HOUSE OF REPRESENTATIVES—*Tuesday, June 18, 1991*

The House met at 12 noon.

The Chaplain, Rev. James David Ford, D.D., offered the following prayer:

Every person longs for fulfillment in their lives and we are grateful when we can be with those we love and respect in our communities and in our families. We especially remember those who do not share in these gifts and who are denied for all sorts of reasons the basic human relationships that we hold dear. We pray, gracious God, for those separated from their families and their communities, that they will sense our concern and the grace that You freely give. As the peoples of the world share in common hopes, may the hostages and all other captives endure their separation and find peace in Your presence and in Your grace and finally know the joy of homecoming with those they love. This is our earnest prayer. Amen.

THE JOURNAL

The SPEAKER. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

Mr. FAZIO. Mr. Speaker, pursuant to clause 1, rule I, I demand a vote on agreeing to the Speaker's approval of the Journal.

The SPEAKER. The question is on the Chair's approval of the Journal.

The question was taken; and the Speaker announced that the ayes appeared to have it.

Mr. FAZIO. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 281, nays 102, answered "present" 1, not voting 47, as follows:

[Roll No. 156]

YEAS—281

Abercrombie
Ackerman
Alexander
Anderson
Andrews (ME)
Andrews (NJ)
Andrews (TX)
Annunzio
Anthony
Applegate
Aspin
Atkins
Bacchus
Barnard
Barton
Bellenson
Bennett
Berman
Bevill
Bonior
Borski
Boucher
Boxer
Broomfield
Browder
Brown
Bruce
Bryant
Bustamante
Byron
Cardin
Carper
Carr
Chapman
Clement
Coleman (TX)
Collins (IL)
Collins (MI)
Combest
Condit
Conyers
Cooper
Costello
Cox (IL)
Coyne
Cramer
Darden
Davis
de la Garza
DeFazio
DeLauro
Dellums
Derrick
Dicks
Dixon
Donnelly
Dooley
Dorgan (ND)
Dornan (CA)
Downey
Dreier
Duncan
Durbin
Dwyer
Dymally
Early
Eckart
Edwards (CA)
Edwards (TX)
Emerson
Engel
Erdreich
Espy
Evans
Fascell
Fazio
Feighan
Fish
Flake
Ford (MI)
Ford (TN)
Frank (MA)
Frost
Gejdenson
Gephardt
Geren
Gibbons
Gillmor
Gilman
Glickman
Gonzalez
Gordon
Gradison
Green
Guarini
Hall (OH)
Hall (TX)
Hamilton
Hammerschmidt
Harris
Hatcher
Hayes (IL)
Hayes (LA)
Hefner
Hertel
Hoagland
Hobson
Hochbrueckner
Horn
Horton
Houghton
Hoyer
Huckaby
Hughes
Hutto
Hyde
Johnson (CT)
Johnson (SD)
Johnson (TX)
Johnston
Jones (GA)
Jones (NC)
Jontz
Kanjorski
Kasich
Kennedy
Kennelly
Kildee
Kleczka
Klug
Kolter
Kopetski
LaFalce
Lancaster
Lantos
LaRocco
Laughlin
Lehman (CA)
Lent
Levin (MI)
Lewis (GA)
Lipinski
Livingston
Long
Lowey (NY)
Luken
Manton
Markey
Martinez
Mavroules
Mazzoli
McCloskey
McCollum
McCrery
McCurdy
McDermott
McHugh
McMillen (MD)
McNulty
Mfume
Michel
Miller (CA)
Mineta
Mink
Moakley
Montgomery
Moody
Moran
Morella
Murtha
Myers
Nagle
Natcher
Neal (MA)
Neal (NC)
Nichols
Oakar
Oberstar
Obey
Olin
Ortiz
Orton
Owens (NY)
Owens (UT)
Oxley
Pallone
Panetta
Parker
Patterson
Payne (NJ)
Payne (VA)
Pease
Pelosi
Penny
Perkins
Peterson (FL)
Peterson (MN)
Petri
Pickett
Pickle
Poshard
Price
Quillen
Rahall
Rangel
Ray
Reed
Richardson
Rinaldo
Ritter
Roe
Roemer
Rose
Rostenkowski
Rowland
Roybal
Russo
Sabo
Sangmeister
Sarpalius
Savage
Sawyer
Scheuer
Schiff
Schulze
Schumer
Shuster
Sisisky
Skaggs
Skeen
Skelton
Slattery
Slaughter (NY)
Slaughter (VA)
Smith (FL)
Smith (IA)
Smith (NJ)
Snowe
Solarz
Spratt
Staggers
Stallings
Stark
Stenholm
Studds
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (MS)
Thomas (GA)
Thornton
Torres
Torricelli
Towns
Traficant
Traxler
Unsoeld
Valentine
Vander Jagt
Vento
Visclosky
Volkmer
Walsh
Washington
Waters
Waxman
Weiss
Wheat
Whitten
Williams
Wilson
Wise
Wolpe
Wyden
Wylie
Yates
Yatron
Young (FL)

NAYS—102

Allard
Armey
Baker
Ballenger
Barrett
Bentley
Bereuter
Bilirakis
Bliley
Boehlert
Boehner
Bunning
Burton
Callahan
Camp
Campbell (CA)
Campbell (CO)
Clay
Coble
Coleman (MO)
Cox (CA)
Crane
Cunningham
Dannemeyer
DeLay
Dickinson
Doolittle
Edwards (OK)
Fawell
Franks (CT)
Gallegly
Gallo
Gekas
Gilchrest
Gingrich
Goodling
Goss
Grandy
Gunderson
Hancock
Hansen
Hastert
Hefley
Henry
Herger
Holloway
Inhofe
Ireland
Jacobs
James
Kolbe
Kyl
Lagomarsino
Lewis (CA)
Lewis (FL)
Lightfoot
Lowery (CA)
Marlenee
McCandless
McMillan (NC)
Meyers
Miller (OH)
Miller (WA)
Molinari
Moorhead
Murphy
Nussle
Packard
Paxon
Ravenel
Regula
Rhodes
Ridge
Riggs
Roberts
Rogers
Rohrabacher
Ros-Lehtinen
Roth
Santorum
Saxton
Schaefer
Schroeder
Sensenbrenner
Shays
Sikorski
Smith (OR)
Solomon
Stokes
Stump
Sundquist
Thomas (CA)
Thomas (WY)
Upton
Vucanovich
Walker
Weber
Weldon
Wolf
Young (AK)
Zeliff
Zimmer

ANSWERED "PRESENT"—1

Taylor (NC)

NOT VOTING—47

Archer
AuCoin
Bateman
Bilbray
Brewster
Brooks
Chandler
Clinger
Coughlin
Dingell
English
Fields
Foglietta
Gaydos
Gray
Hopkins
Hubbard
Hunter
Jefferson
Jenkins
Kaptur
Kostmayer
Leach
Lehman (FL)
Levine (CA)
Lloyd
Machtley
Martin
Matsui
McDade
McEwen
McGrath
Mollohan
Morrison
Mrazek
Nowak
Porter
Pursell
Ramstad
Roukema
Sanders
Serrano
Sharp
Shaw
Smith (TX)
Spence
Stearns

□ 1226

So the Journal was approved.

The result of the vote was announced as above recorded.

PLEDGE OF ALLEGIANCE

The SPEAKER. Will the gentleman from Indiana [Mr. VISCLOSKY] come forward and lead the House in the Pledge of Allegiance.

Mr. VISCLOSKY led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The Speaker laid before the House the following communication from the Clerk of the House of Representatives:

AUTHENTICATED U.S. GOVERNMENT INFORMATION GPO

WASHINGTON, DC.
June 17, 1991.

Hon. THOMAS S. FOLEY,
The Speaker, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: I am in receipt of a letter from Mr. John W. Cloonan, Director of Elections stating that the unofficial returns of a special election held on June 4, 1991, for First Congressional District of the Commonwealth of Massachusetts were as follows: John W. Olver, (Democrat), 70,022 votes, Steven D. Pierce, (Republican), 68,052 votes, Patrick J. Armstrong, (Independent), 1,859 votes, Thomas Boynton, (Unenrolled), 250 votes, and Dennis M. Kelly, (Pro-Democracy Reform), 880 votes. These totals did not include a small number of overseas absentee ballots, which Massachusetts law allows to be received and counted until ten days after the election.

With great respect I am,

Sincerely yours,

DONNALD K. ANDERSON,
Clerk, House of Representatives.

SWEARING IN OF THE HONORABLE JOHN W. OLVER OF MASSACHUSETTS, AS A MEMBER OF THE HOUSE

Mr. GEPHARDT. Mr. Speaker, I ask unanimous consent that the gentleman from Massachusetts, Mr. JOHN W. OLVER, be permitted to take the oath of office today. His certificate of election has not arrived, but there is no contest, and no question has been raised with regard to his election.

The SPEAKER. Is there objection to the request of the gentleman from Missouri?

There was no objection.

The SPEAKER. Will the Member-elect from the First District of Massachusetts, the Honorable JOHN W. OLVER, come forward?

Mr. OLVER appeared at the bar of the House and took the oath of office, as follows:

Do you solemnly swear that you will support and defend the Constitution of the United States against all enemies, foreign and domestic; that you will bear true faith and allegiance to the same; that you take this obligation freely, without any mental reservation or purpose of evasion, and that you will well and faithfully discharge the duties of the office on which you are about to enter. So help you God.

The SPEAKER. Congratulations, you are now a Member of the Congress of the United States.

□ 1230

WELCOME TO THE HONORABLE JOHN OLVER

(Mr. MOAKLEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MOAKLEY. Mr. Speaker, I rise to introduce to this Chamber and to this body the newest Member of Congress the Honorable JOHN OLVER of Massachusetts' First District. The towns and cities of Massachusetts' First District—Pittsfield, Amherst, Holyoke, and Northampton—have a rich and noble tradition of sending men of integrity, ability, and knowledge to Washington to represent them in this historic institution we all love. JOHN OLVER is a man in and of that tradition.

A distinguished member of Massachusetts' State Senate representing the Amherst area since 1972, Congressman OLVER has spent the better part of the past 20 years tending to the varied needs of his senate district. He has represented each of them to the best of his ability—which is unlimited—and has become a paramount force in the State legislature on their behalf. He responds to the details of his constituents needs with the same attention, devotion, and commitment that he developed during his academic career at MIT. His rigorous training as a chemist has given him a rather unique framework from which to approach and analyze problems. His career as a professor of chemistry at the University of Massachusetts at Amherst has earned him plaudits from students, faculty, peers, and administration alike. He is the consummate academician, ready and willing to look at difficult scenarios from every conceivable point of view in the hopes that untried solutions could emanate as a consequence.

JOHN OLVER will bring competency, decency, honesty, and brilliance to this delegation and this institution. As was the case with our great friend and former colleague, the late Hon. Silvio O. Conte, the First District of Massachusetts will continue to be represented by a man of character, warmth, and inherent decency. As dean of the Massachusetts delegation, I welcome JOHN to the Congress and I look forward to working with him closely as we address the needs of the Commonwealth of Massachusetts and the Nation as we approach the 21st century.

A WORKHORSE FOR THE CAUSES WE ALL CARE ABOUT

(Mr. OLVER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. OLVER. Mr. Speaker, I thank you very much, and now I can say, my fellow colleagues.

Standing before you as a duly sworn Member of the U.S. Congress is the fulfillment of a long-held dream for me. I am truly honored and deeply humbled to be part of this body where so much of the most important business of the country is conducted.

I am also honored that my constituents chose me to follow Silvio Conte. I often said during the campaign that Silvio Conte had very large shoes to fill, and I do not presume to be able to fill those shoes. I merely intend to follow in his footsteps.

This is a particularly gratifying moment for me, because so much of my family is able to be here with me. My wife, whose support has been absolutely unflagging during this past campaign, my mother, my wife's mother, my daughter, our brothers and sister and other members of our extended family are here with me today, and I am very grateful for their presence here. I am also honored by the presence of a good many of my supporters who made the trip from western Massachusetts by car and bus and plane. I really very much appreciate their taking the time to be with me in this very special moment for me.

During my campaign, I made a promise to my supporters that I would be a workhorse for the causes that we all care about, and it is a promise that I intend to keep.

I am eager to work with all of you in this Chamber on improving American education and creating jobs and providing an affordable health-care system for Americans.

So thank you very much. It is a great honor.

BUSH POLICY FAILURES

(Mr. VISCLOSKY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. VISCLOSKY. Mr. Speaker, President George Bush has finally turned his attention to working Americans.

He wants the IRS to audit more of them.

President George Bush believes that good policy is having the IRS audit more working families in place of auditing millionaires.

Could somebody please explain this to me?

Mr. Speaker, everybody should pay their fair share of taxes—no one group should pay the tab for another.

If we have determined that random IRS audits are necessary, every taxpayer should be equally considered for an audit.

It is appalling that President George Bush wants to skew the IRS audits.

Besides, we all know who has the cash to tax—and it's not the working family of four trying to send two kids to college.

Once again, the privileged are preferred over working Americans—at the expense of the Federal Treasury.

Mr. Speaker, while John Sununu takes the White House limo to a stamp auction in New York, working Americans take the bus to their IRS audits.

FEDERAL PRISON INDUSTRIES UNFAIR COMPETITION FOR SMALL BUSINESS

(Mr. IRELAND asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. IRELAND. Mr. Speaker, I have been concerned for some time about the devastating effect unfair competition can have on America's small businesses. In particular, I have been keeping an eye on the nonprofit Federal Prison Industries and its quasi-governmental arm, Unicor.

Congress granted Unicor a Federal procurement preference several years ago, in order to provide a market for small items produced by prisoners as part of their rehabilitation.

Unicor is using that preference in ways that go far beyond our original intent. And it is putting legitimate small companies out of business and their employees out of work. Some rehabilitation programs, for example, Unicor has used its preference to take away all the Federal contracts of a small glove manufacturer in New York. Countless other small firms have had similar experiences when Unicor entered their markets, as well.

We must act now to stop further abuse of Unicor's Federal procurement preference.

Join me in asking the Judiciary Committee to look into the commercial activities of Unicor and Federal Prison Industries.

My colleagues, it is easy to say that you're for small business. But it's how you vote that really counts.

WHITE HOUSE BUDGET OFFICE KILLED ROBIN HOOD

(Mr. DOWNEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DOWNEY. Mr. Speaker, Robin Hood is dead and the White House Budget Office killed him.

Not only have the rich gotten richer over the last 10 years, but the poor have gotten poorer, and the middle class have gotten nothing. When it comes to tax policy, the Reagan-Bush administration has advocated and seen enacted, lower taxes on the rich and higher taxes on the middle class. Now, to add insult to this equity injury, we learned recently that over the last 10 years, rich taxpayers have been subject to fewer tax audits than middle and lower income individuals.

To make matters worse, the White House Budget Office recently pressed the IRS to concentrate on auditing lower income taxpayers rather than wealthier individuals and businesses.

By systematically slashing the IRS budget request to examine wealthy individuals and businesses, this Republican administration not only wants lower taxes on the rich, they apparently don't even mind if they don't pay the money they do owe—Republican economics—of the rich, for the rich, by the rich.

It is time to get the sheriff of Nottingham out of the White House Budget Office.

ROBIN HOOD IS BACK

(Mr. ROTH asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROTH. Well, thank you for that fine applause.

I want you to know Robin Hood is back, and he is going to be back today, and the first amendment up when we come back to the foreign aid bill will be my amendment to cut at least $2 billion out of the foreign aid pipeline.

You know, this bill is for some $25 billion, but GAO has told us that there is a pipeline going back as far as 10 years, $8.8 billion, and all I am asking is we cut about $2 billion out of that pipeline.

The bureaucrats are putting so much money into this pipeline that they cannot spend it fast enough on the other side, at a time that we are cutting back on our own people, on Medicare, agriculture, seniors, education, right down the line. I am asking the Members to stand with me on this and cut back.

It is about time we start taking care of our people and our problems for a change.

A TAX-COLLECTION NIGHTMARE

(Mr. SMITH of Florida asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SMITH of Florida. Mr. Speaker, I had a terrible nightmare last night. I dreamt that the IRS had come to the Office of Management and Budget and asked them for $75 million or so to better be able to go after taxpayers who had not paid their full and due taxes, and the Office of Management and Budget cut that request to practically nothing but said, "We are not going to give you the money, but we have got a simple way for you to take the money we are giving you and turn it into a real winner. Go after the poor and the middleclass taxpayers on the delinquencies and on the ones that do not pay, because when you send them a letter or you threaten them, they pay right up. The rich folks, they get lawyers. It takes a long time. But if you want to convert this small amount of money we are giving you into big bucks, go after them."

Mr. Speaker, I will tell you, I woke up very, very, very thankful that that was only a nightmare. The only problem was this morning I read in the Wall Street Journal that it was not a nightmare at all. IRS asked for $76 million for delinquent taxpayers and to ferret out people who had not paid their rightful taxes, and they are told that they are only going to get 5 or 6, but they should go after the poor and middle class, because they respond immediately to letters and will pay up.

This is absurd, absolutely absurd. Once again, we are seeing exactly what is going to happen: Do not go after the rich, do not go after the wealthy, go after those that scare easily, the ones that cannot protect themselves, the ones that do not have the capability to pay for lawyers to fight the ogre IRS, the poor and the middle class.

That is what is running the country. That is what is running the White House. That is what is running the administration.

Vote for the amendment today to stop this folly.

THE LUXURY TAX

(Mr. GOSS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. GOSS. Mr. Speaker, John Marshall once very wisely said that the power to tax involves the power to destroy, and if recent tax policy is any indication, Congress is well on its way to destroying otherwise productive sectors of our economy.

The American people—through the Constitution—entrusted this body with the power to tax. In return, Congress repeatedly comes up with taxes that not only lose money, but wipe out thousands of jobs and deprive the Treasury of millions of income dollars in the process.

Clearly, we are moving in the wrong direction with tax policies that unfairly single out specific industries. The examples are all around us—from the boat user fee that attempts to cut the deficit on the backs of recreational boaters, to the misnamed and ill-advised luxury tax which has, despite the rhetoric of its proponents, only managed to put thousands of middleclass workers in the unemployment line. Despite the majority's big windup and powerful swing aimed at socking it to the rich, all we managed to do was hit ourselves with a devastating punch to the midsection.

It is time to repeal the luxury taxes or rename them to sock-it-to-the-working-people taxes.

□ 1240

FREE RIDE FOR SOME—MORE TAXES ON MORE

(Mr. ECKART asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ECKART. Mr. Speaker, it seems today there are indeed two Americas: One in recession where work and jobs are tough to find and proud families are scraping to make ends meet. What

does the White House do? They discovered middle-income America, and they sent the tax collectors out after them.

That is right, the White House ordered the IRS audit middle-class tax families instead of the rich. While we discover that half of the rich, who do not even bother to file their returns, never even get a second look from the IRS.

Then there is another America that is out of touch. In this one, the times are so good that the White House Chief of Staff can take a limousine, paid for by the same middle-class taxpayers, and collect something else—rare stamps. A ride on the back of the taxpayer to buy some rare stamps. One of the stamps, we are told, was a 5 cent bearing the picture of Benjamin Franklin on it, old Mr. frugal Franklin. There was old Ben, who observed that "Remember that time is money," and, "A penny saved is a penny earned."

Whose time, Mr. Speaker, and indeed, whose money? Why go after the pennies of the middle class, Mr. Speaker, while the millionaires and White House staffers get a free ride? This is an America that even Mr. Franklin would not recognize.

SOVIET AID TO CUBA MUST END

(Ms. ROS-LEHTINEN asked and was given permission to address the House for 1 minute.)

Ms. ROS-LEHTINEN. Mr. Speaker, not only should the termination of Soviet aid to Cuba be an issue discussed at the superpower summit, but it must be a precondition to any kind of United States assistance to the Soviet Union.

Taxpayers would be shocked if they knew that their hard earned dollars might go to Cuba to help finance neighborhood spies which report on community activities or be used to torture and murder many political prisoners.

If Mr. Gorbachev wishes to continue perestroika and glasnost, as he claims, then he should save his Government anywhere from $4.5 to $7 billion annually by terminating all aid to Cuba. We must not even consider any assistance to the Soviets while they continue to finance the subjugation of millions of Cubans.

Then maybe Cuba can feel the same winds of change which have liberated many other Communist countries. Then, finally, the 31-year nightmare in Cuba will end.

PICK CHERRIES WHERE CHERRIES GROW

(Mr. SKAGGS asked and was given permission to address the House for 1 minute.)

Mr. SKAGGS. Mr. Speaker, this country fought a revolution 200 years ago over the principle of no taxation without representation. The Bush administration evidently wants to turn that on its head and offer the wealthy a policy of representation without taxation. At least that's the way I read its effort earlier this spring to push IRS to audit more middle-income taxpayers and take it easy on those making over $100,000. Can you believe it?

A noted political adviser said it best about 15 years ago: "You go pick cherries where cherries grow." Fortunately, IRS Commissioner Fred Goldberg understands that axiom as it applies to underreported taxes. He told the White House to back off while he concentrated IRS' efforts where they're likely to be most effective—"going after the big guys who aren't paying their fair share."

Today, we'll have a welcome chance to reinforce Commissioner Goldberg's good instincts about tax fairness and sound tax enforcement policy. The tax fairness amendment being offered to the Treasury, Postal Appropriations bill by messrs. GEPHARDT, OBEY, PICKLE, and DORGAN will properly direct IRS to apply its resources where they'll do the most good: Examining the returns of high-income people—the folks who've enjoyed such preferential tax treatment during the eighties and who, historically, have been the ones most susceptible to major audit discrepancies.

In the process, we'll have taken the objective of basic tax fairness—which we tried so hard last year to put back into tax law and policy—and put it to work as well in the administration of our tax system. Now that makes sense.

TRIBUTE TO "HAPPY" CHANDLER

(Mr. BUNNING asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BUNNING. Mr. Speaker, I rise to pay tribute to a great American—a great Kentuckian and a great man—Albert Benjamin Chandler—who we knew as "Happy" Chandler.

Among other things Happy Chandler was twice Governor of Kentucky, a U.S. Senator from Kentucky, and the commissioner of professional baseball, making him one of the best known Kentuckians of our time.

What made Happy Chandler great? His greatness was illustrated best for me by his decision, as baseball commissioner, to break the color barrier and allow Jackie Robinson to play. It was 1947.

Fifteen of the sixteen owners were not thrilled with the idea.

But Happy Chandler did what he thought was right and said, "He would just have to answer to his Maker" for the decision. That is the way he made decisions throughout his life—by doing what he thought was right. And now that he has passed on and is answering to his Maker, I am confident that he is finding that his Maker was indeed very proud of the way Happy Chandler lived his life and made his decisions.

□ 1250

ANOTHER BOXING INJURY

(Mr. RICHARDSON asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. RICHARDSON. Mr. Speaker, boxing enthusiasts witnessed yet another injury in the ring this past weekend—an injury that could have been avoided had tougher safety standards been in place.

Kid Akeem Anifowoshe collapsed just after the referee announced he lost to International Boxing Federation junior bantamweight champion Robert Quiroga. Anifowoshe required surgery to relieve pressure on his brain—he's now in critical condition. Quiroga received a gash over his left eye. Trainers said the two boxers' use of small six-ounce gloves contributed to the injuries.

I am pleased to learn that IBF president Robert Lee has begun an investigation into the title bout to determine if these lighter gloves should be banned.

In my view a major overhaul of professional boxing is needed including the establishment of minimum health and safety standards. Boxing thus far has been unable and unwilling to regulate itself. This lack of self-policing is threatening the sport and endangering the lives of the athletes.

If sport officials will not act to protect boxing, Congress ought to. I am preparing legislation that would require States to comply with minimum health and safety standards and sport participants would be required to abide by strict conflict of interest provisions so that a manager would not also be promoting the fight.

Had my safety standards been in place this past weekend, these two boxers might not have been so seriously injured.

INTRODUCTION OF ABUNDANT WATER ACT

(Mr. DANNEMEYER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DANNEMEYER. Mr. Speaker, although the current drought may have precipitated an immediate crisis, California and the Western States face a long-term water allocation problem caused by the absence of secure property rights and a functioning market in water.

Essentially, the United States has employed a Soviet-style centralized bureaucracy to distribute water resources. Bureaucratic hurdles inhibit farmers from selling or leasing their

water to other users. Since water does not have an off-the-farm value to farmers, western farmers use irrigated water extravagantly and do not invest in water-saving technology. Eighty percent of all California farms use primitive flood irrigation techniques.

Creating secure, enforceable, and freely transferable water rights would allow water markets to evolve. Farmers could then employ proven water conservation techniques and sell their surplus to other users. Dr. Glen Hoffman, chairman of the agricultural engineering department at the University of Nebraska, thinks a water market would produce farm water savings to between 20 and 25 percent.

Water markets would produce a number of environmental benefits as well. Nature and sports groups could acquire water rights to maintain instream flow to environmentally sensitive areas. Water markets would reduce soil leaching and salinization problems associated with flood irrigation on agricultural land.

The concept of water markets have been endorsed by a wide variety of experts across the political spectrum including Terry Anderson of the Political Economy Research Center, Dennis Avery of the Hudson Institute, and Thomas Graff of the Environmental Defense Fund.

The time to act is now. I am introducing today the Abundant Water Act to create secure property rights and a functioning market in water. I urge its speedy adoption.

THE SUNUNU TAXPAYER RIDE

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, from the Sununu shuttle to the Sununu taxi, John Sununu will not be denied; but since military jets have brought John so much heat, John simply decided to take his car and his driver to New York to buy postage stamps. That is right, and when asked about it, John said, "Hey, that's no big deal."

And listen to what the White House said. They said that it is OK, because whenever John Sununu is in his car it is like being in his office.

Wow, it is completely evident to me, Mr. Speaker, that even when John Sununu is sleeping, he is sleeping on the job in an assortment of offices all over the country at taxpayers' expense. Think about it.

HEALTH SPAS FOR IRS EMPLOYEES

(Mr. DUNCAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DUNCAN. Mr. Speaker, the arrogance of some within the Federal bureaucracy is amazing. I have said this before, but everyday I find out anew how true this is.

This past Friday it was reported that the IRS had purchased $700 health spa memberships for 125 of its employees. I realize that the IRS is holy and sacrosanct and no one is supposed to criticize them, but this is ridiculous.

The Washington Times in its report on this said these employees could already walk 1,200 yards, or roughly 6 blocks, to a free Government gym, but the IRS was afraid this might have caused their employees to sweat.

Actually, if these employees were working hard, as they would have to in the private sector, they would not have time to exercise on the job anyway.

Barnard Unger with the GAO pointed out that other IRS employees all across this country will want this type of benefit now, too.

Mr. Speaker, I want to commend Congressman SCOTT KLUG of Wisconsin for uncovering this abuse of the taxpayer's money. If Federal employees want private club memberships, they should pay for them themselves. A Government that is over $4 trillion in debt should not be spending money in this way, no matter how elitist and powerful the IRS has become.

BRING THE 438TH MILITARY POLICE UNIT HOME

(Mr. MAZZOLI asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MAZZOLI. Mr. Speaker, we are all very proud of the contributions that have been made by the regular military forces in the recently passed gulf crisis, and we have exhibited those feelings of love and affection and we will do so again on July 4. But, we have a very special feeling for the special sacrifices made by the Reserve Forces and by the National Guard.

One of those units is the 438th Military Police Unit, which trains at the Buechel Armory in eastern Louisville. They along with the other Reserves and National Guard left their jobs, left the classrooms, left their families willingly, went to the desert, and did their job.

Mr. Speaker, the estimated time of departure from the gulf has been changed from May for the 438th to September after the July 4 celebrations, and now there is a big question mark when the 438th will return.

Mr. Speaker, it does seem to me that the job in the gulf is now done and the Reserves and the National Guard and the 438th ought to be sent back home to pick up the threads of their life. If there is a military purpose or a security purpose or some geopolitical purpose in keeping our forces in the gulf, let it be done by the regular forces; but Mr. Speaker, we must bring our Reserves and our National Guard back home for those Fourth of July celebrations.

CONGRESS NEEDS TO ACT TO PROTECT THE PATRIOT

(Mrs. BENTLEY asked and was given permission to address the House for 1 minute and to revise and extend her remarks.)

Mrs. BENTLEY. Mr. Speaker, the Patriot missile was critical in the defense of Israel and Saudi Arabia during Operation Desert Storm. Americans cheered every time a Patriot knocked down an Iraqi Scud missile, but the cheering no longer may be for an American missile made on American soil. The next generation Patriot is slated to be built in Germany, or licensed in Japan.

The American people and the 2,000 Raytheon workers stand to be the big losers should this transfer of Patriot technology be carried out. This will mean that the only assembly line of the only ground-to-air missile plant in the United States no longer will be operational.

Why is it that only our friendly allies, Germany and Japan, can produce the American missile? Is this what our treaties and policies have forced us to do? Is this the final outgrowth of the terms of interoperability and interchangeability, that printed on the side of American Patriots will be "Made In Germany" or "Made In Japan"?

I believe this country needs "Made In America" Patriots, and I am preparing a resolution for the Congress to request just that.

I hope my colleagues will join me on this resolution which will outline the steps needed to continue to provide Patriot missiles made in the USA.

PRIORITIES IN THE FOREIGN AID BILL

(Mr. SARPALIUS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SARPALIUS. Mr. Speaker, as we debate the foreign aid bill, we must look at that legislation and see to it that those priorities of where we spend the taxpayers' money overseas is in order. I believe it is not.

There is no question that a country like Israel is deserving of foreign aid, a country that is surrounded by countries who do not even recognize its right to exist, a country that has stood like a rock in the shifting sands in the Middle East. As the Scud missile killed innocent people, they turned to the United States and followed our guidance.

□ 1300

However, Mr. Speaker, are the priorities really in line in this balance? Should we be giving millions of dollars

to countries who never support us in the United Nations, when today, when my colleagues came to work in this Capitol, they saw people sleeping on the streets a block from the Nation's Capital? We see senior citizens being pushed out of nursing homes, we see rural hospitals closing, we see education deteriorating, and we see highways crumbling. Mr. Speaker, I think it is important that, as we debate the foreign aid bill, we see to it that those priorities are indeed in line.

LAY DOWN YOUR GUN AND I'LL GIVE YOU A GLASS OF WATER

(Mr. MCEWEN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MCEWEN. Mr. Speaker, if a bank robber entered a bank, and put a pistol to the teller's temple, and said, "Give me your money," and while he or she is attempting to secure the money, he observes that the battered wife and children are behind him, and finally he says, "You know it's awful hot in here, and I haven't had anything to eat for several days, and, while I've got this gun to your temple, why don't you give me a little lunch, and why don't you fix me something to drink," and the family is back there pleading with him, "Don't do this; this fellow is going to collapse under his own weight right here," any bank teller in the world would know what to do in a situation like that: say, "You lay down your gun, son, and I'll get you a glass of water, but until then I'm not cooperating with you."

Only in diplomatic circles would a nation that has 20,000 nuclear warheads aimed at American cities, asking for food and grain, that we would not say first, "Why don't you discontinue targeting American cities, and then we'll think about sending you money and food?"

So, Mr. Speaker, I have an amendment up this afternoon that says very simply that. We do not send aid to the Soviet Union unless they discontinue a $6 billion aid to the Cuban, Fidel Castro, dictator, until they allow freedom for the democracies in Estonia, Latvia, and Lithuania and allow free elections, and, until they discontinue their modernization program of their intercontinental ballistic missiles that have one purpose on Earth, and that is to destroy America. I ask for my colleagues' support.

CONDITIONS FOR LENDING MONEY TO THE SOVIET UNION

(Mr. DORNAN of California asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DORNAN of California. Mr. Speaker, I was going to get up this morning and talk about the AIDS conference that is going on in Florence right now telling us that 40 million people will be infected with the HIV virus, and 10 million people will have died by the turn of the century. But I will save those remarks for tomorrow because I want to follow up on what the gentleman from Ohio [Mr. MCEWEN] said a few moments ago and add one name: Raoul Wallenberg.

When the Soviet Union reopens the investigation of this amazing hero, now an honorary American citizen, that honor shared with only one other person in all of our two centuries and 15 years of history, and that is Winston Churchill; when Raoul Wallenberg's fate is identified, then we should consider lending money to the Soviet Union.

Mr. Speaker, most of us do want to help that large transcontinental country come out of the horror of 73 years of Communist rule but we cannot do it as long as their missiles are pointed at us, and not until the mysteries of the gulag camps of Siberia are open to public inspection.

Raoul Wallenberg is known to have been alive from 1947 to 1949 in a Soviet gulag. The minute those secret records were opened up, we found that he was alive 4 years after being taken prisoner in Budapest, Hungary. Then the KGB again slammed the door on the investigation and said, "File closed. There is nothing more to be learned on this case."

When we learn all of what happened to that honorary American citizen then we can consider lending money to the Soviet Union. But not before, and not until the 20,000 missiles targeted at our cities are turned off.

MORE 100-DAY CHALLENGES

(Mr. ANDREWS of New Jersey asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ANDREWS of New Jersey. Mr. Speaker, last week the President of the United States chastised the Members of this body for what we have not done over the last 100 days. Yesterday in my district in New Jersey he heard some things that have happened in the last 100 days.

Mr. Speaker, in the last 100 days 163,000 Americans have lost their jobs. In the last 100 days, for the first time in our history more cars bought in this country remain overseas than in this country, 51 percent. In the last 100 days 1,200 banks failed.

What has not happened in the last 100 days? We have not heard one word from the administration about tax relief for middle-class people. We have not heard one word from this administration in the last 100 days about a program to put people back to work. I do not know if it is going to happen in the next 100 days or the 100 days after that, but it ought to happen, Mr. Speaker.

Mr. Speaker, the leadership of this Congress, the leadership of that administration, should work together to end this recession. If our people are good enough to go over to war, then they are good enough to go back to work, and in the next 100 days let us get down to work in making that happen here.

MOVING TOWARD ELIMINATION OF SANCTIONS ON SOUTH AFRICA

(Mr. DREIER of California asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. DREIER of California. Mr. Speaker, I rise simply to extend congratulations to F.W. de Klerk and the Government of South Africa for the bold and decisive action which came to the forefront yesterday. We are witnessing an end to the reprehensible policy of apartheid.

Mr. Speaker, we have watched this struggle over the years. The U.S. Government has imposed sanctions on South Africa, but South Africa clearly has the potential of being a great and trusted and very important ally of the United States, and this step in eliminating apartheid will help us reestablish those ties.

There are a couple of things that do need to take place though as we move toward the elimination of sanctions. First, the release of all political prisoners; and, second, the opportunity for blacks to have the right to vote. I hope very much that we will see success in those areas so that we can renew relations with this very important nation.

THE MOST DANGEROUS CRIMINALS IN AMERICA

(Mr. OWENS of New York asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. OWENS of New York. Mr. Speaker, we still need a crime bill which will allow us to more effectively investigate, indict, and convict the most dangerous criminals in America. Criminals in banks and other financial institutions are the most dangerous and damaging criminals in America. We know that the S&L criminals will cost us no less than $500 billion for a bailout.

Now finally even L.W. Seidman, the most notorious, systematic liar in Washington, has finally confessed that the commercial banks will need more than $45 billion this year to just start a new bailout of commercial banks.

The looting of American taxpayers is running rampant and getting worse every day. The insurance companies are coming behind that. The taxpayers will have to bail them out.

Mr. Speaker, these criminals are stealing from Medicare, they are steal-

ing from aid to Medicare, they are stealing from health care. We need a crime bill to stop the looting of the American taxpayers. We need a crime bill to lock up the million-dollar thieves. We need a crime bill to stop the most neglected, but the most dangerous, criminals in America.

TREASURY-POSTAL APPROPRIATION

(Mr. HAYES of Illinois asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. HAYES of Illinois. Mr. Speaker, today we take up the Treasury-Postal appropriations bill. I urge my colleagues to support this legislation. It offers full funding for revenue foregone, which is vital to nonprofit organizations, such as the American Federation for the Blind and Boy Scouts of America, rural newspapers and educational materials.

For reasons which defy logic, the President has proposed slashing revenue foregone. Such a proposal flies in the face of his, and his predecessors, avowed goal of promoting volunteerism. It is similar to saying you want to reduce the murder and mayhem of handgun violence while opposing the Brady bill. It is, unfortunately, fully consistent with a philosophy of saying one thing while doing the opposite.

This appropriation also is noticeable by what is missing: language to ensure that Federal employees get an adequate pay raise. Without waking any sleeping dogs that are lying around this city, I wish to congratulate the President and Congress for not engaging in its yearly battle on this subject. Maybe the gulf war, which showcased the loyalty and dedication of Federal employees and their representative organizations, has finally stilled bureaucrat bashing, which had reared its ugly head in recent times.

Finally, I wish to acknowledge the leadership of some of my colleagues who want to spend adequate resources to fight cheating on IRS returns by the rich. It's bad enough that white collar criminals who steal pension funds and sell junk bonds often end up in country club penal facilities, but please, let's not have IRS aid and abet this travesty.

TEN THOUSAND BOAT BUILDERS OUT OF WORK

(Mr. MACHTLEY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MACHTLEY. Mr. Speaker, I rise today to spend 1 minute on a subject which may have an eternal effect on an industry in my State and, I think, across the country, and that is the luxury tax which this Congress imposed on boat builders in the last session.

Mr. Speaker, we thought we would raise $3 million of additional tax, but in fact we have shot a hole right through the blue-collar workers' pocketbook who are manufacturing these vessels. In my State alone we have lost 1,400 jobs. It is estimated nationally that 10,000 jobs have been lost. We have lost $30 million of additional tax revenue because of these lost jobs.

□ 1310

It is my hope that this Congress will rethink this policy. Instead of hitting the wealthy and raising taxes, we missed, and hit the working person. People who are going to buy these vessels are going overseas. They are going to buy these vessels in foreign countries. We will see an industry, which has made this country competitive, lost forever.

Mr. Speaker, I respectfully request Members to re think this issue, to rethink this tax, and to rethink whether it is important that we have a boating industry in this country.

OUT-OF-STATE GARBAGE DOES NOT BELONG IN UTAH

(Mr. OWENS of Utah asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. OWENS of Utah. Mr. Speaker, I am introducing legislation today to address the inequities in the Nation's growing interstate traffic in garbage. Garbage is a universal problem—everybody's got it and nobody wants it.

It would seem obvious that States should be responsible for their own trash. But that does not always happen. Garbage is often sent on long out-of-State journeys, ultimately to be dumped in States where landfill space is more plentiful and disposal fees are cheaper.

In addition to its patent unfairness, the interstate waste trade discourages genuine resource conservation efforts such as waste minimization and recycling. This points up the good that could come of the NIMBY [not-in-my-backyard] reaction. If States lose the option of shipping garbage cheaply to distant disposal sites, they will have stronger incentives to recycle and to reduce their waste streams—end results which the Federal Government should encourage.

My bill would allow individual States to decide for themselves whether out-of-State garbage is economically desirable or environmentally unacceptable. If this legislation is enacted, States would be able to prohibit the disposal or incineration within their borders of out-of-State garbage. States would also be able to charge differential fees based on the origin of waste. Fees would be structured to diminish the economic incentives that often lead to waste exports. This approach parallels similar legislation which I introduced earlier this year specifically to address hazardous wastes.

The fears expressed have, until now, been directed at waste imports from other States. The potential for the waste trade appears limitless—in Utah, economically opportunistic landfill operators are now soliciting trash from Canada. My bill would give States not only the right to prohibit garbage from other States, it also confers the explicit right to prohibit similar waste imports from other countries. This brand of international exploitation, which we associate with Third World countries, must not be allowed to gain a foothold here in the United States.

Recent events in Utah underscore the necessity for these measures. In the face of legal decisions which reach as high as the U.S. Supreme Court, Utah regulators have been forced to conclude that they cannot bar the disposal of out-of-State garbage in our landfills. Unless Congress acts, the people of Utah and numerous other States which share our predicament will have no choice but to live with others' trash.

