I cannot conceive of how any legitimate objection can be made to the Snowe-Jeffords amendment. It is a step forward to making sure that elections are fair, that the public knows who it is trying to influence the elections, and that they have the right to find out that information.

Mr. President, I yield the floor.

Mr. BURNS addressed the Chair.

The PRESIDING OFFICER. The Senator from Montana.

Mr. BURNS. Mr. President, I rise today to make a few comments about at least one amendment that has been offered here this afternoon.

As we work our way through the debate on campaign finance reform and you listen to Senators express themselves in the legal areas, the more one thinks that maybe we have got enough laws in place, maybe it is a matter of enforcing them.

I remind Senators that it was in 1996 when one major party failed to file their FEC report on the date it was supposed to be filed. In fact, it never was filed until after the election was over.

So I would argue that law enforcement probably has as much to do with the problems we see in political campaigns more than anything else. All through this process, we try to pass legislation that would maybe bring political campaigns into the light of public scrutiny. We would try to cap contributions, how much an individual or an organization can contribute to a particular campaign. We would try to cap spending. We would try to establish and make permanent filing dates.

Yet all of them would be to no purpose if we do not enforce them. In fact, we have gone into some approach of asking for free advertising from radio and television based on a faulty assumption, an assumption, if we do something, get something for nothing, we can limit the expenses, thus making it easier for everybody to run for political office.

I would ask those who would advocate such a regulation to offer free television and free radio time, I would ask them, the newspapers and publications, will they be made to offer free space? Will printers lay out people, graphic artists? Will they donate their labor for direct mail and fliers and stickers and, yes, those things that we mail direct to our constituency?

While we are talking about that, would we also write into the same regulation that they may be sent postage free? Should the laborers of the post office, or whoever, be made to do it for nothing? And my answer to that is, of course not.

Radio and television is a unique medium. Some would say it operates on the public airwaves. How public are they? If a radio station or a television station owns a chunk of frequency, do they not own it? They are only given so many hours in a day—like 24—that they can sell time. Once that time has passed, it cannot be recovered or made up later on. Are we asking them to give away their inventory? Are we asking them to pay their production people to dub and to produce? Why are not their expenses the same as any other segment of the American media?

The amendment is nothing more than that the FCC should not advocate or use funds to regulate radio and television stations for free time or free access. It just does not make a lot of sense, especially when broadcasters lead this country in public service, in news and weather and services to a community. Yes, they get paid for the advertising for some of those programs, but basically they are there 24 hours a day, 7 days a week, 52 weeks a year.

Of course, they are being asked to do something for nothing. So I hope in any kind of reform that passes this body, that this amendment to prevent the FCC from requiring radio and television stations to give free advertising space would be a part of that reform.

But bottom line—and I am not a lawyer; never been hinged with that handle—as I listen to the argument, it boils down to, bottom line, the integrity of the folks that are supporting an issue or an individual for political office. It all comes down to that. For if lawyers write this law, it will be lawyers that will figure a way around it. It is a matter merely of enforcing the law.

CLOTURE MOTION

Mr. BURNS. Mr. President, I send a cloture motion to the desk to the pending bill.

The PRESIDING OFFICER. The cloture motion having been presented under rule XXII, the Chair directs the clerk to read the motion.

The legislative clerk read as follows:

CLOTURE MOTION

We, the undersigned Senators, in accordance with the provision of rule XXII of the Standing Rules of the Senate, do hereby move to bring to a close debate on S. 1663, the Paycheck Protection Act.

Trent Lott, Mitch McConnell, Wayne Allard, Paul Coverdell, Robert F. Bennett, Larry E. Craig, Rick Santorum, Michael B. Enzi, Jeff Sessions, Slade Gorton, Chuck Hagel, Don Nickles, Gordon H. Smith, Jesse Helms, Conrad Burns, and Lauch Faircloth.

Mr. BURNS. Mr. President, for the information of all Senators, this cloture vote will be the last of three consecutive cloture votes occurring Thursday morning, assuming none of the previous cloture votes is successful. The leadership will notify all Senators as to the time for these votes, once the leader has consulted with the minority leader. However, at this point, I ask unanimous consent that the mandatory quorum under rule XXII be waived with respect to all three cloture motions filed today.

