the administrative process or any audit, the burden of proof should be on the IRS. The taxpayer should provide all pertinent data to support their claims and deductions including receipts, W-2 forms, and letters. Should the taxpayer and the IRS not come to an agreement, the process moves to the tax court. There the burden of proof should be on the IRS. A taxpayer should be innocent until proven guilty in tax court, not the other way around.

Mr. Speaker, my bill has three more sections to protect Americans from IRS abuses. First, a section requiring judicial consent and a 15-day notice before the IRS can seize property. It also includes a provision to call for an independent report detailing ways to offset potential revenue losses from a shift of the burden of proof. Finally, damages awarded by a judge for an unauthorized collection by the IRS are excluded from gross income.

Mr. Speaker, an accused mass murderer has more rights than a taxpayer fingered by