Defenseless States should not become dumping grounds for those States which have dodged the tough decisions to site their own landfills and incinerators. For the sake of environmental sanity, as well as in the name of fairness, it is time to level the garbage playing field.

TRIBUTE TO PRESIDENT BORIS YELTSIN

(Mr. ROHRABACHER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. ROHRABACHER. Mr. Speaker, I rise to welcome President Boris Yeltsin, who will be landing at Andrews Air Force Base in less than 2 hours, arriving for the first Russian-American summit in which both heads of state have been freely elected.

Mr. Speaker, now that the Russian people have been able to freely choose their own leadership for the first time in their history, it is time for the Communists in the Kremlin to allow the Russians and the people in the rest of the Soviet empire to do the same thing for the central government. Most people do not understand that Mr. Gorbachev has never been elected by anybody.

Last week, by adopting my amendment, this House of Representatives established a historic policy. We have decided that, whenever feasible, United States aid will not be channeled through the Communist Soviet central government, but through democratically elected republic governments, like the Russian Federation.

Let us give President Yeltsin the recognition that is due the freely elected

leader of a sovereign republic, and let us make sure he knows that we stand with him and the Russian people against the unelected regime of Mikhail, the little clique.

From now on, let us resolve that until the Soviet Communists allow free and fair elections union wide, that no aid, whether it be cash, agricultural credits, technical assistance, or whatever else, will go to the central government.

Mr. Speaker, I ask that we stand together and welcome President Yeltsin to the United States.

LAW ENFORCEMENT RESPONSIBILITIES ACT

(Mr. MORAN asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. MORAN. Mr. Speaker, as this country knows, we are witnessing communities torn apart by the scourges of drug abuse and violent crime. To fight this wave of crime, many law enforcement organizations across the country are moving toward community-based policing and are putting their police officers back on the beat, where they are most effective. In Alexandria, VA, we initiated this type of community-based police program, and saw our crime rate in previously drug-infested neighborhoods decreased by as much as 90 percent.

To achieve these types of results, we must reorganize the structure of our law enforcement organizations. No longer can we rely on a top-down management which depends on paramilitary style orders originating from an unseen management. Cops today must be part social worker and part umpire. They must be given the training necessary to be able to act responsibly and independently.

The Law Enforcement Responsibility Act I introduced last week encourages the development of this new breed of professional, accountable, community-oriented police officer, and encourages law enforcement agencies to seek accreditation. It establishes a standard procedure for citizens filing complaints against a police officer, and it establishes a bill of rights for officers facing grievance procedures.

Mr. Speaker, if we are to win this war on drugs and against crime, then we must ensure that our soldiers on the frontline are given the tools necessary for success.

I urge Members to join me in the effort and cosponsor H.R. 2537, the Law Enforcement Responsibility Act of 1991.

SAVE $2 BILLION TODAY WITH ROTH AMENDMENT

(Mr. STEARNS asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. STEARNS. Mr. Speaker, the House will vote today on the Roth amendment to cut waste from foreign aid programs.

A new GAO report uncovered nearly $9 billion in foreign aid funds that have been sitting unspent for up to 10 years.

The Roth amendment cuts the pipeline down to 3 years, and provides two important exceptions: for long-term construction and for unforseen project delays.

The bottom line is, the Roth amendment saves $2 billion that GAO says is clearly excess.

Let's prevent this waste—vote for the Roth amendment.

PRESIDENT'S BANKING BILL COULD SUCKER PUNCH TAXPAYERS

(Mr. KENNEDY asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. KENNEDY. Mr. Speaker, Treasury Secretary Brady is using taxpayer fears to ram a bill through Congress that may actually hurt the taxpayer. He tells us that the only hope of avoiding a taxpayer bailout of the banks is to pass his and the President's banking bill.

What he does not say is that the bill could sucker punch the taxpayer down the road. It would allow corporations to own banks, creating arrogant economic behemoths beyond the reach of taxpayer accountability, and it would allow giant banks to invade small towns and wire local deposits to Wall Street.

Mr. Speaker, Secretary Brady's tactics come straight from the George Bush playbook. It seems these days that the key to any White House strategy is to blame the Congress and exploit taxpayer fears in order to score points for the high and mighty. They did it with the civil rights bill, and now they are doing it with banking. The winners are the rich and powerful, and the losers are everyone else.

Mr. Speaker, no one denies that we have got to squarely face the problems of the banks, and do it now. Ducking them will only make the costs bigger and more costly to taxpayers. Let us face it, the banking system does need reform, but the American people should not be fooled by the latest White House scheme. Reform could well increase, not decrease, taxpayer risk. It is our job to see the truth about the Bush banking bill is flushed out. If the White House will not watch out for the taxpayers, then we should.

FORCE JAPANESE COMPANIES TO PLAY FAIRLY

(Mr. LEVIN of Michigan asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. LEVIN of Michigan. Mr. Speaker, there are newspaper reports, a report on a Customs Service investigation, that Honda Motors may be flouting the requirements of the United States-Canada Trade Agreement, the part that relates to 50 percent North American content, to the tune of $20 million.

From these reports, it also appears that Honda may be dumping cars in the United States, and buying just a few cents' or dollars' worth of parts when they build an engine assembly in Ohio.

I want to ask this: How many warning flags must be administration see before they understand there is a storm? The United States auto industry has lost billions in the last quarter, while the Japanese share of the United States market continues to grow.

The administration must not let this opportunity slip. Broaden the investigation. Tell the FTC to start taking their keiretsu investigation seriously, put a stop to Japanese dumping, force the Japanese to open their protected auto markets, and craft a rule of origin for United States-Mexico that ensures the Japanese and others will not skirt United States law.

A recent University of Michigan study predicts the current $10 billion U.S. parts deficit will increase to $22 billion over the next few years.

Mr. Speaker, it is time to reverse this trend, and to force Japanese companies to play fairly.

□ 1320

TAX BURDEN ON MIDDLE CLASS AMERICANS NOT FAIR

(Ms. DELAURO asked and was given permission to address the House for 1 minute and to revise and extend her remarks and include extraneous matter.)

Ms. DELAURO. Mr. Speaker, middle-class Americans have been suffering long enough under the heavy burden of a tax system that asks them to pay more than their fair share.

Now, to add insult to injury, the administration wants the IRS to focus its tax audits on these same hardworking middle-class taxpayers—those who are struggling to pay their heating bills, meet the rising costs of health care and college tuition, and put food on the table.

Something's wrong. Instead of focusing our tax collection efforts on those who have the most to hide, we go after middle-class taxpayers. Instead of looking for major tax fraud, we try to squeeze another $40 from those struggling the most.

It's much easier to send out an audit to Mr. and Mrs. Smith of Main Street than it is to march into the headquarters of a large corporation and ask to see their books. Mr. and Mrs. Smith don't have teams of accountants and

lawyers to protect them. But this policy is not fair to the middle class. It's misguided, and it's not smart.

This is another example of the philosophy that has guided tax policy in this country for too many years. Raise taxes on the middle class, make sure they pay every dime, but turn the other cheek as large corporations and top earners get away with bank-breaking tax fraud, or hire teams of accountants to find loopholes in our tax system.

Mr. Speaker, it's time that the Federal Government stops waging war on middle-income Americans. We are wasting our time and resources. It's time for us to stand up for what is right. It's time for us to say no to the "soak the middle class" policies of the last decade.

Middle-class Americans need tax relief, not tax audits.

BALTIC NATIONS SEEK OBSERVER STATUS AT CSCE

(Mr. HOYER asked and was given permission to address the House for 1 minute and to revise and extend his remarks and include extraneous matter.)

Mr. HOYER. Mr. Speaker, I have just received word of an unfortunate development at the Berlin Foreign Ministers meeting of the Conference on Security and Cooperation on Europe, the CSCE.

As we know, the three Baltic Nations of Estonia, Latvia, and Lithuania are seeking observer status at the Conference on Security and Cooperation in Europe, and representatives of the democratically elected governments of these nations are in Berlin to press their case with the Foreign Ministers of the CSCE States.

However the Soviet Government has brought along it's own representatives of three Baltic, Moscow-platform Communist parties and national salvation committees, who no doubt will be attempting to tell anyone who will listen to them that the official Baltic representatives do not represent the real interests of the Baltic peoples, and that the Baltic peoples do not really want independence from the center, notwithstanding overwhelming approval of referenda to the contrary.

Mr. Speaker, this tactic which has a long history in Soviet strategy must not be allowed to succeed. Backed by bayonets, the Bolsheviks used it after the Revolution, during Stalin's takeover of the Baltics in 1940, and after World War II in Eastern Europe.

It must now work this time. The whole world, including the Soviet people, now knows the truth about the Hitler-Stalin Pact of 1939, and we've seen how Soviet Army and Black Berets have been sent in to repress even through violence, peaceful Baltic demonstrators who want nothing more than to be free.

It is time for President Gorbachev to let the Baltic peoples go.

TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS ACT, 1992

Ms. SLAUGHTER of New York. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 176 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 176

Resolved, That during consideration of the bill (H.R. 2622) making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1992, and for other purposes, all points of order against the following provisions in the bill for failure to comply with the provisions of clause 2 of rule XXI are hereby waived: beginning on page 8, line 1 through page 10, line 3; beginning on page 11, lines 1 through 10; and beginning on page 27, lines 11 through 16. It shall be in order to consider the amendment printed in the report of the Committee on Rules accompanying this resolution, and all points of order against said amendment for failure to comply with the provisions of clause 2 of rule XXI are hereby waived. Debate on said amendment and all amendments thereto shall not exceed one hour.

The SPEAKER pro tempore (Mr. VISCLOSKY). The gentlewoman from New York [Ms. SLAUGHTER] is recognized for 1 hour.

Ms. SLAUGHTER of New York. Mr. Speaker, I yield the customary 30 minutes of debate time to the gentleman from California [Mr. DREIER], and pending that, I yield myself such time as I may consume.

The SPEAKER. During consideration of this resolution, all time yielded is for the purpose of debate only.

Ms. SLAUGHTER of New York. Mr. Speaker, House Resolution 176 is the rule providing for the consideration of H.R. 2622, making appropriations for the Treasury Department, the U.S. Postal Service, the Executive Office of the President and certain independent agencies for the fiscal year 1992.

Since general appropriations bills are privileged, the legislation will be considered under the normal legislative process for consideration of appropriations bills. The time devoted to general debate will be determined by a unanimous-consent request. The bill will be open to amendment under the 5-minute rule. Any amendment which does not violate the rules of the House will be in order.

The rule waives clause 2 of rule XXI, prohibiting unauthorized appropriations or legislative provisions in general appropriations bills, against specified provisions of the bill. These waivers are required because authorization bills have not yet been enacted for the U.S. Customs Service, the U.S. Mint, and the Federal Elections Commission.

In addition, the rule makes it in order to consider the amendment printed in the report accompanying this rule to be offered by Representatives GEPHARDT, OBEY, and DORGAN. Debate on the amendment and all amendments thereto shall not exceed 1 hour. The rule waives all points of order against the amendment for failure to comply with the provisions of clause 2 of rule XXI.

Mr. Speaker, H.R. 2622 authorizes $19.75 billion in fiscal year 1992 for the activities of the Treasury Department, the Executive Office of the United States, and certain independent agencies, as well as payments into the Postal Fund of the United States Postal Service. This rule will allow full and fair debate on the provisions of this important bill. I ask my colleagues to support the rule so that we may proceed with consideration of the merits of this legislation.

Mr. DREIER of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in opposition to House Resolution 176, and will be asking my colleagues to vote down the previous question on this rule so that I might offer an amendment to protect the Roybal-Traficant taxpayers' protection provision contained in section 531 of H.R. 2622.

Mr. Speaker, this rule waives clause 2 of rule XXI against three unauthorized provisions in H.R. 2622, the Treasury, Postal Service appropriations bill for fiscal year 1992. In addition to protecting those provisions, this rule also protects an amendment by the distinguished majority leader, Mr. GEPHARDT, against a point of order since it is a legislative provision in violation of clause 2, rule XXI.

That amendment would direct the IRS to transfer the difference between this year's and last year's funding for the information reporting program to the examination of the tax returns of high-income and high-asset taxpayers.

Mr. Speaker, as a new member this year on the Rules Committee, I must confess that I am still trying to figure out what rules or guidelines the Rules Committee uses to arrive at its procedural decisions.

How does the Rules Committee determine such things as what amendments to make in order and what amendments not to allow; or what legislative provisions in appropriations bills to protect and what provisions not to protect? And I must further confess that after the committee finished its work on this rule, I was just as confused and puzzled as ever as to how the Rules Committee decision process works.

And no matter how much we on the minority side try to use our persuasive powers and superior logic to change their minds, it becomes apparent that they have seen another light and cannot be influenced to deviate 1 inch from the path of that guiding beacon.

Mr. Speaker, in the case of this rule, the Rules Committee specifically rejected two amendments we offered to

the rule—both of which, ironically, were supported by the chairman of the Treasury, Postal Appropriations Subcommittee, Mr. ROYBAL. And both amendments to the rule were designed to protect provisions already in the bill.

One of those provisions was a clause 2, rule XXI waiver for section 531 of the bill which is entitled "Investigation of Internal Revenue Service Alleged Abuse of Taxpayers' Rights." A request for the waiver by Mr. SOLOMON was turned down by a 3 to 5 party-line vote.

This provision was put in the bill by the subcommittee chairman, Mr. ROYBAL, and is nearly identical to a bill which the gentleman from Ohio [Mr. TRAFICANT] has had pending before the Ways and Means Committee for two Congresses now. Both of these gentlemen asked for the necessary waiver. And yet they were turned down after a last-minute letter arrived from the chairman of the Ways and Means Committee objecting to the waiver.

Mr. Speaker, again I am puzzled. We never did have a letter from the chairman of the Ways and Means Committee supporting the waiver for the Gephardt amendment, and yet that received the full blessing and protection of the Rules Committee, even though Mr. GEPHARDT didn't bother to show up in support of his amendment. Instead, he sent a pinch hitter, the gentleman from Wisconsin [Mr. OBEY], who apparently knew the right pitch.

Mr. Speaker, I happen to think that if we are going to make one amendment in order, both deserve to be heard and voted on by this House. The amendment made in order by this rule is couched as an "us versus them" class warfare measure; while the provision in this bill not protected by this rule is couched as a taxpayers' bill of rights to protect all Americans, regardless of income level, from IRS abuse.

I would like to think that the Rules Committee and majority leadership would have a little more sympathy for the taxpayers of every income level who may suffer from abuse or harassment from the IRS. I don't think any of us were sent here to represent just the rich or just the poor constituents.

By the same token, I would hope the Rules Committee would have the same approach to Members of this House rather than just representing selected committee chairmen or majority leadership representatives.

In all fairness, Mr. Speaker, I would like to congratulate Chairman MOAKLEY for his efforts in obtaining a commitment from Chairman ROSTENKOWSKI to hold hearings on the legislation calling for an investigation of alleged IRS abuses.

However, again, if we are going to make one legislative amendment in order relating to the IRS and its enforcement approach, why shouldn't we also protect an even better provision already in the bill. Is the Rules Committee saying by this rule that more efforts should be expended to go after the big guy but that we shouldn't lift a finger to protect the little guy? I hope we haven't come to such an unbalanced view of the world.

That's why I urge my colleagues to vote down the previous question on this rule so that I can offer an amendment to protect the Roybal-Traficant taxpayers' protection provision now in the bill. This is aimed at protecting all Americans—low income, middle income, and high income—against IRS abuse.

STATEMENT OF ADMINISTRATION POLICY

[H.R. 2622—Treasury, Postal Service and General Government Appropriations Bill, FY 1992]

This Statement of Administration Policy expresses the Administration's views on the Treasury, Postal Service and General Government Appropriations Bill, FY 1992, as reported by the Committee.

The Administration strongly supports a bipartisan amendment that is expected to be offered by Representatives Conyers and Horton. This amendment would strike language contained in the Committee-reported bill barring the use of funds appropriated in this act for the implementation of the Chief Financial Officers Act of 1990 (CFOs Act). The CFOs Act addresses long-standing Congressional and Administration concerns about serious financial management deficiencies in the Federal Government.

In passing the CFOs Act (by a voice vote without dissent) the Congress found that "[b]illions of dollars * * * lost each year through fraud, waste, abuse, and mismanagement * * * could be significantly decreased by improved management." As a remedy, the Act (1) strengthens management capacilities; (2) provides for improved accounting systems, financial management, and internal controls to assure reliable information and deterrence of fraud, waste, and abuse; and (3) provides for reliable financial information, useful to Congress and the Executive Branch in financing, managing, and evaluating Federal programs. Implementation of the CFOs Act is essential to good government.

The Administration has serious concerns about a number of funding provisions contained in the bill:

IRS Tax System Modernization. The Administration opposes delaying the obligation of $492 million in funding for Tax System Modernization (TSM) and other projects until September 30, 1992. This is a clear scorekeeping gimmick that would derail key TSM projects and postpone TSM benefits—reduced taxpayer burden, increased revenue, and lower operating costs. The delay would actually result in higher total TSM costs.

Financial Management Service. The Administration strongly opposes Committee action that would require the Social Security Trust Funds to pay directly to FMS the full cost of mailing beneficiary checks. This is a scoring technique that seeks to mask the spending increase that it would enable. It is inconsistent with the Budget Enforcement Act of 1990 and, accordingly, would have to be scored as domestic discretionary spending.

Federal Bureau of Prisons. The Committee would underfund the President's request for the Federal Bureau of Prisons by providing only a $10 million transfer from the Office of National Drug Control Policy (ONDCP) Special Forfeiture Fund rather than the requested $46 million. The National Drug Control Strategy identifies the spending of $46 million on prison construction as one of the Administration's drug control strategy priorities for FY 1992. Currently, 41 states are under court order to release convicted criminals because of either a lack of available prisons space or the need to improve conditions.

Postal Service Revenue Forgone Appropriation. The Administration opposes the Committee's decision to increase the payment of the Postal Service for revenue forgone from the requested $183 million to $649 million. This action would permit current abuses of the postal rate subsidy to continue.

The Administration has no objection to the Gephardt-Obey amendment that may be offered concerning Internal Revenue Service tax law enforcement.

On the basis of OMB's initial scoring, the Administration finds that the bill is within the House 602(b) budget authority allocation but exceeds the outlay allocation by $223 million. In aggregate, the House 602(b) allocations are consistent with the statutory spending limits enacted in the Budget Enforcement Act.

Additional Administration concerns with the bill are discussed in the attachment.

ADDITIONAL CONCERNS—TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS BILL, FISCAL YEAR 1992

MAJOR PROVISIONS OPPOSED BY THE ADMINISTRATION

A. Funding Levels

Department of the Treasury

Financial Management Service. The Administration strongly opposes Committee action that would require the Social Security Trust Funds to pay directly to FMS the full cost of mailing beneficiary checks. This is a scoring technique that seeks to mask the spending increase that it would enable. It is inconsistent with the Budget Enforcement Act of 1990, and, accordingly, would have to be scored as domestic discretionary spending. The Administration prefers the current arrangement in which the Social Security Trust Funds pay the General Fund for labor and reconciliation services, because it permits more direct Executive and Congressional oversight of government mail management practices.

Internal Revenue Service—Information Systems. The bill delays obligation of $492 million until September 30, 1992, with at least $432 million of the delay borne by Tax System Modernization (TSM) projects. This action would seriously delay TSM and would postpone procurements that are essential to maintaining current processing systems. Specifically:

The resulting delay in implementing TSM would derail projects and postpone the system's benefits—i.e., reduced taxpayer burden, increased revenue, and lower operating costs. Delays in project schedules would result in higher total TSM costs.

Delays in procurements to maintain and modernize current systems would place those systems at significant risk of failure, with consequent jeopardy to a successful filing season as well as to automated enforcement functions.

Because the delay would affect at least 88 percent of the TSM budget, IRS would likely be forced to furlough some of the almost 1,700 employees engaged in TSM projects.

Delaying the availability of $492 million would not reduce outlays by anything ap-

proaching the $394 million projected by the Committee. The IRS would most likely delay procurement obligations that already have a low outlay rate. Remaining expenditures, primarily salary and benefits, have high outlay rates. Consequently, the outlay rate for the balance of the appropriation not subject to the Committee's proposed delay is estimated to be 90 percent, rather than the 66.5 percent rate associated with the entire account. Thus, FY 1992 outlays would be reduced by only $138 million.

By use of a transfer, the bill increases funds for Tax System Modernization (TSM) from $427 million to $492 million without changing the overall funding level for the Information Systems appropriation. This $65 million transfer to TSM would come at the cost of initiatives to maintain current processing capability. These initiatives are necessary to avoid breakdowns during the filing season.

Tax Law Enforcement. The Committee reduced tax law enforcement by $26 million. This would result in 513 fewer staff years being added to the Collection Program for accounts receivable work, with the consequent loss of about $500 million in collections over five years if the reduction were to be permanent. This reduction would undermine the Administration's efforts to improve IRS accounts receivable, which has been identified as one of the Federal government's High Risk areas.

U.S. Customs Service; Salaries and Expenses. The Committee level for Customs' S&E account incorporates a reduction of $35.3 million below the President's request, partially offset by a $21 million transfer from the ONDCP Special Forfeiture Fund. The potential effects of this reduction include: The elimination of an initiative that is intended to remedy Customs internal controls problems, and the reduction or elimination of a $7 million initiative to provide additional staffing for Customs Commercial Services.

Bureau of Alcohol, Tobacco, and Firearms. The bill directs the ONDCP's Special Forfeiture Fund to transfer $15 million to ATF "for drug-related expenses." The Committee has fully funded the President's request, and additional funding is unnecessary. Furthermore if used to fund staffing increases, the additional funding would have to be incorporated into the funding base to avoid disruptive staffing cuts in future years. This would require correspondingly higher outyear appropriations.

Treasury; Office of Inspector General. The Committee's $5 million reduction would eliminate all Office of Inspector General (OIG) proposed initiatives for FY 1992. The cut would reduce the number of audits and investigations the OIG would perform and preclude the OIG from meeting its three-year review cycle of internal investigations of Treasury law enforcement Bureaus.

Office of National Drug Control Policy (ONDCP). The purpose of the Office of National Drug Control Policy's (ONDCP) Special Forfeiture Fund is to provide resources for priorities identified in the National Drug Control Strategy. For FY 1992, those priorities have been identified as prison construction ($46 million) and drug treatment capacity expansion ($31 million). The Committee has provided the full amount requested for the Special Forfeiture Fund ($77 million) but has identified a different set of priorities. While $31 million is provided for treatment expansion, only $10 million is provided for prison construction. Without the transfer of the additional $36 million, the Federal Bureau of Prisons (BOP) would not be able to expand detention space to address the ever-increasing number of individuals arrested for violating Federal drug control and other laws. The $10 million level for BOP is inconsistent with report language accompanying the Commerce, Justice, State Committee bill. The report notes that the transfer of the entire $46 million is assumed in the mark for the BOP Buildings and facilities account.

Payment to Postal Service Revenue Forgone Fund. The Committee increased the payment for revenue forgone from a request of $183 million to $649 million. This increased funding would allow current abuses of the postal rate subsidy to continue at an increased level.

General Services Administration

Federal Buildings Fund. The President requested $444 million for construction of new headquarters offices of the Department of Transportation (DOT) in Washington, D.C. The Committee would provide only $239 million. This level of funding is inadequate to construct the facilities. While providing inadequate funding for the DOT project, the bill includes funds for a number of new construction projects that are not priority needs at this time. The Administration urges the Committee to delete funding for nine projects not contained in the President's request and to restore the funds for DOT headquarters to enable this project to proceed as scheduled.

Office of Personnel Management (OPM); Office of the Inspector General. The Committee would appropriate $3.1 million in general funds for OPM's Office of the Inspector General, compared to the President's Budget request of $4.1 million. The Committee is urged to provide the level of resources requested in the Budget.

B. Language Provisions

The Administration seriously objects to a number of provisions which purport to condition the President's authority, and the authority of affected Executive branch officials, to use funds otherwise appropriated by this bill on the approval of various committees of the House of Representatives and the Senate. These provisions constitute legislative vetoes of the kind declared unconstitutional by the Supreme Court in *INS* v. *Chadha*, 462 U.S. 919 (1983). If these provisions are not deleted, the U.S. Department of Justice would interpret them as having no force and effect, and make case-by-case determinations to determine whether the grant of authority in question is severable from the unconstitutional condition. See *Alaska Airlines, Inc.* v. *Brock*, 480 U.S. 678, 684–87 (1987).

The affected provisions are:

Title I—p. 14, lines 12–17; p. 15, lines 10–14; and p. 17, lines 7–11.

Title IV—p. 29, lines 8–14; p. 31, lines 20–25; p. 32, lines 7–8; p. 35, lines 11–15; p. 37, lines 3–5; p. 43, lines 8–14; and p. 50, lines 19–20.

Title V—section 501.

Title VI—sections 614 and 618.

Title I of the bill contains several provisions that limit the ability of the Office of Management and Budget to perform certain review functions (e.g., the prohibition on using funds for review of agricultural marketing orders). These provisions raise constitutional concerns because they impair the President's ability to supervise the Executive branch.

Department of the Treasury

Bureau of Alcohol, Tobacco, and Firearms. The Administration objects to the earmarking of funds for activities in support of the Federal Alcohol Administration Act. This would reduce the Bureau's flexibility in carrying out its mission. The bill requires a staffing floor of 4,073 FTEs. Staffing floors reduce needed flexibility; and without the ONDCP transfer mentioned above, to which the Administration objects, reaching this staffing floor in FY 1992 would be impossible.

U.S. Customs Service: Salaries and Expenses. Section 525 of the General Provisions would provide unnecessary protection to the Front Royal Customs port of entry. The language of this section would require Customs to keep this port open even if the benefits of keeping it open would not justify the expense. This language should be deleted.

Section 613 of the General Provisions imposes unnecessary restrictions on Customs ability to plan for or implement any cost-saving consolidation or centralization activities. This kind of micro-management does not promote optimization of services, nor does it facilitate management efficiencies.

Bureau of the Public Debt. Language of the Committee bill would unduly restrict the Executive Branch's ability to manage the Bureau's move to the Parkersburg, West Virginia facility by prohibiting Treasury from separating those employees who will not accept reassignment outside the Washington metropolitan area. The Administration supports the Committee's objective of assisting affected employees through a transition period. However, this can most appropriately be accomplished by deleting the bill language and allowing the Bureau to plan how best to provide the transition services specified in the report accompanying the Committee bill.

National Oceanic and Atmospheric Administration (NOAA). The Administration opposes the Committee's report language directing OMB to transfer review of NOAA programs from the Economics and Government to the Natural Resources, Energy and Science program areas of OMB. The President should have discretion to organize the OMB without Congressional interference. Appropriate scientific and technological review of NOAA is dependent upon the examiners themselves, not the division within which the examiners reside. Separating review of NOAA from the remainder of the Department of Commerce would create serious management complications without any benefit in terms of improved evaluation.

Office of Personnel Management (OPM)

Section 517 would prohibit OPM from closing or consolidating executive seminar centers. The Administration objects to this provision because it would prevent OPM from exercising its managerial discretion in deciding how best to use its training resources.

Section 528 would prohibit the use of funds to reduce the rank or rate of pay of a career appointee in the SES upon reassignment or transfer. The Administration objects to this provision because it would restrict flexibility in managing senior executive personnel effectively and efficiently.

Salaries and Expenses. The bill requires that OPM spend not less than $400,000 for Federal health promotion and disease prevention programs for Federal employees. While this is a worthy program, the mandated funding level is unwarranted. Funding this program beyond the level actually needed could result in funds being diverted from higher-priority functions.

Other

President's Commission on Executive Exchange. Language limiting entertainment expenses of the Commission is no longer necessary. This commission has been abolished, pursuant to Executive Order 12760 (signed May 2, 1991).

Section 619. Section 619 would require any agency to procure any product or service for the FTS2000 project through GSA. This proposed legal requirement is unnecessarily restrictive and could slow down current, continuing agency procurement outside of GSA.

Implementation of the FTS2000 project would certainly be forestalled. Furthermore, the language would give GSA literal control of the FTS2000 project and would restrict any innovative ideas that the agencies have in implementing FTS2000.

Official Residence of the Vice President. As currently drafted, the language for the Official Residence of the Vice President does not reflect the changes proposed in the FY 1992 Budget. Those changes would delete the following four words: "maintenance, repair and alteration," and in their place inserting the word "operation." This editorial change was proposed to reflect the fact that the Navy is resuming its role as landlord for the Residence and the associated grounds, including the responsibility for maintenance and renovation of the structure.

TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS BILL, FISCAL YEAR 1992

[In millions of dollars]

Major programs	Fiscal year 1991 enacted		President's request		House Committee		House difference from			
							Enacted		Request	
	Budget authority	Outlays	Budget authority	Outlays	Budget authority	Outlays	Budget authority	Outlays	Budget authority	Outlays
DOMESTIC DISCRETIONARY										
Executive Office of the President:										
Office of Management and Budget	48	48	53	53	50	50	2	2	−3	−3
Office of Nat. Drug Control Policy	105	94	69	78	69	78	−36	−16	−0	−0
Other	86	85	87	85	86	83	0	−2	−2	−2
Total, EXOP	239	227	210	216	206	212	−33	−16	−5	−4
Department of the Treasury:										
Financial Management Services [1]	219	231	234	231	229	235	11	4	−4	4
BATF	306	302	317	314	332	327	26	26	15	13
U.S. Customs	1,282	1,264	1,401	1,399	1,375	1,376	93	113	−26	−22
Internal Revenue Service	6,111	5,993	6,733	6,562	6,707	6,400	596	406	−26	−162
U.S. Secret Service	407	406	475	457	475	457	69	52		0
Other	420	429	439	435	432	429	12	−0	−8	−6
Total, Department of the Treasury	8,744	8,626	9,600	9,399	9,550	9,225	806	600	−49	−173
General Services Administration:										
Federal buildings fund	1,870	655	233	626	117	603	−1,752	−52	−116	−23
Other	183	248	192	240	199	239	16	−9	7	−1
Total, GSA	2,053	903	425	866	317	842	−1,736	−61	−109	−24
Legislative Branch	32	32	33	33	33	33	1	1		0
Office of Personnel Management	119	195	123	205	120	203	1	8	−3	−2
Postal Service	473	473	183	183	649	649	177	177	467	467
All other [2]	−11	316	79	344	43	341	54	24	−36	−4
Total domestic discretionary	11,648	10,771	10,653	11,246	10,918	11,505	−730	734	265	259

[1] Includes scoring adjustment for change in sources of FMS funding.
[2] Includes adjustment to be consistent with committee scoring of GSA Federal Buildings Fund.
Note.—Detail may not add to totals due to rounding.

	Budget authority	Outlays
602(b) allocation:		
Domestic discretionary	10,750	11,100
IRS adjustment	172	169
Adjusted 602(b) allocation	10,922	11,269

CBO ESTIMATES COMPARED TO OMB ESTIMATES TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS BILL, Fiscal Year 1992

[In millions of dollars]

	House Committee	
	Budget authority	Outlays
CBO Estimate, domestic, discretionary spending [1]	10,922	11,270
Department of the Treasury:		
Working capital fund		−0.500
Office of the Secretary, salaries and expenses		−.946
Office of the Secretary, International affairs		−.074
Office of the Secretary, Office of the Inspector General		−.104
Financial Management Service	−4.400	3.184
Bureau of ATF, salaries and expenses		.015
Bureau of ATF, transfer S&E		.003
U.S. Customs Service, salaries and expenses		.003
U.S. Customs Service, O&M, air interdiction		−32.022
U.S. Customs Service, customs forfeiture fund		.001
U.S. Customs Service, small airports		−.007
U.S. Mint, salaries and expenses		.193
U.S. Mint, expansion and improvements		−.005
Bureau of the Public Debt, Administering the Public Debt		−4.708
IRS, Administration and management		.112
IRS, Processing tax returns and assistance		4.440
IRS, Information system		80.272
U.S. Secret Service, salaries and expenses		−6.294
Total, Department of the Treasury	−4.400	43.533

CBO ESTIMATES COMPARED TO OMB ESTIMATES TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS BILL, Fiscal Year 1992—Continued

[In millions of dollars]

	House Committee	
	Budget authority	Outlays
Executive Office of President:		
Office of Administration, salaries and expenses		−3.981
White House Office, salaries and expenses		−.002
Executive Residence at the White House, operating expense		.651
Official Residence of the Vice President, operating expenses		−.039
Special Assistance to the President, salaries and expenses		.007
Office of Policy Development, salaries and expenses		.010
National Critical Materials Council, salaries and expenses		.035
National Security Council, salaries and expenses		.025
Office of Management and Budget, salaries and expenses		−.037
Office of Federal Procurement Policy		.001
Office of National Drug Control Policy, S&E		−4.093
Total, Executive Office of the President		−7.423
Department of Health and Human Service:		
Alcohol, Drug Abuse, and Mental Health		−11.470
Total, Department of Health and Human Service		−11.470
General Services Administration:		
Federal buildings fund		91.059
Information Resources Management Services, operating expenses		2.108
Office of Inspector General		−.235
Allowances and office staff for former Presidents		−.026
Federal supply service		−1.046
Federal Property Resources Activities, operating expenses		−.075

CBO ESTIMATES COMPARED TO OMB ESTIMATES TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS BILL, Fiscal Year 1992—Continued

[In millions of dollars]

	House Committee	
	Budget authority	Outlays
Real property relocation		−4.653
General Activities, General management and administration		−5.526
Total, General Services Administration		81.606
Other independent Agencies:		
Administrative Conference of the United States		.014
adivisory Commission on Intergovernmental Relations	0.003	
Advisory Commission on Federal Pay		−.008
Committee for Purchase from the Blind		−.012
Federal Election Commission		−.125
National Archives and Records Administration		−3.365
Office of Government Ethics		.025
Merit Systems Protection Board		−.460
Office of Special Counsel		−.078
Federal Labor Relations Authority		−.166
U.S. Tax Court		−.291
Total, Other Independent Agencies		−3.881
Office of Personnel Management:		
Salaries and expenses		−.101
Office of Inspector General		−.046
Total, Office of Personnel Management		−.147
Adjustment for CBO scoring of supplemental		3.240
Budget resolution adjustment		129.000
Total adjustments	−4.400	234,478
OMB estimate, domestic discretionary spending	10,918	11,505

	Budget authority	Outlays
602(b) allocation:		
Domestic discretionary	10,750	11,100
IRS adjustment	172	169
Adjusted 602(b) allocation	10,922	11,269

[1] Based on CBO bill run dated June 12, 1991. For comparability purposes, the IRS adjustment was removed from CBO scoring of the bill.

Note.—Detail may not add to totals due to rounding.

□ 1330

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER of New York. Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois [Mr. ROSTENKOWSKI].

Mr. ROSTENKOWSKI. Mr. Speaker, I rise in support of the rule providing for consideration of H.R. 2622, the Treasury-Postal appropriations bill.

I understand the concerns about points of order which have been preserved against certain provisions in the bill but I believe that the Committee on Ways and Means has been responsive to the proponent of the provisions relating to taxpayer rights. In fact, the Subcommittee on Oversight of the Committee on Ways and means has scheduled a hearing on taxpayer rights and has already invited the gentleman to appear at the hearing.

I believe the Oversight Subcommittee of the Committee on Ways and Means is the appropriate forum for considering issues related to IRS treatment of taxpayers. This rule preserves regular order, properly protecting the ability of committees to consider matters within their jurisdiction.

I urge my colleagues to support the rule.

Mr. WALKER. Mr. Speaker, will the gentleman yield?

Mr. ROSTENKOWSKI. I yield to the gentleman from Pennsylvania.

Mr. WALKER. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, did the gentleman request the waiver for the other IRS provision which is going to be offered in amendment form during the consideration of this bill?

Mr. ROSTENKOWSKI. The gentleman who has objected to the Traficant proposal, it was in the bill, and, therefore, I was aware of the fact that this was objectionable to the Committee on Ways and Means member. I had no idea that the Gephardt amendment was going to be agreed to in the Committee on Rules.

Mr. WALKER. If the gentleman will yield further, is the gentleman willing to support the waiver for the Gephardt amendment in this bill?

Mr. ROSTENKOWSKI. That is a judgment that the House will make.

Mr. WALKER. But that is the issue that the gentleman from California has raised is that we have granted a waiver in this rule so when the gentleman supports the rule it seems to me he is supporting the waiver granted to the Gephardt amendment that also goes to an issue that probably ought to be heard in the Committee on Ways and Means before we vote on it in this form.

Mr. ROSTENKOWSKI. After having had the Gephardt amendment made in order, it is the intention of the chairman of the Committee on Ways and Means to support the rule.

Mr. WALKER. I thank the chairman.

Mr. DREIER of California. Mr. Speaker, I yield such time as he may consume to the gentleman from New York [Mr. SOLOMON], the distinguished ranking member of the Committee on Rules.

Mr. SOLOMON. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, I rise in strong support of the effort of the distinguished member of the Committee on Rules, the gentleman from California [Mr. DREIER], to defeat the previous question on this rule so that we can amend the rule to protect the American taxpayers against possible harassment and possible abuse by the IRS.

Mr. Speaker, I am just as puzzled as the gentleman from California was as to why the Committee on Rules would protect an amendment to increase auditing of the rich but would not protect the provision already in the bill which would protect all taxpayers from abuse, rich and poor alike.

You know, when the Declaration of Independence was written some 215 years ago next month, as a matter of fact, one of the repeated injuries and usurpations its author complained about was that the King had, "erected a multitude of new offices and sent hither swarms of officers to harass our people and eat out their substance."

Mr. Speaker, I would not for a moment want to compare our present Government, its bureaucracy, and its many fine civil servants to the administration of King George III. But the fact is there are cases that we frequently hear about, especially if we play the ombudsman role as I do when I go home every single weekend, cases of bureaucratic abuse and harassment of American taxpayers. Unfortunately the IRS seems to be mentioned the most in this regard, probably because it is charged will collecting something very near and dear to our hearts, our hard-earned tax dollars.

Even if you are in the 28-percent tax bracket, and you pay a 15-percent Social Security tax, and in New York State another 7 percent, pretty soon you have more than 50 percent of your income and wages going to one level of government or another.

We have all heard our share of real-life horror stories of constituents hounded, pressured, and pursued, often when they have committed no wrong at all. I understand that the agency has undertaken a really concerted effort to correct and eliminate such practices and such abuses, and for that I think the IRS is to be commended. In fact, section 531, which we are trying to protect by an amendment to this rule right now, recognizes that ongoing effort and calls on the IRS to report back to this Congress in 6 months after enactment on the progress being made in this program to prevent abuses of taxpayers' rights.

In addition, the section would establish a monitoring group in the IRS to evaluate the effectiveness of this program and, finally, it would require the General Accounting Office to also evaluate the effectiveness of the program and report back to this Congress.

Mr. Speaker, I commend the gentleman from Ohio [Mr. TRAFICANT], poised over there, who is the author of the bill on which this section is based.

□ 1340

I especially want to commend the chairman and the ranking Republican on the subcommittee, the gentleman from California [Mr. ROYBAL] on the other side of the aisle and the gentleman from Virginia [Mr. WOLF] on our side of the aisle for including this provision in the bill.

Mr. Speaker, we in this House have a very special responsibility when it comes to tax matters, since we of the House originate tax legislation. We also have a corresponding responsibility to conduct continuing oversight of the agency charged with collecting tax revenues to ensure that the system is both efficient and fair to the American people. To deny this taxpayers' bill of rights, this section in this bill, would be a crime against every taxpayer in this country.

Therefore, Mr. Speaker, let Members give our constituents the protection and fair shake this provision would help ensure. Let Members vote down the previous question that is going to be moved in a minute, and for the Dreier amendment to the rule which will afford that protection. All we want to do is the same thing this rule is doing for the gentleman from Missouri [Mr. GEPHARDT], and that is waive the rule so that we could have this language stay in the bill. I do not think there is one person in this House that would vote against it if it were a bill on the floor right now, not one. But it will be knocked down on a point of order unless we defeat the previous question.

