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## Senate

The Senate met at 9:30 a.m. and was called to order by the President pro tempore (Mr. THURMOND).

### PRAYER

The Chaplain, Dr. Lloyd John Ogilvie, offered the following prayer:

Sovereign Lord of our Nation, You have created each of us to know, love, and serve You. Thanksgiving is the memory of our hearts and the thermostat of our souls, opening us to the inflow of Your Spirit and the realization of even greater blessings. You have shown us that gratitude is the parent of all other virtues. Without gratitude, our lives miss the greatness that you intended and remain proud, self-centered, and small.

We begin this day with gratitude for the gifts of life, intellect, emotion, will, strength, fortitude, and courage. We are privileged to live in this free land so richly blessed by You.

But we also thank You for the problems that make us dependent on You for guidance and strength. When we turned to You in the past, You gave us the leadership skills we needed. Thank You, Lord, for taking us where we are, with all our human weaknesses, and using us for Your glory. May we always be distinguished by the immensity of our gratitude for the way You pour out Your wisdom and vision when we call out to You for help. We are profoundly grateful. In the name of our Lord and Savior. Amen.

### RECOGNITION OF THE MAJORITY LEADER

The PRESIDENT pro tempore. The able majority leader, Senator LOTT of Mississippi, is recognized.

### SCHEDULE

Mr. LOTT. Mr. President, this morning the Senate will be in a period of morning business until 10:30 a.m. Fol-

lowing morning business, the Senate will resume consideration of H.R. 2676, the IRS reform and restructuring bill, for debate only, prior to the policy luncheon recess, except for the offering of a managers' amendment if one is agreed to and worked out. I have the impression they have made good progress in that area.

Members are encouraged to come to the floor to debate this IRS reform bill so the Senate can complete action as early as possible this week. It is certainly very important legislation. A lot of effort has been put into its development. I know Senators do want to make comments on it, but I hope they will not wait until later in the week. They have a golden opportunity this morning and this afternoon to go ahead and make statements they are prepared to offer.

As a reminder, a rollcall vote is scheduled this evening at 5:30 on passage of H.R. 1385, the workforce development bill. There will be 1 hour of debate prior to that, beginning at 4:30. Any votes ordered with respect to the IRS reform bill will be stacked to occur following the 5:30 vote.

I thank my colleagues for their attention to this. I hope we can have the type of cooperation this week that we received last week.

Mr. President, I do have a statement I would like to make, but before I begin that, let me observe the absence of a quorum just for a moment.

The PRESIDENT pro tempore. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. HUTCHINSON). Without objection, it is so ordered.

### INTERNAL REVENUE SERVICE REFORM

Mr. LOTT. Mr. President, today we begin our second day of floor debate on legislation to rein in the Internal Revenue Service. As hearings demonstrated last week, once again, the IRS is an agency with real problems. I should note, again, it has a job to do. It is not an easy job. We acknowledge that. We also have to give credit to those IRS employees who work hard, do an honest job, and don't target people for unnecessary audits or try to set up laundering schemes, things of that nature. A lot of IRS employees have put their own jobs on the line and have endured a lot of harassment because they have said there are problems here.

We heard from a number of them last week who came in. In fact, one lady came in, she is chief of a division, and complained about the slowness or inaction by the Deputy Commissioner of IRS where there has been misconduct within the IRS. It seems when complaints or problems develop and recommendations are made, they are put in a desk somewhere, or on a desk, and they seem to just disappear. It was an IRS agent who came and said the Deputy Commissioner is not following up on things.

We had a panel of IRS agents who came in and talked about the problems they had found. IRS agents are the ones who pointed out there had been targeted audits of people like Senator Howard Baker. It was three IRS agents who were, in effect, punished or moved because they said there is a rogue agent here out of control doing something that is wrong and illegal. So a lot of IRS workers are the ones who have brought these matters to our attention.

The most compelling testimony, though, last week, for me, involved small businessmen who had been raided unfairly. Some of them still, obviously, are emotionally distraught over what

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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