

WHAT THE IRS NEEDS

HON. JERRY MORAN

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

Friday, November 7, 1997

Mr. MORAN. Mr. Speaker, this week Congress made an important, bipartisan statement on behalf of American taxpayers. I supported H.R. 2676 because my constituents know that the Internal Revenue Service needs restructuring and reforming. They tell me stories about assigning an employee to try for 5 hours to get an IRS agent on the telephone, and about wading through multiple notices of deficiency, none of which explain the supposed problem or include the name of an agent who could do so.

Stories such as those led me to introduce H.R. 2598, the IRS Customer Service Improvement Act, last month. All of my fellow Members of Congress who voted for H.R. 2676 earlier this week should consider signing on to my bill as well, because they have much in common.

Both bills are aimed at changing the attitude the IRS takes toward taxpayers. Taxpayers should be the customers of the IRS, not its targets. Most Americans want to follow the law and pay their taxes correctly and should not be considered de facto lawbreakers. Both bills also recognize that Government owes more than just a little respect to the people who have given it the authority to exist. Under our sprawling Tax Code, the IRS has an important role, but that is no excuse for institutional arrogance.

However, the bill we passed this week has more in common with my legislation than spirit and theme. The provision regarding equalizing the interest rates for overlapping underpayments and overpayments, for example, is similar to section 3 of the IRS Customers Service Improvement Act, which would make the interest rate equal in all cases.

The IRS Customer Service Improvement Act also would require the IRS to implement a plan to have all calls to service numbers answered by IRS employees—not machines—in a timely manner; require all IRS letters and notices to be signed by an IRS agent; require the IRS to notify you of mathematical or clerical errors within 6 months; require the IRS to forgive interest and penalties on mathematical and clerical errors if you pay within 60 days of timely notification; establish a 1-year period of limitation for the IRS to assess additional taxes on returns legally filed by individual taxpayers in all but the highest tax bracket; and make the electronic filing of depository taxes voluntary for small businesses.

While I look forward to the next phase of debate, the possible overhaul of our complex and flawed Tax Code, these provisions will add to the drive to change the nature of the IRS while we still have it. After all, Mr. Speaker, it is called the Internal Revenue Service—and it is service that American taxpayers deserve.

TRIBUTE TO MRS. CLARETTA
"MOTHER FREEDOM" SIMPSON**HON. THOMAS M. BARRETT**

OF WISCONSIN

IN THE HOUSE OF REPRESENTATIVES

Friday, November 7, 1997

Mr. BARRETT of Wisconsin. Mr. Speaker, I ask the House today to join me in paying tribute to one of Milwaukee's most cherished citizens, Mrs. Claretta "Mother Freedom" Simpson.

Mrs. Simpson has devoted her entire life to helping others succeed. Through her actions, thousands of Milwaukee youth have gone on to realize their dreams and have, in turn, lent a helping hand to others. A circle of caring and giving has surrounded Mrs. Simpson all her life and this month her family will gather with her to celebrate her work.

Mrs. Simpson entered the world in 1901 in the small town of Smedes, MS, delivered by a mid-wife in her home. She experienced the hardships of life at an early age and these experiences lead her to become active very early in the American Civil Rights Movement.

Mrs. Simpson's activities in the civil rights movement pre-date Rev. Dr. Martin Luther King, Jr. She started her work with Dr. T.R.M. Howard of Mount Bayou, MS, one of Dr. King's professors. Mrs. Simpson turned the Civil Rights Movement into her life's work, marching in cities all across America, including Birmingham, AL, Detroit, MI and Washington, DC. She marched with Dr. King and was in Washington to hear his famous "I have a dream. . ." speech.

Mrs. Simpson's tireless efforts on behalf of her fellow man and woman have earned her the title of "Mother Freedom" from other civil rights activists. Her constant participation and support of the movement provided hope and inspiration to everyone around her. Her presence will forever be remembered by those who were there when the dogs came, the hoses flowed, and the lives were lost. Her bravery in the face of death is testimony to the beliefs she holds and the seriousness of her conviction. She cheated death to further the cause, and that is something we should never forget.

In 1958, Mrs. Simpson moved to Milwaukee, WI to continue her efforts in working for civil rights for African-Americans. She became an integral part of her community and worked to soften the sting of poverty on children in Milwaukee.

In 1970, she founded Career Youth Development (CYD), Inc. of Milwaukee. CYD is a non-profit, multi-service, social service agency that serves children from families who most need assistance in Milwaukee. CYD provides over 40 programs to Milwaukee's poor families to help them through drug addiction, gang activity, parenting, academic challenges and many other challenges. She started CYD in her own home, using her own social security check to cover costs.

CYD's slogan is "Love in Action" and it could not better summarize the philosophy of Mrs. Simpson. "Love in Action" is what these families and children receive, Mrs. Simpson's love in action.

On November 28th of this year, Mrs. Simpson will be celebrating her 96th birthday. Family and friends will get together to celebrate a life of giving and a woman with undeniable

strength and spirit. I am proud to say that I will be a part of her celebration that day and I will always appreciate the sacrifices she has made for Milwaukee and for America.***P***

PERSONAL EXPLANATION

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Friday, November 7, 1997

Ms. CARSON. Mr. Speaker, on Thursday, November 7, 1997, I was necessarily absent conducting official business in my Congressional District and was unable to cast the following rollcall votes. Had I been present, I would have voted as follows and request that this explanation appear at the appropriate place in the RECORD:

"Yea" on rollcall votes 592, 595, 598, and 605; "nay" on rollcall votes 585, 586, 587, 588, 589, 590, 591, 593, 594, 596, 597, 599, 600, 601, 602, 603, and 604.

As a result of air traffic problems this morning, my return to Washington was delayed causing me to miss the first vote of the day. Had I been present, I would have voted "nay" on rollcall vote 606.

TRIBUTE TO PEG DUMBAUGH

HON. PHIL ENGLISH

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

Friday, November 7, 1997

Mr. ENGLISH. Mr. Speaker, this year, one of my constituents, Peg Dumbaugh, is retiring as president of the Butler Area School District School Board. I want to take a moment to pay tribute to her fine work not only during her 4 years on the school board, but during her many years of service in the Butler Area School System.

In November 1993, Peg Dumbaugh was elected to the Butler Area School Board for a 4-year term, and she was uniquely qualified to fill the position. For some years, she has been a former high school English teacher in the Butler school system, and had been the faculty adviser for the school newspaper, the Skyliner. After leaving the classroom, she has joined the Butler Area School District's administrative team as Coordinator of School-Community Relations. During her tenure in that position, Mrs. Dumbaugh had initiated the Distinguished Graduate project, which each year recognizes an outstanding graduate of the Butler Area School District. One of the most notable of these distinguished Butler graduates is Dr. William J. Perry, our former Secretary of Defense. Finally, upon retirement from the school system, Mrs. Dumbaugh did free-lance work in journalism for the Pittsburgh Post-Gazette, among other things covering Butler Area School District school board meetings.

With this rich background of diverse and relevant experiences, Peg Dumbaugh became one of the nine elected members of the Butler Area School Board overseeing a school system that is the 21st largest school district out of the 501 school districts in the Commonwealth of Pennsylvania. The Butler Area