Members, please come on this floor and vote down the previous question.

Mr. DREIER of California. Mr. Speaker, when I joined the Committee on Rules I did not think that I would be fighting on behalf of the rights of Members of the majority party; however, I am happy and proud to yield such time as he may consume to the author of this measure, which was incorporated in the bill, and unfortunately has been knocked out, the gentleman from Ohio [Mr. TRAFICANT].

Mr. TRAFICANT. Mr. Speaker, I appreciate the gentleman yielding. I also appreciate the comments of the gentleman from New York [Mr. SOLOMON], and I appreciate the efforts of the gentleman from Pennsylvania [Mr. WALKER]. I have been here many times voting against your initiatives, and these gentlemen have voted against mine. However, I feel very good today that the minority has a look at the situation that I think the House should be addressing today.

I am a firm believer that all persons should be treated alike, even if it is like dogs, all persons should be treated alike.

Let me give Members a little background, because I am not sure we will prevail in defeating the previous question. Last year I was able to get the committee to accept language that would produce a program within the IRS that would call for a program that the IRS would have to institute to make sure that they go over the taxpayer bill of rights and ensure that every effort is taken, every measure is taken so that the taxpayers are not abused, intimidated, or scared to death.

The Committee on Rules graciously allowed my amendment and protected it from a point of order. The Committee on Ways and Means did not challenge it, and it was passed. It went to conference, and the truth is, the IRS did not want that language, and the IRS in conference was able to get the shakers and bakers behind the scenes and strike it out. What I have done, I have gone back to the committee and I have spent a good year trying to do it the right way, and the committee, regardless of the internal squabbles of staff who really do not want this, the leadership of that committee put it in the bill and asked the Committee on Rules to protect it from a point of order.

Now comes the Committee on Ways and Means, and I do not knock any person for it. I am certainly not going to take off on any other amendments, but let me say this. The Gephardt-Obey amendment is fine with me except for one thing. That chairman and that committee knew nothing about that amendment. It was brought cold turkey before that committee. It was a blatant use of power, and asked the Committee on Rules to protect it from a point of order and they did. Meanwhile, they overlooked someone who has about had it. Now, I do not know what the final outcome will be. I think the gentleman from New York [Mr. SOLOMON] explained my humble language which says that if the IRS said last year they did not need Traficant language in the law because they already have that program, then all my language says is that there be a report, and a monitoring group set in place to ensure that that service is being delivered.

Finally, let the General Accounting Office go in and look at it and report to the Congress and say, "Every measure is being taken to try and protect the American taxpayers from overzealous abuse by some IRS agents." That is good law. That is good language. I appreciate the fact that the minority has tried to give me a helping hand with that. To all of the Members of the leadership who are saying, what are we going to do on this bill, there is not a great chairman in the House and no one on the minority side who I have more respect for than the gentleman from Virginia [Mr. WOLF], the gentleman from New Mexico [Mr. SKEEN], and the Members on the floor here today, but I am going to protect my rights within the rule on the Treasury bill. I am going to protect my rights under the rules on the Treasury bill, and I want section 531 made into law.

I am very honored by the fact that the gentleman has given me this opportunity to speak, first of all, the gentleman from California [Mr. DREIER], and I thank the gentleman very much for his support.

Mr. DREIER of California. Mr. Speaker, I would like to thank my friend for his fine statement and say that we are here to protect the rights of every single Member of this House. Usually we have to simply protect the rights of the minority; clearly in this measure, it was incorporated in the bill. To have it knocked out is very unfair, and for the Congress to have an "us versus them" kind of package come here and be considered by this House, and not allow the gentleman's provision which clearly would ensure that taxpayers at all income levels would have the right to be protected is, I think, a real tragedy.

Mr. SPEAKER. I yield such time as he may consume to the gentleman from New York [Mr. SOLOMON].

Mr. SOLOMON. Mr. Speaker, let me say so that those Members not on the floor right now will understand, that there is going to be a vote on the previous question. If the previous question is voted down, if Members come into this Chamber and vote no, a majority of the Members vote no, it simply means that a waiver will then be allowed to permit the taxpayers' bill of rights to stay in the bill. This is not an amendment that is going to be offered. This is simply to allow the language that is in the bill now to stay there and not be knocked out on a point of order. It is as simple as that.

I certainly expect every Member to come over to the House and have a unanimous vote to let the gentleman's language stay in the bill on behalf of the taxpayers of this Nation.

Mr. DRIER of California. Mr. Speaker, that is a very good point. We are constantly saying let the committee process work. The committee process worked here and the subcommittee under the jurisdiction of the Committee on Appropriations had this measure in here. All we are attempting to do is ensure that it has the right to stay in that measure.

Mr. Speaker, I yield 3 minutes to my friend, the gentleman from Pennsylvania [Mr. WALKER].

Mr. WALKER. Mr. Speaker, I take a couple of minutes here, hopefully that the gentleman from California would respond to a couple of questions. Some Members who are not in the Committee on Rules, when all of a sudden this amendment from the majority leadership appeared almost miraculously, are a little puzzled by the language.

If I read the language, it is pretty ill-defined as to what is meant there. Can the gentleman tell me, before the Committee on Rules, who are the "rich" that we are now going to have the IRS harass?

Mr. DREIER of California. Mr. Speaker, will the gentleman yield?

Mr. WALKER. I yield to the gentleman from California.

Mr. DREIER of California. Mr. Speaker, that is something that is very perplexing to all Members because this proposal is very vague. We do not know, exactly, what the determination is.

Mr. WALKER. Could it be the upper 25 percent of the population?

Mr. DREIER of California. If the gentleman will yield, it could be almost anything.

Mr. WALKER. The upper 25 percent of the population means nearly anybody making over $25,000 a year is going to be now specifically harassed by the IRS.

Let me ask the gentleman, are Members of Congress included in this provision?

Mr. DREIER of California. Would they fall in the upper 25 percent?

Mr. WALKER. They certainly would, sure; sure they would.

Mr. DREIER of California. If they would fall in the upper 25 percent, I suspect they would be included.

Mr. WALKER. Let me ask the gentleman this, if someone won the lottery in Pennsylvania, was a lucky guy, and he had never made a dime in his life. He went out and won the lottery, would the majority leader's provision have him harassed by the IRS?

Mr. DREIER of California. Certainly in the first year he would fall as a high-income individual, and certainly thereafter if he invested wisely he would be in high assets.

Mr. WALKER. What about if he played a few games in taxes in years past when he made only $3,000 or $4,000 a year, could they go back and harass him for back taxes and all kinds of things, based on the fact that he has just won the lottery?

Mr. DREIER of California. Based on the performance we have seen from the

IRS, I would be surprised if they did not.

Mr. WALKER. None of this is defined in the amendment.

So, it is an open-ended harassment of taxpayers by the IRS that the gentleman from Missouri gave no definition for.

Mr. DREIER of California. The gentleman is correct.

Mr. WALKER. That is right, the gentleman from Missouri did not show up at the committee, did he, the author of the amendment was not there, so we do not know what he meant by the language. The language is so badly defined, the "rich" could be the upper 50 percent of the taxpayers.

Mr. DREIER of California. No guidance whatsoever. The IRS, from what I have seen in the past, runs roughshod over the taxpayer, and I expect this would expand the opportunity more.

Mr. WALKER. We remember the gentleman from Missouri [Mr. GEPHARDT] bringing to the floor in the last session of Congress his so-called luxury tax amendment that was always supposed to go after the rich. It had the unintended consequence of throwing, literally, thousands of blue collar workers out of jobs. I hope that the gentleman has thought through this amendment a little more carefully, and it will not have the unintended consequence of sicking the IRS on about 25 percent of the American working people.

It appears to me as though the language says almost nothing. I am very worried about what we are about to do, and the Committee on Rules granted a waiver.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. HOYER. Mr. Speaker, will the gentleman yield?

Mr. DREIER of California. I yield to my friend, the gentleman from Maryland [Mr. HOYER].

Mr. HOYER. Mr. Speaker, when I hear the gentleman from Pennsylvania [Mr. WALKER], I get confused sometimes. Who is running the IRS? Who is in charge of the IRS? I get confused as to which party it is.

Mr. DREIER of California. If the gentleman will yield, I suspect that there are many people in the gentleman's district who work for and probably run the Internal Revenue Service.

Mr. HOYER. Is the President in charge? Is the President responsible for running this Government?

Mr. DREIER of California. If the gentleman will continue to yield, yes, the President is responsible for those items which fall under the rubric of the executive branch.

Mr. HOYER. Is the IRS not in the executive branch? Is that the contention?

Mr. DREIER of California. I agree with my friend.

Mr. WALKER. Mr. Speaker, if the gentleman will yield, the gentleman from Maryland is raising an interesting point. We are mandating the IRS to do something, something that does not make sense, because it is ill-defined, and we in Congress are telling the IRS to do this whether the IRS thinks it is a good idea or not.

□ 1350

So it does not matter who runs the IRS in an administrative sense. We are putting a mandate on them, and it seems to me it is an open-ended enough of a mandate that the IRS could end up with 25 percent of the American people being harassed because of action we took here in the House. It is stupid.

Mr. DREIER of California. Mr. Speaker, to clarify a number of these items, I yield 3 minutes to the gentleman from Virginia [Mr. WOLF], the very distinguished ranking member of the subcommittee.

Mr. WOLF. Mr. Chairman, I thank the gentleman from California for yielding me this time.

Mr. Chairman, if you are going to allow the Gephardt language to be offered, then you clearly ought to allow the Traficant language, because it is a protection. It reinforces taxpayers' rights.

The second point I want to make, and I do not know what the body will do on the Gephardt language, but Members really ought to ask themselves, is this an echo of ages past when other administrations improperly directed the IRS to go after people?

Now, I had my staff check, and since the amendment loosely defines it, who are the high-income and high-asset people? I think, frankly anyone who owes taxes ought to pay and the IRS ought to treat everyone fairly.

Who are the high-asset people? Publishers of newspapers, athletes. The average salary for a basketball player is $1 million, for baseball players $850,000, for football players $355,000. Michael Jordan of the Chicago Bulls and Patrick Ewing of Georgetown earn over $3 million a year, so clearly this amendment would go after them.

Also you have the situation of baseball pitchers Roger Clemens of the Boston Red Sox, who makes $5 million per season, and Los Angeles Dodgers outfielder Darryl Strawberry recently signed a 5-year $20.25 million pact.

Also you have high-income labor leaders, movie stars; you have the situation of Barbra Streisand, Robert Redford.

If you want to go after any one group, and I think everyone ought to pay their fair taxes, I think what the gentleman from Ohio [Mr. TRAFICANT] is trying to do is protect the taxpayer at every level, and I think it is a fair and appropriate thing to do. It does give some balance to the process.

Ms. SLAUGHTER of New York. Mr. Speaker, I yield 5 minutes to the gentleman from Massachusetts [Mr. MOAKLEY], the chairman of the Rules Committee.

Mr. MOAKLEY. Mr. Speaker, I was upstairs conducting a hearing and that is why I was not here when the matter of the Traficant amendment came up.

The question is, why was not the Traficant language in the bill not made in order? The Traficant language which is included in the bill is subject to a point of order because it violates clause 2 of rule XXI, which does not allow legislative authorizing provisions in an appropriations bill.

Now, Mr. Speaker, it has been a longstanding tradition for the Rules Committee to defer to the committee of jurisdiction when there is a problem with the provisions in a particular piece of legislation that is not within the jurisdiction of the committee making the request before the Rules Committee. The Rules Committee encourages the authorizing and appropriating committees to work very closely in the areas of common interest in making the request of the Rules Committee.

In this particular instance, Mr. Speaker, the chairman of the Ways and Means Committee expressed his opposition to waiving points of order against the section of the bill because it is an issue that is directly within the jurisdiction of the Committee on Ways and Means. Nearly identical legislation introduced by the gentleman from Ohio [Mr. TRAFICANT] is currently pending in the Ways and Means Committee.

Chairman ROSTENKOWSKI, after I adjourned the committee, I called the chairman on the phone and asked if he had any plans to hear the Traficant bill. He assured me that the bill will be heard in July and he guaranteed that the gentleman from Ohio [Mr. TRAFICANT] would be invited there to testify.

So I feel that would take care of the gentleman from Ohio [Mr. TRAFICANT].

I think in all fairness that the language in the Traficant bill is not bad language, but the problem is that if we are going to take requests that trot all over committee jurisdiction, the committee would be in shambles around here.

I know that we have very difficult times on these turf decisions, but in fairness to the gentleman from Ohio [Mr. TRAFICANT], I adjourned the committee, called the chairman of the Committee on Ways and Means and said that there are many Members who like the language that the gentleman from Ohio [Mr. TRAFICANT] is talking about. He assured me that the pending legislation before his committee will be heard in July and the gentleman from Ohio [Mr. TRAFICANT] will be heard, and I felt that was fair enough.

Mr. WALKER. Mr. Speaker, will the gentleman yield?

Mr. MOAKLEY. I am glad to yield to the gentleman from Pennsylvania.

Mr. WALKER. Mr. Speaker, how does that all fit with the Gephardt amend-

ment, now that the waiver has been granted?

Mr. MOAKLEY. The chairman had no objection to the Gephardt provision.

Mr. WALKER. The chairman said on the floor just a few minutes ago that he did not know anything about Gephardt.

Mr. MOAKLEY. Well, as the gentleman well knows, I say to the gentleman from Pennsylvania [Mr. WALKER] that whenever any chairman has any objection to any part of any rule, we either get a call or we get a letter from him. We got a letter against the Traficant language. We got no language against Gephardt, and when we checked we found there was no objection.

Mr. WALKER. Well, Mr. Speaker, if the gentleman will yield further, the point is that the gentleman from Illinois told me just a few minutes ago on the floor that he knew nothing about the Gephardt amendment, and yet the committee seems to have gone ahead and taken action without checking with the gentleman from Illinois on that item within his jurisdiction.

Mr. MOAKLEY. Well, the actuality is that the call I made to Chairman ROSTENKOWSKI was a long distance call. He was not in town that day. We did check with his committee and the committee said there was no objection to the Gephardt language.

Mr. WALKER. So the staff made the decision for the House on this?

Mr. MOAKLEY. Well, I do not say the staff. We have to believe that the chief staffer represents the chairman's position. If he cannot be physically before us, we have to rely on somebody. We rely on the chief staff person.

Mr. WALKER. Mr. Speaker, I thank the gentleman.

Ms. SLAUGHTER of New York. Mr. Speaker, let me make one point; the administration has no objection to the Gephardt-Obey-Dorgan amendment.

Mr. Speaker, I yield 4 minutes to the gentleman from Missouri [Mr. GEPHARDT], the majority leader.

Mr. GEPHARDT. Mr. Speaker, I thank the gentleman for yielding me this time.

Mr. Speaker, I think this is an amendment that most Members would want to be for, because the General Accounting Office has found that the Internal Revenue Service in the past has had a policy of only auditing, primarily focusing their audits on middle-income and lower-income taxpayers.

When this policy was brought forward and brought to the public's attention through the GAO report, the IRS testified before the Congress through Commissioner Goldberg that they wanted to change that policy and were going to audit higher income taxpayers as well as middle-income taxpayers.

The reason I bring the amendment is that there were expressions from other Members of the executive branch, including the Office of Management and Budget, saying that they did not want the policy of the IRS to change, that they wanted to concentrate the audits on middle-income taxpayers because the idea was that is where most of the money comes from.

I think all of us want the same thing. We want to make sure that the GAO report is carried out. We want to make sure that the IRS carries through on its own expressed desire. We want to make sure there is no backsliding on this issue, that we stay with the program as announced, and we want to make sure that any additional funds, which is precisely what the amendment says on the information reporting program, are not used in ways that will be contrary to that GAO report.

There has been some debate here about the so-called taxpayer rights' legislation, which I support and I think most of our Members also support. I would hope that the Ways and Means Committee will bring those recommendations forward at the earliest possible moment, that we will debate them both in the committee and on the floor.

□ 1400

I think we need to address those issues. I will certainly work with any Member who wants to try to get those provisions into the law. We certainly need them, have needed them, and will need them in the future, and we ought to make sure that they are in the law as quickly as possible.

Mr. WALKER. Mr. Speaker, will the gentleman yield?

Mr. GEPHARDT. I yield to the gentleman from Pennsylvania.

Mr. WALKER. I thank the gentleman for yielding.

Mr. Speaker, there is a little bit of confusion about the gentleman's amendment, at least on my part, because the language is so imprecise. Who do we mean when we say high-income or high-asset taxpayers? Whom does the gentleman intend to cover by that?

Mr. GEPHARDT. The GAO said people $100,000 of income and above.

Mr. WALKER. So for the purposes of legislative history, the gentleman means people of income of $100,000 of income and above.

Mr. GEPHARDT. I would be happy with that, but I really believe that you would want to leave this to the IRS to make that determination. They seem comfortable and the GAO seems comfortable with that definition, and I am confortable with that definition. But it may be they want to go a little higher or a little lower than that.

Mr. WALKER. Mr. Speaker, that leaves us pretty imprecise. The gentleman has said it may be $100,000 but they might go higher and they might go lower. I mean how much lower is a little lower? Can they go down to $30,000, as an example? What is the real nature of this amendment?

I am not certain if we are clear, even after the author of the amendment has brought it before us, that this may not be used as a technique for harassing a broad base of taxpayers in this country. And I would hope—I would be glad to yield to the gentleman.

Mr. GEPHARDT. Please understand no one is trying to encourage the harassment of anybody. What we are trying to do is to see that the audit procedure of the IRS is done on some fair basis. The understanding of the GAO report was that people, by their definition, of higher income levels were simply not being audited, that the policy of the IRS was to only audit people below that amount.

Mr. WALKER. I thank the gentleman for his point. Some of us today are a little suspicious of GAO reports too, because we found that they tend to be loaded for political purposes. But that is another issue for another time.

Mr. GEPHARDT. If the gentleman will yield, the IRS accepted the GAO report, admitted that that is what they were doing, and said they wanted to adopt a new policy. I simply want to make sure that that policy is adopted.

Mr. WALKER. What the gentleman is doing then is suggesting that IRS is not going to do that and so he comes with an amendment that essentially mandates a certain procedure upon them. This gentleman simply has concerns because the gentleman well knows we mandated the luxury tax here a couple of months or several months ago in an effort to try to go after the rich, and found out that what it did was hit blue-collar workers all over the country. I would suggest we do not want to make that same kind of mistake again.

Mr. GEPHARDT. I know you voted for that luxury tax, and I think it was the right policy, and perhaps the recession——

Mr. WALKER. This gentleman did not vote for it. I am sorry the gentleman did.

Mr. GEPHARDT. If the gentleman will yield, we may give you another chance to vote for that luxury tax.

Mr. DREIER of California. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I would like to comment on the information that the gentleman from Missouri provided. It concerns me greatly to hear this $100,000 level. I wonder, does this mean a couple who earns $100,000, lives in New York City, has four children in college, meeting those expenses there is categorized with a single person who earns $100,000 lives in Iowa?

I would like to say, in all fairness to Chairman MOAKLEY, as I said in my opening statement, he clearly has bent over backwards in an attempt to accommodate, and he did leave the room

to make this call to try to bring about some kind of agreement with Chairman ROSTENKOWSKI. I congratulate him for that. I simply think we need to do everything we can to ensure that the rights of another member of the majority are protected here, Mr. TRAFICANT. That is the reason I am going to urge a "no" vote on the previous question.

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER of New York. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I simply want to reiterate that the administration understands and support the Gephardt amendment, and has no objection to it in any case.

Mr. Speaker, I yield 3 minutes to the gentleman from Wisconsin [Mr. OBEY].

Mr. OBEY. I thank the gentlewoman for the time.

Mr. Speaker, I simply take this time to say that I am somewhat amused by the perplexed attitude on the part of the two previous speakers. They suggest that they do not know if they believe the GAO. I wonder if they would believe the Wall Street Journal's account of what happened.

The Gephardt amendment is very simple. In contrast to what the White House OMB instructions are, which said to the IRS, "Whatever additional funds you get, audit middle-class people," this language simply says, "Forget those instructions, and no matter what future pressure you might get, make sure that whatever additional funds the IRS gets will be used to audit high-income taxpayers."

I think the question is clear. The question is simply whose side are you on? I think what we are saying is, "For a change let us be on the side of middle-class taxpayers."

Mr. DREIER of California. Mr. Speaker, will the gentleman yield?

Mr. OBEY. I yield to the gentleman from California.

Mr. DREIER of California. I thank the gentleman for yielding.

Mr. Speaker, I think it is very clear what we are trying to say, we believe that the measure which has been offered by the gentleman from Ohio [Mr. TRAFICANT] clearly addresses the concern of taxpayers at all levels. He has had this provision pending before the past two Congresses, and it seems to me that this is an opportunity to bring it forward as this committee proceeds.

Mr. OBEY. Reclaiming my time, I am not referring to the gentleman from Ohio [Mr. TRAFICANT]. I am referring to the comments made by the gentleman from Pennsylvania [Mr. WALKER] who indicated that he was confused about what high-income taxpayers were going to be and the other speaker who indicated that he did not know whether this was going to apply to somebody who made $100,000 in New York or in the Midwest.

My attitude would simply be that, any time, it is better to have IRS focus on people who are making $100,000 a year or more and corporations, rather than going after people making $30,000 a year. That is the spirit of the amendment.

Mr. HOYER. Mr. Speaker, will the gentleman yield?

Mr. OBEY. I yield to the gentleman from Maryland.

Mr. HOYER. I thank the gentleman for yielding.

Mr. Speaker, consistent with what the gentleman from Wisconsin just said, let me quote, in response to a question that I put to him, the Commissioner Goldberg, an appointee of the administration, President Bush's executive department: "In 1981 we examined about 7 percent of the taxpayers who had more than $100,000 in Schedule C. This year we will audit 3 percent," 10 years later. In other words, what has happened with the wealthiest Americans, talking about harassment, 3 percent is certainly not harassment of auditing if they are paying their fair share. While the focus, as the gentleman from Wisconsin has said, at White House direction has been on middle-income taxpayers, we have cut more than 100 percent, cut in half, the audits on the richest Americans.

Mr. DREIER of California. Mr. Speaker, I yield 1 minute to the gentleman from Pennsylvania [Mr. WALKER].

Mr. WALKER. I thank the gentleman for yielding.

Mr. Speaker, we just got treated to a totally phony number that comes out of the administration, and it is still a phony number. That is that you have literally thousands more taxpayers making over $100,000 a year in 1991 than you did in 1981. So 3 percent of that number is probably a lot more taxpayers than you had in 1981; comparing the percentage of people making over $100,000 ignores the fact that $100,000 is being made by a lot more people than it was 10 years ago.

So I mean what a phony figure to throw forward to support language that is ill-defined to begin with.

I would hope that we are going to examine this a lot more closely and maybe have a hearing on it before we go ahead with that kind of nonsense.

Mr. DREIER of California. Mr. Speaker, how much time is remaining?

The SPEAKER pro tempore (Mr. VISCLOSKY). The gentleman from California [Mr. DREIER] has 5 minutes remaining, and the gentlewoman from New York [Ms. SLAUGHTER] has 15 minutes remaining.

Mr. DREIER of California. Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER of New York. Mr. Speaker, I have no further requests for time, and if the gentleman from California has more, I would like for him to take it on his time.

Mr. DREIER of California. Mr. Speaker, I yield myself such time as I may consume. I do so to simply explain that this entire debate that we have been having centering around the Gephardt proposal really is not the issue here in our call to vote down the previous question. I argued that if we are going to make one legislative amendment in order relating to the Internal Revenue Service and its enforcement approach, it seems to me we should simply protect a measure which is already in the bill. That is all we are trying to say here.

We want to protect a measure that the gentleman from Ohio, Mr. TRAFICANT, has included with Chairman ROYBAL and Mr. WOLF, the ranking member, and we see that as a measure which protects taxpayers at all levels.

All I plan to do, when we defeat the previous question here, is to offer that as an amendment so that we can assure that the measure is protected.

So I urge my colleagues to vote down the previous question so that we can move ahead with this amendment and maintain this provision which was kept in the bill.

Mr. MCEWEN. Mr. Speaker, will the gentleman yield?

Mr. DREIER of California. I yield to the gentleman from Ohio.

Mr. MCEWEN. I thank the gentleman for yielding.

Mr. Speaker, in order to better understand the clarification of the vote here: A "no" vote is an expression of support for the taxpayers bill of rights. The taxpayers bill of rights will not be on the floor unless we vote "no" here. A "yes" vote is a vote to deny the taxpayers bill of rights being presented to the House.

Mr. DREIER of California. The gentleman is absolutely right, and I hope my colleagues will recognize that when we cast the vote on the previous question.

□ 1410

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER of New York. Mr. Speaker, for purposes of debate only, I yield 1½ minutes to the gentleman from Maryland [Mr. HOYER].

Mr. HOYER. Mr. Speaker, I thank the gentlewoman from New York [Ms. SLAUGHTER] for yielding.

In response to the comment of my friend from Pennsylvania, let me quote him another figure: Audits. Numbers of audits that have been conducted have gone down 22 percent. Actual numbers, not percentages, all those people the gentleman talks about. Actual audits are down, and we are conducting only 80 percent of the audits, and I am sure the gentleman likes that, perhaps. But Cal Tech says, a study by Cal Tech, not GAO, said that that may be costing us as much as $45 billion for people who owe taxes who are not paying them.

Now let me tell my colleagues who gets it in the neck. Not the wealthiest who have the accountants, not the wealthiest who have tax shelters, not the wealthiest Americans who can avoid taxation. The average middle American has got to pick up that bill for $45 billion, or, as has been happening, we have borrowed the money to fund Government, and it is the average grandchild, an average child who is having put on his back incredible debt because so many very wealthy people are not paying their fair share. That is what the amendment of the gentleman from Missouri [Mr. GEPHARDT] is about.

Now I am a member of the committee and supported the inclusion of the amendment of the gentleman from Ohio [Mr. TRAFICANT], so we understand I am not talking about apples, nor oranges.

Mr. DREIER of California. Mr. Speaker, will the gentleman yield?

Mr. HOYER. Mr. Speaker, I yield to the gentleman from California unlike my friend who did not yield to me.

Mr. DREIER of California. Mr. Speaker, we were just running out of time on our side, and, Mr. Speaker, I yield 1 minute to the gentleman from Maryland [Mr. HOYER], my friend.

Mr. HOYER. Mr. Speaker, I appreciate that and yield to the gentleman from California.

Mr. DREIER of California. Mr. Speaker, I thank the gentleman from Maryland [Mr. HOYER] for yielding.

If the gentleman is a proponent of the amendment of the gentleman from Ohio [Mr. TRAFICANT], then he clearly would be one of those who would join in defeating the previous question on the measure so we can incorporate that into the bill.

Mr. HOYER. Mr. Speaker, is that a question or rhetorical observation?

Mr. DREIER of California. Mr. Speaker, if the gentleman would like to respond to either, he is certainly welcome.

Mr. HOYER. Mr. Speaker, I would be glad to respond.

I am going to support the rule, as I am sure the gentleman was convinced clearly here, so the American public understands. What we have is a jurisdictional problem. We all know that. The Committee on Ways and Means has jurisdiction over this particular issue. They do not like the Committee on Appropriations transgressing on their jurisdiction. They are not unlike almost every other committee, whether it is the Committee on Appropriations, the Committee on Ways and Means or other authorizing committees.

Mr. DREIER of California. Mr. Speaker, if the gentleman will yield on that point, it seems to me the jurisdiction for the amendment of the gentleman from Missouri [Mr. GEPHARDT] would also be a question here as it relates to this bill.

Mr. HOYER. I think the gentleman from California [Mr. DREIER] is correct and, had the chairman objected, I think the amendment of the gentleman from Missouri [Mr. GEPHARDT] would not be around. But the chairman did not.

Now we can question that judgment, but it is a jurisdictional question.

Let me say——

Mr. DREIER of California [continuing]. Based on what he said here on the floor——

The SPEAKER pro tempore (Mr. VISCLOSKY). The time of the gentleman from Maryland [Mr. HOYER] has expired.

Ms. SLAUGHTER of New York. Mr. Speaker, I yield to the gentleman from Maryland an additional minute.

Mr. HOYER. Mr. Speaker, let me say to the gentleman from California [Mr. DREIER] and all the Members that I do not think there is a Member in this House that does not want to see hopefully a fair tax process. As a member of the committee, the efforts of the gentleman from Ohio [Mr. TRAFICANT] I have supported. We did some last year. I want my colleagues to know that I intend to continue to support this. I think Mr. Goldberg, I am convinced, who I think is doing a good job by the way; I want to make it clear from a partisan standpoint. I think Commissioner Goldberg is doing an outstanding job. We have less complaints about IRS this year than we had 2 years ago, but the fact of the matter is it is not in order. We are going to deal with that, but that is not to say we are going to forget about the amendment of the gentleman from Ohio [Mr. TRAFICANT]. We are going to push for Commissioner Goldberg to perform on it. I think he is going to do it. It is good policy.

Mr. DREIER of California. Mr. Speaker, I yield 2½ minutes to the gentleman from Illinois [Mr. HYDE].

Mr. HYDE. Mr. Speaker, with reference to the amendment of the gentleman from Missouri [Mr. GEPHARDT] I hasten to say that this is no ordinary amendment. The distinguished majority leader is not one to pass up an opportunity to bash the bloated bondholders, the economic royalists, or what that great icon of the Democratic Party, F.D.R., used to call them—from his estate in Hyde Park—malefactors of great wealth.

Now some, more cynical than myself, might assume this amendment classifies wealthy people by definition as more dishonest than the rest of us, and those unacquainted with the niceties of political nuance might conclude an estrangement exists between the party of the people and the rich and famous, but that would be totally wrong. The Democrats now hold their conclaves with the landed gentry in Middleburg, VA, the hunt country. Greenbrier no longer measures up, and, far from being alienated from the well-to-do, they flutter to Hollywood like moths around a flame to cluster around Barbra Streisand's pool at $5,000-a-plate dinners and where they have the rare opportunity to clear their foreign policy with Whoopi Goldberg.

Now some large Democratic donors might view the gentleman's amendment as rank ingratitude. I prefer to assign this amendment as just another volley in the perpetual class struggle, sort of a shot across the bow of those luxury yachts they have targeted for extinction. But if the authors want to bite the hand that feeds their party so sumptuously, I say, "More power to them."

Mr. DREIER of California. Mr. Speaker, I yield myself the balance of our time.

Mr. Speaker, let me just say with the closing minute that the gentleman from Illinois [Mr. HYDE] raises some very fascinating points, but that really is not the issue we are considering right now. We are considering whether or not we will incorporate the amendment of the gentleman from Ohio [Mr. TRAFICANT] here, or allow it to remain in the bill itself. So that we can do that, I urge a no vote on the previous question.

Mr. Speaker, I yield back the balance of my time.

Ms. SLAUGHTER of New York. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The previous question was ordered.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

Ms. SLAUGHTER of New York. Mr. Speaker, I object to the vote on the ground that a quorum is not present and make the point of order that a quorum is not present.

The SPEAKER pro tempore. Evidently a quorum is not present.

The Sergeant at Arms will notify absent Members.

The vote was taken by electronic device, and there were—yeas 252, nays 162, not voting 18, as follows:

[Roll No. 157]

YEAS—252

Abercrombie	Browder	Darden
Ackerman	Brown	de la Garza
Alexander	Bruce	DeFazio
Anderson	Bryant	DeLauro
Andrews (ME)	Bustamante	Dellums
Andrews (NJ)	Byron	Derrick
Andrews (TX)	Campbell (CO)	Dicks
Annunzio	Cardin	Dingell
Anthony	Carper	Dixon
Aspin	Carr	Donnelly
Atkins	Clay	Dooley
Bacchus	Clement	Dorgan (ND)
Beilenson	Coleman (TX)	Downey
Bennett	Collins (IL)	Durbin
Berman	Collins (MI)	Dwyer
Bevill	Condit	Dymally
Bonior	Conyers	Early
Borski	Cooper	Eckart
Boucher	Costello	Edwards (CA)
Boxer	Cox (IL)	Edwards (TX)
Brewster	Coyne	Engel
Brooks	Cramer	English

Erdreich
Espy
Evans
Fascell
Fazio
Feighan
Flake
Foglietta
Ford (MI)
Ford (TN)
Frank (MA)
Frost
Gaydos
Gejdenson
Gephardt
Geren
Gibbons
Glickman
Gonzalez
Gordon
Gray
Guarini
Hall (OH)
Hall (TX)
Hamilton
Harris
Hatcher
Hayes (IL)
Hayes (LA)
Hefner
Hertel
Hoagland
Hochbrueckner
Horn
Hoyer
Huckaby
Hughes
Hutto
Jefferson
Jenkins
Johnson (SD)
Johnston
Jones (GA)
Jones (NC)
Jontz
Kanjorski
Kaptur
Kennedy
Kennelly
Kildee
Kleczka
Kolter
Kopetski
Kostmayer
LaFalce
Lancaster
Lantos
LaRocco
Laughlin
Lehman (CA)
Lehman (FL)
Levin (MI)
Lewis (GA)
Lipinski
Long
Lowey (NY)
Luken
Manton
Markey
Martinez
Matsui
Mavroules
Mazzoli
McCloskey
McCurdy
McDermott
McHugh
McMillen (MD)
McNulty
Mfume
Miller (CA)
Mineta
Mink
Moakley
Montgomery
Moody
Moran
Murphy
Murtha
Nagle
Natcher
Neal (MA)
Neal (NC)
Nowak
Oakar
Oberstar
Obey
Olin
Olver
Ortiz
Orton
Owens (NY)
Owens (UT)
Pallone
Panetta
Parker
Patterson
Payne (NJ)
Payne (VA)
Pease
Pelosi
Penny
Perkins
Peterson (FL)
Peterson (MN)
Pickett
Pickle
Poshard
Price
Rahall
Rangel
Reed
Richardson
Roe
Roemer
Rose
Rostenkowski
Rowland
Roybal
Russo
Sabo
Sanders
Sangmeister
Sarpalius
Savage
Sawyer
Scheuer
Schroeder
Schumer
Sharp
Sikorski
Sisisky
Skaggs
Skelton
Slattery
Slaughter (NY)
Smith (FL)
Smith (IA)
Solarz
Spratt
Staggers
Stallings
Stark
Stenholm
Stokes
Studds
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (MS)
Thomas (GA)
Thornton
Torres
Torricelli
Towns
Traxler
Unsoeld
Valentine
Vento
Visclosky
Volkmer
Washington
Waters
Waxman
Weiss
Wheat
Whitten
Williams
Wilson
Wise
Wolpe
Wyden
Yates
Yatron

NAYS—162

Allard
Applegate
Archer
Armey
Baker
Ballenger
Barnard
Barrett
Barton
Bateman
Bentley
Bereuter
Bilirakis
Bliley
Boehlert
Boehner
Broomfield
Bunning
Burton
Callahan
Camp
Campbell (CA)
Coble
Coleman (MO)
Combest
Coughlin
Cox (CA)
Crane
Cunningham
Dannemeyer
Davis
DeLay
Dickinson
Doolittle
Dornan (CA)
Dreier
Duncan
Edwards (OK)
Emerson
Fawell
Fields
Fish
Franks (CT)
Gallegly
Gallo
Gekas
Gilchrest
Gillmor
Gilman
Gingrich
Goodling
Goss
Gradison
Grandy
Green
Gunderson
Hammerschmidt
Hancock
Hansen
Hastert
Hefley
Henry
Herger
Hobson
Holloway
Horton
Houghton
Hunter
Hyde
Inhofe
Ireland
Jacobs
James
Johnson (CT)
Kasich
Klug
Kolbe
Kyl
Lagomarsino
Leach
Lent
Lewis (CA)
Lewis (FL)
Lightfoot
Livingston
Lowery (CA)
Machtley
Marlenee
Martin
McCandless
McCollum
McCrery
McEwen
McGrath
McMillan (NC)
Meyers
Michel
Miller (OH)
Miller (WA)
Molinari
Moorhead
Morella
Morrison
Myers
Nichols
Nussle
Oxley
Packard
Paxon
Petri
Porter
Pursell
Quillen
Ramstad
Ravenel
Ray
Regula
Rhodes
Ridge
Riggs
Rinaldo
Ritter
Roberts
Rogers
Rohrabacher
Ros-Lehtinen
Roth
Santorum
Saxton
Schaefer
Schiff
Schulze
Sensenbrenner
Shaw
Shays
Shuster
Skeen
Slaughter (VA)
Smith (NJ)
Smith (OR)
Snowe
Solomon
Stearns
Stump
Sundquist
Taylor (NC)
Thomas (CA)
Thomas (WY)
Traficant
Upton
Vander Jagt
Vucanovich
Walker
Walsh
Weber
Weldon
Wolf
Wylie
Young (AK)
Young (FL)
Zeliff
Zimmer

NOT VOTING—18

AuCoin
Bilbray
Chandler
Chapman
Clinger
Hopkins
Hubbard
Johnson (TX)
Levine (CA)
Lloyd
Martinez
McDade
Mollohan
Mrazek
Roukema
Serrano
Smith (TX)
Spence

□ 1440

Mr. SMITH of Iowa changed his vote from "nay" to "yea."