The PRESIDING OFFICER. Without objection, it is so ordered.

MORNING BUSINESS

Mr. BURNS. Mr. President, I ask unanimous consent that there be a period for morning business with Senators permitted to speak for up to 5 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

MESSAGES FROM THE PRESIDENT

Messages from the President of the United States were communicated to the Senate by Mr. Williams, one of his secretaries.

EXECUTIVE MESSAGES REFERRED

As in executive session the Presiding Officer laid before the Senate messages from the President of the United States submitting sundry nominations which were referred to the appropriate committees.

(The nominations received today are printed at the end of the Senate proceedings.)

REPORT OF EXECUTIVE ORDER ORDERING THE SELECTED RESERVE OF THE ARMED FORCES TO ACTIVE DUTY—MESSAGE FROM THE PRESIDENT—PM 97

The Presiding Officer laid before the Senate the following message from the President of the United States, together with an accompanying report; which was referred to the Committee on Armed Services.

To the Congress of the United States:

Pursuant to title 10, United States Code, section 12304, I have authorized the Secretary of Defense, and the Secretary of Transportation with respect to the Coast Guard, when it is not operating as a Service within the Department of the Navy, to order to active duty Selected Reserve units and individuals not assigned to units to augment the Active components in support of operations in and around Southwest Asia.

A copy of the Executive order implementing this action is attached.

WILLIAM J. CLINTON.

THE WHITE HOUSE, *February 24, 1998.*

MESSAGES FROM THE HOUSE

ENROLLED BILL SIGNED

At 5:20 p.m., a message from the House of Representatives, delivered by Ms. Goetz, one of its reading clerks, announced that the Speaker has signed the following enrolled bill:

S. 927. An act to reauthorize the Sea Grant Program.

The enrolled bill was signed subsequently by the President pro tempore (Mr. THURMOND).

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. BOND (for himself, Mr. COCHRAN, Ms. SNOWE, and Mr. SHELBY):

S. 1669. A bill to restructure the Internal Revenue Service and improve taxpayer rights, and for other purposes; to the Committee on Finance.

By Mr. MURKOWSKI (for himself and Mr. STEVENS):

S. 1670. A bill to amend the Alaskan Native Claims Settlement Act to provide for selection of lands by certain veterans of the Vietnam era; to the Committee on Energy and Natural Resources.

By Mr. BENNETT (for himself and Mr. DODD):

S. 1671. A bill to address the Year 2000 computer problems with regard to financial institutions, to extend examination parity to the Director of the Office of Thrift Supervision and the National Credit Union Administration, and for other purposes; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. DASCHLE (for himself and Mr. JOHNSON):

S. 1672. A bill to expand the authority of the Secretary of the Army to improve the control of erosion on the Missouri River; to the Committee on Environment and Public Works.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BOND (for himself, Mr. COCHRAN, Ms. SNOWE, and Mr. SHELBY):

S. 1669. A bill to restructure the Internal Revenue Service and improve taxpayer rights, and for other purposes; to the Committee on Finance.

THE PUTTING THE TAXPAYER FIRST ACT OF 1998

Mr. BOND. Mr. President, I rise today to introduce a bill —Putting Taxpayers First. In the next few weeks the Senate will have a historic opportunity to make far-reaching changes to the operation of the Internal Revenue Service and to strengthen taxpayers' rights. For too long, taxpayers have had to put up with poor service when dealing with the IRS—often to the tune of larger tax bills because of interest and penalties that accrue during the lengthy delays in resolving disputes. While our ultimate goal must be a simpler and less burdensome tax law, taxpayers need help today when dealing with the IRS. We must put taxpayers first.

For my part, I have asked the people of Missouri for their suggestions on how to fix the IRS and better protect taxpayers' rights. In addition, as chairman of the Committee on Small Business, I have asked small businesses across the country for their recommendations on this issue. I am pleased to say that a great many people have taken the time to call or write with their suggestions for improving this country's tax administration system.

Over the last several months, the Finance Committee has focused extensively on abuse of taxpayers and the need to reform our tax administration system. In addition, my committee has held hearings on this issue and the importance of reform for entrepreneurs and small business owners throughout the country. The House has also completed its package of reform measures. That legislation provides a good start, but I believe we can make it even stronger.

