

section 2412 of title 28, United States Code, and for other purposes; to the Committee on the Judiciary.

By Mr. FEINGOLD:

S. 1613. A bill to reform the regulatory process, and for other purposes; to the Committee on the Judiciary.

By Mr. CAMPBELL:

S. 1614. A bill to require a permit for the making of motion picture, television program, or other form of commercial visual depiction in a unit of the National Park System or National Wildlife Refuge System; to the Committee on Energy and Natural Resources.

By Mr. CLELAND (for himself, Mr. COVERDELL, Mr. HELMS, and Mr. GLENN):

S. 1615. A bill to present a gold medal to Len "Roy Rogers" Slye and Octavia "Dale Evans" Smith; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. BAUCUS:

S. 1616. A bill to authorize the exchange of existing Federal oil and gas leases in the State of Montana, located in the Lewis and Clark National Forest and the Flathead National Forest, for credits in future Federal oil and gas lease sales in the Gulf of Mexico, and for other purposes; to the Committee on Energy and Natural Resources.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mrs. BOXER (for herself, Mr. CHAFEE, Ms. SNOWE, Ms. MIKULSKI, Mr. JEFFORDS, Mr. LAUTENBERG, Mrs. MURRAY, Mr. KERREY, Ms. COLLINS, and Ms. MOSELEY-BRAUN):

S. Res. 173. A resolution expressing the sense of the Senate with respect to the protection of reproductive health services clinics; to the Committee on the Judiciary.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. LEAHY (for himself and Mr. FEINGOLD):

S. 1612. A bill to provide for taxpayer recovery of costs, fees, and expenses under section 504 of title 5, United States Code, and section 2412 of title 28, United States Code, and for other purposes; to the Committee on the Judiciary.

THE EQUAL ACCESS TO JUSTICE FOR TAXPAYERS ACT OF 1998

Mr. LEAHY. Mr. President, I wish to introduce the Equal Access to Justice for Taxpayers Act of 1998. I am pleased that the Senator from Wisconsin, Senator FEINGOLD, is joining me as an original sponsor of this important legislation.

Like so many Americans, I was disgusted by the evidence that surfaced of so many abuses of the IRS at recent hearings by the Senate Finance Committee. I followed the hearings very closely, and I heard taxpayer after taxpayer come before the Finance Committee recounting horror stories and trying to fight against unjustified action by the IRS that cost them thousands of dollars and countless hours of emotional distress. These average taxpayers told of frustration and despair

caused by rogue IRS personnel who used the awesome resources of that agency to punish them.

Probably the saddest part about what we heard was that these good Americans, taxpayers, felt powerless to even question or fight back against their own Government. I believe, as many of my colleagues from both sides of the aisle do, that Congress needs to reform the IRS and stop these abuses from ever happening again.

Unfortunately, current law hampers taxpayers who challenge the IRS. Our legislation would change that by giving taxpayers, for the first time ever, a cause of action under the existing Equal Access to Justice Act (EAJA). Under our bill, taxpayers may exercise their rights under the EAJA to win awards of legal fees, expert witness fees and other costs against the IRS when that agency takes substantially unjustified action against them. Thousands of citizens have won vindication against unjust governmental action under the EAJA, and taxpayers should be able to do the same thing.

Today, most taxpayers feel that if the IRS comes after them, even if they think it is unjustified, they don't dare fight it because it will cost more in lawyers, accountant fees, and so on. Under our act, if they prove it was unjustified action, the Government pays them for their lawyer fees and for their accountant's fees. This was done by Congress to help individuals, partnerships, and corporations in other administrative actions involving the Government. We should do the same with the IRS.

In 1981, Congress enacted the EAJA to help individuals, partnerships and corporations seek review of, or to defend against, unjustified governmental action because of the expense involved in securing the vindication of their rights in civil actions and in administrative proceedings. The EAJA permits citizens who prevail in these actions in proceedings against federal agencies to recover their costs when the government acted unjustly. Its purpose is to deter abusive actions and overreaching by the government and to enable individuals to vindicate their rights, regardless of their economic circumstances.

But court decisions have interpreted the EAJA to exempt all civil actions and administrative proceedings in connection with the Internal Revenue Service (IRS) from its protections. Instead, taxpayers must seek review of, or defend against, unjustified actions by the IRS under provisions in the Internal Revenue Code. These Internal Revenue Code provisions make it much harder for average taxpayers to recover against unjust IRS actions.

The recent report of National Commission on Restructuring the Internal Revenue Service agreed that the Internal Revenue Code fails to provide taxpayers with adequate legal rights to recover attorney's fees and other costs against unjust IRS actions. The Com-

mission recently proposed numerous reforms to make the IRS more effective and responsive to taxpayers. I commend Senators KERREY and GRASSLEY, who served on this bipartisan commission, for introducing legislation to implement many of its recommendations. I am a cosponsor of the IRS reform bill that they have introduced, and I hope the Senate's majority leadership will allow this bill to come to a vote soon to put these taxpayer protections in place as rapidly as possible.

The Commission's report found that: "While the Taxpayer Bill of Rights legislation made great strides to allow taxpayers to recover damages for IRS malfeasance, current provisions do not provide adequate relief. In addition, there are many cases in which taxpayers are not able to obtain review of IRS actions." The Commission concluded that: "Congress must provide taxpayers with adequate and reasonable compensation for actual damages incurred for wrongful actions by the IRS."

What I am saying is this: If the IRS comes after a taxpayer, and if they use draconian methods in an unjustified action, that not only is the taxpayer going to win but the taxpayer is going to get their costs of defending back. So that at least we are going to have the potential of an equal playing field so that we will not have taxpayers who feel that they are being attacked in an unjustified fashion. We will not have them think, "I will either pay the lawyers or I am going to pay the IRS. I might as well surrender, even though I have done no wrong." Now they can defend their rights.

It is time for Congress to heed this advice and give taxpayers the same rights that other citizens now have to seek review of, or to defend against, unjust governmental action. The IRS should be treated like every other federal agency under the law—no better and no worse.

I urge my colleagues to support this legislation to provide taxpayers with the same rights as all other citizens who are subject to unjust governmental action.

Mr. FEINGOLD. Mr. President, I am pleased to join my colleague, Senator LEAHY, the distinguished Ranking Member of the Senate Judiciary Committee, in introducing a bill today that gives American taxpayers greater ability to recover attorneys fees and other costs against the Internal Revenue Service (IRS) for unjustified civil actions and administrative proceedings under the Equal Access To Justice Act (EAJA).

Clearly, there is a need for such legislation in light of recent hearing testimony that average taxpayers have lost thousands of dollars in actual damages defending themselves against unjustified IRS actions. As the National Commission on Restructuring the Internal Revenue Service reported, current Internal Revenue Code provisions do not provide adequate relief for unjust IRS