So the previous question was ordered.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore (Mr. VISCLOSKY). The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Mr. DREIER of California. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The vote was taken by electronic device, and there were—yeas 253, nays 163, not voting 16, as follows:

[Roll No. 158]

YEAS—253

Abercrombie
Ackerman
Alexander
Anderson
Andrews (ME)
Andrews (NJ)
Andrews (TX)
Annunzio
Anthony
Aspin
Atkins
Bacchus
Barnard
Beilenson
Bennett
Berman
Bevill
Bonior
Borski
Boucher
Boxer
Brewster
Brooks
Browder
Brown
Bruce
Bryant
Bustamante
Byron
Campbell (CO)
Cardin
Carper
Carr
Chapman
Clay
Clement
Coleman (TX)
Collins (IL)
Collins (MI)
Condit
Conyers
Cooper
Costello
Cox (IL)
Coyne
Cramer
Darden
de la Garza
DeFazio
DeLauro
Dellums
Derrick
Dicks
Dingell
Dixon
Donnelly
Dooley
Dorgan (ND)
Downey
Durbin
Dwyer
Early
Eckart
Edwards (CA)
Edwards (TX)
Engel
English
Erdreich
Espy
Evans
Fascell
Fazio
Feighan
Flake
Foglietta
Ford (MI)
Ford (TN)
Frank (MA)
Frost
Gaydos
Gejdenson
Gephardt
Geren
Gibbons
Glickman
Gonzalez
Gordon
Gray
Guarini
Hall (OH)
Hall (TX)
Hamilton
Harris
Hatcher
Hayes (IL)
Hayes (LA)
Hefner
Hertel
Hoagland
Hochbrueckner
Horn
Hoyer
Huckaby
Hughes
Hutto
Jefferson
Jenkins
Johnson (SD)
Johnston
Jones (GA)
Jones (NC)
Jontz
Kanjorski
Kaptur
Kennedy
Kennelly
Kildee
Kleczka
Kolter
Kopetski
Kostmayer
LaFalce
Lancaster
Lantos
LaRocco
Laughlin
Lehman (CA)
Lehman (FL)
Levin (MI)
Lewis (GA)
Lipinski
Long
Lowey (NY)
Luken
Manton
Markey
Martinez
Matsui
Mavroules
Mazzoli
McCloskey
McCurdy
McDermott
McHugh
McMillen (MD)
McNulty
Mfume
Miller (CA)
Mineta
Mink
Moakley
Montgomery
Moody
Moran
Murphy
Murtha
Nagle
Natcher
Neal (MA)
Neal (NC)
Nowak
Oakar
Oberstar
Obey
Olin
Olver
Ortiz
Orton
Owens (NY)
Owens (UT)
Pallone
Panetta
Parker
Patterson
Payne (NJ)
Payne (VA)
Pease
Pelosi
Penny
Perkins
Peterson (FL)
Peterson (MN)
Pickett
Pickle
Poshard
Price
Rahall
Rangel
Reed
Richardson
Roe
Roemer
Rose
Rostenkowski
Rowland
Roybal
Russo
Sabo
Sanders
Sangmeister
Sarpalius
Savage
Sawyer
Scheuer
Schroeder
Schumer
Sikorski
Sisisky
Skaggs
Skelton
Slattery
Slaughter (NY)
Smith (FL)
Smith (IA)
Solarz
Spratt
Staggers
Stallings
Stark
Stenholm
Stokes
Studds
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (MS)
Thomas (GA)
Thornton
Torres
Torricelli
Towns
Traxler
Unsoeld
Valentine
Vento
Visclosky
Volkmer
Washington
Waters
Waxman
Weiss
Wheat
Whitten
Williams
Wilson
Wise
Wolpe
Wyden
Yates
Yatron

NAYS—163

Allard
Applegate
Archer
Armey
Baker
Ballenger
Barrett
Barton
Bateman
Bentley
Bereuter
Bilirakis
Bliley
Boehlert
Boehner
Broomfield
Bunning
Burton
Callahan
Camp
Campbell (CA)
Coble
Coleman (MO)
Combest
Coughlin
Cox (CA)
Crane
Cunningham
Dannemeyer
Davis
DeLay
Dickinson
Doolittle
Dornan (CA)
Dreier
Duncan
Edwards (OK)
Emerson
Fawell
Fields
Fish
Franks (CT)
Gallegly
Gallo
Gekas
Gilchrest
Gillmor
Gilman
Gingrich
Goodling
Goss
Gradison
Grandy
Green
Gunderson
Hammerschmidt
Hancock
Hansen
Hastert
Hefley
Henry
Herger
Hobson
Holloway
Horton
Houghton
Hunter
Hyde
Inhofe
Ireland
Jacobs
James
Johnson (CT)
Johnson (TX)
Kasich
Klug
Kolbe
Kyl
Lagomarsino
Leach
Lent
Lewis (CA)
Lewis (FL)
Lightfoot
Livingston
Lowery (CA)
Machtley
Marlenee
Martin
McCandless
McCollum
McCrery
McEwen
McGrath
McMillan (NC)
Meyers
Michel
Miller (OH)
Miller (WA)
Molinari
Moorhead
Morella
Morrison
Myers
Nichols
Nussle
Oxley
Packard
Paxon
Petri
Porter
Pursell
Quillen
Ramstad
Ravenel
Ray
Regula
Rhodes
Ridge
Riggs
Rinaldo
Ritter
Roberts
Rogers
Rohrabacher
Ros-Lehtinen
Roth
Santorum
Saxton
Schaefer
Schiff
Schulze

Sensenbrenner
Sharp
Shaw
Shays
Shuster
Skeen
Slaughter (VA)
Smith (NJ)
Smith (OR)
Snowe
Solomon
Stearns
Stump
Sundquist
Taylor (NC)
Thomas (CA)
Thomas (WY)
Traficant
Upton
Vander Jagt
Vucanovich
Walker
Walsh
Weber
Weldon
Wolf
Wylie
Young (AK)
Young (FL)
Zeliff
Zimmer

NOT VOTING—16

AuCoin
Bilbray
Chandler
Clinger
Dymally
Hopkins
Hubbard
Levine (CA)
Lloyd
McDade
Mollohan
Mrazek
Roukema
Serrano
Smith (TX)
Spence

□ 1457

Mr. NEAL of Massachusetts changed his vote from "nay" to "yea."

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Mr. ROYBAL. Mr. Speaker, I move that the House resolve itself into the Committee of the Whole House on the State of the Union for the consideration of the bill (H.R. 2622) making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain independent agencies, for the fiscal year ending September 30, 1992, and for other purposes; and pending that motion, Mr. Speaker, I ask unanimous consent that general debate be limited to not to exceed 1 hour, the time to be equally divided and controlled by the gentleman from Virginia [Mr. WOLF] and myself.

The SPEAKER pro tempore (Mr. VISCLOSKY). Is there objection to the request of the gentleman from California?

There was no objection.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from California [Mr. ROYBAL].

The motion was agreed to.

□ 1459

IN THE COMMITTEE OF THE WHOLE

Accordingly the House resolved itself into the Committee of the Whole House on the State of the Union for the consideration of the bill, H.R. 2622, with Mr. STUDDS in the chair.

The Clerk read the title of the bill.

By unanimous consent, the bill was considered as having been read the first time.

The CHAIRMAN. Under the unanimous-consent agreement, the gentleman from California [Mr. ROYBAL] will be recognized for 30 minutes, and the gentleman from Virginia [Mr. WOLF] will be recognized for 30 minutes.

The Chair recognizes the gentleman from California [Mr. ROYBAL].

□ 1500

Mr. ROYBAL. Mr. Chairman, I yield myself such time as I may consume.

Mr. Chairman, the Appropriations Committee presents a bill for your consideration today that provides $19.7 billion in recommended appropriations for 1992 for both mandatory and discretionary items. The bill before you is $241 million under the budget estimates; and $1.2 billion under 1991; the bill is exactly at the level provided in the 602(b) allocation for discretionary budget authority; and $5 million under the 602(b) allocation for budget outlays.

The departmental amounts for new budget authority are:

For the Treasury Department, $9.5 billion, a reduction of $126 million below the estimates and $746 million over 1991;

For the Postal Service, $649 million for revenue forgone, the exact amount of the Budget request from the Postal Service necessary to maintain current rates for nonprofit mailers—known as revenue forgone—and an increase of $177 million above 1991. The committee also funded the mandatory payment to the employees compensation fund at the $141 million level requested by the administration;

For the Executive Office of the President, $284 million, a reduction of $5 million below the budget request and an increase of $4 million above 1991;

For independent agencies covered by this bill—such as GSA, the Office of Personnel Management, the Tax Court, and others—$9.3 billion, a reduction of $111 million below the estimates, and a reduction of $2.1 billion below 1991.

The bill before you recommends funding for most of the agencies at the levels requested in the President's Budget, as set forth in the report accompanying this bill. Because of the very low 602(b) allocation that our subcommittee received, we were not able to fund any of the many requests for grants that we received. We were also forced to make other reductions in accounts that we would have liked to fund at a much higher level.

I commend the ranking minority member, Mr. WOLF, for the great job that he has done, and I appreciate the conscientious and faithful service of all the members of the subcommittee. Mr. WHITTEN, Mr. HOYER, Mr. SKAGGS, Ms. PELOSI, Mr. YATES, Mr. EARLY, Mr. MCDADE, Mr. WOLF, Mr. LIGHTFOOT, and Mr. ROGERS have all been highly supportive of the bill now before you.

Mr. Chairman, this is a good bill and a fair bill. I urge the support of all Members.

Mr. WOLF. Mr. Chairman, I yield myself such time as I may consume.

Mr. Chairman, I want to commend the chairman of this subcommittee, Mr. ROYBAL, who led the subcommittee through comprehensive hearings, a well-run subcommittee markup, and one of the fastest full committee markups that I can recall. As the new ranking member of the subcommittee, I want to thank the gentleman from California [Mr. ROYBAL] for his leadership, and especially for the spirit of bipartisanship that he promotes on the subcommittee. I also want to thank the other members of the committee, who have each added to the crafting of this measure.

The end result of the work of the subcommittee is that we bring to the floor today a good bill. The measure before the House, H.R. 2622, appropriates new budget authority of $19,747,595,000, a reduction of $240,965,000 below the President's budget request. The measure stays within the limits of the Budget Enforcement Act of last year, and is below the House 602(b) allocation for budget authority. This amount is also approximately $1.17 billion below the amount appropriated last year in the fiscal year 1991 act. Because of stringent budget constraints, the committee was not able to address all of the items that should be funded. But the measure does strike a chord for spending restraint, while directing limited resources to critical needs.

This measure funds Federal agencies that are very important to the American public. There is something in the bill that every Member of this body can support. Within the Treasury Department, several of the agencies—such as the Customs Service, the Internal Revenue Service, and the Bureau of Alcohol, Tobacco, and Firearms—produce revenue to fund the operation of the Federal Government. This measure would allow those agencies to continue to carry out important law enforcement and revenue collection activities. One problem that I hope we can work out as we move toward conference is the delayed funding for the IRS' tax system modernizatin efforts. I am hopeful that we will be able to come up with funds for this program, which will provide benefits in terms of assistance to taxpayers and increased revenue collection.

The funds included would allow the Customs Service to maintain its role in facilitating trade, which is critical to the competitiveness of U.S. industry. The report that accompanies the bill also sends a very strong message to the People's Republic of China that the Customs Service will aggressively enforce the law and prohibit the importation of products made with forced prison and slave labor.

We know, Mr. Chairman, for a fact that slave labor is used in China to make products that are exported to the West, and this bill sends a very strong message to the People's Republic of China and the Customs Service that this must end.

The bill does not include any funds in GSA's budget for private grants, which have been included in the past. This year there were requests for appropriations for private grants in excess of $170 million. Many of these requests

came from universities and hospitals that are involved in very beneficial work. And many of these projects had the support of valued Members of this body. But budget constraints required that the subcommittee not fund any of these projects.

The bill also includes language that would allow the Internal Revenue Service to conduct a pilot program that would provide incentives for employees to develop ways to save the Federal Government money. Employees would be eligible for bonuses under the program, and the bulk of the savings would reduce the Federal deficit. The measure also fully funds the critical mission of the Secret Service.

The measure includes full funding for the revenue foregone appropriation to the U.S. Postal Service, which will provide for the continued support of preferred-rate mailers. This level of funding will prevent nonprofit religious, educational, and philanthropic organizations from having to fully absorb recent postal rate increases in their limited budgets.

The measure generally grants, except for some reductions made at full committee, the President's request for the agencies that comprise the Executive Office of the President, so that these agencies can continue their support roles to the President. It also provides funds to the General Services Administration to support that agency's efforts to constuct, maintain, and modernize Federal facilitates. In addition, the bill contains a provision that encourages the General Services Administration to promote energy efficiency and recycling efforts in Federal facilities.

Mr. Chairman, I want to publicly commend the gentleman from California [Mr. ROYBAL], the committee chairman, again for the wisdom and for the "profiles in courage" stance he took, holding forth and saying, "Good projects, wish we could, but we don't have the money, and so we can't."

This is an historic action that has taken place with the bill.

In short, the committee had to make some tough choices, but this is a good bill. It funds important Federal efforts in law enforcement and managing Federal funds, facilitates trade and constructing and maintaining Federal facilities as well as many other important government operations.

Again, I want to thank Chairman ROYBAL for his leadership when he turned down all his grants. That is leadership. The easy thing is to say yes, and the gentleman from California [Mr. ROYBAL] was able to say no.

Mr. ROGERS. Mr. Chairman, will the gentleman yield?

Mr. WOLF. I am happy to yield to the gentleman from Kentucky.

Mr. ROGERS. Let me say, Mr. Chairman, as a new member of the subcommittee how much I respect the ranking member, the gentleman from Virginia [Mr. WOLF] and Chairman ROYBAL, especially during this markup when as the ranking member has said, a very difficult choice had to be made. The gentleman from Virginia and the chairman of the subcommittee stood right up there and made the decision, and we all joined in. A tough decision, but it had to be done in the name of fiscal integrity, and I appreciate it very much.

Mr. WOLF. Mr. Chairman, I thank the gentleman very much.

If I could add a little addendum to the "profiles in courage," I think the gentleman from California [Mr. ROYBAL] ought to get a couple pages, because I have not really seen this done around here for a very, very long while.

I also want to thank the other subcommittee members and the staff who made this process run smoothly.

□ 1510

Special recognition should go to Tex Gunnels, Bill Smith, who are as fine a professional staff as any who are in the House. Also, Evan Corcoran from my staff who worked very, very hard on this issue.

Finally, Mr. Chairman, I want to thank Tim Shea, who has been a friend and a valuable resource to the minority members and all the members of the subcommittee and was a highly faithful employee for our beloved former colleague Silvio Conte for many, many years.

I understand Tim will be moving on to bigger and better things, and we are going to miss him in every sense of the word. Tim, you have done an outstanding job, and perhaps you may want to come back as a Member, because you know as much as any Member of the House.

We are going to miss you.

Mr. Chairman, in closing I urge all Members to support H.R. 2622.

Mr. Chairman, I reserve the balance of my time.

Mr. ROYBAL. Mr. Chairman, it gives me great pleasure to yield 2 minutes to one of the most important members of the subcommittee. It so happens he is also chairman of the full Committee on Appropriations.

Mr. Chairman, I yield 2 minutes to the gentleman from Mississippi [Mr. WHITTEN].

Mr. WHITTEN. I thank the chairman for yielding.

Mr. Chairman, I am a member of this subcommittee.

May I say at this time to my good friends, the gentleman from California [Mr. ROYBAL], and the gentleman from Virginia [Mr. WOLF], and to my other colleagues on the subcommittee, that they have done a good job. I would like to point out that this bill includes important funding for the U.S. Customs Service's work on drug interdiction, the Internal Revenue Service, the U.S. Secret Service, the Postal Service fund to continue support for charitable education and benevolent organization mailings, and the Federal buildings fund.

Mr. Chairman, the Committee on Appropriations has held the total of appropriation bills $180,800,000,000 below the recommendations of the Presidents since 1945. The money in this bill is important. This is a fine bill, and I compliment the chairman and the ranking member and the other members of this subcommittee.

Mr. Chairman, I urge adoption of the bill.

Mr. WOLF. Mr. Chairman, I yield 3 minutes to the gentleman from Iowa [Mr. LIGHTFOOT].

Mr. LIGHTFOOT. I thank the gentleman for yielding.

Mr. Chairman, being new to the Committee on Appropriations and to the Treasury, Postal Subcommittee, I would like to voice my support for this bill and the outstanding efforts of our chairman and ranking member. As Chairman ROYBAL expressed early on, the bill is well within all of the guidelines as far as budgetary constraints are concerned. Both he and Mr. WOLF talked about the constraints that came into place.

Mr. Chairman, as a member of this House who has always prided himself on being a fiscal conservative, it is a pleasure for me to support this package so enthusiastically when the first thing we do is not spend money. That certainly fits in with my philosophy. But it was done in a very fair and a very evenhanded way.

It was, quite frankly, a business decision that was made. There were a lot of good grant proposals, including one that I had in, but when they looked at them, the money was not there and the decision was made that we should not pay for things we do not have money for.

I think that is a step, a very fine step, in the right direction, and I hope that the rest of the House follows this subcommittee's lead on all the appropriation packages and it would not be too long before we get this deficit thing under control.

It was a difficult decision, as has been stated before. But again, due to the strong leadership of Chairman ROYBAL and the gentleman from Virginia [Mr. WOLF], we were able to make those cuts where they needed to be made.

In addition, I would like to call to everyone's attention there is also some excellent language in the bill inserted by our friend, the gentleman from Virginia [Mr. WOLF], that may be called a family-friendly legislation program for Federal employees.

I share my colleague from Virginia's view that the Federal Government should be a model for private employers in encouraging the development of family-friendly employees policies and

programs. Programs such as flexitime, flexiplace, leave-sharing, child care, and adoption leave. I think they all help to improve the quality of life for families of Federal employees as well as help boost the productivity of Federal employees.

I commend my ranking member for his efforts in this particular area and look forward to working with him in the future to see that all Federal agencies hopefully are on the bandwagon, so to speak, with respect to profamily policies.

I think it is just good business, good for the Government, good for the country, and it is certainly good for all of our hard-working Federal employees.

I am also pleased to note that in the bill we have the full funding request of $649 million for postal revenue forgone. This funding is critical to many charitable and nonprofit organizations and also of key importance to rural newspapers because without this funds foregone program they would be facing an increase in subscription rates. Right now that is something that although it may seem to be a small part of a person's budget, if you add that on to the people of rural America, it is more than they can stand.

Finally, I want my other colleagues on the subcommittee to know that I enjoyed working with them, and I urge my colleagues to support this whistle-clean appropriations bill.

Mr. ROYBAL. Mr. Chairman, it is indeed a pleasure for me to yield 2 minutes to another very important Member of the House of Representatives, the gentleman from Missouri [Mr. CLAY].

Mr. CLAY. Mr. Chairman, I thank the gentleman for yielding time to me.

Mr. Chairman, I rise in support of H.R. 2622, the Treasury, Postal Service, and General Government appropriations bill.

This is my first time through the appropriations process as the full committee chairman of an authorizing committee although there often can be tension between the authorizers and the appropriators, I want my colleagues to know that has not been the case with the Post Office and Civil Service Committee and the Subcommittee on Treasury, Postal Service, and General Government.

It has been a pleasure to work with Chairman ROYBAL and the subcommittee, and I am truly appreciative of the Chairman's efforts to protect this committee's jurisdictional interests with respect to various legislative matters.

I am particularly pleased the committee has been able to accommodate full funding for revenue forgone. Full funding will enable charities, churches, rural newspapers, and others who benefit from the subsidy to avoid the devastating postal rate increases which would have been required under the President's budget.

The bill does contain two legislative provisions which, for jurisdictional reasons, the Committee on Post Office and Civil Service must object to. Points of order will be offered to those at the appropriate time. Of course, I will support Chairman ROYBAL should it become necessary to ward off additional postal service or civil service legislative proposals. Those proposals should be considered by the authorizing committee.

This, however, is a good bill. It deserves our support. I urge my colleagues to vote for it.

Mr. WOLF. Mr. Chairman, I yield 7 minutes to the gentlewoman from Connecticut [Mrs. JOHNSON].

Mrs. JOHNSON of Connecticut. Mr. Chairman, I rise in support of the bill and would like to make a short statement and then to engage in a colloquy with the gentleman from California [Mr. ROYBAL] and the gentleman from Virginia [Mr. WOLF].

Mr. Chairman, I speak today to reflect the widespread congressional concern over the Internal Revenue Service program that is forcing millions of small businesses to abandon pensions plans and thereby compromising people's opportunity to assure their own retirement security, and wasting valuable resources in the process. I had intended to offer an amendment today to strike funding for the program, but in view of very recent changes at the IRS, I will proceed with this statement.

Mr. Chairman, the small plan audit program now underway at the IRS is a systematic review of over 12,000 small pension plans put in place by people for themselves and their workers. These audits started in 1989 and, as outrageous as it may seem, retroactively applied new arbitrary actuarial assumptions, with virtually no discretion for field agents, to thousands of small business pension plans. It is worth noting that if these same assumptions had been applied to America's large plans, similar problems could have been created.

During the 1980's, pension plan administrators relied on a 1984 IRS guidance document when making assumptions about retirement ages and expected interest earnings in pension accounts. In other words, when businesses put pension plans in place, they were obliged to make two key assumptions so that their actuaries could determine the level of investment necessary to provide retirement security.

First, they had to choose the interest rate they expected to earn in their accounts. A reasonable range was widely considered to be somewhere between 5 and 7 percent. The 1984 guidance suggested a 5 to 6 percent range so, consequently, when IRS retroactively applied 8 percent when Government itself was assuming 6.6 percent growth in the military retirement fund and 6.5 percent in the civil service fund—small business people were outraged.

□ 1520

Second, business owners had to assume a specific retirement age. Many chose age 55, which was consistent with IRS guidance, actuarially sound, and—most important of all—was reasonable. But, alas, under the audit program, the IRS now retroactively says, "sorry, you were supposed to choose age 65 for retirement."

Mr. Chairman, this small business audit program is an abomination. By applying standards that quite dramatically differed from their own guidances it shatters confidence in government and makes a mockery of fairness in the Tax Code. By squandering valuable resources, it limits those available to examine plans that may become liabilities of the Pension Benefit Guaranty Corporation. Should IRS pursue cases where deductions were taken that clearly violated published guidance? Of course, and I hope they do go after those who were clearly unreasonable in their assumptions for their own gain.

In correspondence I have exchanged with the IRS on this subject since March 1990—and which I will offer for inclusion in the RECORD when the committee rises—I have repeatedly been told that, "IRS will be reasonable." Mr. Chairman, retroactively applying 1989 standards to tax returns from 1986, 1987, and 1988 is inherently unreasonable and a gross miscarriage of justice.

If I may engage in a colloquy with the chairman and ranking member of the Treasury-Postal Appropriations Subcommittee, I would like to ascertain their view of the small plan audit program and the committee's intent on this matter.

Mr. ROYBAL. Mr. Chairman, will the gentlewoman yield?

Mrs. JOHNSON of Connecticut. I yield to the gentleman from California.

Mr. ROYBAL. Mr. Chairman, I thank the gentlewoman from Connecticut [Mrs. JOHNSON] for her contribution and appreciate her focusing our attention on this situation, as sunshine in government is surely a powerful disinfectant.

I share the gentlelady's concern about the retroactive nature of the assumptions imputed in these audits and agree that the IRS should reassess its position. It is my understanding that the Service currently is considering the impact the small plan audit program has had and intends to relax its harsh stand at 8 percent and age 65 retirement for the remainder of its audits. I encourage them to do so before additional taxpayers are hurt.

Mrs. JOHNSON. Mr. Chairman, early in this program, IRS officials promised to look at the facts and circumstances of each and every pension plan audited, yet they have mindlessly insisted on the assumption of 8 percent interest rates and age 65 retirement despite overwhelming evidence that other assumptions are reasonable and actuarily

sound. In view of the IRS position and the fact that over 25 of the audits have now been consolidated in a lawsuit before the Tax Court, might it be appropriate for the Service to suspend the audit program until the court has ruled?

Mr. ROYBAL. The gentlelady makes a compelling point and I hope the Service will suspend the small plan audit program until the judicial process has run its course.

Mrs. JOHNSON of Connecticut. I thank the chairman for his support and now yield to the gentleman from Virginia [Mr. WOLF] the ranking member of the subcommittee.

Mr. WOLF. I commend the gentlelady on her efforts on behalf of small business and wish to associate myself with her remarks. The IRS has a difficult task in collecting taxes and hardly enhances its standing with the taxpaying public by retroactively applying standards promulgated years after pension plans were put in place. I congratulate the gentlelady and appreciate her perseverance.

Mrs. JOHNSON of Connecticut. I thank the gentleman from California [Mr. ROYBAL]. I offer my correspondence with the IRS for inclusion in the RECORD.

HOUSE OF REPRESENTATIVES,
Washington, DC, May 21, 1991.

Mr. JOHN E. BURKE,
Assistant Commissioner Employee Plans and Exempt Organizations, Department of the Treasury, Internal Revenue Service, Room 3408, Washington, DC.

DEAR MR. BURKE: I appreciated your response to my February 6, 1991, letter to Commissioner Goldberg concerning the manner in which the Service is conducting the small plan actuarial audit program and was particularly interested in what appears to be your eagerness to receive the findings of the Tax Court in pending cases and that "[you] are exploring ways to reach an appropriate administrative conclusion in a majority of the cases."

As you undoubtedly are aware, the first Tax Court cases concerning the audit issues will not commence until January 1992. It is therefore unlikely that any Tax Court decisions will be forthcoming before 1993 or that appeals will be resolved before 1994 or later. In view of the prolonged period before these judicial determinations, I am deeply concerned about reports that the Service has not made any substantive changes to the audit program and has failed to notify IRS field personnel of its intent to do so.

The intense congressional interest in this matter should indicate to you the breadth of public concern over administration of the audit program and the poor reflection current IRS audit procedures are casting on the reasonableness and fairness of what should be a respected arm of government. I hope you will apprise me of forthcoming positive changes in the small plan actuarial audit program and look forward to hearing from you by June 15, 1991.

Very truly yours,

NANCY L. JOHNSON,
Member of Congress.

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE,
Washington, DC, April 3, 1991.

Hon. NANCY JOHNSON,
House of Representatives
Washington, DC.

DEAR MS. JOHNSON: Thank you for your letter of February 6, 1991, to Commissioner Goldberg concerning our defined benefit plan examination program. Commissioner Goldberg asked that I reply to your inquiries because of my responsibilities in the pension area. Your inquiry raised some important actuarial issues as well as concerns with the overall balance of our audit programs.

After assuming the position of Assistant Commissioner in mid-January 1991, I reviewed many aspects of our actuarial examinations. That review included consultations with representatives from organizations such as the American Society of Pension Actuaries (ASPA).

While there are convincing indications of the need for the IRS to have initiated the actuarial examination program, I also believe it can now be brought to a conclusion. In fact, during my meeting with the ASPA representatives, I mentioned the number of examinations in this area has been scaled back from 18,000 to less than 12,000. This was done after we found fewer cases of abuse than originally anticipated. Over 80% of the sponsors of these plans have been contacted. By the end of this year, we hope to have completed the program.

Your letter raised a question on the reasons for our actuarial audits. Specifically, you suggested that based on our revenue projections, you thought the Service was primarily motivated by the dollars. Simply stated, I am certain that is not the case. Our primary purpose was to identify and close down a significant tax abuse area.

Some of the differences that you cite between the Service and some members of the practitioner community will be resolved through pending litigation. Ten test cases have been selected by a Tax Court judge who has taken responsibility for deciding these issues and we expect the cases to come to trial later this year. We are confident that the positions we have taken are sound and we are eager to receive the court's findings. However, we are also eager to come to closure with plan sponsors and taxpayers who choose to do so. Therefore, we are exploring ways to reach an appropriate administrative conclusion in a majority of cases.

I share your concern that the Service allocate its limited employee plan resources effectively. I believe the steps we are taking will adequately address your concerns in this regard. Once again, thank you for your interest and suggestions. I will keep you apprised of our efforts to complete this program in an appropriate manner.

Sincerely,

JOHN E. BURKE.

HOUSE OF REPRESENTATIVES,
Washington, DC, February 6, 1991.

Hon. FRED T. GOLDBERG,
Commissioner, Internal Revenue Service, Washington, DC.

DEAR COMMISSIONER GOLDBERG: I have received a number of complaints from my constituents about the arbitrary approach of the Internal Revenue Service regarding the determination of the reasonableness of actuarial assumptions under the current actuarial audit program for small defined benefit plans. As a result of these complaints, I wrote a letter on March 12, 1990, to Assistant Commissioner, Employee Plans and Exempt Organizations, Robert I. Brauer asking several questions about this program.

Ultimately, I sent Mr. Brauer three letters soliciting information. Copies of these letters and Mr. Brauer's responses are enclosed for your reference. After closely examining Mr. Brauer's responses and other information available, I have concluded that the IRS has indeed adopted an arbitrary approach to the determination of the reasonableness of actuarial assumptions under the small plan audit program, and that this approach is a revenue driven effort which is inconsistent with prior guidance from the IRS. I also find that this program is directed solely against small pension plans despite the fact that the actuarial assumptions in many large plans would be challenged if the same standards were applied.

The small plan audit program is fostering the impression that any small employer who maintains a pension plan exposes himself to a significant risk of retroactive attack from the IRS. This is certainly not conducive to expanding coverage in the small plan area, where the need for expansion is most acute.

SMALL PLAN/LARGE PLAN DICHOTOMY

The oft repeated justification given by the IRS that they are directing their audit efforts against the small plans because they have, on average, much higher per participant contributions than large plans, is disingenuous. By their nature, small plans have higher per participant contributions than large plans because there is a larger percentage of management and professional employees. Also, small employers frequently establish a pension plan long after the company is established and have a shorter period to fund the benefits. The total tax deduction for a large plan would typically greatly exceed the total tax deduction for a small plan.

MIRZA CASE—INTEREST RATE ASSUMPTION

In our correspondence, Mr. Brauer cites the Mirza case as a basis for the current IRS position with respect to the interest rate and retirement age assumptions in small defined benefit plans. The Mirza case did not address the retirement age issue at all. In fact, the IRS accepted the retirement age assumption of 55 in that case. The primary issue in the Mirza case was the use of an accelerated unit credit funding method to bunch deductions in the first year of the plan.

This case also incidentally involved the issue of the interest rate assumption in a plan lacking experience. The IRS imposed, and the Court approved, an eight percent interest rate assumption in Mirza, at a time when the long term Treasury rates were yielding twelve percent or more. Thus, the IRS accepted as reasonable an interest assumption at least four percent lower than the prevaling long term Treasury rate.

While the Mirza case provides precedent for challenges by the IRS to funding methods which bunch deductions in the first year of the plan, it does not provide any basis for the current position of the IRS with respect to the interest rate and retirement age assumptions.

IMPOSITION OF ASSUMPTIONS

Mr. Brauer has always stressed that the current program is merely an expansion of prior audit activity. I do not believe this position accurately reflects the situation. The memorandum of November 29, 1989, dramatically altered the approach of the IRS to the audit of actuarial assumptions and contradicted prior published guidelines. As you are aware, this document directed IRS field agents auditing small plans to challenge interest rate assumptions below eight percent

and retirement age assumptions below age 65. I am sure that you will agree that the terminology of that memo left the field agents virtually no discretion to accept any assumptions not in accord with the prescribed standards.

I have been provided with a copy of CPE Technical Topics for 1990, an Employee Plans training manual. In the chapter entitled Lesson 5—Actuarial Audit Update, the Retirement Age section on page 5-5 states in part that:

"For purposes of the actuarial examination program, a (somewhat arbitrary) definition of reasonableness has been adopted: retirement ages of 65 or more are reasonable."

This terminology certainly provides additional evidence as to the arbitrary approach of the IRS regarding the imposition of assumptions under the current small plan audit program.

After the existence and basic nature of the November 29, 1989, memo became known to the public, the IRS wrote another memorandum to field agents (dated January 19, 1990) ostensibly providing some flexibility in the audit program by allowing deviations from the prescribed assumptions, if approval is obtained from one of four National Office actuaries. It is unrealistic to believe that field agents, who are under pressure to close cases, and who clearly understand the position of the National Office actuaries with respect to acceptable assumptions from the terminology of the November 29th memo, are going to make the effort to seek National Office approval for exceptions from prescribed assumptions in any significant number of cases. Nor is it realistic to believe that deviations from the prescribed standards will be approved in any significant percentage of cases in which the agents seek such approval in view of the fact that the November 29 memorandum to field agents was created on the basis of input from the Pension Actuarial Division of the National Office in which these four actuaries are employed.

The American Society of Pension Actuaries (ASPA) has made available several documents obtained from the IRS through Freedom of Information Act requests, one of which is a letter from the FOI/Privacy Section dated March 2, 1990. This letter states in part: "In response to your request, we have located no documents originating in the Employee Plans Technical and Actuarial Division, the Employee Plans and Exempt Organizations Operations Division or the Employee Benefits and Exempt Organizations Division of the Chief Counsel's Office relating to the purpose, legality or appropriateness of the positions adopted in the memorandum dated November 29, 1989 . . ."

The above statement certainly presents additional evidence of the arbitrariness of the IRS's approach in this matter.

In a letter to me dated May 1, 1990, Mr. Brauer stated that of the first 600 cases closed, IRS agents allowed interest rates of less than eight percent in thirty percent of cases and retirement ages of less than 65 in twenty percent of cases. This statement was made in an attempt to show that the eight percent interest rate and age 65 retirement age assumptions are not being arbitrarily imposed. However, even if these statistics were accepted at face value, they would still demonstrate that the IRS has imposed the minimum age 65 retirement assumption in eighty percent of the cases, and the minimum eight percent interest assumption in seventy percent of the cases.

Mr. Dan Rosa, Special Assistant to Mr. Brauer, stated in a letter dated May 4, 1990, in response to an inquiry from ASPA, that: "We do not have information available in our files that separates closings of examinations by date of closing nor do we know when the decision on the appropriate assumptions was made."

This means that the IRS does not know which of these cases were processed pursuant to the instructions in the November 29th memo and which were processed before that memorandum became effective. Furthermore, Mr. Rosa stated that the IRS does not know which of these cases involve funding method challenges, akin to the Mirza case, where the interest and retirement age assumptions are likely to be of little or no consequence.

I also have been provided with a copy of a letter from another actuarial organization, the American Academy of Actuaries, dated May 11, 1990, and addressed to Thomas Terry, Benefits Tax Counsel with the Office of Tax Legislative Counsel, U.S. Department of the Treasury. This letter outlines their concerns regarding the imposition of retirement age and interest rate assumptions under the small plan audit program. A copy of this letter is attached for your reference.

INTEREST RATE ASSUMPTION

The IRS currently is trying to retroactively disavow its own Actuarial Audit Guidelines, which have been in effect since 1984. I find this a very disturbing and highly questionable administrative practice. I understand that the Guidelines were discussed at numerous public meetings from 1984 through 1989 and practitioners correctly believed that they had a right to rely on them. I have been provided with a copy of a letter to the Honorable J.J. Pickle dated October 21, 1985, in which Mr. Brauer (then Acting Assistant Commissioner) clearly stated that the Actuarial Audit Guidelines would be applied not only prospectively, but also retroactively, since these Guidelines were consistent with prior IRS positions.

The Actuarial Audit Guidelines relate to plans having a minimum of three years' experience, and provide that an interest rate assumption shall be deemed reasonable if the actual experience of the plan is within four percent of the assumption. The similarity between the four percent corridor under the Guidelines with respect to plans having experience and the four percent corridor under the Mirza case with respect to plans lacking experience appears obvious. I have been provided with a transcript of the taped comments made by Mr. Ira Cohen, then the head of the Division of Technical and Actuarial Services, at a presentation at the Enrolled Actuaries Meeting in 1986, in which the similarity is explicitly recognized. In discussing the interest rate assumption deemed reasonable by the IRS in plans lacking experience, when long term Treasuries were yielding at least twelve percent, he stated the following: "One approach would be to go twelve percent. On the other hand, I indicated before that we do not want to be just totally superimposing judgement. We want to leave a range and on the Guidelines we came up with a four percent range and I've explained how we came about that range. Therefore, if we allowed when there is experience a four percent variation, we subtracted the four percent from the twelve percent which is what the expectation [is] and came up with eight. And that is basically the approach we used dealing with the interest rate."

Given the fact that the Actuarial Audit Guidelines have been outstanding since 1984, and that practitioners certainly had every reason to believe that assumptions conforming to the standards described therein would be deemed reasonable, I believe the IRS must accept interest rate assumptions that fall within the corridor established in the Guidelines. Furthermore, the precedent clearly has been established to accept interest assumptions within four percent of the long term Treasury rate during the relevant plan year for plans lacking the experience to fall within the Guidelines. The IRS should confine its challenges to interest rate assumptions to those cases falling outside the four percent corridor.

RETIREMENT AGE ASSUMPTION

It appears to me that the central issue in determining the reasonableness of a retirement age assumption is the probability that an individual will commence receiving benefits when available. "Retirement" in the sense of total withdrawal from the workforce has never been a pre-condition to receiving a pension benefit. The strong tendency to take a retirement benefit within a short period of time after it first becomes available is evidenced by the fact that under the Civil Service Retirement System well over eighty percent of the individuals who at age 55 have 30 years of federal service, have retired by age 60. Only about three percent remain at age 65. It should also be noted that this tendency for government employees to retire rapidly once a pension benefit becomes available has intensified in recent years. I am reasonably confident that a significant number of these "retired" Federal workers continue gainful employment in some capacity.

I have also been made aware that the Pension Benefit Guaranty Corporation (PBGC) regulations on expected retirement age (which are contained in the valuation of plan benefits in single employer plans regulations), approved by the Secretrary of the Treasury, recognize the strong tendency for plan participants to elect to receive promptly a retirement benefit once available.

In determining the reasonableness of a retirement age assumption, the strong tendency to elect to receive a retirement benefit once available certainly should be considered. A July 1985 report to Congress from the General Accounting Office (GAO) indiated that age 62 was the median retirement age for individuals receiving a pension benefit. Of course, 62 is the age of eligibility for Social Security benefits, and it is apparent that the availability of a pension benefit is a primary factor in determining when people retire.

The following factors should also be considered in determining the reasonableness of a retirement age assumption:

1. Age 55 has been accepted legislatively in a number of contexts as an appropriate retirement age. For example until 1987, the IRC Section 415 limit was not reduced below $75,000 for retirement at age 55 or greater. Amounts accrued through 1986 were grandfathered. It is also noted that retirement annuity benefits commencing at age 55 are exempt from the ten percent early distribution excise tax.

2. In enacting the Employee Retirement Income Security Act of 1974 (ERISA), Congress intended that the Enrolled Actuary should use his or her professional judgment in determining appropriate actuarial assumptions. The House Ways and Means Committee noted at the time of enacting IRC Section 412(c)(3), which relates to the reasonableness of actuarial assumptions, that: "Your Committee recognizes that frequently there is a range of actuarial assumptions which may be appropriate for determining costs of a defined benefit pension plan, and

the choice of the appropriate assumptions is very much a matter of judgment." H.R. Rep. No. 93-779, 93rd Cong., 2nd Sess., 94 (1974).

Furthermore, although Congress expected the IRS to challenge actuarial assumptions on audit, Congress stipulated that: "Unless the assumptions are substantially unreasonable, it is contemplated that generally the Service will not require a change of assumptions to be made effective for years prior to the year in whch the audit is made" (Emphasis added). H.R. Reps. No. 93-779, 93rd Cong. 2nd Sess., 94 (1974).

Given the fact that available evidence indicates that age 62 is the median retirement age, it appears that retirement age assumptions of at least age 62 should not be challenged. Furthermore, given the statutory responsibility of the Enrolled Acturary to assure adequate funding, the well established tendency of plan participants to commence receiving retirement plan benefits promptly after they become available, and the recognition of age 55 as a normal retirement age both statutorily and in practice, I do not believe that any retirement age assumption of 55 or greater should be reversed retroactively. The IRS should be liberal in accepting a broad range of evidence to establish the reasonableness of a retirement age of at least 55 on a prospective basis.

If the IRS believes it is desirable to preclude the receipt of pension benefits before age 65, it should make a legislative proposal to that effect.

CONCLUSION

On June 13, 1990, the GAO testified before the Subcommittee on Oversight of the Ways and Means Committee and stated the following with respect to the small plan actuarial audit program: "Although IRS's special emphasis on small overfunded defined benefit plans is expected to produce significant revenues, using resources for this effort limits those available to examine plans that may become liabilities of the PBGC. This raises a question regarding the inherent conflict between IRS's major missions. While revenue-raising initiatives should not be discouraged, IRS should determine how to better allocate its limited ERISA enforcement resources to also ensure that participants' benefits are protected and thus reduce the risk of plans becoming liabilities to PBGC."

Constraining the small plan audit program in the manner I have suggested is not only necessary from the aspect of fairness, but also would effectuate a more appropriate resource allocation as suggested by the GAO. I feel very strongly about this matter and, unless the small plan actuarial audit program is substantially constrained administratively, I fully expect the Ways and Means Committee, with my strong support, to address the matter legislatively.

Thank you for your prompt attention to my concern and please do not hesitate to contact me or my Legislative Director, Ronald Lefrancois, on 225-4476 if you or your staff need additional information or wish to discuss this matter in person.

With best wishes,

Very truly yours,

NANCY L. JOHNSON,
Member of Congress.

DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,
Washington, DC, October 3, 1990.

Hon. NANCY JOHNSON,
House of Representatives, Washington, DC.

DEAR MS. JOHNSON: Thank you for your letter of August 20, 1990, concerning my earlier responses regarding our defined benefit plan examination program. I regret that I was unable to respond by September 4.

Your first question concerns statements made in my earlier letters regarding the revenue estimates prepared for this program. As I indicated in my letter of August 8, in early November 1989, Mr. Rosa developed a single model to produce budget estimates for this program. That model continued to be used through January 1990 as additional information was requested by internal users and by the Department of the Treasury. The December 8, 1989, revision that you obtained pursuant to an FOIA lawsuit is one of those revisions. As I stated in my last letter, the model is independent of any interest rate or retirement age assumptions, which was the question posed in your first letter dated March 12, 1990.