With the input and recommendations from all these sources in mind, today I am introducing the Putting Taxpayers First Act. This bill will provide critical relief for a broad spectrum of taxpayers from single moms and married couples to small business owners and farmers. It is based on two fundamental principles. We must create an IRS and a tax system that are based on top-quality service for all taxpayers, and we must act swiftly to restore citizen confidence in that system.

My bill tackles these goals in three ways: by improving taxpayer rights and protections, restructuring the management and operation of the IRS, and using electronic filing technology to help taxpayers, not complicate their lives.

For more than 200 years, Americans have had the right, guaranteed by the fourth amendment, ''to be secure in their persons, houses, papers, and effects, against unreasonable searches and seizures,'' and have enjoyed the constitutional protections against being ''deprived of * * * property, without due process of law'' under the fifth amendment.

My bill will make the IRS fully respect these rights by requiring, as part of the Tax Code, that the IRS must obtain the approval by a judge or magistrate with notice and a hearing for the taxpayer before seizing a taxpayer's property. The Government ought to be required to treat ordinary taxpayers at least as well as they treat common criminals. It is way past time to level the playing field and preserve the constitutional rights of all taxpayers.

My bill also stops the runaway freight train of excessive penalties and interest in two ways. First, the interest on a penalty will only begin after the taxpayer fails to pay his tax bill. Today, interest on most penalties is applied retroactively to the date that the tax return was due, which may be as much as 2 to 3 years back. That is just not fair. Second, my bill eliminates multiple penalties that apply to the same error. Penalties should punish bad behavior, not honest errors that even well-intentioned people are bound to make now and then.

Next, with respect to restructuring the IRS, the second part of my bill addresses the need for structural changes within the IRS. I believe that the operations and staffing of the IRS should be based along customer lines, an idea supported by the National Commission on Restructuring the IRS. The IRS' current one-size-fits-all approach no longer meets the needs of taxpayers and is inefficient for the IRS as well.

By restructuring the IRS along customer lines, the agency could provide one-stop service for taxpayers with similar characteristics and needs, such as individuals, small businesses and large companies. As a result of these changes, a married couple could go to an IRS service center designed for individuals and get help on the issues they care about, like the new child tax credit and the ROTH IRA. Similarly, a small business owner could resolve questions about the depreciation deductions for her business equipment with IRS employees specifically trained in these areas.

I was extremely pleased to hear IRS Commissioner Rossotti embrace this one-stop-service proposal early this month. While the Commissioner has signaled his interest in a customer-based IRS, I want to make sure that it does not become one of the many reorganization ideas that lose favor after a few short years.

To protect against this risk, my bill that I introduce today will make this structure a permanent part of the Tax Code. But reorganizing the IRS front lines, however, is only part of the task. The top-level management of the IRS here in Washington must make taxpayer service a reality throughout the agency. My bill takes that step by creating a full-time board of governors, which will have full responsibility, authority and accountability for IRS operations.

This board composed of four individuals drawn from the private sector plus the IRS Commissioner will have the authority and information necessary to ensure that the agency's examinations and enforcement activities are conducted in a manner that treats taxpayers fairly and with respect.

The board will also oversee the service provided by the taxpayer advocate and will ensure that the IRS appeals process is handled in an impartial manner.

An independent, full-time board of governors will protect the IRS from being used for political purposes. Any efforts to instill confidence in our tax administration system are severely undercut when there are allegations that the IRS is being used for politically motivated audits. Regrettably, there have been recent reports suggesting the IRS has undertaken these types of audits with regard to certain individuals and nonprofit organizations like the Christian Coalition and the Heritage Foundation. An IRS board of governors with representatives of both political parties will help ensure that the agency is used for one purpose and one purpose alone: helping taxpayers to comply with the tax laws in the least burdensome manner possible.

Mr. President, in addition to redesigning the agency, my bill also creates a commonsense approach for redesigning IRS communications. Too often we have heard from constituents, especially small business owners, that the notice they receive from the IRS is incomprehensible. As a result, one of two things usually happens: The taxpayer pays the bill without question just to make the IRS go away, even if they are not sure they owe taxes; or the taxpayer has to hire a professional to tell