

The PRESIDING OFFICER. The Senator from Georgia.

Mr. COVERDELL. First, before the Senator from Pennsylvania gets away, I wish I had been able to hear all of his remarks. But it will be in the RECORD. It was very intriguing. I could not agree more with any concept that envisions simplicity, equity. I think a lot of taxpayers today think somebody else is getting a better deal, and there is a lot of cynicism as a result.

But with a proposal such as you are talking about, everybody knows what the rules of the road are. I think in addition to the many accomplishments that you are suggesting your proposal would achieve would be a confidence among the American people and a reduction in cynicism about somebody getting a benefit that somebody else does not, and that sort of thing. So I commend the Senator for his work.

Mr. SPECTER. Mr. President, I thank my distinguished colleague from Georgia for those very complimentary remarks. I wonder if it would be too presumptuous to list him as a cosponsor.

Mr. COVERDELL. It is not presumptuous to let me think about it.

Mr. SPECTER. Let the Record show the request has been made. I thank the Senator.

Mr. COVERDELL. Thank you very much, I say to the Senator.

COMMENDING SENATOR GRAMS

Mr. COVERDELL. Mr. President, I also commend Senator GRAMS, who was here earlier leading a conversation on the effects and burdens of taxes on the American people and acknowledging that, indeed, Americans are paying the highest taxes they have ever paid in their lives. It is time that the relief occur for workers and families and businesses. He is not here, but I do commend him for his effort.

As we come to the end of the day, I am going to deal with several unanimous consents that have been previously agreed to.

TAX DAY

Mr. BURNS. Mr. President. Today is April 15, Tax Day, and I would like to remind my colleagues how many Americans define this day.

On May 10, 1773, the British parliament authorized the East India Tea Company to export a half a million pounds of tea to the American colonies for the purpose of selling it without imposing upon the company the usual duties and tariffs. It was their intention to try to save the corrupt and mismanaged company from bankruptcy. The effect was that the company could undersell any other tea available in the colonies, including smuggled tea. The disruption to American commerce was unacceptable to many, including Sam Adams of Boston.

On November 27, 1773, three ships loaded with such tea landed at Boston and were prevented from unloading their cargo. Fearing that the tea would be seized for failure to pay customs duties, and eventually become available for sale, Adams and the Boston Whigs arranged a solution. On the night of December 16, 1773, a group of colonists, disguised as Mohawk Indians, snuck aboard the ships and dumped 342 chests of tea into Boston Harbor.

The King's response was the passing of the Intolerable Acts which precipitated the forming of the First Continental Congress to consider united resistance. As we all know, this was the beginning of what is today the longest standing Democracy in the history of civilization.

It is important to reflect on the actions taken on that day in that harbor. It is also important to recognize today is not very different from that historic day. Generally speaking, governments are short-lived and short-sighted. It is the responsibility of Congress to represent the wishes of the people. It is the responsibility of Congress to ensure the people are not abused by the federal government. Acts of arrogance will not be tolerated. Acts of aggression will be punished.

It has long been instilled in our land to criticize the Internal Revenue Service. Last year, Congress had the opportunity to address many of these criticisms. But I need to ask the question—Is the IRS listening?

Over 123 million families will file 1040 returns this year. I have heard from many of these families. I have spoken with Montana families about their trials with the IRS. I have spoken with Montana families about the difficulty of scratching out a living on modest wages and then being forced to pay a significant amount of that on taxes.

Where does the blame lie? Federal spending is the gorilla on the taxpayer's back. The problem also lies with our Nation's Tax Code. How complicated is the Tax Code? Complicated enough to require significant revision—in fact, I think we should scrap the code for a simpler version providing equitable treatment. Here are the facts on the confusing nature of our Nation's Tax Code:

The IRS employs 96,000 workers to collect Federal taxes amounting to \$1.8 trillion and to administer the 1.5 million word income tax code.

The IRS expects to receive 120 million phone calls for assistance this year.

A new Associated Press poll finds that the percentage of Americans who say that Federal taxes have gotten too complicated is up to 60 percent.

The Federal Tax Code is so complex that about half of American families now require the services of tax professionals to file their tax returns.

The IRS estimates that taxpayers will spend an average of 11 hours preparing their 1040's this year.

At a minimum, the cost of collecting the federal income tax, including the value of the billions of hours that taxpayers spend filling forms, is at least 10 cents for every dollar of tax revenue collected.

After the hearings we held last year, I admit I continue to be dismayed over what I consider to be a continuation of the arrogant attitude conveyed by the actions of the Internal Revenue Service.

While the IRS expects taxpayers to fill out their tax forms accurately, the General Accounting Office has just released a report criticizing the agency for poor bookkeeping and failing the same sort of audit that the agency imposes of American taxpayers.

IRS management must recognize that they have a difficult job—promoting quality customer service. Not an easy task considering the historic attitude toward the IRS.

The founding of this great Nation's history begins with the Boston Tea Party—a revolt against tyrannical rule and unfair taxation. Taxes are a necessary evil but, if kept in check, important to all levels of government.

Taxes have created the world's greatest highway infrastructure, contributed to the protection of our nation's borders, and supported the most successful democratic government in history.

But waste and abuse of tax dollars have burdened the American taxpayer with one of the highest levels of taxation in recent years.

Tax collection needs to reflect its controversial history—the IRS does not have the right to use harassment and extortion as tax collection methods. In blunder after blunder, the IRS is flailing in a dismal fall from effectiveness—wasting those same taxpayer dollars they are collecting.

The IRS hearings during the 105th Congress were a very solemn wake-up call. Customer service will never be considered as an IRS attribute, but that's what the IRS needs to pound into their employees—the people who need to learn to work with American taxpayers—not against them.

Perhaps part of the blame lies with Congress. We should not be fooled by IRS reports telling us "we're working out the problems." As the representative body of our Nation, Congress must hold the IRS to a zero tolerance standard.

I have been contacted earlier this tax season, by numerous Montana constituents bearing complaints about the IRS. Most of the constituents are very disgruntled with the length of time it takes to have a resolution processed. They send me folders and files of correspondence. During the lengthy bureaucratic process, debts grow fantastically high with interest and penalties.

One of those cases involves the IRS's denial of due process of legal challenge