Regarding your follow-up question on statements made at the 1986 Enrolled Actuaries meeting, I feel that these issues will soon be litigated in the courts and, although statements made at such meetings are often extemporaneous and do not give reliance, I expect such statements will be presented during litigation. I believe the Courts to be the proper forum for further discussion of this issue. I hope this letter is responsive to your concerns.

Sincerely,

ROBERT I. BRAUER.

HOUSE OF REPRESENTATIVES,
Washington, DC, August 20, 1990.

Mr. ROBERT I. BRAUER, *Assistant Commissioner,*
Employee Plans and Exempt Organizations, Internal Revenue Service, Washington, DC.

DEAR MR. BRAUER: Thank you for your August 8 letter in response to mine of July 10. Though I very much appreciate your continued willingness to discuss the many important issues regarding the small plan audit program, I remain concerned over apparent discrepancies between your letters and other documents.

First, you asserted in your May 1, 1990, letter to me [and reiterated in your subsequent letter of August 8] that the revenue estimates for the small plan actuarial audit program were formulated "prior to and independent of" that November 29, 1989, memorandum to field agents. Your August 8 letter refers to a "model" formulated in early November 1989, which remained in use through January 1990. No details are provided with respect to the operation of this model, but it appears the final revenue estimates were derived from this model prior to the November 29 memorandum.

I recently obtained a copy of a document released pursuant to an F.O.I.A. lawsuit concerning the background documents to the estimate that states the audit program would generate additional revenues of $666 million in Fiscal Years 1990 and 1991. Please note on the enclosed copy that this document is marked "Revised 12/8/89." Please explain how the revenue estimates could have been finalized prior to the issuance of the November 29 memorandum to field agents in view of the existence of a document that indicates that revisions were made as of December 8, 1989.

Second, your August 8 letter denies that the IRS utilized a four percent safe harbor corridor for plans lacking experience [i.e., an interest assumption was deemed reasonable if within four percent of the prevailing long-term Treasury rate]. I referred in my letter of July 10 to statements made by Mr. Ira Cohen at the 1986 Enrolled Actuaries meeting, which you indicated you reviewed. In reference to the interest assumption for plans lacking experience when long-term Treasuries were yielding at least 12 percent, Mr. Cohen's precise statement, recorded on audio tape, was as follows:

One approach would be to go to 12 percent. On the other hand, I indicated before that we do not want to be just totally superimposing judgment. We want to leave a range and on the Guidelines we came up with a four percent range and I've explained how we came about that range. Therefore, if we allowed when there is experience a four percent variation, we subtracted the four percent from the 12 percent which is what the expectation [is] and came up with eight. And that is basically the approach we used dealing with the interest rate.

Would you kindly explain specifically how your position is reconcilable with Mr. Cohen's statement?

I appreciate your prompt attention to my concerns and look forward to hearing from you by September 4, 1990.

Very truly yours,

NANCY L. JOHNSON,
Member of Congress.

DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,
Washington, DC, August 8, 1990.

Hon. NANCY JOHNSON,
House of Representatives, Washington, DC.

DEAR MS. JOHNSON: Thank you for your letter of July 10, 1990, concerning my earlier response regarding our defined benefit plan examination program. I regret that I was unable to respond by July 23.

Your first question concerns the statement I made in my earlier letter regarding the revenue estimates prepared for this program. It may help to repeat your original questions on this matter: "What percentage of dollars in the revenue estimates are assumed to be derived from the application of the 8% interest rate and age 65 assumptions? In what percentage of the cases to be audited do the revenue estimates assume that these assumptions will be applied?"

My response to those questions was: "The revenue estimates for this program were not based on assumptions of interest rate and retirement ages. They were developed prior to and independent of the issuance of our guidelines."

As you point out, Mr. Rosa of my staff has indicated that he was involved in preparing budget documents on this program between November 1989 and January 1990. In early November 1989, he developed a single model to produce budget estimates for this program. That model continued to be used through January 1990 as additional information was requested by internal users and by the Department of the Treasury. The model is independent of any interest rate or retirement age assumptions.

Regarding your follow-up questions on the actuarial audit guidelines, this issue has been raised in litigation pending before the Tax Court. We look forward to the Court's consideration of this issue. In response to your questions concerning the statements at the 1986 Enrolled Actuaries Meeting, our review of the meeting's official transcripts shows that the Service's position on plan assumptions was fully understood. Articles published during that time period also show that practitioners were well aware of our position. I am enclosing a copy of one of several newsletters from that time reviewing our position.

In response to your questions on the Technical Advice Memoranda, many, but not all, of the plans had limited investment experi-

ence; eight were in their first year. Four plans had been in place for at least three years. One (a Plan Year 1982 case) even used Worksheet III of the Audit Guidelines to argue that the interest rate was acceptable according to the guidelines; that argument was rejected then as well. The interest rates applied in these cases had nothing to do with the guidelines or a "4% corridor rule". The actual earnings in these cases ranged from 9% to 23% and long-term government bond rates during this period ranged from 9% to 16%; in every case 8% was used by the Service. Clearly, a "4% rule" was not in effect.

Implicit in the "4% rule" argument is that the Service will allow a 4% deviation from an interest rate that it feels is likely to recur. That is, if an 8% rate is reasonable now and is likely to be reasonable in the future, then actuaries may freely use any percentage between 4% and 12%. That has never been the Service's position and clearly it was not the position taken in the Technical Advice Memoranda. As stated in several of the memoranda, the reason for adjusting the interest rate to 8% had nothing to do with a formula:

"It is recognized that the assumed interest rate generally applies to a longer period than the duration of investments (e.g. bonds) made in the early plan years, and the historically long-term yields have not always been as high as they were in the early 1980's. While such consideration might properly lead an actuary to reduce his interest assumption to somewhat less than the 10% yield rates available at the time, the reduction all the way to the 5% that was finally adopted was not reasonable."

Also, "Note that section 1.412(b)–(1)(h)(1) of the (proposed) regulations states that the determination of whether actuarial assumptions are reasonable is generally based on the experience under the plan, unless it is established that past experience is not likely to recur and thus is not a good indication of future experience."

As you can see, the application of an 8% interest rate by the Service was not the result of a "4% rule". The analysis of these cases clearly shows that the Service recognized that the earnings in the late 1970's and early 1980's were not sustainable over a long period and, therefore, used a lower rate. It did not recognize a sustainable rate and then allow a 4% deviation.

I hope this is responsive to your concerns and regret again my inability to get back to you by July 23.

Sincerely,

ROBERT I. BRAUER.

IRS TAKES AIM AT ASSUMPTIONS IN RICH DOCTOR PENSION PLANS

(By Mel J. Massey, Jr. J.D., C.L.U., Advanced Underwriting Consultants)

Last year, at an enrolled actuaries meeting a spokesman from the National IRS office warned those present that the Service was taking a critical look at unwarranted assumptions used by actuaries to increase deductible contributions to defined benefit plans. The spokesman stated that age 55 retirement can be an unreasonable assumption. For example, statistics show that doctors retire at age 65 or even later. The spokesman further stated that plans would be in trouble although previously approved with a normal retirement age of 55.

FACTS OF THE CASE

Apparently, the first taxpayer to feel the fury of the IRS was a Wilshire Boulevard, Los Angeles, doctor whose plan was the subject of a Technical Advance Memorandum (TAM), published as Private Letter Ruling 8552001 on August 13, 1985.

The issue in question was the pension deductions for this corporation's 1981–82 tax year. The doctor was age 34; the plan, in which he was the only participant, was three years old.

In its cost calculations, the enrolled actually assumed the entry age normal cost method with an entry age of 25; and used interest rates of 5½% pre-retirement and 5% post-retirement, and the IAM '71 mortality table with 3% annual increases in cost of living. It also assumed a joint and survivor annuity and the participant would retire at age 55.

To purchase the doctor's pension of $136,425 per year at age 55 (the maximum pension permitted under Code section 415 in that year), the actuary calculated a minimum contribution of $51,230 and a maximum contribution of $89,522. The doctor contributed the maximum for the year and claimed a $100,472 deduction on his tax return; he also had a money-purchase pension plan.

THE RULING

A TAM is an opinion letter written by the IRS National Office in answer to a request from an IRS district agent seeking guidance in examining a taxpayer's return. In PLR 8552001, the IRS held the actuarial assumptions were unreasonable and the deduction not allowable.

The TAM attacked five assumptions. First, the assumption of 5½% interest for the pre-retirement period was unrealistically low. While investing the pension contributions conservatively, the pension trustee earned 11.75% in the first year of investment experience and over 10% in the following years. The code requires actuarial assumptions be reasonable in the aggregate, taking into account the experience of the plan and reasonable expectations. While this pension trust may not always earn more than 10% on its investments, the IRS view was that at least 8% be used. Such rate would provide some degree of conservation without being unrealistically low.

Secondly, the IRS found the 5% interest assumption for the post-retirement benefit to be too low. Such interest assumption is only acceptable for funding purposes if the plan benefit was a single life annuity with optional lump sum equivalent using 5% interest. The plan benefit is a joint and survivor annuity; a more reasonable rate would be 8%.

Thirdly, while the use of the entry age normal cost method is all right, the arbitrary selection of 25 as the entry age is not. The entry age must be the actual or average entry age; here, the doctor, the only participant, was age 31 when the plan was established.

Fourthly, in the absence of any evidence that the majority of individuals, or a majority of practitioners in the taxpayer's profession retire at age 55, it's unreasonable to use this age for funding purposes. In recalculating the pension cost the IRS used age 65. The only support for the actuary's use of age 55 was the statement that the doctor firmly intended to retire at age 55. The IRS found the statement self-serving.

Finally, the law does not permit a pension actually to anticipate in its contribution calculations annual cost-of-living increases in the dollar limitation of Code section 415. Thus, in its recalculation, the IRS used no adjustment for cost of living.

The TAM did not state what the IRS deemed the reasonable pension cost based on the assumptions it would allow. One actuary estimated this cost to be between $18,000 and $20,000.

"WHAT NOW BROWN COW"

It's apparent the doctor's corporation will have an additional $89,522 of income for the 1981–82 tax year. Add to this sum, the additional income taxable in the three years following once those years are reviewed, plus the earnings on the excess contributions. The doctor will have additional taxable income in excess of $400,000.

The frightening aspect of this ruling is that actuaries have for years used assumptions like those in the present case pump up contributions for corporations that could afford them. Fortunately, these "max" plans represent less than 10% of the pension and profit-sharing market.

HOUSE OF REPRESENTATIVES,
Washington, DC, July 10, 1990.

Mr. ROBERT I. BRAUER,
Assistant Commissioner, Employee Plans and Exempt Organizations, Internal Revenue Service, Washington, DC.

DEAR MR. BRAUER: I am concerned about the accuracy or completeness of some of the statements made to me in your letter of May 1, 1990, which responded to my inquiry of March 12, 1990, concerning the small plan actuarial audit program.

Specifically, your letter responds to my questions about the connection between the revenue estimates from the small plan audits [total of $666 million for FY '90 and FY '91] and the interest rate and retirement age assumptions set forth in the IRS memorandum of November 29, 1989, by stating: "The revenue estimates for the program were not based on assumptions of interest rate and retirement ages. They were developed prior to and independent of the issuance of our guidelines."

In an affidavit submitted to the U.S. District Court for the District of Columbia on May 21, 1990, in connection with an FOIA lawsuit brought by the American Society of Pension Actuaries for the budget documents relating to the $666 million revenue estimate, your Special Assistant, Dan Rosa, said: "Between November 1989 and January 1990 I was involved in preparing the 12 budget documents at issue in this case. These documents were prepared for the purpose of recommending to the Department of Treasury and OMB estimates of revenue that would be generated by the actuarial examination initiative. This initiative is aimed at increasing taxpayer compliance by correcting abuses that occur when defined benefit plans claim deductions based on inappropriate actuarial assumptions."

Would you please explain how the revenue estimates could have been formulated prior to November 29, 1989, if Mr. Rosa was still working on them through January 1990?

Further, in response to my question regarding the Actuarial Audit Guidelines, you stated that the "Guidelines are simply management tools designed to assist field personnel in allocating and utilizing resources." Is it true that the Guidelines were publicly discussed at numerous practitioner meetings, and thus led practitioners to believe that the standards contained therein represented the IRS position with respect to the reasonableness of actuarial assumptions?

You also referred to 15 technical advice memoranda relating to issues involved in the small plan actuarial audit program. Is it true that each of these cases lacked sufficient years of experience to fall within the purview of the Guidelines and the interest rate applied by the IRS in each of these cases

was at least 4% less than the long-term Treasury bond rate prevailing during the applicable plan year? It is my understanding that this policy of allowing 4% less than the prevailing long-term Treasury rate with respect to plans lacking experience was explicitly spelled out by Mr. Ira Cohen in 1986 at the Enrolled Actuaries meeting. As I understand the situation, Mr. Cohen, who at that time was the Director, Employee Plans Actuarial and Technical Division, analogized the acceptable 4% deviation from the Treasury rate for plans lacking experience to the 4% variation allowed in the Guidelines between the interest assumption and actual experience.

As you are aware, the small plan actuarial audit program is affecting thousands of defined benefit plan sponsors nationwide. As I am also sure you are aware, Congress is considering legislation concerning this matter so I would appreciate your prompt response to my inquiries, but in no event later than July 23, 1990.

Very truly yours,

NANCY L. JOHNSON,
Member of Congress.

INTERNAL REVENUE SERVICE,
Washington, DC, May 1, 1990.

Hon. NANCY L. JOHNSON,
House of Representatives,
Washington, DC.

DEAR MS. JOHNSON: Thank you for your letter of March 12, 1990, regarding our defined benefit plan examination program. I apologize for the delay in our response. Before addressing your specific questions, I would like to provide you with some details about this program.

The Service does have a program underway that has as its basis a longstanding effort to address what the Service considers to be improper tax practices in the case of a relatively small number of defined benefit plans. Specifically, the Service is questioning the use of unreasonable actuarial assumptions to fund defined benefit plans. As you know, contributions to these plans are tax deductible. By utilizing unreasonable assumptions, such as unreasonably low interest rates or retirement ages, employers can make excessive deductions. Such deductions may come to hundreds of thousands of dollars annually per plan.

Our research shows that over 98 percent of plans reporting over $100,000 in contributions per participant (that segment of plans that tends to employ actuarial assumptions of the sort that are coming into question) are in the 1-5 participant plan sector. In those few situations in past years where we have found a large plan employing questionable actuarial assumptions of this sort, we have taken steps to correct the problem—that is, we disallow deductions where appropriate. We plan to examine approximately 18,000 plans over a three year period. During that timeframe, there were over a half million returns filed by defined benefit plans with 1-5 participants.

The average contribution per participant to a defined benefit plan is less than $5,000. In the approximately 500 cases which our agents have completed examining to date, the average annual pension deduction claimed was $215,000, with eleven individuals claiming over $600,000 in annual pension deductions and forty-eight others claiming over $300,000. In these cases, the average adjustment recommended by the agent was $194,000.

Our experience thus far shows that over two-thirds of our cases involve plans of doctors and lawyers; the rest consists of other such highly paid professionals as advertising and real estate executives. Most of these plans have been designed by the pension consultant or actuary to benefit only the highly paid professional and not his or her employees.

We have been performing examinations of this kind for at least seven years. By 1987, a number of suits were in the courts. In 1988, we identified the small plan actuarial area as a special emphasis examination program in order to deal on a larger scale with these issues. In the summer of 1988, the United States District Court for the Central District of Illinois decided in the Service's favor in a case called Mirza v. IRS. The Seventh Circuit Court of Appeals affirmed this decision unanimously in August 1989. The court held that an employer must base his funding assumptions on "experience and reasonable expectations". Among other things, the plan in Mirza utilized a 5% assumption at a time when safe investments were yielding 12% or more. In Mirza, the appellate court disallowed $510,000 in deductions claimed for the one year in question (1980).

The Service's position with respect to the reasonableness of actuarial assumptions is that they are determined on the facts and circumstances of the particular case. This was the position that the Service took in Mirza and it continues to be our position.

In addition to the Mirza case, we have over 30 cases in litigation on these issues. Every case that has been completed has been resolved on terms highly favorable to the government. Fifteen Tax Court cases that were on the docket for trial last month in California were recently settled for an average of 90% of the claimed deficiency. Of the 20 court cases now resolved, $3.2 million has been disallowed, an average of $160,000 per case. I point this out because there have been claims that the Mirza case was an aberration and that the Service lacks legal authority for its position. Clearly these figures belie those claims.

The Service's program was expanded late in 1989. The expansion was based on the convergence of three events: (1) the appeals court decision in Mirza, (2) our developing the ability to identify with some precision the filers who are claiming the largest deductions for contributions to these plans (thereby indicating the possibility that questionable actuarial assumptions may be used), and (3) our developing computer programs which enhance the skills of our agents to conduct audits of those plans. The program has been identified as one of the Service's Management Initiatives and is included as such as in the President's 1991 budget.

I want to emphasize that the Service would conduct this program even if it were not identified separately in the budget. As indicated by the significance of the disallowed deductions in the Mirza case and in the cases that have been settled to date, we would be remiss if we did not vigorously pursue those issues.

The November 29 memorandum issued to our regional offices (which advises field agents to challenge interest rates below 8% and retirement age assumptions of less than 65) was written as a guidepost to our field agents to help ensure that a consistent approach was being employed in the treatment of a complicated area with a proven need for review, and to provide a mechanism for separating clearly allowable deductions from others. Those instructions were clarified by instructions issued on January 19 setting out procedures to allow deviations from an 8% interest rate and retirement age of 65 if warranted by the facts and circumstances of individual cases. These procedures provide a method for a field agent to consult with a National Office actuary about the adjustment of assumptions in particular cases. Such consultations are frequent. While we firmly believe in the integrity of our overall position, we intend to be judicious and flexible in enforcing it.

In response to your specific questions:

1. Have the November 29 and January 19 memorandums been rescinded?

As I indicated earlier, the November 29 memorandum was clarified by the January 19 memorandum. There continues to be a need for this guidance. Our field agents are not actuaries—the need for a consistent procedure to deal with these complicated issues continues to exist. Making our National Office actuaries a part of the process ensures that the decisions are fair to the taxpayer and meet the Service's responsibility to test the reasonableness of the assumptions used in cases that are examined.

2. How will flexibility be provided?

As indicated earlier, the guidelines were written as a guidepost to our field agents to help ensure that a consistent approach was being employed in the treatment of a complicated area with a proven need for review, and to provide a mechanism for separating clearly allowable deductions from others. If the assumptions in the plan differ from the guidelines, taxpayers and their representatives are given the opportunity to present the facts and circumstances used to derive the assumptions in question. If our agents feel, as they often do, that the information warrants deviations from the guidelines or if our agents are unsure if the information is relevant in supporting the claims for different assumptions, they have been instructed to contact a National Office actuary. These actuaries are not the same officials who formulated the assumptions in our guidelines. They are professional actuaries who have been instructed to base their decisions on the facts and circumstances of each case; they have not been instructed to adhere to the general guidelines provided to our field agents who are not actuaries. In areas of the country where this program has been underway for some time, agents have developed sufficient experience from their referral discussions with our actuaries to allow deviations supported by the facts and circumstances without consulting the National Office.

In addition to the opportunities available to present the facts and circumstances to our agents, taxpayers and their representatives are free to request technical advice from the National Office if they feel their positions have not been fairly or correctly evaluated.

3. In what percentage of audit cases have deviations been permitted from the 8% interest rate and age 65 assumptions since November 29, 1989?

We do not have information available that separates closings of examinations by date of closing nor do we know when the decision on the appropriate assumptions was made. (This date may be much earlier than the closing date of a case.) However, we do know that of the first 600 cases closed to date (many of these closed after the issuance of our guidelines), our agents allowed interest rates of less than 8% in 30% of cases and retirement ages of less than 65 in 20% of cases.

4. What percentage of dollars in the revenue estimates are assumed to be derived from the application of the 8% interest and

age 65 retirement assumptions? In what percentage of the cases to be audited do the revenue estimates assume that these assumptions will be applied?

The revenue estimates for this program were not based on assumptions of interest rate and retirement ages. They were developed prior to and independent of the issuance of our guidelines. We did not use nor do we have an estimate of the number of cases that will be closed with any specific assumptions.

5. Why are the assumptions described in the November 29, 1989, memorandum made applicable only to small plans?

As I described earlier, this program focuses on plans with 1–5 participants because our analysis shows that over 98% of plans reporting over $100,000 in contributions per participant (that segment of plans that tends to employ actuarial assumptions of the sort that are coming into question) are in this group. In those few situations in past years where we found a large plan employing questionable actuarial assumptions of this sort, we have taken steps to correct the problem—that is, we disallow deductions where appropriate. We have programs underway to examine the very small number of plans with more than 5 participants that have been identified using the same criteria used to select plans for this program.

6. Why is Worksheet III of the Actuarial Audit Guidelines inapplicable to small plans? Was it intended that the November 29 memorandum rescind its applicability? Where and when was a public announcement made that the Worksheet is not applicable to small plans?

Audit guidelines serve the purpose of providing our agents general rules for identifying and addressing certain violations and to assist in the development of audit issues where no specific area of concern has previously been identified. They do not preclude a more focussed and complete examination of issues. On the basis of our analysis of the facts and circumstances of these types of cases, it became apparent that many of the actuarial practices were leading to excessive tax deductions. Once we had a better understanding of these practices, specific processes were developed to address them. The Service would be remiss if it allowed general guidelines with no force of law to prevent the development of examination efforts directed at clear areas of abuse.

It may be helpful to put the audit guidelines into their proper perspective. Guidelines are simply management tools designed to assist field personnel in allocating and utilizing resources. They have no force of law. As the guidelines themselves state:

"It is expected that the guidelines and worksheets will *help* the examining specialist decide on what areas to concentrate and when to utilize the various worksheets with respect to particular plans. However, the (guidelines), worksheets and explanations, *do not* cover every problem that could arise under the minimum funding standard or deductible limits, and the specialist is *in no way limited* to raising questions relating to only those problems identified," (emphasis added.)

As an example of the Service's developing procedures to deal with specific areas of concern, shortly after the audit guidelines were put into the Internal Revenue Manual, the Service issued fifteen technical advice memorandums that dealt precisely with the same issues covered in this program. These memorandums provided focused analyses of the practices at issue. They encompassed the same interest rate, retirement age, and section 415 issues as are covered in the current program. We will be happy to provide copies of these documents, which were widely circulated and discussed by Service officials at practitioner meetings.

In closing, I have instructed our agents to judge each case on its own merits, based on its own facts and circumstances. In addition to the opportunities available to taxpayers and practitioners to present the facts and circumstances of their cases, I have offered publicly to review personally any case closed by one of my field offices where the facts and circumstances approach I have outlined was not observed. The program is designed so that only 18,000 plans are examined out of a universe of over a half million. I believe our approach is reasoned, flexible, and of appropriate scope.

Sincerely,

ROBERT I. BRAUER.

HOUSE OF REPRESENTATIVES
Washington, DC, March 12, 1990.

Mr. ROBERT I. BRAUER,
Assistant Commissioner, Employee Plans and Exempt Organizations, Internal Revenue Service, Washington, DC.

DEAR MR. BRAUER: As a member of the House Committee on Ways and Means, I have received a number of inquiries from my Connecticut constituents about the small defined benefit plan actuarial audit program currently being conducted by the Internal Revenue Service. My constituents and I believe that this program singles out small employers for possibly abusive treatment by IRS personnel and would appreciate your prompt response to the following questions:

1. The February 14, 1990, Wall Street Journal referred to your comments about the flexibility of the IRS in this area and the need to evaluate each audit on its merits. Do these comments mean that the November 29, 1989, IRS memorandum, as modified on January 19, 1990, to the Assistant Regional Commissioners [Examination] from the Acting Director of Employee Plans Operations Division has been rescinded?

2. If not, how will flexibility be provided under a program that prescribes the acceptable interest and retirement age assumptions, and allows deviations from these prescribed assumptions by field agents only after receiving approval from the same officials who formulated the assumptions?

3. In what percentage of the audit cases have deviations been permitted from the 8% interest and age 65 assumptions since November 29, 1989?

4. What percentage of dollars in the revenue estimates [$64 million in 1990, $602 million in 1991] are assumed to be derived from the application of the 8% interest and age 65 retirement assumptions? In what percentage of the cases to be audited do the revenue estimates assume that these assumptions will be applied? Please provide all relevant background documents that clarify how these revenue estimates were calculated.

5. Why are the assumptions described in the November 29, 1989, memorandum made applicable only to small plans? Why would not these same prescribed assumptions apply to large single employer plans and multi-employer plans?

6. Professional pension practitioners have informed me that field agents have told them that Worksheet III of the Actuarial Audit Guidelines is inapplicable to small plans. Is this accurate? If so, on what basis has the determination been made that this Worksheet is inapplicable to small plans? Was it intended that the November 29 memorandum rescind its applicability? If not, where and when was a public announcement made that the Worksheet is not applicable to small plans?

As I am sure you are aware, the Ways and Means Oversight Subcommittee has been asked to conduct a hearing on the IRS administration of the pension laws, specifically including an examination of the small audit program. Since I became aware of your recent meeting with Ways and Means staff regarding this matter only recently, I would appreciate having your responses to my questions by April 2, 1990, in order to properly evaluate the complaints I have received about this program and the advisability of such a hearing. Thank you in advance for your attention to my concerns.

Very truly yours,

NANCY L. JOHNSON,
Member of Congress.

Mr. Chairman, I thank the gentleman from Virginia [Mr. WOLF] for his support.

Mr. WOLF. Mr. Chairman, will the gentlewoman yield?

Mrs. JOHNSON of Connecticut. I yield to the gentleman from Virginia.

Mr. WOLF. Mr. Chairman, I want to commend the gentlewoman from Connecticut [Mrs. JOHNSON] on her efforts on behalf of small business, and I appreciate and support her remarks. The IRS has a difficult task in collecting taxes and heartily enhances its standing with the taxpaying public by applying standards promulgated years after pension plans were put in place. I congratulate the gentlewoman, and it is proof again that perseverance pays off, and it has paid off, and she has done it.

Mrs. JOHNSON of Connecticut. Mr. Chairman, I thank the gentleman from Virginia [Mr. WOLF] and the gentleman from California [Mr. ROYBAL].

Mr. KYL. Mr. Chairman, I rise to associate myself with the comments by the gentlewoman from Connecticut [Mrs. JOHNSON]. We have got to bring to a halt one of the more unfair, short-sighted enforcement efforts by the IRS: its "small plan audit program."

For the last year-and-a-half, the IRS has targeted the small pension plans that thousands of small business people around the country have established for themselves and their employees.

The problem is, the IRS is attempting to use arbitrary new criteria for making interest rate and retirement age assumptions, and attempting to apply those criteria retroactively, despite the fact that the plans were in compliance with the guidelines that the IRS itself had established and which had been in effect since 1984.

Mr. Chairman, not only is the IRS' effort egregious because it establishes new standards for these plans retroactively, but its new guidelines have been developed without the benefit of any public comment or congressional involvement.

If left unchecked, the IRS' audit program will penalize people who were in compliance with IRS' own guidelines until the Service changed them without notice. The program will discourage small businesses from establishing new pension plans, or cause them to abandon their existing plans. None of those results is acceptable.

Mr. Chairman, none of us would challenge a legitimate enforcement effort by the IRS. Those who deliberately chose unrealistic interest rate and retirement age assumptions to reduce their tax liability ought to be audited and penalized.

But what the IRS is attempting to do through its small plan audit program is penalize those who not only made a good faith effort to comply but who were in compliance with the guidelines that the IRS had in place. That is unfair. It is wrong. And it must come to an end.

I join with Congresswoman JOHNSON in urging that this program be brought to a halt.

Mr. ROYBAL. Mr. Chairman, I yield such time as he may consume to the gentleman from Texas [Mr. COLEMAN].

Mr. COLEMAN of Texas. Mr. Chairman, I rise to engage in a colloquy with the chairman of the subcommittee.

I also take this opportunity to recognize his leadership in bringing this bill to the floor.

I would like to bring to the chairman's attention a study released last week by the General Accounting Office [GAO]. In light of the proposed North American Free-Trade Agreement [NAFTA], Senator LLOYD BENTSEN requested a study on the adequacy of infrastructure along the United States-Mexico border and its capacity to handle increased commercial activities. The report's results are not surprising to those of us from border districts: They highlighted the slow processing of commercial traffic, inadequate facilities and staffing levels for current traffic, and poor roads and highways in both Mexico and the United States.

Aside from these important issues, what I find most striking is the report's information on the distribution of funds under the Southern Border Capital Improvement Program. Congress authorized the program in fiscal year 1988 and has appropriated $357 million through fiscal year 1991 for the renovation, replacement, and construction of processing and inspection facilities in the four customs districts on the U.S. side of the border.

According to the GAO report, the Laredo district processed 46 percent of all United States-Mexico trade along the southwest border and received $122.4 million, or 34 percent of Capital Improvement Program funds; the Nogales district processed almost 10 percent of our bilateral trade and received 11 percent of the funds; the San Diego district processed only 13 percent of the trade and received 35 percent of the funds; and the El Paso district, which experienced an 88 percent increase in northbound commercial cargo truck traffic—the greatest increase of all the districts—processed 17 percent of bilateral trade and received a mere 14 percent of the funds. I am concerned that the funds did not go to districts in proportion to the level of commercial activities and may not have taken into account the significant increases in cargo truck traffic some border crossings have experienced.

With negotiations underway on NAFTA and the increase in commercial traffic that will result along our southern border, I would appreciate working with the chairman to ensure that future projects and personnel are funded on a more equitable basis and are planned with our long-term interest in mind.

Mr. ROYBAL. Mr. Chairman, will the gentleman yield?

Mr. COLEMAN of Texas. I yield to the gentleman from Califonia.

Mr. ROYBAL. Mr. Chairman, I would like to assure the gentleman from Texas [Mr. COLEMAN] that we will do everything we possibly can on the part of the committee to work with him to do everything that is possible to assure those ends.

Mr. COLEMAN of Texas. Mr. Chairman, I thank the gentleman from California [Mr. ROYBAL] very much and thank him for the time.

Mr. WOLF. Mr. Chairman, I yield 1 minute to the gentleman from Tennessee [Mr. DUNCAN].

Mr. DUNCAN. Mr. Chairman, there is tremendous pressure from the Federal bureaucracy to increase spending all across the board. At the same time that there is so much pressure to increase spending there is little or no incentive for or pressure on Federal bureaucrats to hold spending down. This makes it almost unheard of for an appropriations bill today to increase spending.

As others have pointed out, this bill calls for a $1.2 billion decrease from last year. There are some problems or disappointments. For example, the IRS received a 10-percent increase over last year. That agency is not doing nearly enough or doing its fair share to hold down costs.

However, Mr. Chairman, overall this is a good bill, a tight bill, a conservative bill. As a frequent critic of wasteful Federal spending, I would like to give credit where credit is due. the members of this subcommittee have done a good job on this bill and have indeed accomplished something extremely rare in Washington today: A decrease in spending from last year.

□ 1530

Mr. Chairman, I urge support for this bill. It is one which does what the taxpayers want.

Mr. ROYBAL. Mr. Chairman, it is a pleasure to yield 2 minutes to the gentleman from California [Mr. PANETTA].

Mr. PANETTA. Mr. Chairman, I rise in support of H.R. 2622, the Treasury, Postal Service, and General Government appropriations bill for fiscal year 1992. This is the seventh of the 13 annual appropriations bills to be considered by the House.

Mr. Chairman, I want to commend the chairman of the subcommittee and the ranking member, both of whom did a very good job in adhering to the limits that were established by both the budget agreement and the budget resolution.

The bill provides $10.75 billion in discretionary budget authority, and $11.093 billion in discretionary outlays, which is identical to the level of domestic discretionary budget authority and $7 billion below the domestic discretionary outlays as set by the 602(b) spending subdivision for this subcommittee.

This involved, like other subcommittees, some very tough choices. The committee decided it would focus largely on three areas, one being the IRS, to try to expand their provisions. They did not go as high as the President, and they did not go as low as the budget, but came out somewhere in between, which I think is a responsible position.

They also adhered to the revenue foregone Postal subsidy provision. That obviously then put constrictions on other areas in the budget.

They also managed to provide additional funds for crime and drug enforcement, which was an area that we emphasized in the budget as well.

They also provided, I might remind Members, for a reduction of $1.6 billion in the Federal building funds, which was included in the budget resolution.

Mr. Chairman, all in all, they did a very good job in meeting the limits within the budget resolution, but also tried to focus on the priorities they have within the subcommittee. I want to commend them, and urge Members to support this bill.*ERR08*

I rise in support of H.R. 2622, the Treasury, Postal Service, and General Government appropriations bill for fiscal year 1992. This is the seventh of the 13 annual appropriations bills to be considered by the House.

The bill provides $10.750 billion in discretionary budget authority and $11.093 billion in discretionary outlays, which is identical to the level of domestic discretionary budget authority and $7 million below the domestic discretionary outlays as set by the 602(b) spending subdivision for this subcommittee.

As chairman of the Budget Committee, I will continue to inform the House of the status of all spending legislation, and will be issuing a "Dear Colleague" on how each appropriations measure compares to the 602(b) subdivisions.

I look forward to working with the appropriations committee on its remaining bills.*ERR08*

FACT SHEET—H.R. 2622, TREASURY, POSTAL SERVICE AND GENERAL GOVERNMENT APPROPRIATIONS BILL, FISCAL YEAR 1992 (H. REPT. 102–109)

The House Appropriations Committee reported the Treasury, Postal Service and General Government Appropriations Bill for Fiscal Year 1992 on Wednesday, June 12, 1991. Floor consideration of this bill is scheduled for Tuesday, June 18, 1991, subject to a rule being adopted.

COMPARISON TO THE 602(B) SUBDIVISION

The bill, as reported, provides $10,750 million of discretionary budget authority, the

same as the Appropriations 602(b) subdivision for this subcommittee. The bill is $7 million under the subdivision total for estimated discretionary outlays. A comparison of the bill with the funding subdivisiions follows:

COMPARISON TO DOMESTIC SPENDING ALLOCATION

[In millions of dollars]

	Appropriation Committee 602(b) subdivision				Bill over (+)/ under (−) committee 602(b) subdivision	
	BA	O	BA	O	BA	O
Discretionary	10,750	11,093	10,750	11,100		−7
Mandatory[1]	8,937	9,839	8,937	9,839		
Total	19,687	20,932	19,687	20,939		−7

[1] Conforms to the Budget Resolution estimates for existing law.

BA—New budget authority; O—Estimated outlays.

Following are major program highlights for the Treasury, Postal Service and General Government Appropriations Bill for fiscal year 1992, as reported:

PROGRAM HIGHLIGHTS

[In millions of dollars]

	Budget authority	New outlays
Treasury Department:		
Internal Revenue Service	6,707	5,417
Customs Service	1,354	1,153
U.S. Secret Service	475	399
Financial Management Service	189	159
Bureau of Public Debt	192	163
Bureau of Alcohol, Tobacco, and Firearms	317	279
Payment to the Postal Service Fund	649	649
Other Agencies:		
Executive Office of the President	284	207
Federal Buildings Fund limitation	(4,131)	
GSA management and Administration	31	5
National Archives and Records Administration	152	122
Office of Personnel Management S&E	117	109
Government Payment for Health Benefits (mandatory)	2,504	2,504
Payment to the Civil Service Retirement Fund (mandatory)	6,079	6,079

The House Appropriations Committee reported the Committee's subdivision of budget authority and outlays in House Report 102-81. These subdivisions are consistent with the allocation of spending responsibility to House committee contained in House Report 102-69, the conference report to accompany H. Con. Res. 121, Concurrent Resolution on the Budget for fiscal Year 1992, as adopted by the Congress on May 22, 1991.

Mr. ROYBAL. Mr. Chairman, I yield 5 minutes to the gentleman from Maryland [Mr. HOYER].

Mr. HOYER. Mr. Chairman, I rise today to support the good work of Chairman ROYBAL and the ranking minority member, FRANK WOLF, who have put together a bill which this House can fully support.

This bill is fiscally responsible. It fully meets its 602(b) allocations for both budget authority and budget obligations. It is $1.167 billion below the fiscal year 1991 appropriation and it is $241 million below the President's budget request for fiscal year 1992.

And though the subcommittee had to make some very tough choices to deliver a bill that met these rigorous fiscal standards, the subcommittee protected some critically important programs that were not requested by the President.

For example, the President proposed eliminating 256 positions from the Bureau of Alcohol, Tobacco and Firearms' alcohol compliance function. This would have meant less testing and inspections of alcohol for compliance with safety standards. We all can recall the imported wines tainted with antifreeze that BATF uncovered 2 years ago—a cut of these staff could mean that such wines would slip by into the marketplace.

The President also proposed cutting the firearms compliance unit of BATF and reducing the armed career criminal program by $634,000. This program reduces illegal trafficking of firearms and allows for the speedy identification and arrest of violence prone criminals who use firearms.

The committee rejected these cuts and restored funding necessary to allow these important functions to continue.

The committee was required to make cuts in certain agencies to remain within budget ceilings. For example, a cut of $35 million was required for the Customs Service. But Customs does receive an increase of $88 million over fiscal year 1991, and the drug fighting portion of the Customs budget has been fully protected.

For the Internal Revenue Service, the committee for the most part was able to fully fund the President's request, except that a $26 million reduction had to be made within the tax law enforcement account to stay within budget caps.

An account of concern to every Member in this House is the "revenue foregone account" with the U.S. Postal Service. This account allows for schools, libraries, charitable organizations and rural newspapers to mail at reduced rates in order to conserve their precious dollars for services. Though the President only requested a small portion of this program (182 M), his budget would have meant significant cost increases to all of these services, forcing many into a position where they might not be able to continue their service. The committee rejected these cuts and fully funded this account, providing $649 million to sustain this program at current service levels.

Finally, the bill provides for many other critically important programs. For example, this bill fully provides for the Secret Service, the National Security Council, the White House Office, the Office of Personnel Management, the General Services Administration, the National Archives, and a myriad of other small Government agencies.

As my good friend, Chairman NATCHER often says, "I tell you this frankly, this is a good bill." Support Chairman ROYBAL and the bill the subcommittee brings before you today.*ERR08*

Ms. PELOSI. Mr. Chairman, I rise in strong support of H.R. 2622, the fiscal year 1992 appropriations bill for Treasury, Postal Service, and General Government. I commend the chairman of the subcommittee, Congressman ROYBAL, and the ranking member, Mr. WOLF, for their leadership in bringing this bill to the floor. The subcommittee staff also deserves special recognition for its tireless efforts on behalf of the bill.

Despite the severe budgetary constraints faced by the subcommittee this year, H.R. 2622 provides adequate funding for a number of agencies and programs of vital interest to the American people. Drug interdiction efforts of the Customs Service and the Bureau of Alcohol, Tobacco and Firearms, and the activities of the Office of Drug Control Policy are funded in this bill.

Mr. Chairman, passage of this bill is essential for the collection of Government revenues necessary to reduce the budget deficit. For, although it is an appropriations bill, H.R. 2622 funds revenue-producing agencies of the Government such as Customs and the Internal Revenue Service [IRS].

As chair of the Congressional Working Group on China, I am particularly pleased that, under the leadership of Congressman WOLF, a provision was included in the report that will require Customs to enforce strictly the prohibition against the importation of forced labor goods from China. These goods are allegedly being exported to the United States in direct violation of the 1930 Tariff Act. Some of the products are being produced by imprisoned prodemocracy students. The export of these goods is not illegal and immoral, but it forces American workers to compete against slave labor. I am therefore very pleased that this provision was included.

Again, Mr. Chairman, I want to commend Chairman ROYBAL and the subcommittee for their excellent work on this important legislation. I urge my colleagues to join me in supporting H.R. 2622.

Mr. OLVER. Mr. Chairman, I rise today to urge my colleagues to support two items contained within this appropriations bill which are of deep concern to my district and which received the caring attention of the late Congressman Conte.

