

this business is closed, the IRS seized the assets, seized the bank accounts, put her out of business.

What justification did we have for a Federal agency that is supposed to be there for the benefit of taxpayers, to fund Federal agencies, of course, supposed to be a voluntary payment. Again we have involuntary agents going after Americans in this case where there was no probable cause. This was a fishing expedition. This was an act of retribution against a taxpayer trying to protect the rights of her son.

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She recently won in court a settlement on this matter, but if Carol Warden did not have attorneys and could not afford to go forward in this action, she would be like many others who were victims of the IRS whose businesses and personal assets were seized and who in fact felt the full awesome power, Mr. Speaker, of the IRS without fairness and without proper procedures.

So it is for those reasons that many of us in the House, both sides of the aisle, Republican and Democrat, are working on legislative initiatives to change that.

One of the issues I am introducing, Mr. Speaker, is the taxpayer bill of rights 3. This will require for the first time there will be no fishing expeditions by the IRS, no more quotas, as you have heard, from the Senate Finance Committee where they have to have so many cases where they bring investigations or fines and penalties against unwitting Americans who did nothing wrong. But the IRS for the first time under my legislation will be responsible for business and personal losses caused by the IRS actions, and, furthermore, the IRS will be responsible for the legal fees that are a part of this entire charade.

Moreover, we change the burden of proof so it would not require that the IRS would assume that the commissioner is correct and the taxpayer is guilty.

Furthermore, the bill calls for mediation service for those taxpayers that could not afford an attorney that there be a mediation service to settle the claims.

And finally for those taxpayers who come forward with violations by the IRS that they would not be subject to a special audit because they came forward to report wrongdoing or problems with the IRS.

We in Congress need to work together with BILL ARCHER, Congressman PORTMAN, Congressman LARGENT and also Congressman PAXON on all relative bills which deal with the same topic, reforming IRS, making the agency more fair and making sure the Tax Code we have is changed by the year 2000, one that may be flatter, fairer, not have special exemptions and make sure that working Americans have a fair shake from this system and that the agency that will succeed the IRS will be fair to all taxpayers.

I appreciate this time to address the taxpayer bill of rights, and I look forward to the support of my colleagues on this important legislation.

REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF NINE MEASURES RELATING TO THE POLICY OF THE UNITED STATES WITH RESPECT TO THE PEOPLE'S REPUBLIC OF CHINA

Mr. SOLOMON, from the Committee on Rules, submitted a privileged report (Rept. No. 105-379) on the resolution (H. Res. 302) providing for consideration of nine measures relating to the policy of the United States with respect to the People's Republic of China, which was referred to the House Calendar and ordered to be printed.

REPORT ON RESOLUTION PROVIDING FOR CONSIDERATION OF H.R. 2676, IRS RESTRUCTURING AND REFORM ACT OF 1997

Mr. SOLOMON, from the Committee on Rules, submitted a privileged report (Rept. No. 105-380) on the resolution (H. Res. 303) providing for consideration of the bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes, which was referred to the House Calendar and ordered to be printed.

LEAVE OF ABSENCE

By unanimous consent, leave of absence was granted to:

Mr. RILEY (at the request of Mr. ARMEY), for today and the balance of the week, on account of medical reasons.

Mr. McNULTY (at the request of Mr. GEPHARDT), for today, on account of personal reasons.

Ms. SLAUGHTER (at the request of Mr. GEPHARDT), for today, on account of medical reasons.

Mr. YATES (at the request of Mr. GEPHARDT), for today after 10:30 p.m., on account of personal reasons.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. FORD) to revise and extend their remarks and include extraneous material:)

Ms. BROWN of Florida, for 5 minutes, today.

Mr. McNULTY, for 5 minutes, today.

Mr. RUSH, for 5 minutes, today.

Mr. CUMMINGS, for 5 minutes, today.

Mr. LEWIS of Georgia, for 5 minutes, today.

Mr. DAVIS of Illinois, for 5 minutes, today.

Mrs. CLAYTON, for 5 minutes, today.

Mr. GREEN, for 5 minutes, today.

Mrs. MINK of Hawaii, for 5 minutes, today.

Mr. STRICKLAND, for 5 minutes, today.

(The following Members (at the request of Mr. WHITE) to revise and extend their remarks and include extraneous material:)

Mr. SAXTON, for 5 minutes, today.

Mrs. LINDA SMITH of Washington, for 5 minutes each day, on today and November 5, 6, and 7.

Mr. KINGSTON, for 5 minutes each day, on today and November 5.

Mr. JONES, for 5 minutes, on November 6.

Mr. THOMAS, for 5 minutes, today.

Mr. GIBBONS, for 5 minutes, on November 6.

Mr. MCHUGH, for 5 minutes, on November 6.

Mr. BOEHLERT, for 5 minutes, on November 6.

Mr. HOEKSTRA, for 5 minutes, today.

Mr. ADAM SMITH of Washington, for 5 minutes each day, on November 5, 6, and 7.

(The following Members (at their own request) to revise and extend their remarks and include extraneous material:)

Ms. JACKSON-LEE of Texas, for 5 minutes, today.

Mr. FOX of Pennsylvania, for 5 minutes today.

EXTENSION OF REMARKS

By unanimous consent, permission to revise and extend remarks was granted to:

(The following Members (at the request of Mr. WHITE) and to include extraneous matter:)

Mr. FORBES.

Mr. CALLAHAN.

Mr. GILMAN.

Mr. ROGAN.

Mr. GRAHAM.

Mr. YOUNG of Alaska.

Mr. SAXTON.

Mr. BEREUTER.

Mr. ADERHOLT.

(The following Members (at the request of Mr. FORD) and to include extraneous matter:)

Mr. HOYER.

Mr. KUCINICH.

Mr. ABERCROMBIE.

Mr. FRANK of Massachusetts.

Mr. PAYNE in two instances.

Mr. ACKERMAN.

Mr. VENTO.

Mr. TOWNS.

Mr. LANTOS.

Mr. VISCLOSKEY.

Mr. ORTIZ.

Mr. GONZALEZ.

Ms. DELAURO.

Mr. MANTON.

Mr. BENTSEN.

Ms. LOFGREN.

Mr. OWENS.

Mr. STARK.

Mr. KIND.

Mr. MCGOVERN.

(The following Members (at the request of Mr. FOX of California) and to include extraneous matter:)