

committees as well as its fan committee, safety committee, and its job committee. He also served as the Pennsylvania AFL/CIO vice president.

Mr. Lewis has also served as the vice president of the Central Labor Council and has been an active participant in contract negotiations for American Home Foods and has also been instrumental in IUD coordinated bargaining for health and welfare benefits for AFH union members.

When Thomas Lewis became a union member, the union was known as the Amalgamated Meat Cutters. They later merged with the Retail Clerks and changed the name of the union to what we now know as the United Food and Commercial Workers.

Mr. Speaker, Thomas Lewis is a fine example for all Americans because of his hard work and commitment. I would like to congratulate him on all his accomplishments and wish him great success in all his future endeavors.

TAXPAYER BILL OF RIGHTS II

HON. JENNIFER DUNN

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Ms. DUNN. Mr. Speaker, throughout my tenure in Congress, I've heard from thousands of constituents who have described to me numerous problems they see with our system of taxation. A common theme has been the intrusive nature of the Internal Revenue Service [IRS]. Last year, the Congress enacted legislation I cosponsored, called the Taxpayer Bill of Rights II, to help taxpayers in their dealings with the IRS. While I believe those necessary reforms were a good start, I believe we need to do more.

That's why I am introducing the IRS Accountability Act in the U.S. House of Representatives. This bill, whose companion has been introduced by Senator PAUL COVERDELL—my counterpart on the Senate leadership team—in the U.S. Senate, is designed to provide citizens greater tax fairness and protections from IRS abuses.

The IRS Accountability Act is wide-ranging and deals with a number of faults within the IRS that have recurred through discussions with constituents, through testimony at hearings from everyday Americans, and through my tenure as a member of the tax-cutting Ways and Means Committee. Wherever I travel in the State or country, consistently concerns are raised about the IRS. This Agency operates too much on the belief that most taxpayers are intending to cheat the Government.

Granted, our Nation suffers under an unfair and incomprehensible Tax Code that takes too much of what we earn. Even worse, some rogue members of the organization responsible for enforcement of the Tax Code—the IRS—have a record of seeking to intimidate and frighten honest, hard-working taxpayers. They also sully the reputation of honest people working at the Agency. We must not tolerate a Tax Code that punishes families and we should not tolerate IRS agents eager to bully and harass taxpayers.

Let me outline my proposal. The IRS Accountability Act:

Criminalizes extortion tactics by an IRS agent. The Act criminalizes the actions of em-

ployees of the Internal Revenue Service [IRS] who abuse their authority by maliciously and willfully disregarding the statutory procedures established for collecting a tax.

Makes IRS agents accountable for their actions. Current law shields IRS employees from holding personal liability for their actions, even if their actions result in civil damages against the United States. Under this section:

In cases where the judgment is against the United States, a Federal judge will have the authority to assign a portion of the damages awarded and court costs incurred to the IRS employee whose actions prompted the suit; and

An IRS employee involved in such a court proceeding may be represented by the United States. However, these costs must be reimbursed fully if the employee is found personally liable.

Protects the privacy of taxpayers. Current law makes it a crime to release tax returns or return information without proper authority. Further, such actions may result in the personal liability of the Federal employee responsible. Under this section:

It will be a crime to willfully access without proper authority a taxpayer's return or return information. This has been called file snooping;

Willfully accessing, without proper authority, a taxpayer's return or return information can result in personal liability; and

The taxpayer will be notified upon discovery that his return or return information has been improperly accessed.

Limits on audits. Current law allows the IRS to audit an entity—taxpaying or tax exempt—for any reason, even if randomly selected. This section requires that all audits be justified. Under this section:

Random audits are prohibited. Proof of reasonable justification for the audit will be available to the taxpayer upon demand;

Reauditing a return or return issue is prohibited unless approved by court order in the course of investigating criminal activity; and

The IRS will be limited to 3 years from the time a return is filed in which to conduct an audit unless approved by court order in the course of investigating criminal activity.

Extension of time to pay tax without penalty. All too often, the IRS itself is the most significant hurdle honest taxpayers must meet when trying to resolve their tax bill. According to the Taxpayer Advocate for the IRS, one of the most common complaints against the IRS is its failure to acknowledge taxpayer correspondence.

Delays, misinformation, and snafus by the IRS all contribute to higher and higher penalties for taxpayers. Extending the period to 90 days before penalties may be applied will give honest taxpayers some welcome relief.

Preserving the integrity of judicial decisions against the IRS. Often, the IRS will choose to nonacquiesce to a court's decision in which it loses. As a result, it will pursue a subsequent case against a different taxpayer under identical or similar circumstances.

This section grants a Federal court the authority to dismiss a case of controversy involving the IRS if it can be shown that a similar or identical case already has been decided within the court's jurisdiction or circuit. The petitioner must previously have exhausted remedies available within the IRS before seeking such court relief.

Limitations on asset seizures and levies. This section requires court approval to proceed with any asset seizure and/or levy.

Limits accrual of interest. This section prevents interest from accruing on the penalty added to a tax owed.

Equal interest rates charged. Current law gives the IRS an advantage over taxpayers by allowing it to charge a more favorable interest rate. Under this section, the interest rate charged by the IRS will be the same as the interest rate charged against the IRS in all cases.

Fairness for mathematical and clerical errors. For mathematical and clerical errors, a.k.a. honest mistakes, the IRS is not required to follow the procedures of notification and collection provided for cases in which a tax is underpaid. Further, penalties and interest may be added to the tax underpaid in cases involving honest mistakes.

Under this section, the taxpayer would have 60 days to either pay the tax or file an abatement request without incurring a penalty or interest accruing. However, should the 60-day period elapse without the taxpayer taking either option, penalties and interest would be owed in full.

The honest American family works too hard and too long to have to deal with unfair and oftentimes overly intrusive IRS agents who trample their rights. The IRS deserves closer scrutiny when it goes beyond acceptable enforcement procedures and commits outright intimidation, or when it is unable to use "common sense" as a yardstick. This bill is part of a continuing effort to ensure that an overzealous Agency will no longer trample the rights of well-intentioned and law-abiding taxpayers.

CHANG-LIN TIEN: PROMOTER OF CULTURE AND EDUCATION

HON. FORTNEY PETE STARK

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. STARK. Mr. Speaker, I rise today to recognize Chancellor Chang-Lin Tien of the University of California, Berkeley, who is being honored this month by the Oakland Chinese Community Council for his leadership and contributions to the Oakland Asian community.

Chancellor Tien was born in China. He came to this country in 1956 and became a naturalized citizen of the United States. Since coming to America, he has tirelessly worked to broaden the democratic reach of education to all groups of the community.

After becoming the first Asian-American to head a major research university, Tien earned a reputation for being openminded, sensitive, and accessible. Determined to stay in touch with the needs of the campus population, Tien frequently lectures to freshman classes and continues to supervise graduate student research. Chancellor Tien's reputation as an educator and a scientist is remarkable. He is internationally recognized for his research in heat transfer technology and has received many awards including the Max Jakob Memorial Award, the highest international honor in the field of heat transfer.

Tien has been a member of the National Academy of Engineering since 1976 and is a fellow of the American Academy of Arts and