Western Massachusetts is blessed with many gifts—bountiful natural resources, the greatest education system in the world, and a rural community spirit surpassed by no district in the Nation.

But unfortunately western Massachusetts is often bypassed by the fruits of Federal support. That is, in part, the reason Silvio Conte worked for several years with his colleagues in the Massachusetts delegation to reorganize two Federal offices within Massachusetts to ensure access to the far corners of the State.

This legislation contains a carefully constructed compromise to move the U.S. Fish and Wildlife Office from urban eastern Massachusetts to the western part of the State and closer to the heart of fish and wildlife concerns of the Northeast.

This legislation also contains another carefully constructed compromise to move a part of the National Archives Office from the Boston area to Pittsfield—a move that will allow researchers across the State opportunities to utilize the full services of this institution.

Following Sil Conte's death, these projects were brought to fruition through the kindness and generosity of the chairman, Mr. ROYBAL, the ranking member, Mr. MCDADE, and the entire Massachusetts delegation; the people of western Massachusetts and I owe them all our heartfelt thanks. Both projects will create many new jobs in my district and will help combat the high unemployment and economic erosion that plagues the area.

Congressman Silvio Conte was a fighter for causes—his first and foremost cause was the people of western Massachusetts. I am humbled by the challenge of carrying on his legacy. I stand before this body today and ask for the support of my colleagues on these two important projects begun by Silvio Conte, which deserve to be completed in his name and in his honor.

Mr. RAHALL. Mr. Chairman, I rise today in strong support of the Treasury, Postal, and General Government appropriations bill for fiscal year 1992. Most Americans have little idea of how important this annual piece of legislation is to their lives.

This bill contains several important provisions that will directly impact nearly all charitable organizations and the lives of those people they seek to assist. I commend the Appropriations Committee for rejecting the repeated calls to slash revenue forgone subsidies. From the moment the President sent his budget up to Capitol Hill my office received numerous requests to oppose the drastic cuts proposed in the funding of revenue forgone. When the budget resolution was passed I was deeply troubled by the inclusion, while less draconian, of cuts in this area. The committee has brought to us a bill which rejects both sets of cuts and actually increases the fiscal year 1992 appropriation by $179 million over last years levels. This brings the total funding up to the U.S. Postal Service full request of $649 million next year.

If the proposed reduction had been allowed to stand, charitable organizations, political advocacy groups, nonprofit organizations, libraries, and colleges, would have found it impossible to continue their important activities due to prohibitive costs. The loss of these important subsidies would mean that more money, otherwise spent on programs and activities, would be used for costly mailings. In today's information society the ability to communicate is everything. We must assure organizations which play such important roles in their communities that they will be able to continue serving those in need. I again commend the committee and thank them for their attention in this matter.

I would like to draw attention to some other important aspects of this years funding bill for the Department of Treasury, Postal Service, and General Government. The committee has continued a general provision that prohibits the use of funds to weaken the enforcement of the 1930 Tariff Act regarding to the authority to bar the importation of goods made with prison labor. The continued reports of the People's Republic of China using prisoners to manufacture products for export is an insult to every American who is out of work. After the bloody crackdown of the prodemocracy movement in 1989 the use of forced labor stands as a blatant insult to the sensibilities of all Americans.

Another aspect of this bill that often goes unnoticed by many people, but is important nonetheless, is the appropriation for the Committee for Purchase From the Blind and Other Severely Handicapped. This organization promotes employment opportunities and adjustments for the blind and others with severe handicaps. The committee's function is extremely important in the integration of America's blind citizens into broader society.

The bill also continues to provide important benefits for all Federal employees. Civil servants will continue to be able to use sick leave for the adoption of a child. Blood marrow donation is encouraged by allowing an employee of the Government to be granted up to 7 days of administrative leave without a reduction in pay. And perhaps the most potentially far reaching aspect of this bill in regard to Federal employees is the directive from OPM to survey Federal agencies to assess the use of profamily employee programs. The ensuing report will help all of us better evaluate important initiatives such as child-eldercare, flextime, and leave sharing, allowing us to make important policy changes to help attract and retain a competent Federal work force.

Finally, I would like to address an issue that received lots of media attention both here in Washington and back in West Virginia, the move of the Bureau of Public Debt to West Virginia. The committee has included language to assure that no individual will be forced to relocate to the new facility in order to retain employment at the same pay grade. For those employees who chose to move, the bill directs OPM to reimburse them for the cost of relocation.

In conclusion I wish to commend the chairman of both the subcommittee and the full committee for bring us a good bill that we should all be able to support.*ERR08*

Mr. WOLF. Mr. Chairman, I have no further requests for time, and I yield back the balance of my time.

Mr. ROYBAL. Mr. Chairman, I have no further requests for time, and I yield back the balance of my time.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

H.R. 2622

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums are appropriated, out of any money in the Treasury not otherwise appropriated, for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1992, and for other purposes, namely:

TITLE I

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

SALARIES AND EXPENSES

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; not to exceed $22,000 for official reception and representation expenses; not to exceed $200,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on his certificate; not to exceed $2,330,000, to remain available until expended, for systems modernization requirements; not to exceed $490,000, to remain available until expended, for repairs and improvements to the Main Treasury Building and Annex; $67,500,000.

INTERNATIONAL AFFAIRS

For necessary expenses of the international affairs function of the Departmental Offices, including operation and maintenance of the Treasury Building and Annex; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; not to exceed $2,000,000 for official travel expenses; not to exceed $73,000 for official reception and representation expenses; not to exceed $2,487,000, to remain available until expended, for systems modernization requirements; $32,794,000.

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, hire of passenger motor vehicles; not to exceed $2,000,000 for official travel expenses; not to exceed $100,000 for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; $22,710,000.

FINANCIAL CRIMES ENFORCEMENT NETWORK

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; not to exceed $3,000 for official reception and representation expenses; $18,055,000, of which not to exceed $945,000 shall remain available until expended, for development of FinCEN's intelligence information systems.

FEDERAL LAW ENFORCEMENT TRAINING CENTER

SALARIES AND EXPENSES

For necessary expenses of the Federal Law Enforcement Training Center, as a bureau of the Department of the Treasury, including purchase (not to exceed fifty-two for police-type use) and hire of passenger motor vehicles; for expenses for student athletic and related activities; uniforms without regard to the general purchase price limitation for the current fiscal year; the conducting of and participating in firearms matches and presentation of awards; for public awareness and enhancing community support of law enforcement training; not to exceed $7,000 for official reception and representation expenses; room and board for student interns; and services as authorized by 5 U.S.C. 3109: *Provided,* That the Center is authorized to accept gifts: *Provided further,* That notwithstanding any other provision of law, students attending training at any Federal Law Enforcement Training Center site shall reside in on-Center or Center-provided housing, insofar as available and in accordance with Center policy: *Provided further,* That funds appropriated in this account shall be available for State and local government law enforcement training on a space-available basis; training of foreign law enforcement officials on a space-available basis with reimbursement of actual costs to this appropriation; training of private sector security officials on a space available basis with reimbursement of actual costs to this appropria-

tion; travel expenses of non-Federal personnel to attend State and local course development meetings at the Center: *Provided further*, That the Director of the Federal Law Enforcement Training Center shall annually present an award to be accompanied by a gift of intrinsic value to the outstanding student who graduated from a basic training program at the Center during the previous fiscal year, to be funded by donations received through the Center's gift authority; $39,245,000.

ACQUISITION, CONSTRUCTION, IMPROVEMENTS, AND RELATED EXPENSES

For expansion of the Federal Law Enforcement Training Center, for acquisition of necessary additional real property and facilities, and for ongoing maintenance, facility improvements, and related expenses, $5,359,000, to remain available until expended.

FINANCIAL MANAGEMENT SERVICE

SALARIES AND EXPENSES

For necessary expenses of the Financial Management Service, $189,195,000, of which not to exceed $10,794,000, shall remain available until expended for systems modernization initiatives: *Provided*, That notwithstanding any other provision of law, hereafter the Financial Management Service shall be fully and directly reimbursed from the Social Security Trust Funds for the costs it incurs in processing Social Security Trust Funds benefit payments, including but not limited to, payment preparation, postage, and account reconciliation.

BUREAU OF ALCOHOL, TOBACCO, AND FIREARMS

SALARIES AND EXPENSES

For necessary expenses of the Bureau of Alcohol, Tobacco and Firearms, including purchase of not to exceed six hundred and fifty vehicles for police-type use for replacement only and hire of passenger motor vehicles; hire of aircraft; and services of expert witnesses at such rates as may be determined by the Director; not to exceed $10,000 for official reception and representation expenses; for training of State and local law enforcement agencies with or without reimbursement; provision of laboratory assistance to State and local agencies, with or without reimbursement; $316,796,000, of which $15,000,000 shall be available solely for the enforcement of the Federal Alcohol Administration Act during fiscal year 1992, and, of which not to exceed $1,000,000 shall be available for the payment of attorneys' fees as provided by 18 U.S.C. 924(d)(2): *Provided*, That no funds appropriated herein shall be available for administrative expenses in connection with consolidating or centralizing within the Department of the Treasury the records of receipts and disposition of firearms maintained by Federal firearms licensees or for issuing or carrying out any provisions of the proposed rules of the Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms, on Firearms Regulations, as published in the Federal Register, volume 43, number 55, of March 21, 1978: *Provided further*, That none of the funds appropriated herein shall be available for explosive identification or detection tagging research, development, or implementation: *Provided further*, That not to exceed $300,000 shall be available for research and development of an explosive identification and detection device: *Provided further*, That this provision shall not preclude ATF from assisting the International Civil Aviation Organization in the development of a detection agent for explosives or from enforcing any legislation implementing the Convention on the Marking of Plastic and Sheet Explosives for the Purpose of Detection: *Provided further*, That funds made available under this Act shall be used to achieve a minimum level of 4,073 full-time equivalent positions for fiscal year 1992, of which no fewer than 1,037 full-time equivalent positions shall be allocated for the Armed Career Criminal Apprehension Program.

UNITED STATES CUSTOMS SERVICE

SALARIES AND EXPENSES

For necessary expenses of the United States Customs Service, including purchase of up to 1,000 motor vehicles of which 960 are for replacement only, including 990 for police-type use and commercial operations; hire of motor vehicles; not to exceed $20,000 for official reception and representation expenses; funds for additional positions for the San Francisco, California, the Baltimore, Maryland, and Port Huron, Michigan Customs Districts, and awards of compensation to informers, as authorized by any Act enforced by the United States Customs Service; $1,226,514,000, of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Reconciliation Act of 1985, as amended (19 U.S.C. 58c(f)(3)), shall be derived from that Account; of the total, not to exceed $150,000 shall be available for payment for rental space in connection with preclearance operations, not to exceed $4,000,000, to remain available until expended, for research, and not to exceed $3,500,000, to remain available until expended, for renovation and expansion of the Canine Enforcement Training Center: *Provided*, That uniforms may be purchased without regard to the general purchase price limitation for the current fiscal year: *Provided further*, That none of the funds made available by this Act shall be available for administrative expenses to pay any employee overtime pay in an amount in excess of $25,000: *Provided further*, That the Commissioner or his designee may waive this limitation in individual cases in order to prevent excessive costs or to meet emergency requirements of the Service: *Provided further*, That none of the funds made available by this Act may be used for administrative expenses in connection with the proposed redirection of the Equal Employment Opportunity Program: *Provided further*, That no funds appropriated by this Act may be used to reduce to single eight hour shifts at airports and that all current services as provided by the Customs Service shall continue through September 30, 1992: *Provided further*, That not less than $500,000 shall be expended for additional part-time and temporary positions in the Honolulu Customs District.

OPERATION AND MAINTENANCE, AIR INTERDICTION PROGRAM

For expenses, not otherwise provided for, necessary for the hire, lease, acquisition (transfer or acquisition from any other agency), operation and maintenance of aircraft, and other related equipment of the Air Program; $109,432,000, to remain available until expended: *Provided*, That no aircraft or other related equipment shall be transferred to any other Federal agency, Department, or office outside of the Department of the Treasury during fiscal year 1992.

CUSTOMS FORFEITURE FUND

(LIMITATION ON AVAILABILITY OF DEPOSITS)

For necessary expenses of the Customs Forfeiture Fund, not to exceed $15,000,000, as authorized by Public Law 100-690, as amended by Public Laws 101-382 and 101-508; to be derived from deposits in the Fund.

CUSTOMS SERVICES AT SMALL AIRPORTS

(TO BE DERIVED FROM FEES COLLECTED)

Such sums as may be necessary, not to exceed $2,981,000, for expenses for the provision of Customs services at certain small airports or other facilities when authorized by law and designated by the Secretary of the Treasury, including expenditures for the salary and expenses of individuals employed to provide such services, to be derived from fees collected by the Secretary of the Treasury pursuant to section 236 of Public Law 98-573 for each of these airports or other facilities when authorized by law and designated by the Secretary of the Treasury, and to remain available until expended.

UNITED STATES MINT

SALARIES AND EXPENSES

For necessary expenses of the United States Mint; $53,806,000, including amounts for purchase and maintenance of uniforms not to exceed $285 multiplied by the number of employees of the agency who are required by regulation or statute to wear a prescribed uniform in the performance of official duties; and, of which, $1,335,000 shall remain available until expended for expansion and improvements.

BUREAU OF THE PUBLIC DEBT

ADMINISTERING THE PUBLIC DEBT

For necessary expenses connected with any public-debt issues of the United States; $192,270,000.

INTERNAL REVENUE SERVICE

ADMINISTRATION AND MANAGEMENT

For necessary expenses of the Internal Revenue Service, not otherwise provided for; executive direction, management services, and internal audit and security; including purchase (not to exceed 125 for replacement only, for police-type use) and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; $144,503,000, of which not to exceed $25,000 for official reception and representation expenses; and of which not to exceed $500,000 shall remain available until expended for research.

PROCESSING TAX RETURNS AND ASSISTANCE

For necessary expenses of the Internal Revenue Service, not otherwise provided for; including processing tax returns; revenue accounting; statistics of income; providing assistance to taxpayers; hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; $1,661,298,000, of which $3,000,000 shall be for the Tax Counseling for the Elderly Program, no amount of which shall be available for IRS administrative costs.

TAX LAW ENFORCEMENT

For necessary expenses of the Internal Revenue Service for determining and establishing tax liabilities; tax and enforcement litigation; technical rulings; examining employee plans and exempt organizations; investigation and enforcement activities; securing unfiled tax returns; collecting unpaid accounts; the purchase (not to exceed 451, for replacement only, for police-type use), and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; $3,606,124,000: *Provided*, That additional amounts above fiscal year 1991 levels for international tax en-

forcement shall be used for the establishment and operation of a task force comprised of senior Internal Revenue Service Attorneys, accountants, and economists dedicated to enforcement activities related to United States subsidiaries of foreign-controlled corporations that are in noncompliance with the Internal Revenue Code.

AMENDMENT OFFERED BY MR. OBEY

Mr. OBEY. Mr. Chairman, I offer an amendment.

□ 1540

The CHAIRMAN. The Clerk will report the amendment.

PARLIAMENTARY INQUIRIES

Mr. WALKER. Mr. Chairman, the Committee on Rules made an amendment in order to be offered by Representative GEPHARDT of Missouri. The other names are listed here or their designee.

I am sorry. I withdraw my parliamentary inquiry.

Mr. TRAFICANT. Mr. Chairman, further parliamentary inquiry.

The CHAIRMAN. The gentleman will state his parliamentary inquiry.

Mr. TRAFICANT. To what title is the Gephardt amendment germane?

The CHAIRMAN. The amendment is on page 13, line 7.

Mr. TRAFICANT. Of title I?

The CHAIRMAN. That is correct.

Mr. TRAFICANT. Has the Chair asked if there were any objections to title I? Points of order?

The CHAIRMAN. The Chair will inform the gentleman that the bill is being read by paragraph and points of order are in order when those paragraphs are read.

Mr. TRAFICANT. Then would it not be a fact then that the amendment so being proposed here by the gentleman from Wisconsin [Mr. OBEY] would then be subject to being called at the appropriate time at the reading of that relevant matter on page 13?

The CHAIRMAN. The Clerk is about to report the amendment offered by the gentleman from Wisconsin.

Mr. TRAFICANT. Further parliamentary inquiry; is the Chair saying that all of that up to page 13 then is not eligible to be stricken under a point of order?

The CHAIRMAN. The gentleman is correct.

Mr. TRAFICANT. Then I object and I ask that sections of title I be now reviewed before page 13 and the offering of the Gephardt amendment. And I raise a point of order as such that the amendment not be——

The CHAIRMAN. The Chair will inform the gentleman that points of order must be made as individual paragraphs are read, unless by unanimous consent the bill is reopened for consideration of points of order.

Mr. TRAFICANT. Mr. Chairman, a further parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. The Chair is saying the bill has been read up to page 13, up to and including the section dealing with tax law enforcement?

The CHAIRMAN. The gentleman is correct.

Mr. TRAFICANT. So that there would be no points of order now that would be relevant to any of that material prior to that section?

The CHAIRMAN. The gentleman is correct.

Mr. TRAFICANT. But there would be points of order that could be relevant to any of that material subsequent to that section?

The CHAIRMAN. The gentleman is correct.

Mr. TRAFICANT. But there would be points of order eligible for any part subsequent thereto which would include on page 13, line 8, information systems; is that correct?

The CHAIRMAN. The gentleman is correct. As paragraphs are read, points of order would be in order.

The Clerk will report the amendment offered by the gentleman from Wisconsin.

The Clerk read as follows:

Amendment offered by Mr. OBEY: Page 13, line 7, insert before the period the following: : *Provided further*, That additional amounts above fiscal year 1991 levels for the information reporting program shall be used instead for the examination of the tax returns of high-income and high-asset taxpayers

POINT OF ORDER

Mr. WALKER. Mr. Chairman, I make a point of order against the amendment.

The CHAIRMAN. The gentleman will state his point of order.

Mr. WALKER. Mr. Chairman, I make a point of order against the amendment of the gentleman from Wisconsin on grounds that it violates clause 5(b) of House rule XXI and ask to be heard on my point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. WALKER. Mr. Chairman, clause 5(b) of rule XXI states at the relevant part that, and I quote:

No amendment in the House or proposed by the Senate carrying a tax or tariff measure [shall] be in order during the consideration of a bill or joint resolution reported by a committee not having that jurisdiction.

The proposed amendment would transfer the increased funds in the bill over last year's appropriation for the Information Reporting Program to be used instead for the examination of the tax returns of high-income and high-asset taxpayers.

It is my contention, Mr. Chairman, that under the precedents surrounding clause 5(b) of rule XXI, this amendment constitutes a tax measure to a bill not reported by the committee having jurisdiction over tax measures—the House Ways and Means Committee.

In this regard, I cite the footnote at section 846(b) of the House Rules and Manual for the 101st Congress, and I quote:

In determining whether a limitation in a general appropriation bill constitutes a tax or tariff measure proscribed by this clause, the Chair will consider argument as to the certainty of impact on revenue collections and tax status or liability.

That particular reference was to a point of order raised on August 1, 1986, against a provision in a Treasury, Postal Service appropriations bill to prohibit the use of funds in the bill to implement certain specified Treasury regulations. Those regulations required taxpayers to maintain detailed information to substantiate the deductibility of certain expenses on their tax returns.

In that instance, the Chairman of the Committee of the Whole, Mr. BEILENSON, upheld the point of order. The Chair observed that without those regulations, taxpayers as well as the IRS would have no guidance. And while new regulations could be promulgated, there would be a necessary delay in doing so, and this would, and I quote, "necessarily result in a direct loss of revenue to the Federal Treasury."

The Chair concluded that the progression of decisions under clause 5(b), rule XXI, support the proposition that a provision constitutes a tax or tariff measure, and again I quote the Chair:

Where it can be conclusively shown that the imposition of the restriction on IRS funding for the fiscal year will effectively and inevitably either preclude the IRS from collecting revenues otherwise due and owing under provisions of the Internal Revenue Code or require collection of revenue not legally due and owing.

Mr. Chairman, while the pending amendment is not a limitation amendment, and instead shifts funds from one tax law enforcement activity to another, namely, from the Information Reporting Program to the Examination Program, the same standard and test can be applied to determine whether this constitutes a tax measure.

And that test is whether the enactment of the amendment would, to again quote from the 1986 ruling, "change tax status or liability by the inevitable effect on the ability of the IRS to collect revenues." It is my contention that this amendment would have that inevitable effect.

Mr. Chairman, any time you shift some $13 million from one activity of tax law enforcement to another, you are bound to affect the ability of the IRS to collect revenues, and the tax liability of individual taxpayers. In this case the $13 million is being transferred from the Information Reporting Program to the examination of high-income, high-asset taxpayers' returns.

Mr. Chairman, it is my contention that shifting that $13 million from the Information Reporting Program to audits will result a lesser return in revenue collections in the short-term. I base this on the testimony of IRS Commissioner Goldberg before the House Appropriations Subcommittee on

Treasury, Postal Service and General Government on March 5, 1991. Quoting from page 834 of the printed hearings:

So what we have done is we have dramatically cut the audit of individuals and have replaced that audit with computer generated notes which is a much more efficient way of doing business and a lot less intrusive. * * * so, what happens if you are interested in short-term revenue yield, let us put the bucks in the bank this year. It is really easy to do more computer-generated notices to taxpayers who are doing it pretty right to begin with. In the short term, you are going to get more dollars out.

Mr. Chairman, Commissioner Goldberg did go on to testify that "In the long run, if you were willing to make the investment in building back audit coverage of large companies and folks making $100,000 to $200,000 a year, * * * you are going to get more money that way." And he added that would be more healthy and fairer.

But all we are concerned with in this point of order is whether shifting funds from the information matching system to audits will be a revenue gainer or loser in fiscal 1992. And the testimony of the IRS commissioner is that keeping that money in the Information Reporting System is more efficient and will yield a larger revenue return.

Finally, Mr. Chairman, while I think I have provided ample proof that this amendment will deprive the IRS of net revenues it would otherwise receive in the coming fiscal year, under parliamentary practice, the burden of proof is on the proponent of the amendment to show that the amendment does not violate the rule. In other words, it is up to the gentleman from Missouri to prove that his amendment will not "inevitably preclude the IRS from collecting revenues otherwise due and owing under the provision of the Internal Revenue Code."

I therefore urge that my point of order be sustained.

The CHAIRMAN. The proponent of the amendment is entitled to be recognized on the point of order.

Mr. OBEY. Mr. Chairman, it is hard for me to respond to the point of order of the gentleman from Pennsylvania with a straight face, but I will try. The fact is that to suggest that this proposal is a revenue proposal would be, if followed to its logical conclusion, to suggest that any effort whatsoever to provide law enforcement would in fact be a tax measure because it might result in the imposition of fines.

This is not a tax measure. This is an anticrime measure, and I would suggest that under section 5(b), rule XXI, that that portion of the rule book makes it quite clear that the gentleman is stretching it quite a bit to suggest that there is any demonstrated impact on revenues by this amendment.

There is no way to ascertain whether an audit of a taxpayer will or will not result in increased revenue or lowered revenue to the Treasury of the United States. And to suggest otherwise, I think, would be to suggest that this subcommittee could take virtually no action which would impact the rules of the IRS or any other agency that either audits or imposes fines.

□ 1550

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I just wanted to add that the rule protects this amendment. The rule states as follows:

It shall be in order to consider the amendment printed in the report of the Committee on Rules accompanying this resolution, and all points of order against said amendment for failure to comply with the provisions of clause 2 of rule XI are hereby waived.

I ask the Chair to rule on it.

Mr. WALKER. Mr. Chairman, may I be heard further on the point of order?

The CHAIRMAN. The gentleman from Pennsylvania may be heard further.

Mr. WALKER. I thank the Chair.

First of all, my point of order does not relate to clause 2 of rule XI. I am making my point of order based upon clause 5(b) of rule XXI.

Mr. Chairman, in my point of order I quoted directly from the testimony of IRS Commissioner Fred Goldberg this year before the House Subcommittee on Treasury, Postal Service and General Government in which he asserted that "computer generated notes is a much more efficient way of doing business" than the audit, and that "in the short term you are going to get more dollars out."

So, therefore, it does become a measure relating to tax revenue unlike what the gentleman is saying that it is strictly a crime measure.

Lest there be any confusion that what he, Commissioner Goldberg, was talking about was the information reporting system, let me quote directly from page 1062 of those printed hearings from the IRS budget submission to the committee, and I quote:

The information reporting program, also known as the information returns program (IRP), is a computerized correspondence compliance program. Through this program, the Internal Revenue Service matches information returns, such as interest, dividend, and wage statements, with related tax returns. * * * In the case of underreported income or overreported deductions, taxpayers are contacted to verify facts and amounts in question prior to assessing additional tax or refunding excess credits.

That same submission, at page 1040, describes examination as follows:

Examination audits taxpayers' financial records to verify reported income and deductions, to uncover unreported income, and to validate exemptions, deductions and credits.

In short, Mr. Chairman, examination is audits, and the information reporting program in the document matching and computerized taxpayer contact system.

Finally, Mr. Chairman, I would quote from section 835 of the House Rules and Manual relating to points of order on appropriations bills:

If the amendments is susceptible to more than one interpretation, it is incumbent upon the proponent to show that it is not in violation of the rule.

Moreover, it might be advisable here to apply the principle used for germaneness points of order, since clause 5(b) of rule XXI is very similar. To quote from section 594 of the manual:

The burden of proof is on the proponent of the amendment to establish its germaneness, and where an amendment is equally susceptible to more than one interpretation, one of which will render it not germane, the Chair will rule it out of order.

I would submit in conclusion, Mr. Chairman, that even if the proponent were able to claim that his amendment is a revenue gainer rather than a net revenue loser, the existence of clear evidence to the contrary should compel the Chair to rule against the amendment on grounds that it is susceptible to more than one interpretation.

The CHAIRMAN. Does the gentleman from Ohio [Mr. TRAFICANT] wish to be heard on the point of order?

Mr. TRAFICANT. Mr. Chairman, I do.

Mr. Chairman, I believe that the Committee on Rules was appropriate in protecting the amendment from clause 2, rule XI, but I believe, in concert with the gentleman from Pennsylvania, this particular language does violate a separate and different clause as well, that being that which was cited by the gentleman from Pennsylvania, clause 5, rule XXI.

In that regard, it is not protected for that citation violation under 521, and should either be sent back to the committee for a rereading or should be stricken by the Chair.

The CHAIRMAN (Mr. STUDDS). The Chair is prepared to rule.

Whether greater scrutiny of certain tax returns will, by the use of funds contained in this bill will, in fact, lead to a loss or a gain in tax liability and in tax collection is a matter of conjecture as was pointed out by the gentleman from Wisconsin [Mr. OBEY].

The amendment itself goes only to funding in the bill. It does not necessarily result in a loss or gain of revenues, as was shown to be the case in the arguments on the points of order cited by the gentleman from Pennsylvania.

The test here is certainty and inevitability of such a tax gain or loss, and just to complete the record, the gentleman from Pennsylvania cited a ruling by Chairman BEILENSON on August 1, 1986.

Let the Chair read fully from that paragraph:

A limitation on the availability of funds for the Internal Revenue Service otherwise

in order under clause 2(c), rule XXI may still be construed as a tax measure in violation of clause 5(b), rule XXI where it can be shown that the imposition of the restriction on IRS funding for the fiscal year will effectively and inevitably—

And I underline the words "effectively and inevitably,"—

preclude the IRS from collecting revenues otherwise due and owing by law or require collection of revenue not legally due or owing.

Absent a showing of inevitable or absolutely inevitable certain effects, the test is not met with respect to funding restrictions on annual appropriation bills and the point of order is overruled.

PARLIAMENTARY INQUIRY

Mr. WALKER. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state his parliamentary inquiry.

Mr. WALKER. The Chair did not refer to the rulings, however, where it is clear that the Chair is prepared to sustain points of order where the amendment is equally susceptible to more than one interpretation which clearly this particular amendment is. I did not hear the Chair rule on the point of order that I raised in that regard.

The CHAIRMAN. The Chair will simply remind and repeat to the gentleman that in this line of precedent on funding restrictions on appropriation bills the test of inevitability of a tax increase or decrease is consistent through all the precedents. For that reason, again, the Chair rules the point of order out of order.

Under the rule, debate on this amendment and all amendments thereto shall not exceed 1 hour.

The Chair recognizes the gentleman from Wisconsin [Mr. OBEY] for 5 minutes.

Mr. OBEY. Mr. Chairman, let me say at the outset that I am offering this amendment on behalf of the majority leader, the gentleman from Missouri [Mr. GEPHARDT], and others.

I have to say that I find it extraordinary the lengths to which Members of the House are apparently willing to go in order to try to keep this amendment from even being considered.

The purpose of this amendment is to simply respond to a newspaper story which first appeared in that most ultimate of all conservative Republican house organs, the Wall Street Journal, on March 21 of this year. The headline reads, "White House Urges IRS To Focus on Audits on Lower Income Taxpayers, Agency Says."

What the story goes on to tell is that the White House Office of Management and Budget told the IRS that they ought to focus their review processes on middle-income taxpayers and low-income taxpayers, shifting their focus from high-income taxpayers and corporations. The IRS properly resisted that suggestion, and the IRS Commissioner, in testimony so avidly quoted by the gentleman from Pennsylvania just a moment ago, the IRS Commissioner said that working men and women are in substantial compliance with the tax laws of the United States. The administration then responded by requesting $20 million less for high-income field audits.

This amendment is to make clear that the increased funds provided will be used to focus additional reviews and audits on corporations and on high-income taxpayers.

The fact is that the examination rate for corporations is down 50 percent from a decade ago. The examination rate for high-income taxpayers is down 52 percent from a decade ago, and yet middle-income people are being audited at about the same rate.

The GAO indicated in its review that 40,000 people with incomes of more than $100,000 did not even file tax returns, and that almost 50 percent of all high-income nonfilers escaped IRS investigations altogether.

It seems to me, therefore, that the logic of this amendment is clear, and it ought to be adopted without controversy.

□ 1600

Especially when we consider that since 1980, the wealthiest 1 percent of people in this society have effectively seen their incomes double from $330,000 to over $500,000 while the average worker, the average male worker at the median level of income in this country, with half earning more and half earning less, that average worker has seen his real income declined by $2,000 over that same period.

Certainly that result is unfair enough without adding an additional burden to the middle class—namely, an unfair emphasis in audits on the part of the IRS, being directed by the White House. I think the IRS was correct to resist that effort on the part of the White House. We want to make certain that we nail into the law protections for the IRS so that the White House will not again ask them to go on a diversionary expedition to basically hit middle class taxpayers rather than going where the dollars are.

It seems to me that this boils down to the very simple question: Whose side are Members on? If Members are on the side of middle-class taxpayers, Members vote for this amendment; if Members are on the side of the high rollers in this society, Members vote against it. It is that simple.

Mr. WOLF. Mr. Chairman, I move to strike the requisite number of words.

Let me begin by saying, one, if OMB did what was said that they did, it was wrong. I want to publicly condemn it on the floor today, certainly on behalf of myself and I know most Members of this body would agree. Second, I want to commend Commissioner Goldberg for resisting and, as the gentleman from Maryland [Mr. HOYER] made the comment, Mr. Goldberg is doing an outstanding job. Third, it would be my intent to tell Members that the administration has no problem with this amendment. If we are looking for a raging debate to keep Members away from their families tonight, and this place frankly does keep Members away from their family, then we can keep going 1 more hour.

Also, I would accept the amendment, but I want to make it clear that I think the body, since we are a lawmaking body, should understand and perhaps the amendment should be changed as to where we go for it and take the amendment, but I accept the amendment. The first thing is programmatic. I think the RECORD should reflect this amendment would take the issue requested by the President this year for the Information Reporting Program, [IRP], and transfer it to the examination program. Specifically, it would take away $13 million from IRP, a proposed increase which is just above the level of inflation, and transfer that $1.6 billion, 31,000 FTE examination program. Information provided me by the Treasury Department indicates that the IRP program which would have a fiscal year 1992 level of 3,956 FTE's under the bill as currently drafted is already being reduced by 148 FTE's due to productivity gains. This amendment as drafted would cause the additional reduction of 250 staff-years for this program.

The authors of this amendment might not think that this a bad thing to transfer funds from the small IRP Program to the larger Examination Program, as a policy choice, because there seems to be an assumption that the IRP goes after low-income taxpayers. However, I think in fairness that the RECORD should reflect that the IRP generates reports on discrepancies on tax returns that involve such tax issues as interests, dividends, capital gains, and mortgage interest deductions. The IRP is an income-blind program. It is an automated blind program that generally focuses on the types of issues that this amendment targets, higher income taxpayers who typically file returns which involve interests, dividends, and capital gains. So I am not sure that this amendment, by taking money away from the IRP, would result in what the authors want.

Having said that, just for the RECORD to clarify, because if we are writing laws we really do not want to do something that all Members are not for, I want to again state that the administration has no opposition to this amendment. On behalf of this side of the aisle, I accept the amendment.

Mr. WALKER. Mr. Chairman, I move to strike the requisite number of words. No person has had any real concern about the nature of the amend-

ment itself. The question around here has always been about the process. That is what I want to go back to.

The gentleman from Wisconsin found it amusing that we would take a look at the process used and in the course of the rules debated earlier, and in the course of my point of order, we looked at the process, because in all honesty there is a certain amount of arrogance that suggests we ought to go out and legislate in this matter within appropriation bills.

The gentleman seems to have no concern whatsoever about doing it on this bill, but then tomorrow is going to bring Members a bill out of his committee in which he will not allow the Members the ability to strike as funding if he has his way in the Committee on Rules.

What I am suggesting is that we ought not allow the ability to control the process here to get in the way of our better judgment. There is nothing wrong with the substance of this amendment. I would suggest it is a very poorly drafted amendment, because it does not define the terms in any way, shape or form.

Earlier today the gentleman from Missouri, the author of the amendment, could not tell me exactly whether the funding level would come down to define high-level taxpayers—somewhere around $100,000. I suggest when we are doing these kinds of things and dealing with IRS policy and telling the IRS to go and target a specific group of taxpayers, we ought to be very, very careful about what it is we are doing.

In this particular case, I think the amendment was drafted more for political purposes than with the careful intention of assuring we have an appropriate policy. That is not a good way to legislate. It is particularly not a good way to legislate when we run roughshod over the processes of the House that are supposed to protect all Members in order to get something like this done.

Then, our side was disturbed about the fact that while this particular set of tax principles was given a particular waiver, the taxpayer's bill of rights was not given the same kind of waiver, and so the real protection that existed for middle-income taxpayers was left unprotected in the bill, and likely will be stricken later on on a point of order. That would be a real shame. That would be the real travesty against middle-income taxpayers. I would hope it would not be done, but in this particular case, this amendment should be approved.

Mr. GEPHARDT. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, the amendment I offer today—with the cosponsorship of our colleagues Mr. OBEY, Mr. PICKLE and Mr. DORGAN—prohibits the use of additional funding by the IRS to target low- and middle-income taxpayers.

The amendment calls for any increased funding to be used to examine high-income/high-asset taxpayers.

The policy stated by the amendment should be common sense. But, unfortunately, common sense has not been all that common at the executive branch when it comes to tax policy.

In March, the Wall Street Journal reported that the "White House Urged IRS to Focus Audits On Lower-Income Payers."

The article indicated that the Office of Management and Budget wanted to increase its audits of low- and middle-income taxpayers. IRS Commissioner Fred Goldberg, Jr., told the House Ways and Means Oversight Subcommittee that he wasn't going to do it.

In testimony before the Oversight Subcommittee, Commissioner Goldberg reported that working men and women are substantially in compliance with our Nation's tax laws and pay their fair share.

Our amendment supports IRS efforts. It simply says that when the IRS allocates new resources, they should be used to audit high-income/high-asset taxpayers. There is every reason for the Congress of the United States to endorse these efforts.

From 1980–90, the examination rate for corporations dropped 50 percent, partnerships dropped 50 percent, and upper income individuals dropped 52 percent.

Over the same period, the IRS continued to examine working men and women at approximately the same level.

In March, the General Accounting Office investigated the treatment by the IRS of taxpayers with income over $100,000. Their study showed that the IRS does not fully investigate high-income nonfilers. Indeed, almost 50 percent of all high-income nonfilers escape investigation by the IRS.

For some in this Chamber, and elsewhere, this kind of bias against the middle-income taxpayer represents business as usual.

They want to repeal the luxury tax, they want to cut the capital gains tax, they want to eliminate working people from student loans, and they want to penalize the elderly poor who qualify for Medicare but cannot afford their premiums.

I understand that point of view, I don't share it, and I don't think it makes good policy for the United States.

I do not believe that our system of tax compliance should have one set of rules for the working people of the United States, the people who pay their taxes, and a looser set of rules for the people who can afford to pay but who may be shirking their burden.

If you want the middle-class to be audited by the IRS but want the rich to get off easy, you can oppose the amendment. But if you want to support the little guy, and support an even-handed system of tax justice for rich and powerful taxpayers as well as for the middle-class, we would be happy if you would join us in supporting the amendment.

□ 1610

Mr. GINGRICH. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, let me just say first of all I intend if this comes to a vote to vote for this. I think that our side will be virtually unanimous.

We certainly agree with the distinguished majority leader that it is useful for the middle class to be recognized and for the middle class to have an IRS which is more interested in protecting their wallets and auditing very large corporations than going after the middle class; however, I just want to say that one of the interests the middle class has is controlling Federal spending, and another interest the middle class has is cutting out waste in government.

If I might, I just want to make clear what is going to happen for the next couple days. I am going to ask my colleagues on this side of the aisle to do every procedural step we can, to insist on every point of order we can, and to communicate that the rule which just came out of the Rules Committee a few minutes ago is an absolute assault on the middle class. It absolutely eliminates every individual Member on either side of this aisle from an opportunity on the foreign aid appropriations bill to cut out waste in spending.

Now, I am convinced that the majority leader and the Democratic leadership which developed this afternoon's amendment on behalf of the middle class is going to want to help us defeat the rule tomorrow to allow any individual Member, Democrat or Republican, liberal or conservative, to offer any cutting amendment they want to on this appropriation bill.

I think as a matter of procedural fairness for the House, it is my understanding from the Rules Committee, from our staff, that it is virtually without precedent to limit the right of Members to offer motions to strike on appropriations bills. I think it strikes at the very heart of the representative nature of the House for the majority to decide artificially to protect this particular bill.

I cannot see how you can go to the middle class and say you want to help them, but by the way, you are absolutely protecting billions of dollars from any right of an individual Member to offer an amendment.

So we are for the next few days, until the majority decides to change its position, we are going to do every single thing we can to insist on the right of individual Members to be protected in cutting spending.

I cannot imagine from a middle-class, balanced budget, cutting waste standpoint anything which would be more vivid and more dramatic than to have the Democratic majority, which says it wants to represent the middle class and is trying in this IRS amendment to represent the middle class, to protect waste in these large bills and block the individual Members.

So if Members are inconvenienced for the next few days, there is a very easy way to stop that. I would urge the Democratic leadership to allow us to avoid the kind of confusion we are going to have by simply agreeing to pull the rule and rewrite it to allow Members to offer motions to strike.

Mr. TRAFICANT. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I do not think anybody in this House is going to oppose this amendment, because this amendment is going to sell good around the country. It looks good and in all reality it can be good. I am not questioning the intent or the integrity of the sponsors; but let me tell you what, for every one of those so-called rich people that you are going to be turning the IRS on, they are going to have a battery of attorneys, a battery of accountants, and they are going to fare very well in this process; but what this House is failng to do at this point, in my opinion, by being selective with the rule and being selective in the way we legislate, if you will, on appropriation bills, we still have not addressed the broad range of overall taxpayer abuse problems which basically affects the middle income guy and the smaller income guy and women in this country, and I think that is the hypocrisy.

There is nobody in this House who is against this particular language, but just remember this. Every time that IRS agent calls that guy that has all that money, he calls all his attorneys and his accountants and they work it out, many times for 1 dollar for every 10.

But what we are failing to do as a Congress is we still continue to leave vulnerable and exposed those individuals who do not have the financial wherewithal to protect their own interests under the Tax Code.

This is not knocking any Republican administration. This has occurred with Democrats and Republicans. It has happened with an IRS agency that Congress has not provided enough oversight for, and everybody in this House knows it.

So Mr. Chairman, I am going to support this amendment, but I think it is time that we take a look at the overall needs of the average worker, and by looking at the needs of the average worker, you provide some basic taxpayer protection. They are the ones who need it. They do not have the money for the attorneys. They do not have the accountants.

Mr. PENNY. Mr. Chairman, I move to strike the requisite number of words, and I yield to the gentleman from Wisconsin [Mr. OBEY].

Mr. OBEY. Mr. Chairman, I thank the gentleman for yielding to me.

Mr. Chairman, I simply take this time to respond to the comments of the gentleman from Georgia concerning the rule on the Foreign Operations bill.

The unprecedented rule to which the gentleman refers in fact has three previous precedents in this House. In 4 of the last 5 years, the identical bill has been handled in just the way that the Rules Committee handled this bill, in very large part because we are trying to do a very difficult thing, which is to pass an appropriations bill concurrently with the passage of the authorization bill.

We are trying to confine most of the legislative arguments to the authorization bill, and we are trying to reach accommodation with the administration on very sensitive issues, such as El Salvador.

Very frankly, most of the amendments to the bill about which I was worried would have come from the Democratic side of the aisle tomorrow, because among other things we are arranging, for the convenience of the administration, to delay any further votes on El Salvador until after Labor Day, to give the administration an opportunity to try to work the peace process in that country.

We also in that way prevent any precipitous amendments on other countries, such as Guatemala.

I would further make the point that to my knowledge every single Republican—well, let me back up. The Rules Committee noticed last week their intention to provide just such a rule. They explicitly informed the gentleman from Georgia of that fact on the floor. My understanding is, and I would point out that under that notice given by the Rules Committee, every single Republican who offered an amendment was guaranteed that that amendment would be considered. The only Republican amendment that I know was dropped was that of the gentleman from New York [Mr. GREEN], who specifically told me that he only wanted his amendment considered if in fact another amendment came from the pro-life side of the issue, and since it did not, he did not choose to offer an amendment; so I fail to see how any Member has been injured.

In fact, the majority here is doing the same thing the minority is doing on the foreign operations bill. We are largely providing appropriations for items that the administration wants, and it seems to me that we can hardly be faulted here for doing that.

I dare say that the administration has gotten 99 and 44/100ths percent of what it wanted, and I dare say that there is not a single Republican amendment that was offered that was not allowed to be considered tomorrow.

Mr. GINGRICH. Mr. Chairman, will the gentleman yield to clarify two things?

The CHAIRMAN. The gentleman from Minnesota has the time.

Mr. PENNY. Mr. Chairman, I yield to the gentleman from Georgia.

Mr. GINGRICH. Mr. Chairman, I just want to make two points.

First of all, I believe it is fair to say that the distinguished chairman was not joined by his ranking member in requesting this rule; is that correct?

Mr. OBEY. Mr. Chairman, if the gentleman will yield, I was not joined for the last 5 years by the ranking Republican. That does not belie the fact that we have had this same rule for 4 of the last 5 years.

Mr. GINGRICH. Mr. Chairman, will the gentleman yield further?

Mr. PENNY. I yield to the gentleman from Georgia.

Mr. GINGRICH. I will just point out, Mr. Chairman, that the gentleman from Wisconsin should be on the floor defending the rule. As I understand the rule, it reads, for example, that Mr. VOLKMER has a specific amendment which was in the RECORD, and then reads Obey substitute.

Mr. EDWARDS has three amendments which were in the RECORD. Then it says Obey substitute to each Edwards amendment.

So that the only person who did not have to print their amendments in the RECORD was the distinguished gentleman from Wisconsin. If I could get a deal like that from the Rules Committee, I would favor it too.

□ 1620

Mr. OBEY. Let me simply suggest this is not at all rare to allow subcommittee chairmen to substitute amendments to amendments offered. As you know, it is physically impossible to prepare amendments to amendments that have not been drafted yet. So we have no way of drafting those amendments until after the others have been filed.

Mr. GINGRICH. Mr. Chairman, will the gentleman yield?

Mr. PENNY. I yield to the gentleman from Georgia.

Mr. GINGRICH. I thank the gentleman for yielding.

In the 97th Congress, no restrictive rule; 98th Congress, no restrictive rule on any regular appropriation bill; 99th Congress, 1 restrictive rule; 100th Congress, 1 restrictive rule which permitted 18 amendments; 101st Congress, 1 restrictive rule which permitted 11 amendments.

All I am suggesting is that when every amendment gets to be trumped by one Member whose amendments we have not seen, it is a little one-sided.

The CHAIRMAN. The time of the gentleman from Minnesota [Mr. PENNY] has expired.

(By unanimous consent Mr. PENNY was allowed to proceed for 1 additional minute.)

Mr. PENNY. I yield further to the gentleman from Wisconsin.

Mr. OBEY. I thank the gentleman for yielding.

Mr. Chairman, nothing the gentleman has said denies the fact that in 4 of the last 5 years we have had virtually the same rule. The rule operates principally for the convenience of a Republican administration with which I am trying to cooperate. When the day comes that a Democratic chairman is criticized for working cooperatively with a Republican administration to protect their prerogatives, largely, then I think we have reached a very strange state indeed in this Chamber.

Mr. DORGAN of North Dakota. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I shall not take the full 5 minutes, but I did want to say that as a former tax administrator who has been involved in audit enforcements, this is not a minor, technical, or insignificant issue, as some have suggested.

The question of how we enforce our tax laws—against whom, and with what kind of fairness—is very important. I do not believe that we ought to micromanage on the floor of the House. I support Commissioner Goldberg. I think he is trying to do a very good job under very difficult circumstances. He is trying to use limited resources to cover virtually unlimited needs to enforce our tax laws.

But there are some quirky people in town who apparently feel the best approach to enforcement is to increase our enforcement efforts against low- and middle-income people. They feel that's the best use of our money.

These people are apparently the same people who said to the IRS, when they requested $35 million more for compliance and enforcement plans to try to respond to significant tax avoidance among high-income people, that "We are going to cut those amounts by 80 percent. We do not want you to examine returns in this area of tax enforcement."

So it is perfectly appropriate, in fact I think necessary and important, for us when we send this money to say, "You know, you ought to look for money where money is," as the old saying goes. If you take a look at where the tax avoidance is in this country, it is not with low- and middle-income taxpayers or wage earners. The bulk of the evidence tells us that low- and middle-income workers in this country faithfully pay their taxes and always have.

On the other hand, if you take a look at audit rates on the largest corporations in the country in the past decade, they have decreased dramatically. Yet the tax-gap reports tell us how much is left out there falling through the cracks, and you will find almost $16 billion is not collected from corporations with over $100 million a year or more.

Well, that is where we ought to devote some of our resources. This amendment is very simple and absolutely correct. It says when you have additional resources let's not use them to significantly enhance the audit and enforcement efforts against those middle-income and low-income people who are already complying with the tax laws and faithfully pay their taxes. Let's use it to get those who are slothful and who decide they are not going to participate and who do not want to comply with the tax laws. It's time to get them to become full-fledged American taxpayers and pay us what they owe.

Once we do that, we will have done something significant for all the rest of the taxpayers in this country. That is what this amendment is all about. It is not about politics or anything else. It is not that enforcement of tax laws is insignifcant. But when people suggest we move in the wrong direction and begin significant audits against low- and middle-income people and ignore moving resources to the upper-income people where the tax compliance problems and tax enforcement problems exist, then they are wrong and we have a right to speak to that on the floor of the House. This is what this amendment does.

Mr. HOYER. Mr. Chairman, I move to strike the requisite number of words and rise in strong support of the Gephardt amendment. Much has been said about it. I would reiterate that I think Commissioner Goldberg is trying to respond to a problem that exists, that this amendment speaks to. I would like to quote from pages 775 and 776 of his testimony which I think is exactly on point on this amendment.

Reading parts of it, he is referring to the high-volume program of contact through mail, computer operations, which is generally, as he points out, best suited to relatively perfunctory returns. That is, returns which do not have, necessarily, a lot of special items contained in them. He says this: "If you compare the declines with individuals to the declines for partnerships, large businesses, large corporations, large Schedule C filers, it is dramatic." He goes on to say: "I think the next chart tells the story." He says: "Overall, for individuals, nonbusiness individuals, if you look at what we are doing in 1991, including adding business coverage over all individuals, nonbusiness individuals have the same amount of dealings with us as they had 10 years ago, the same percent." In other words, the average guy still has the same interface with the IRS. Some have referred to it as harassment. In some cases that is perhaps correct. None of us would condone such activity.

However, for the most part, what it is, as the gentleman from North Dakota was saying, in an attempt to make sure that our system operates fairly and that all taxpayers pay their fair share. He goes on to say: "We have, however, a 27-percent decline in audit coverage for businesses with over $100 million in assets." In other words, our largest corporations which have the most money and probably the most tax liability we see a significant, by over a quarter decline in their audit coverage.

Quite obviously, the message that says that, "We are not going to check on you if you are a big-timer. But if you are a little-timer, we are going to stay after you just as we have."

He goes on to say: "A 53-percent decline, over half, in audit coverage for individuals with over $100,000 income," the income level for which the majority leader speaks, and then a 51-percent decline in audit coverage on partnerships. Now, quoting Commissioner Goldberg, he said, "The system is out of whack."

Now, I do not know what the Wall Street Journal article was based upon, per se, but if in fact there was a direction from the White House to the IRS to diminish the audit coverage on the wealthiest Americans who are doing the best in America, in fact that the Government and our system is serving the most, while continuing it on the average on the average American guy trying to struggle and make ends meet, then in fact Commissioner Goldberg is absolutely correct, the system is out of whack.

The majority leader's amendment attempts to put the system a little back on the track.

Mr. PICKLE. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, it is clear that over the past decade the administration has sought to rely on working men and women as an easy source for needed revenue. The administration's strategy is: why bother expending valuable IRS resources to dig through the complex books and records of large corporations and high income people, when, for the price of a postage stamp, IRS notices can be mailed out to lower- and middle-income taxpayers asking for $15 or $50 in additional taxes.

The bottom line is that hitting wage earners on discrepancies in salaries and interest that they report on their tax returns is a heck of a lot easier than sorting through aggressive corporate tax positions, complicated partnership accounting issues, and potential litigation. The amendment before us is intended to change this strategy and tell the administration that we don't intend to let the big boys alone anymore.

The Ways and Means Committee's Subcommittee on Oversight, which I chair, held a hearing March 20, 1991 on the Internal Revenue Service's fiscal

year 1992 budget. The facts revealed during that hearing speak for themselves.

The Commissioner of the IRS testified that from 1981 through 1990, the audit rate for corporations dropped by 50 percent, the audit rate for partnerships dropped by 50 percent, and the audit rate for upper income individuals dropped by 52 percent. In contrast, the audit rate for working men and women did not change. They are typically audited by mail under the Information Reporting Program when an IRS computer finds a mismatch.

In 1991, wage earners will be audited at a rate of 5.5 percent under IRS's audit-by-mail program. This is higher than the 3.5 percent audit rate for corporations, much higher than the .9-percent audit rate for partnerships, and the 3.7-percent audit rate for upper income individuals.

The administration requested, during fiscal year 1992, that the IRS increase its reliance on audits of working men and women, and shift away from audits of high-income and high-asset taxpayers. In order to get more revenues in more quickly, IRS could send out additional IRS tax notices to working individual taxpayers. This would bring money in faster and avoid the more time consuming and complex audits of high-income individuals and corporations.

The IRS Commissioner objected to this request believing that it did not represent good tax policy and simply was intended to be an easy short-term revenue source. He noted that working men and women are substantially compliant with our tax laws and pay their fair share. IRS Commissioner Goldberg testified that he felt strongly it is the IRS's job to also go after the big guys who are not paying their fair share.

In the end, the Commissioner was able to rebuff the administration's proposal to shift the examination program further toward individuals audited by mail. However, the administration did not propose the funding for high-income and high-asset examination that the Commissioner and the Treasury requested.

The IRS Commissioner had the gumption to take a strong stand and he should be applauded for that stand. Today, the Congress has an opportunity to show its support for the Commissioner's position and for what is good and fair tax and fiscal policy.

Briefly, this amendment provides that the portion of the increase in tax law enforcement over fiscal year 1991 levels that would be allocated to audits by mail or the Information Returns Program, should instead be used for examination of high-income and high-asset taxpayers. We are not targeting taxpayers, but saying that the IRS should spend money wisely by examining those taxpayers that the Commissioner reported were not paying their fair share.

Mr. Chairman, there are some who would indicate that this is a partisan amendment. I disagree. I suggest that it is good tax policy in its best sense. It represents the opinion of this administration's own tax Commissioner who objected to continued focus on low-income taxpayers. The Commissioner took the position that it was bad tax policy to do this and suggested exactly what we are suggesting here today.

IRS ought to be spending money to audit the big boys as well as the little fellows. This ought to be our tax policy, not Republican policy or Democratic policy, but nonpartisan standard policy. I would like, at this time, to submit for the RECORD a copy of IRS Commissioner Goldberg's statement before the Oversight Subcommittee which I believe provides the background for this amendment and the reasons why the amendment should be supported on a nonpartisan basis.

□ 1630

Mr. Chairman, I insert for the RECORD the following:

SUMMARY STATEMENT OF FRED T. GOLDBERG, JR., COMMISSIONER OF INTERNAL REVENUE

Mr. Chairman and members of the subcommittee: I appreciate the opportunity to appear before this subcommittee today to discuss the 1991 filing season and our fiscal year 1992 budget. Testifying with me are Mike Murphy, Deputy Commissioner; John Johnson, Chief Financial Officer; Dave Blattner, Chief Operations Officer; and Hank Philcox, Chief Information Officer. Also with us today are other IRS executives who will be available to answer any questions you might have.

Mr. Chairman, I have two straightforward and encouraging messages to deliver:

The filing season is going exceptionally well.

The President's FY 1992 budget request:

Fully funds existing levels of activities,

Funds the FY 1992 increment of systems modernization, and,

Provides for a modest growth in our compliance activities.

I. 1991 FILING SEASON HIGHLIGHTS

Mr. Chairman, I believe the statistics in every aspect of our operations tell the story. Here are the facts compared to last year at this time:

A. Service Centers

Taxpayers are filing at about the same rate again this year; we are processing returns and issuing refunds on or ahead of schedule. Particularly noteworthy are the increase in electronically filed returns and the widespread use of the simplified form 1040A by elderly taxpayers for the first time this year (data through March 9, 1990 and March 8, 1991):

CHART 1.—INDIVIDUAL INCOME TAX RETURNS FILED

[In millions]

	1990	1991	Percent change
Electronically filed returns	3.3	5.9	81.3
Form 1040	19.6	17.7	−9.5
Form 1040A	10.4	11.4	9.2
Form 1040EZ	11.6	10.1	−12.7
1040A filed by taxpayers with pension income	.....	1.0	N/A

As we all know, many "little things" go wrong each filing season—equipment failures, software glitches, misdirected computer tapes, telecommunications failures, and the like. While these problems are inevitable, the object is to minimize their impact on taxpayers. So far, our success in this regard has been nothing short of remarkable. These run the gamut from the electronic transmission of returns to recover from computer tapes that a courier misdirected, to the rerouting of taxpayer service traffic when the telephone company's transmission lines went down. We have served the taxpaying public quite well this year.

The only cloud on the horizon is that the challenge of maintaining our antiquated hardware and software grows more daunting and costly each year. We are living on the edge in this regard—thanks to the skills of our workforce, we have averted disaster to date. But we are racing against time, Mr. Chairman, in our efforts to modernize our system.

One of the most striking aspect of our processing efforts has been the continued improvement in quality. The following chart illustrates the point.

CHART 2.—SERVICE CENTER INVENTORIES AND RECEIPTS AS OF MAR. 8, 1991 ADJUSTMENTS, UNPOSTABLES, AND UNIDENTIFIED REMITTANCES

	Percent	Number
Adjustments (IMF/BMF):		
Change in inventory	−16.7	−69,500
Change in receipts	−16.8	−310,600
Unpostables:		
Change in inventory	−28.9	−95,800
Change in receipts	−20.0	−235,700
Unidentified remittances:		
Change in inventory	−12.5	−1,800
Change in receipts	−11.9	−1,300

This translates directly into cost savings for the government. Of greater importance, it represents a dramatic reduction in burden on the taxpaying public.

B. Taxpayer Service

We are seeing continued improvement in taxpayer service once again this year.

CHART 3.—CUMULATIVE RESULTS THROUGH THE FIRST FULL WEEK IN MARCH

	1989	1990	1991
Cumulative accuracy rate (percent)	[1] 62.8	76.2	81.3
Level of service (percent)	83.7	71.0	74.3
Teletax—Refund (millions)	8.2	3.3	8.3
Technical recorded tax information (millions)	1.6	1.7	2.0

[1] End of filing season cumulative rate.

With respect to our accuracy rates, two points are worth noting. First, we are seeing significant improvements throughout the country this year. While a number of specific call sites are having some continued difficulty, six of seven regions are now over 80% on a cumulative basis, and more than 18% of our call sites are over 85% on a cumulative basis.

The second point relates to the expert system that we tested in Boston last year, and are currently testing in Boston, Philadelphia, Dallas and Los Angles. While the results this year are mixed, we remain convinced that expert systems hold great promise for the future. At the same time, however, it is clear that our investments in training and the like are paying off quite handsomely in all of our call sites. We plan to continue testing expert systems next year, and it will be several more years before we know how to make best use of this technology in our taxpayer service efforts.

C. Forms Distribution

As with our other activities, forms distribution is going quite well this year. To

date we have filled 11.2 million requests for forms in addition to the 96.7 million tax packages we mailed to individuals at the beginning of the filing season. Other positive indicators are:*ERR08*

Chart 4.—Forms distribution key indicators (through March 9, 1991)

	1991
Critical returns on back order	0
Average turn around time	[1]1
Average time, door-to-door	[2]11
Accuracy rates, forms distribution, centralized forms distribution sites	95.9

[1]Day.
[2]Days.*ERR08*

Once again, in an operation this size, "little things" are certain to go wrong. We are threfore particularly pleased with the GAO's assessment that employees in our walk-in sites are familiar with procedures for ordering forms and are making an extra effort to be helpful.

Mr. Chairman, our filing seasons succeed because our citizens and preparers make it a success. Beyond that, four other reasons behind our achievements this year are:

(1) No last minute law changes with 1990 effective dates;

(2) Tax systems modernization projects that are now up and running;

(3) Strategic planning and our continued pursuit of quality;

(4) The dedication, abilities and hard work of our employees.

Those within our control will continue to enhance tax administration in the years ahead; I only hope we have learned our lesson with the respect to the first.

I am particularly proud of these accomplishments in light of the many complicated assignments our employees undertook in handling the special tax situations associated with Operation Desert Storm. The procedures extending the time to file, and helping those who wanted to file, as well as the procedures to stop notices and refund offsets reflect our commitment to ease the burden of the brave men and women serving in the gulf, and their families.

II. FY 1992 BUDGET

Mr. Chairman, I will limit my remarks to three aspects of our proposed FY 1992 budget:

A. *Truth in Budgeting*

A most significant aspect of our proposed budget is its candor. We will spend the money we are requesting in the manner we have described. Last year, I devoted much of my testimony before this subcommittee to a candid assessment of the budget problems we faced during 1989 and 1990. In part, the difficulties were attributable to our own shortcomings, unforseen circumstances and abrupt changes in direction. In part, however, the problem also resulted from unfunded mandatory costs, and erratic financing. Tax administration, and the taxpayers we serve, paid the price. We took draconian measures to live within our means—a two-year hiring freeze in most enforcement programs; shortchanging our employees on training and tools to do their jobs; and program cuts in taxpayer service.

Our FY 1991 budget was a step in the right direction—a bridge to a new era. I reported that we hoped to address a shortfall of $100-$150 million through productivity gains and program cuts. With the support of both Treasury and OMB, and the help of this committee and others in Congress, we have addressed these shortfalls.

Mr. Chairman, this data clearly demonstrates the progress we have made and are making. Our concerted efforts over the past two years are paying dividends. The IRS will now spend its money as advertised. We will be able to produce the results the Congress expects for the money it appropriates.

I testified last year that we had faced chronic shortfalls in the areas of training, travel, support and supplies, space renovations, and computer systems. These were shortfalls between what you and your colleagues thought we should spend, and what we in fact spent in these categories. These gaps are being closed with steps taken in 1991 and with the proposed FY 1992 budget.

The FY 1991 budget turned the corner; the FY 1992 budget takes a measurable step forward. The funding problems we experienced in the past have undoubtedly left their mark, but we are now moving in the right direction.

Equally important, the FY 1992 proposed budget:

Fully funds pay increases;

Reflects anticipated increases in support costs;

Brings FY 1992 program objectives and financial resources into balance; and

Reflects projected savings from investments in new information systems.

By fully funding costs associated with our existing level of activities as well as the program increases, we can continue to administer the Nation's tax laws and effectively manage our resources. It will enable us to:

Deliver another successful filing season next year.

Maintain our enforcement efforts and avoid a hiring freeze that wastes tax dollars and forfeits hundreds of millions of dollars in revenue.

Invest in the training and tools necessary for our employees to do their jobs properly.

Invest in our existing information systems to continue current operations, replace obsolete equipment and make necessary enhancements as we move to a modernized system.

The administration and Congress have been supportive of our efforts to incorporate truth in the budgeting process. The FY 1992 proposed budget takes us well down that road.

B. Tax Systems Modernization

Our proposed FY 1992 budget will fund the next installment in our long term effort to modernize our systems. Without question, tax systems modernization (TSM) is the key to the future of tax administration. TSM is the vehicle that will permit us to dramatically reduce the burden on taxpayers, enhance voluntary compliance with our tax laws, and generate quality-driven productivity gains throughout the IRS.

In my written statement, I highlight the progress we are making and the benefits that TSM has generated and will generate in the years ahead. For purposes of my testimony this morning, I will limit myself to the following:

First, the most significant long-term accomplishment during the past year has been completion of our draft design master plan. This plan runs to over a thousand pages and includes:

An overview of future IRS automated systems;

Description of projects and procurements required to accomplish TSM;

A master schedule showing when features will be available;

A timetable for installing new equipment and for removal of old components;

Costs and benefits, including reduced burden on taxpayers.

We are now reviewing the plan with internal IRS users and a variety of outside stakeholders (Treasury, OMB, GAO, National Academy of Sciences). Most of these groups were involved in developing the plan. We plan to complete the reviews and revise the plan, as appropriate, later this spring. I want to emphasize that the design master plan is not static. While the fundamentals of the plan are in place, various aspects of it are certain to evolve as we learn from experience and respond to external factors, such as tax law changes and emerging technologies.

Second, while TSM is a costly, difficult and long-term endeavor, the investment we have made to date is already paying substantial dividends. Following are TSM projects that are now up and running:

Electronic filing;

Electronic transmission of electronically filed returns;

Our so-called on-line entity system, which allows service center employees to directly access certain taxpayer identifying data (name, address and Social Security number);

Automated underreporter inventory and correspondence tracking system.

Without question, these efforts have saved us millions of dollars. They are a primary reason why we are enjoying the filing season we have enjoyed to date. Above all, they have already benefitted millions of our citizens—taxpayers who have received their refunds more rapidly, taxpayers who have avoided the hassles of our adjustments and unpostables inventory, taxpayers who have not received needless notices and correspondence from the IRS.

Mr. Chairman, I remain convinced that we can indeed transform tax administration during the 1990's. TSM, coupled with fundamental changes in the way we do business, holds the key to the future. We are on the right road; the FY 1992 budget funds the next phase of that journey.

C. Modest growth in our compliance activities

The proposed FY 1992 budget reflects sustained growth in our compliance activities. This approach is essential if we are to maintain voluntary compliance; properly plan our programs; and effectively recruit, train, and house new employees. It also increases inspection staffing, restoring levels in this all-important function to those recommended by the General Accounting Office.

1. Criminal investigation; employee plans and exempt organizations. Our special agents are generally recognized as the best in the business in fighting financial crimes. In recent years, they have made a major contribution to the war on drugs and the Government's efforts to combat money laundering and organized crime. Unfortunately, resources devoted to traditional criminal tax enforcement activities declined dramatically during the 1980's. The budget takes a long overdue step in the right direction by calling for a modest increase in special agents for use in this area.

The budget also calls for modest growth in our employee plans and exempt organization function to handle increased determination cases. Additionally, within our current resources, increasing our efforts to assure that pension plans comply with applicable funding requirements is of particular importance—to employees, and to the government as guarantor of pension benefits.

2. Collection: A substantial portion of the proposed increase is devoted to our collection function. If we include accrued interest and penalties and currently not collectible accounts, and before an allowance for doubtful accounts, the accounts receivable inventory is pushing $100 billion. It is clear that we can do a much better job of managing our

receivables. I believe we are not making progress on this front. At the same time, however, it is also clear that we must increase staffing as proposed.

3. Examination: The budget calls for a modest increase in our field examination activities. I would like to spend a moment on this particular item, Mr. Chairman, because I believe it is of great importance. Thanks to wage withholding and the development of our information reporting programs during the past decade, the plain fact is that working men and women of this country are substantially compliant with our Nation's tax laws. To an overwhelming extent, they do indeed pay their fair share. To the extent they do not, our high-volume information matching programs and our correspondence and office audit programs can make appropriate adjustments.

Unfortunately, these high-volume programs cannot be adapted to sophisticated business and corporate taxpayers. The result has been a dramatic decline in audit coverage in these areas over the past decade. The data speaks for itself.

CHART 9.—AUDIT COVERAGE AND UNDERREPORTER CONTACTS 1981–91 (PROJECTED)

[In percent]

	1981	1990	1991
All corporations	5.1	2.6	3.5
Large corporations (over $100M in assets)	80.5	59.1	73.1
Partnerships	1.6	0.8	0.9
Upper income individuals (business gross receipts over $100,000)	7.1	3.4	3.7
Nonbusiness individual	1.7	0.7	0.8
Underreporter notices	2.4	2.3	3.9
Nonbusiness individual audit coverage plus contracts, (including IRP)	4.6	3.6	5.5

CHART 10.—CHANGE IN STAFF YEARS APPLIED AND RETURNS FILED FISCAL YEAR 1981 THROUGH FISCAL YEAR 1991 (PROJECTED)

[In percent]

	Staff years	Returns filed
Total	+2	+22
Individual (non-business)	−20	+21
Large corporations and businesses	+41	+78
Partnerships	−45	+16

The increase in field examination staffing for FY 1991 and the proposed increase for FY 1992 will not restore audit coverage to adequate levels, but they are steps in the right direction.

III. DELIVERING THE PROMISE

Mr. Chairman, last year, we committed to the Congress that IRS would generate $9.4 billion in additional revenue collections over the FY 1991–1995 period through no-cost management improvements in the way we do business and investments in additional compliance staff.

When we made our projections more than 15 months ago, we estimated that the management initiatives would generate $2.5 billion during FY 1991, and $3.6 billion through FY 1995. At this point, two are ahead of schedule, two are more or less on target, and one is running behind. Overall, I believe we will meet our FY 1991 objective and will surpass our goal for the entire five year period. Of equal importance, I am confident that we are achieving our management objectives and are doing a better job of running the agency.

The second part of our commitment was to produce additional revenue from expanding our compliance program staffing, principally in examination and collection. Our ability to deliver on these resource initiatives depends on two factors—the staff we hire, and the yields generated by our enforcement programs.

With respect to staffing, Mr. Chairman, we have made substantial progress and are confident that we will have all additional employees in place during FY 1991. Even more important, our field executives are unanimous in the view that we are hiring top quality employees across the board. While there are a number of reasons for this encouraging development, I believe the pay reform legislation that you and your colleagues enacted last year has played a major role. Tax administration, and the American public, will benefit for years to come.

The results of our enforcement efforts to date are equally encouraging. Our accounts receivable collected per staff year are up 20 percent over 1989 and 10 percent over FY 1990. In the examination program, tax recommended per staff year for individual income tax returns is up 67 percent over FY 1989 and 29 percent over FY 1990. Corporate recommendations per staff year show even more improvement.

Quite simply, Mr. Chairman, we are hiring and retaining the people we need, they are being properly funded in the budget, and they are performing better than expected. The bottom line is quite encouraging—we remain confident that we will deliver the promised revenue, and that others will be able to verify our performance.

Mr. Chairman, I've focused on the management and resource initiatives because they are a matter of particular interest to the subcommittee. While they reflect the progress we are making, they are a modest part of the overall picture. We will provide for the record a document which describes management actions and accomplishments towards achieving our strategic business plan objectives.

CONCLUSION

I know we are making progress and we will continue building a healthy, responsive tax administration system for the country's taxpayers. I appreciate the important role this committee has played in ensuring effective and fair tax administration, as well as the support you have shown over the years.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Wisconsin [Mr. OBEY].

The question was taken; and the Chairman announced that the ayes appeared to have it.

RECORDED VOTE

Mr. WALKER. Mr. Chairman, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 411, noes 1, not voting 20, as follows:

[Roll No. 159]

AYES—411

Abercrombie
Ackerman
Alexander
Allard
Anderson
Andrews (ME)
Andrews (NJ)
Andrews (TX)
Annunzio
Anthony
Applegate
Archer
Armey
Aspin
Atkins
Bacchus
Baker
Ballenger
Barnard
Barrett
Barton
Bateman
Bellenson
Bennett
Bentley
Bereuter
Berman
Bevill
Bilirakis
Bliley
Boehlert
Boehner
Bonior
Borski
Boucher
Boxer
Brewster
Brooks
Broomfield
Browder
Brown
Bruce
Bryant
Bunning
Burton
Bustamante
Byron
Callahan
Camp
Campbell (CA)
Campbell (CO)
Cardin
Carper
Carr
Chandler
Chapman
Clay
Clement
Coble
Coleman (MO)
Coleman (TX)
Collins (IL)
Collins (MI)
Combest
Condit
Conyers
Cooper
Costello
Coughlin
Cox (CA)
Cox (IL)
Coyne
Cramer
Cunningham
Dannemeyer
Darden
Davis
de la Garza
DeFazio
DeLauro
DeLay
Dellums
Dickinson
Dicks
Dingell
Dixon
Donnelly
Dooley
Doolittle
Dorgan (ND)
Dornan (CA)
Downey
Dreier
Duncan
Durbin
Early
Eckart
Edwards (CA)
Edwards (OK)
Edwards (TX)
Emerson
Engel
English
Erdreich
Espy
Evans
Fascell
Fawell
Fazio
Feighan
Fields
Fish
Flake
Foglietta
Ford (MI)
Ford (TN)
Frank (MA)
Franks (CT)
Frost
Gallegly
Gallo
Gaydos
Gejdenson
Gekas
Gephardt
Geren
Gibbons
Gilchrest
Gillmor
Gilman
Gingrich
Glickman
Gonzalez
Goodling
Gordon
Goss
Gradison
Grandy
Green
Guarini
Gunderson
Hall (OH)
Hall (TX)
Hamilton
Hammerschmidt
Hancock
Hansen
Harris
Hastert
Hatcher
Hayes (IL)
Hayes (LA)
Hefley
Hefner
Henry
Herger
Hertel
Hoagland
Hobson
Hochbrueckner
Holloway
Horn
Horton
Houghton
Hoyer
Huckaby
Hughes
Hunter
Hutto
Hyde
Inhofe
Ireland
Jacobs
James
Jefferson
Jenkins
Johnson (CT)
Johnson (SD)
Johnson (TX)
Johnston
Jones (GA)
Jones (NC)
Jontz
Kanjorski
Kaptur
Kasich
Kennedy
Kennelly
Kildee
Kleczka
Klug
Kolbe
Kolter
Kopetski
Kostmayer
Kyl
Lagomarsino
Lancaster
Lantos
LaRocco
Laughlin
Leach
Lehman (CA)
Lehman (FL)
Lent
Levin (MI)
Lewis (CA)
Lewis (FL)
Lewis (GA)
Lightfoot
Lipinski
Livingston
Long
Lowery (CA)
Lowey (NY)
Luken
Machtley
Manton
Markey
Marlenee
Martin
Martinez
Matsui
Mavroules
Mazzoli
McCandless
McCloskey
McCollum
McCrery
McCurdy
McDermott
McEwen
McHugh
McMillan (NC)
McMillen (MD)
McNulty
Meyers
Mfume
Michel
Miller (CA)
Miller (OH)
Miller (WA)
Mineta
Mink
Moakley
Molinari
Mollohan
Montgomery
Moody
Moorhead
Moran
Morella
Morrison
Murphy
Murtha
Myers
Nagle
Natcher
Neal (MA)
Neal (NC)
Nichols
Nowak
Nussle
Oakar
Obey
Olin
Olver
Ortiz
Orton
Owens (NY)
Owens (UT)
Oxley
Packard
Pallone
Panetta
Parker
Patterson
Paxon
Payne (NJ)
Payne (VA)
Pease
Pelosi
Penny
Perkins
Peterson (FL)
Peterson (MN)
Petri
Pickett
Pickle
Porter
Poshard
Price
Pursell
Quillen
Rahall
Ramstad
Rangel
Ravenel
Ray
Reed
Regula
Rhodes
Richardson
Ridge
Riggs
Rinaldo
Ritter
Roberts
Roe
Roemer
Rogers
Rohrabacher
Ros-Lehtinen
Rose
Rostenkowski
Roth
Rowland
Roybal
Russo
Sabo
Sanders
Sangmeister
Santorum
Sarpalius
Savage
Sawyer
Saxton
Schaefer
Scheuer
Schiff
Schroeder
Schulze
Schumer

Sensenbrenner	Stokes	Visclosky
Sharp	Studds	Volkmer
Shaw	Stump	Vucanovich
Shays	Sundquist	Walker
Shuster	Swett	Walsh
Sikorski	Swift	Washington
Sisisky	Synar	Waters
Skaggs	Tallon	Waxman
Skeen	Tanner	Weber
Skelton	Tauzin	Weiss
Slattery	Taylor (MS)	Weldon
Slaughter (NY)	Taylor (NC)	Wheat
Slaughter (VA)	Thomas (CA)	Whitten
Smith (FL)	Thomas (GA)	Williams
Smith (IA)	Thomas (WY)	Wilson
Smith (NJ)	Thornton	Wise
Smith (OR)	Torres	Wolf
Snowe	Torricelli	Wolpe
Solarz	Towns	Wyden
Solomon	Traficant	Wylie
Spratt	Traxler	Yates
Staggers	Unsoeld	Yatron
Stallings	Upton	Young (AK)
Stark	Valentine	Young (FL)
Stearns	Vander Jagt	Zeliff
Stenholm	Vento	Zimmer

NOES—1

Crane

NOT VOTING—20

AuCoin	Hopkins	Mrazek
Bilbray	Hubbard	Oberstar
Clinger	LaFalce	Roukema
Derrick	Levine (CA)	Serrano
Dwyer	Lloyd	Smith (TX)
Dymally	McDade	Spence
Gray	McGrath	

□ 1653

Mr. CUNNINGHAM and Mr. CAMPBELL of California changed their vote from "no" to "aye."

So the amendment was agreed to.

The result of the vote was announced as above recorded.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

INFORMATION SYSTEMS

For necessary expenses for data processing and telecommunications support for Internal Revenue Service activities, including: returns processing and services; compliance and enforcement; program support; and tax systems modernization; and for the hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; $1,294,713,000, of which not less than $492,000,000 shall remain available until expended for tax systems modernization, and of which not to exceed $60,000,000 shall remain available until expended for other systems development projects: *Provided*, That of the amounts authorized to remain available until expended $492,000,000 shall not be obligated prior to September 30, 1992, and pursuant to section 202(b) of the Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987, this action is a necessary (but secondary) result of a significant policy change: *Provided further*, That of the $492,000,000 provided for tax systems modernization up to $15,000,000 may be available until expended for the establishment of a federally funded research and development center and may be utilized to conduct and evaluate market surveys, develop and evaluate requests for proposals, and assist with systems engineering, technical evaluations, and independent technical reviews in conjunction with tax systems modernization.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

I raise a point of order under clause 2, rule XXI for that language starting on page 13, line 20, with the word "provided" through page 14, line 1, ending with the word "change," and a further point of order commencing on page 14, line 1, with the words "provided further" and ending with line 9, the word "modernization" for constituting legislation on an appropriations bill.

The CHAIRMAN. Does the gentleman from California desire to be heard?

Mr. ROYBAL. Mr. Chairman, I concede the point of order, and I have an amendment at the desk.

The CHAIRMAN. Let the Chair first inquire of the gentleman from Ohio whether he confines his points of order to those provisions as cited or whether he seeks to strike the entire paragraph in which they stand?

Mr. TRAFICANT. I would leave my language specifically to the language that I had specified.

The CHAIRMAN. Solely to the language to which this point of order referred. The point of order is conceded and sustained and those provisions are stricken.

The Chair will advise the gentleman from California [Mr. ROYBAL] that the only language stricken by the point of order was the language specifically cited in the point of order. The remainder of the paragraph remains. The only language stricken is that beginning with the provision on line 20 of page 13 through the rest of the paragraph.

The Clerk will read.

The Clerk read as follows:

ADMINISTRATIVE PROVISION—INTERNAL REVENUE SERVICE

SECTION 1. Not to exceed 4 per centum of any appropriation made available to the Internal Revenue Service for the current fiscal year by this Act may be transferred to any other Internal Revenue Service appropriation upon advance approval of the House and Senate Committees on Appropriations.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order against the administrative provision—Internal Revenue Service commencing on page 14, line 12, through line 17, concluding with the word "appropriations."

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN (Mr. STUDDS). The point of order is conceded and sustained. The section is stricken.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL: On page 14, line 10 insert:

ADMINISTRATIVE PROVISION—INTERNAL REVENUE SERVICE

SECTION 1. Not to exceed 4 per centum of any appropriation made available to the Internal Revenue Service for the current fiscal year by this Act may be transferred to any other Internal Revenue Service appropriation.

Mr. ROYBAL. Mr. Chairman, what this amendment actually does is exclude the language in the paragraph that was subject to a point of order. All the rest of the language then would remain.

Mr. TRAFICANT. Mr. Chairman, reserving my right to object.

The CHAIRMAN. The Chair will inform the gentleman from Ohio that it is too late to interpose a point of order. The debate has begun.

The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The question was taken.

RECORDED VOTE

Mr. WALKER. Mr. Chairman, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 411, noes 0, not voting 21, as follows:

[Roll No. 160]

AYES—411

Abercrombie	Coble	Frank (MA)
Ackerman	Coleman (MO)	Franks (CT)
Alexander	Coleman (TX)	Frost
Allard	Collins (IL)	Gallegly
Anderson	Collins (MI)	Gallo
Andrews (ME)	Combest	Gaydos
Andrews (NJ)	Condit	Gejdenson
Andrews (TX)	Conyers	Gekas
Annunzio	Cooper	Gephardt
Anthony	Costello	Geren
Applegate	Coughlin	Gibbons
Archer	Cox (CA)	Gilchrest
Armey	Cox (IL)	Gillmor
Aspin	Coyne	Gilman
Atkins	Cramer	Gingrich
Bacchus	Crane	Glickman
Baker	Cunningham	Gonzalez
Ballenger	Dannemeyer	Goodling
Barnard	Darden	Gordon
Barrett	Davis	Goss
Barton	de la Garza	Gradison
Bateman	DeLauro	Grandy
Beilenson	DeLay	Green
Bennett	Dellums	Guarini
Bentley	Derrick	Gunderson
Bereuter	Dickinson	Hall (OH)
Berman	Dicks	Hall (TX)
Bevill	Dingell	Hamilton
Bilirakis	Dixon	Hammerschmidt
Bliley	Donnelly	Hancock
Boehlert	Dooley	Hansen
Boehner	Doolittle	Harris
Bonior	Dorgan (ND)	Hastert
Borski	Dornan (CA)	Hatcher
Boucher	Downey	Hayes (IL)
Boxer	Dreier	Hayes (LA)
Brewster	Duncan	Hefley
Brooks	Durbin	Hefner
Broomfield	Dymally	Henry
Browder	Early	Herger
Brown	Eckart	Hertel
Bruce	Edwards (CA)	Hoagland
Bryant	Edwards (OK)	Hobson
Bunning	Edwards (TX)	Hochbrueckner
Burton	Emerson	Holloway
Bustamante	English	Horn
Byron	Erdreich	Horton
Callahan	Espy	Houghton
Camp	Evans	Hoyer
Campbell (CA)	Fascell	Huckaby
Campbell (CO)	Fawell	Hughes
Cardin	Fazio	Hunter
Carper	Feighan	Hutto
Carr	Fields	Hyde
Chandler	Fish	Inhofe
Chapman	Flake	Ireland
Clay	Foglietta	Jacobs
Clement	Ford (MI)	James
Clinger	Ford (TN)	Jefferson

Jenkins	Morrison	Sensenbrenner
Johnson (CT)	Murphy	Sharp
Johnson (SD)	Murtha	Shaw
Johnson (TX)	Myers	Shays
Johnston	Natcher	Shuster
Jones (GA)	Neal (MA)	Sikorski
Jones (NC)	Neal (NC)	Sisisky
Jontz	Nichols	Skaggs
Kanjorski	Nowak	Skeen
Kaptur	Nussle	Skelton
Kasich	Oakar	Slattery
Kennedy	Obey	Slaughter (NY)
Kennelly	Olin	Slaughter (VA)
Kildee	Olver	Smith (FL)
Kleczka	Ortiz	Smith (IA)
Klug	Orton	Smith (NJ)
Kolbe	Owens (NY)	Smith (OR)
Kolter	Owens (UT)	Snowe
Kopetski	Oxley	Solarz
Kostmayer	Packard	Solomon
Kyl	Pallone	Spratt
LaFalce	Panetta	Staggers
Lagomarsino	Parker	Stallings
Lancaster	Patterson	Stark
Lantos	Paxon	Stearns
LaRocco	Payne (NJ)	Stenholm
Laughlin	Payne (VA)	Stokes
Leach	Pease	Studds
Lehman (CA)	Pelosi	Stump
Lehman (FL)	Penny	Sundquist
Lent	Perkins	Swett
Levin (MI)	Peterson (FL)	Swift
Lewis (CA)	Peterson (MN)	Synar
Lewis (FL)	Petri	Tallon
Lewis (GA)	Pickett	Tanner
Lightfoot	Pickle	Tauzin
Lipinski	Porter	Taylor (MS)
Livingston	Poshard	Taylor (NC)
Long	Price	Thomas (CA)
Lowery (CA)	Quillen	Thomas (GA)
Lowey (NY)	Rahall	Thomas (WY)
Luken	Ramstad	Thornton
Machtley	Rangel	Torres
Manton	Ravenel	Torricelli
Markey	Ray	Towns
Marlenee	Reed	Traficant
Martin	Regula	Traxler
Martinez	Rhodes	Unsoeld
Mavroules	Richardson	Upton
Mazzoli	Ridge	Valentine
McCandless	Riggs	Vander Jagt
McCloskey	Rinaldo	Vento
McCollum	Ritter	Visclosky
McCrery	Roe	Volkmer
McCurdy	Roemer	Vucanovich
McDermott	Rogers	Walker
McEwen	Rohrabacher	Walsh
McGrath	Ros-Lehtinen	Washington
McHugh	Rose	Waters
McMillan (NC)	Rostenkowski	Waxman
McMillen (MD)	Roth	Weber
McNulty	Rowland	Weiss
Meyers	Roybal	Weldon
Mfume	Russo	Wheat
Michel	Sabo	Whitten
Miller (CA)	Sanders	Williams
Miller (OH)	Sangmeister	Wilson
Miller (WA)	Santorum	Wise
Mineta	Sarpalius	Wolf
Mink	Savage	Wolpe
Moakley	Sawyer	Wyden
Molinari	Saxton	Wylie
Mollohan	Schaefer	Yates
Montgomery	Scheuer	Yatron
Moody	Schiff	Young (AK)
Moorhead	Schroeder	Young (FL)
Moran	Schulze	Zeliff
Morella	Schumer	Zimmer

NOES—0

NOT VOTING—21

AuCoin	Hubbard	Oberstar
Bilbray	Levine (CA)	Pursell
DeFazio	Lloyd	Roberts
Dwyer	Matsui	Roukema
Engel	McDade	Serrano
Gray	Mrazek	Smith (TX)
Hopkins	Nagle	Spence

□ 1726

So the amendment was agreed to.

The result of the vote was announced as above recorded.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

UNITED STATES SECRET SERVICE

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase (not to exceed three hundred and forty-three vehicles for police-type use for replacement only) and hire of passenger motor vehicles; hire of aircraft; training and assistance requested by state and local governments, which may be provided without reimbursement; services of expert witnesses at such rates as may be determined by the Director; rental of buildings in the District of Columbia, and fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; the conducting of and participating in firearms matches and presentation of awards; and for travel of Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act: *Provided*, That approval is obtained in advance from the House and Senate Committees on Appropriations; for repairs, alterations, and minor construction at the James J. Rowley Secret Service Training Center; for research and development; for making grants to conduct behavioral research in support of protective research and operations; not to exceed $12,500 for official reception and representation expenses; not to exceed $50,000 to provide technical assistance and equipment to foreign law enforcement organizations, in counterfeit investigations; for payment in advance for commercial accommodations as may be necessary to perform protective functions; and for uniforms without regard to the general purchase price limitation for the current fiscal year; $75,423,000 of which $2,500,000 shall remain available until expended for renovations at the temporary official residence of the Vice President and $1,600,000 to remain available until expended for renovations of the New York Field Office; and of which not to exceed $300,000 shall be made available for the protection at the one nongovernmental property designated by the President of the United States under provisions of section 12 of the Presidential Protection Assistance Act of 1976 (18 U.S.C. 3056 note).

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman I object and make a point of order against those provisions contained on page 14, line 20, and continuing through on page 15 through line 25 and continuing therefore further on page 16 through line 8, on the grounds that it violates clause 2, rule XXI of the House.

The CHAIRMAN. The Chair will inquire of the gentleman from Ohio what specific provisions in that paragraph the gentleman is objecting to.

Mr. TRAFICANT. Mr. Chairman, I object to every bit of the language as constituting legislation.

Mr. Chairman, I will wait for the ruling, but I would reserve a point of order against the remainder of that section.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN (Mr. STUDDS). The gentleman from California concedes the point of order. The point of order is sustained based upon the evaluation of legislative language in the paragraph and the paragraph is stricken.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

Mr. TRAFICANT. Mr. Chairman, I reserve a point of order on the amendment.

The CHAIRMAN. The Clerk will report the amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL: On page 14 line 18 insert:

UNITED STATES SECRET SERVICE

SALARIES AND EXPENSES

For necessary expenses of the United States Secret Service, including purchase (not to exceed three hundred and forty-three vehicles for police-type use for replacement only) and hire of passenger motor vehicles; hire of aircraft; not to exceed $12,500 for official reception and representation expenses; $475,423,000.

The CHAIRMAN. Does the gentleman from Ohio insist on his point of order? The gentleman is protected.

Mr. TRAFICANT. Mr. Chairman, I will wait and hear the statement of the gentleman from California.

Mr. ROYBAL. Mr. Chairman, I will not take the 5 minutes, because all this amendment does is specifically exclude the language in the paragraph that was subject to a point of order. Therefore, we are agreeing to the point of order, but the rest of the paragraph remains that is in proper form.

The CHAIRMAN. Does the gentleman from Ohio insist on his point of order?

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, is this to assume then that 95 percent of this section is being removed for having constituted legislation on an appropriation bill, or did I hear the words wrong?

Is that the entire substance of the amendment, or did it in fact encompass parts that were not read?

The CHAIRMAN. The entire amendment has just been read, and the Chair would not attempt to characterize it for the gentleman.

POINT OF ORDER

The CHAIRMAN. Does the gentleman from Ohio wish to insist on his point of order against the amendment?

Mr. TRAFICANT. I do, Mr. Chairman.

The CHAIRMAN. The gentleman will state it.

□ 1730

Mr. TRAFICANT. Mr. Chairman, I still believe unless that whole section and the elements thereto involving the Secret Service have been authorized by a duly standing authorization committee of the House that no such appro-

priation should be made and it thus still constitutes violation of clause 2 of rule XXI.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order just made?

Mr. ROYBAL. Mr. Chairman, on this point of order I would like to begin by citing Deschler-Brown Procedure in the House, chapter 25, section 5.7, which states, in part:

Section 5.7. The failure of Congress to enact into law separate legislation specifically authorizing appropriations for existing programs does not necessarily render appropriations for those programs subject to a point of order, where more generally existing law authorizes appropriations for such programs. Thus a program in a general appropriation bill purportedly containing some funds not yet specifically authorized by separate legislation was held not to violate rule XXI, clause 2 where it was shown that all of the funds in the paragraph were authorized by more general provisions of law currently applicable to the programs in question.

This is specifically authorized by 18 U.S.C. 3056.

The CHAIRMAN. Has the gentleman concluded? The Chair is prepared to rule.

As pointed out by the gentleman from California, the existence of the U.S. Secret Service is authorized by law and consequently the language is valid and the point of order is overruled.

The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The question was taken; and the Chairman announced that the ayes appeared to have it.

RECORDED VOTE

Mr. SOLOMON. Mr. Chairman, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 412, noes 0, not voting 20, as follows:

[Roll No. 161]

AYES—412

Abercrombie
Ackerman
Alexander
Allard
Anderson
Andrews (ME)
Andrews (NJ)
Andrews (TX)
Annunzio
Anthony
Applegate
Archer
Armey
Aspin
Atkins
Bacchus
Baker
Ballenger
Barnard
Barrett
Barton
Bateman
Beilenson
Bennett
Bereuter
Berman
Bevill
Bilirakis
Bliley
Boehlert
Boehner
Bonior
Borski
Boucher
Boxer
Brewster
Brooks
Broomfield
Browder
Brown
Bruce
Bryant
Bunning
Burton
Bustamante
Byron
Callahan
Camp
Campbell (CA)
Campbell (CO)
Cardin
Carper
Carr
Chandler
Chapman
Clay
Clement
Clinger
Coble
Coleman (MO)
Coleman (TX)
Collins (IL)
Collins (MI)
Combest
Condit
Conyers
Cooper
Costello
Coughlin
Cox (CA)
Cox (IL)
Coyne
Cramer
Crane
Cunningham
Dannemeyer
Darden
Davis
de la Garza
DeFazio
DeLauro
DeLay
Dellums
Derrick
Dickinson
Dicks
Dingell
Dixon
Donnelly
Dooley
Doolittle
Dorgan (ND)
Dornan (CA)
Downey
Dreier
Duncan
Durbin
Dymally
Early
Eckart
Edwards (CA)
Edwards (OK)
Edwards (TX)
Emerson
Engel
English
Erdreich
Espy
Evans
Fascell
Fawell
Fazio
Feighan
Fields
Fish
Flake
Foglietta
Ford (MI)
Ford (TN)
Frank (MA)
Franks (CT)
Frost
Gallegly
Gallo
Gaydos
Gejdenson
Gekas
Gephardt
Geren
Gibbons
Gilchrest
Gillmor
Gilman
Gingrich
Glickman
Gonzalez
Goodling
Gordon
Goss
Gradison
Grandy
Green
Guarini
Gunderson
Hall (OH)
Hall (TX)
Hamilton
Hammerschmidt
Hancock
Hansen
Harris
Hastert
Hatcher
Hayes (IL)
Hayes (LA)
Hefley
Hefner
Henry
Herger
Hoagland
Hobson
Hochbrueckner
Holloway
Horn
Horton
Houghton
Hoyer
Huckaby
Hughes
Hunter
Hutto
Hyde
Inhofe
Ireland
Jacobs
James
Jefferson
Jenkins
Johnson (CT)
Johnson (SD)
Johnson (TX)
Johnston
Jones (GA)
Jones (NC)
Jontz
Kanjorski
Kasich
Kennedy
Kennelly
Kildee
Kleczka
Klug
Kolbe
Kolter
Kopetski
Kostmayer
Kyl
LaFalce
Lagomarsino
Lancaster
Lantos
LaRocco
Laughlin
Leach
Lehman (CA)
Lehman (FL)
Lent
Levin (MI)
Lewis (CA)
Lewis (FL)
Lewis (GA)
Lightfoot
Lipinski
Livingston
Long
Lowery (CA)
Lowey (NY)
Luken
Machtley
Manton
Markey
Marlenee
Martin
Martinez
Matsui
Mavroules
Mazzoli
McCandless
McCloskey
McCollum
McCrery
McCurdy
McDermott
McEwen
McGrath
McHugh
McMillan (NC)
McMillen (MD)
McNulty
Meyers
Mfume
Michel
Miller (CA)
Miller (OH)
Miller (WA)
Mineta
Mink
Moakley
Molinari
Mollohan
Montgomery
Moody
Moorhead
Moran
Morella
Morrison
Murphy
Murtha
Myers
Nagle
Natcher
Neal (MA)
Nichols
Nowak
Nussle
Oakar
Obey
Olin
Olver
Ortiz
Orton
Owens (NY)
Owens (UT)
Oxley
Packard
Pallone
Panetta
Parker
Patterson
Paxon
Payne (NJ)
Payne (VA)
Pease
Pelosi
Penny
Perkins
Peterson (FL)
Peterson (MN)
Petri
Pickett
Pickle
Porter
Poshard
Price
Pursell
Quillen
Rahall
Ramstad
Rangel
Ravenel
Ray
Reed
Regula
Rhodes
Richardson
Ridge
Riggs
Rinaldo
Ritter
Roberts
Roe
Roemer
Rogers
Rohrabacher
Ros-Lehtinen
Rose
Rostenkowski
Roth
Roukema
Rowland
Roybal
Russo
Sabo
Sanders
Sangmeister
Santorum
Sarpalius
Savage
Sawyer
Saxton
Schaefer
Scheuer
Schiff
Schroeder
Schulze
Schumer
Sensenbrenner
Sharp
Shaw
Shays
Shuster
Sikorski
Sisisky
Skaggs
Skeen
Skelton
Slaughter (NY)
Slaughter (VA)
Smith (FL)
Smith (IA)
Smith (NJ)
Smith (OR)
Snowe
Solarz
Solomon
Spratt
Staggers
Stallings
Stark
Stearns
Stenholm
Stokes
Studds
Stump
Sundquist
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (MS)
Taylor (NC)
Thomas (CA)
Thomas (GA)
Thomas (WY)
Thornton
Torres
Torricelli
Towns
Traficant
Traxler
Unsoeld
Upton
Valentine
Vander Jagt
Vento
Visclosky
Volkmer
Vucanovich
Walker
Walsh
Washington
Waters
Waxman
Weber
Weldon
Wheat
Whitten
Williams
Wilson
Wise
Wolf
Wolpe
Wyden
Wylie
Yates
Yatron
Young (AK)
Young (FL)
Zeliff
Zimmer

NOES—0

NOT VOTING—20

AuCoin
Bentley
Bilbray
Dwyer
Gray
Hertel
Hopkins
Hubbard
Kaptur
Levine (CA)
Lloyd
McDade
Mrazek
Neal (NC)
Oberstar
Serrano
Slattery
Smith (TX)
Spence
Weiss

□ 1752

So the amendment was agreed to.

The result of the vote was announced as above recorded.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

DEPARTMENT OF THE TREASURY—GENERAL PROVISIONS

SECTION 101. Appropriations to the Treasury Department in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services as authorized by 5 U.S.C. 3109.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I cite clause 2, rule XXI, for having this section constituting legislation on an appropriation bill.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded, it is sustained, and the paragraph is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 102. None of the funds appropriated by this title shall be used in connection with the collection of any underpayment of any tax imposed by the Internal Revenue Code of 1954 unless the conduct of officers and employees of the International Revenue Service in connection with such collection complies with subsection (a) of section 805 (relating to communications in connection with debt collection), and section 806 (relating to harassment or abuse), of the Fair Debt Collection Practices Act (15 U.S.C. 1692).

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, section 102 constitutes a violation of

clause 2, rule XXI, for having caused legislation on an appropriation bill.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard?

Mr. ROYBAL. Mr. Chairman, I yield the point of order, but would like to point out to the gentleman from Ohio [Mr. TRAFICANT] that he has just stricken a very important provision that in fact protects taxpayers.

The CHAIRMAN. The point of order is conceded and sustained, and the paragraph is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 103. Not to exceed 2 per centum of any appropriations in this Act for the Department of the Treasury may be transferred between such appropriations. No such transfer may increase or decrease any appropriation in this Act by more than 2 per centum and any such proposed transfers shall be approved in advance by the Committees on Appropriations of the House and Senate.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, section 103 constitutes a violation of clause 2, rule XXI, of the House.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is sustained and the paragraph is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 104. Of the funds appropriated in this or any other Act to the Internal Revenue Service, amounts attributable to efficiency savings for fiscal year 1992 as estimated by the Commissioner shall be withheld from obligation unless the estimated savings are not achieved: *Provided*, That 50 per centum of the actual efficiency savings shall lapse or be deposited into miscellaneous receipts of the Treasury with the exception of amounts in special or trust funds, which shall remain in such funds and be available in accordance with and to the extent permitted by law: *Provided further*, That notwithstanding any fiscal year limitations on the availability of appropriations, the remainder of the actual efficiency savings shall be made available in fiscal year 1993 for cash awards to IRS employees, as authorized by sections 4501–4505 of title 5, United States Code, and for future efficiency improvements to carry out those purposes authorized by law: *Provided further*, That none of the funds shall be made available for the program without the advance approval of the House and Senate Appropriations Committees.

AMENDMENT OFFERED BY MR. ROGERS

Mr. ROGERS. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROGERS: Page 18, after line 6, insert the following new section:

SEC. 105. No amount provided by this Act may be used to implement or enforce the amendment made by section 7631(a) of Public Law 101–239 (103 Stat. 2378) with respect to remuneration paid to any employee described in section 13(a)(6) of the Fair Labor Standards Act of 1938 (29 U.S.C. 213(a)(6)).

Mr. ROGERS (during the reading). Mr. Chairman, I ask unanimous consent that the amendment be considered as read and printed in the RECORD.

The CHAIRMAN. Is there objection to the request of the gentleman from Kentucky?

There was no objection.

Mr. ROGERS. Mr. Chairman, this amendment requires no funds, but instead is designed to clarify that the lowest paid farmworkers, who are not now covered under the minimum wage laws, will not be subject to Federal income tax withholding requirements.

Mr. Chairman, Congress has historically exempted farmworkers from the Federal income tax withholding requirements because of the migratory nature of agriculture labor. But, more importantly, Mr. Chairman, Congress has exempted farm labor from withholding because these workers simply do not make enough to owe any taxes.

But in 1989, when Congress passed the 1,000-page omnibus budget reconciliation bill, it required that farmers begin withholding income tax from farm workers' wages regardless of circumstances. That provision entangles our small family farmers with bureaucratic redtape, when they cannot afford CPA's and lawyers to untangle it.

The greater injustice is to the low-income farmworkers. These Americans do not make enough money to owe any taxes, and, yet, this law requires that 15 percent of their pay be withheld until April 15 of the next year. The Government is unjustly enriched all year by the sweat of those least able to bear any burden, least of all this unjust burden.

Mr. Chairman, even more sadly, most of these people will not fight for a refund of this unjustly withheld pay, meaning the U.S. Government will keep this bounty from the poorest, even though it was never owed.

I do not want to operate our Government of so-called equal justice under the law on those types of moneys, and I do not believe Members of Congress do either.

Mr. Chairman, the purpose of this amendment is to highlight this issue, and provide a measure or relief to those at the bottom of the economic ladder. If a farmer is exempt by law from paying minimum wage because his is a small family farm, he and his part-time workers would be exempt from withholding. Although we have been unable to find anyone so far who can say for sure, my opinion is that there would be no legitimate tax revenues lost to the Government, because these people will not owe taxes anyway.

Mr. Chairman, I will not challenge the chairman of the Committee on Ways and Means' point of order, it is so raised, but it is my hope that the Committee on Ways and Means will examine the impact of the 1989 tax law on farmworkers who are not covered under the minimum wage law requirements.

Mr. DE LA GARZA Mr. Chairman, will the gentleman yield?

Mr. ROGERS. I yield to the gentleman from Texas.

Mr. DE LA GARZA. Mr. Chairman, I thank the gentleman from Kentucky. And, I would like to commend him for bringing this issue before the House. I believe that the farmworker is suffering as a result of the politics of deficit reduction. I would hope that a way can be found to remove this additional burden from the back of the farmworker.

For so long and for good reason the farmworker was exempted from the income tax withholding requirements of the Internal Revenue Code. Wages of farmworkers are generally so low that few of them can be expected to incur a Federal tax liability. For this reason, requiring withholding from their wages imposes an unjustified hardship.

America's farmworkers are a crucial link in the U.S. agricultural production system and I believe that the whole issue of mandatory withholding of their wages is deserving of further consideration by the Ways and Means Committee. I would respectfully urge my colleagues on that committee to consider the effect that the provisions of the 1989 reconciliation legislation requirement has had on farm labor.

□ 1800

I would respectfully urge my colleagues on that committee to consider the effect the provisions of the 1989 reconciliation legislation requirement has had on the farmworkers.

Mr. ROSTENKOWSKI. Mr. Chairman, will the gentleman yield?

Mr. ROGERS. I yield to the gentleman from Illinois, chairman of the full Committee on Ways and Means.

Mr. ROSTENKOWSKI. Mr. Chairman, it is my understanding that the gentleman has offered the amendment but intends to withdraw the amendment, as I understand it, and under that understanding, I am not going to make a point of order against it.

Mr. ROGERS. Mr. Chairman, I am prepared to withdraw the amendment. I know it violates the rule of the House prohibiting legislation on an appropriations bill. However, I would hope, and I offer the amendment for the sole purpose of raising this issue on the radar screen of the Committee on Ways and Means and particularly the chairman.

Mr. ROSTENKOWSKI. Mr. Chairman, let me point out that while it is true that employers must consider income tax withholding when wages paid to an employee exceed $150, under the current law employees may claim an exemption from all income tax

withholdings if they anticipate that they have no tax liability for the year. In addition, withholding from wages begins only at income levels where the employee is likely to actually have a tax liability at the end of the year.

I have instructed the staff of the Committee on Ways and Means to review this situation in order to determine if the law and its implementation are working as intended.

Mr. ROGERS. Mr. Chairman, I think the chairman of the Committee on Ways and Means for his words. I would hope that the committee would be able to perhaps insert this provision in any legislation that might be moving through the committee this year, technical corrections to the tax bill, and if such a bill does make its way through, I would hope the chairman could assure me that it would be considered.

Mr. ROSTENKOWSKI. The committee will certainly review the gentleman's request.

Mr. ROGERS. I thank the chairman of the Committee on Ways and Means very much.

Mr. Chairman, I ask unanimous consent to withdraw my amendment.

The CHAIRMAN. Is there objection to the request of the gentleman from Kentucky?

There was no objection.

The CHAIRMAN. The amendment is withdrawn.

The Clerk will read.

The Clerk read as follows:

This title may be cited as the "Treasury Department Appropriations Act, 1992".

TITLE II

POSTAL SERVICE

PAYMENT TO THE POSTAL SERVICE FUND

For payment to the Postal Service Fund for revenue forgone on free and reduced rate mail, pursuant to subsection (c) of section 2401 of title 39, United States Code; $649,301,000: *Provided*, That mail for overseas voting and mail for the blind shall continue to be free: *Provided further*, That six-day delivery and rural delivery of mail shall continue at not less than the 1983 level: *Provided further*, That none of the funds made available to the Postal Service by this Act shall be used to implement any rule, regulation, or policy of charging any officer or employee of any State or local child support enforcement agency, or any individual participating in a State or local program of child support enforcement, a fee for information requested or provided concerning an address of a postal customer: *Provided further*, That none of the funds provided in this Act shall be used to consolidate or close small rural and other small post offices in the fiscal year ending on September 30, 1992.

PAYMENT TO THE POSTAL SERVICE FUND

FOR NONFUNDED LIABILITIES

For payment to the Postal Service Fund for meeting the liabilities of the former Post Office Department to the Employees' Compensation Fund pursuant to 39 U.S.C. 2004, $40,575,000.

This title may be cited as the "Postal Service Appropriations Act, 1992".

TITLE III

EXECUTIVE OFFICE OF THE PRESIDENT

COMPENSATION OF THE PRESIDENT

For compensation of the President, including an expense allowance at the rate of $50,000 per annum as authorized by 3 U.S.C. 102; $250,000: *Provided*, That none of the funds made available for official expenses shall be expended for any other purpose and any unused amount shall revert to the Treasury pursuant to section 1552 of title 31 of the United States Code: *Provided further*, That none of the funds made available for official expenses shall be considered as taxable to the President.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Page 19, line 8, commencing with "provided" through line 24, for violating clause 2, rule XXI of the House rules.

The CHAIRMAN. I assume the gentleman means to begin on line 18; is that correct,

Mr. TRAFICANT. Line 18 with the word "provided."

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, we concede the point of order.

The CHAIRMAN. The point of order is conceded, sustained, and the two provisos are stricken.

The Clerk will read.

The Clerk read as follows:

OFFICE OF ADMINISTRATION

SALARIES AND EXPENSES

For necessary expenses of the Office of Administration; $23,010,000 including services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, and hire of passenger motor vehicles.

THE WHITE HOUSE OFFICE

SALARIES AND EXPENSES

For necessary expenses for the White House as authorized by law, including not to exceed $3,850,000 for services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 105; including subsistence expenses as authorized by 3 U.S.C. 105, which shall be expended and accounted for as provided in that section; hire of passenger motor vehicles, newspapers, periodicals, teletype news service, and travel (not to exceed $100,000 to be expended and accounted for as provided by 3 U.S.C. 103); not to exceed $20,000 for official entertainment expenses, to be available for allocation within the Executive Office of the President; $34,885,000.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. That language on page 20, commencing at line 9 and proceeding through line 19 for violating clause 2, rule XXI of House rules.

The CHAIRMAN. Let me inquire of the gentleman from Ohio, does his point of order go to the entirety of that paragraph?

Mr. TRAFICANT. Yes, it does.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, we have been going over the language that has already been read. That refers to section 5.7, which I offer in defense of our position with regard to the matter before us.

This has to do with Public Law 95-570, 105 (d) and section (g).

The CHAIRMAN. The Chair reads the paragraph as being entirely with reference to as authorized with the possible exceptioin of the "not to exceed" provision beginning on line 17.

Does the gentleman from California wish to comment on those last three lines?

Mr. ROYBAL. Mr. Chairman, I think we have conceded that portion of it. The portion that we have conceded is on line 17, which reads "not to exceed $20,000 for official entertainment expenses to be available for allocation within the Executive Office of the President." That we concede to be in the point of order.

The CHAIRMAN. Does the gentleman from Ohio, in light of what has just been said, insist on his point of order against the entire paragraph?

Mr. TRAFICANT. I will only insist upon that language contained on line 17 through 19 commencing with "not to exceed."

The CHAIRMAN. That point of order is conceded but the Chair is constrained, upon it having been brought to his attention, to point out section 105, paragraph (d) of title III of the United States Code wherein the official entertainment expenses for allocatioin within the Executive Office of the President is authorized. And consequently, the point of order is overruled.

The Clerk will read.

The Clerk read as follows:

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

OPERATING EXPENSES

For the care, maintenance, repair and alteration, refurnishing, improvement, heating and lighting, including electric power and fixtures, of the Executive Residence at the White House and official entertainment expenses of the President; $8,362,000, of which $1,100,000 for the repair of the face of the Executive Residence shall remain available until expended, to be expended and accounted for as provided by 3 U.S.C. 105, 109-110, 112-114.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I object commencing on page 21, line 1, with the words "of which," proceeding through line 4, page 21, for violation of clause 2, rule XXI.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, we concede the point of order from line 1 on page 21.

Mr. Chairman, we concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained against the language beginning on page 21, line 1,

"of which," through the end of the paragraph.

The language is stricken.

The Clerk will read.

The Clerk read as follows:

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

For the care, maintenance, repair and alteration, refurnishing, improvement, heating and lighting, including electric power and fixtures, of the official residence of the Vice President, the hire of passenger motor vehicles, and not to exceed $90,000 for official entertainment expenses of the Vice President, to be accounted for solely on his certificate; $324,000: *Provided*, That advances or repayments or transfers from this appropriation may be made to any department or agency for expenses of carrying out such activities.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order to this section commencing on page 21, line 7 and continuing through line 16 for violation of clause 2, rule XXI of the House rules.

□ 1810

Mr. ROYBAL. Mr. Chairman, since the entire paragraph is under consideration at this time, I concede the point of order.

The CHAIRMAN. The Chair sustains the point of order against the paragraph because of the proviso beginning on line 13. The point of order is sustained.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment. The Clerk read as follows:

Amendment offered by Mr. ROYBAL: On page 21 line 5 insert:

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

For the care, maintenance, repair and alteration, refurnishing, improvement, heating and lighting, including electric power and fixtures, of the official residence of the Vice President, the hire of passenger motor vehicles, and not to exceed $90,000 for official entertainment expenses of the Vice President, $324,000.

Mr. TRAFICANT. Mr. Chairman, I reserve a point of order.

The CHAIRMAN. The gentleman from Ohio reserves a point of order. Does the gentleman wish to insist on it now, or does he wish to reserve it?

Mr. ROYBAL. Mr. Chairman, I concede that point of order on the——

The CHAIRMAN. The Chair will inquire whether or not the gentleman from Ohio will insist on the point of order.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I will continue to insist on the point of order on the section as reread and redrafted.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. That it does violate clause 2 of rule XXI in its newly worded form.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I would like to cite Public Law 93-346, 95-570, and 106(b)(2). We agree, of course, that the matter on line 13, from line 13 to line 16, is what I believe the gentleman wants to have stricken. If that is the case, we will concede that. But definitely we would defend keeping the balance of that paragraph in.

The CHAIRMAN. Does the gentleman from Ohio wish to be heard further on the point of order?

Mr. TRAFICANT. Yes, Mr. Chairman. I would like the Chair to rule as well on that language contained on lines 7 through line 13 including $324,000 as well as the concession of the following. I still insist upon a ruling on the first six lines of that section.

The CHAIRMAN. The Chair is prepared to rule. The Chair would point out to the gentleman from Ohio that the words "to be accounted for solely on a certificate" do not appear in the amendment. The remainder of the amendment goes to funds of the official residence of the Vice President which is authorized by law in title 3 U.S.C. 106(b) and, therefore, the point of order is overruled.

The Chair recognizes the gentleman from California [Mr. ROYBAL] for 5 minutes.

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state his parliamentary inquiry.

Mr. TRAFICANT. Is the Chair saying then that on line 13 starting with the word "provided" and through line 16 has been stricken and the chairman has agreed to that, and the Chair has ruled on that?

The CHAIRMAN. That was the gentleman's original point of order which was conceded and sustained.

Mr. TRAFICANT. I have no objection and reserve no objection to the amendment of the gentleman.

The CHAIRMAN. The Chair recognizes the gentleman from California [Mr. ROYBAL] for 5 minutes.

Mr. ROYBAL. Mr. Chairman, if the gentleman has no objection, there is no use to continue to debate it. I think the gentleman knows the amendment specifically excludes the language in the paragraph that was subject to the point of order.

The CHAIRMAN. The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The question was taken; and the Chairman announced that the ayes appeared to have it.

RECORDED VOTE

Mr. KYL. Mr. Chairman, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 397, noes 15, not voting 20, as follows:

[Roll No. 162]

AYES—397

Abercrombie	Duncan	Kennelly
Ackerman	Durbin	Kildee
Alexander	Dymally	Kleczka
Allard	Early	Klug
Anderson	Eckart	Kolbe
Andrews (ME)	Edwards (CA)	Kolter
Andrews (NJ)	Edwards (OK)	Kopetski
Andrews (TX)	Edwards (TX)	Kostmayer
Annunzio	Emerson	Kyl
Anthony	Engel	LaFalce
Archer	English	Lagomarsino
Armey	Erdreich	Lancaster
Aspin	Espy	Lantos
Atkins	Evans	LaRocco
Bacchus	Fascell	Laughlin
Baker	Fawell	Leach
Ballenger	Feighan	Lehman (CA)
Barnard	Fields	Lent
Barrett	Fish	Levin (MI)
Barton	Flake	Lewis (CA)
Bateman	Foglietta	Lewis (FL)
Beilenson	Ford (MI)	Lewis (GA)
Bentley	Ford (TN)	Lightfoot
Bereuter	Frank (MA)	Lipinski
Berman	Franks (CT)	Livingston
Bevill	Frost	Long
Bilirakis	Gallegly	Lowery (CA)
Bliley	Gallo	Lowey (NY)
Boehlert	Gaydos	Luken
Boehner	Gejdenson	Machtley
Bonior	Gekas	Manton
Borski	Gephardt	Markey
Boucher	Geren	Marlenee
Boxer	Gibbons	Martin
Brewster	Gilchrest	Martinez
Brooks	Gillmor	Matsui
Broomfield	Gilman	Mavroules
Browder	Gingrich	Mazzoli
Brown	Glickman	McCandless
Bruce	Gonzalez	McCloskey
Bryant	Goodling	McCollum
Bunning	Gordon	McCrery
Burton	Goss	McCurdy
Bustamante	Gradison	McDermott
Byron	Grandy	McEwen
Callahan	Green	McGrath
Camp	Guarini	McHugh
Campbell (CA)	Gunderson	McMillan (NC)
Campbell (CO)	Hall (OH)	McMillen (MD)
Cardin	Hall (TX)	McNulty
Carper	Hamilton	Meyers
Carr	Hammerschmidt	Mfume
Chandler	Hancock	Michel
Chapman	Hansen	Miller (CA)
Clement	Harris	Miller (OH)
Clinger	Hastert	Miller (WA)
Coble	Hatcher	Mineta
Coleman (MO)	Hayes (IL)	Mink
Coleman (TX)	Hayes (LA)	Moakley
Collins (IL)	Hefley	Molinari
Collins (MI)	Hefner	Mollohan
Combest	Henry	Montgomery
Condit	Herger	Moody
Conyers	Hertel	Moorhead
Cooper	Hoagland	Moran
Costello	Hobson	Morella
Coughlin	Hochbrueckner	Morrison
Cox (CA)	Holloway	Murtha
Cox (IL)	Horn	Myers
Coyne	Horton	Nagle
Cramer	Houghton	Natcher
Crane	Hoyer	Neal (MA)
Cunningham	Huckaby	Neal (NC)
Dannemeyer	Hughes	Nichols
Darden	Hunter	Nowak
Davis	Hutto	Nussle
de la Garza	Hyde	Oakar
DeFazio	Inhofe	Obey
DeLauro	Ireland	Olin
DeLay	James	Olver
Dellums	Jefferson	Ortiz
Derrick	Jenkins	Orton
Dickinson	Johnson (CT)	Owens (NY)
Dicks	Johnson (SD)	Owens (UT)
Dingell	Johnson (TX)	Oxley
Dixon	Johnston	Packard
Donnelly	Jones (GA)	Pallone
Dooley	Jones (NC)	Panetta
Doolittle	Jontz	Parker
Dorgan (ND)	Kanjorski	Patterson
Dornan (CA)	Kaptur	Paxon
Downey	Kasich	Payne (NJ)
Dreier	Kennedy	Payne (VA)

Pease
Pelosi
Perkins
Peterson (FL)
Peterson (MN)
Petri
Pickett
Pickle
Porter
Poshard
Price
Pursell
Quillen
Rahall
Ramstad
Rangel
Ravenel
Ray
Reed
Regula
Rhodes
Richardson
Ridge
Riggs
Rinaldo
Ritter
Roberts
Roe
Roemer
Rogers
Rohrabacher
Ros-Lehtinen
Rose
Rostenkowski
Roth
Roukema
Rowland
Roybal
Russo
Sabo
Sanders
Sangmeister
Santorum
Sawyer
Saxton
Schaefer
Scheuer
Schiff
Schulze
Sensenbrenner
Sharp
Shaw
Shays
Shuster
Sikorski
Sisisky
Skaggs
Skeen
Skelton
Slattery
Slaughter (NY)
Slaughter (VA)
Smith (FL)
Smith (NJ)
Smith (OR)
Snowe
Solarz
Solomon
Spratt
Staggers
Stallings
Stark
Stearns
Stokes
Studds
Stump
Sundquist
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (NC)
Thomas (CA)
Thomas (GA)
Thomas (WY)
Thornton
Torres
Torricelli
Towns
Unsoeld
Upton
Valentine
Vander Jagt
Vento
Visclosky
Volkmer
Vucanovich
Walker
Walsh
Washington
Waxman
Weber
Weiss
Weldon
Wheat
Whitten
Wilson
Wolf
Wolpe
Wyden
Yates
Yatron
Young (AK)
Young (FL)
Zeliff
Zimmer

NOES—15

Applegate
Bennett
Jacobs
Murphy
Penny
Sarpalius
Savage
Schroeder
Smith (IA)
Stenholm
Taylor (MS)
Traficant
Traxler
Waters
Williams

NOT VOTING—20

AuCoin
Bilbray
Clay
Dwyer
Fazio
Gray
Hopkins
Hubbard
Lehman (FL)
Levine (CA)
Lloyd
McDade
Mrazek
Oberstar
Schumer
Serrano
Smith (TX)
Spence
Wise
Wylie

□ 1838

Messrs. SARPALIUS, APPLEGATE, BENNETT, TRAFICANT and SAVAGE changed their vote from "aye" to "no."

So the amendment was agreed to.

The result of the vote was announced as above recorded.

PERSONAL EXPLANATION

Mr. WEISS. Mr. Chairman, for all I was within earshot, one might say a heartbeat away, I inadvertently missed the vote on rollcall No. 161, thereby ruining my perfect voting record for the day.

I ask that the RECORD reflect the fact that had I not inadvertently missed that vote, I would have voted "aye."

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

SPECIAL ASSISTANCE TO THE PRESIDENT

SALARIES AND EXPENSES

For necessary expenses to enable the Vice President to provide assistance to the President in connection with specially assigned functions, services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 106, including subsistence expenses as authorized by 3 U.S.C. 106, which shall be expended and accounted for as provided in that section; and hire of passenger motor vehicles; $2,932,000.

AMENDMENT OFFERED BY MR. PENNY

Mr. PENNY. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. PENNY:

Page 21, line 25, strike "$2,932,000" and insert "$2,905,000".

Mr. PENNY. Mr. Chairman, I rise to offer this amendment that would reduce the special assistance to the President's account contained in the bill, which is the account that funds various activities carried on by the Vice President. The cut would be $27,000.

□ 1840

That is the estimated cost of the Vice President's recent 2-day golfing vacation in Augusta, GA. The $27,000 figure, first computed by the Associated Press and carried in major papers around the country, is an estimate, but probably on the low side. When the costs of detailing 14 Secret Service agents, providing transportation by Air Force planes, and other expenses is added together, the total expense of this golfing weekend is surely to be greater than $27,000.

But the $27,000 figure is the best estimate we have. The Vice President's staff refuses to make public the total cost to the taxpayers of this trip to Georgia. The only official word from the Vice President's office is to deny the Associated Press cost estimate.

Mr. Chairman, you and other Members may not be aware of it, but the Vice President's travel is broken into two categories: "Political," which is reimbursed, and "other" whose costs are not reimbursed to the Treasury. Now, the Vice President does engage in a lot of official travel and it is not my intention to critize Vice President QUAYLES's legitimate travels. My concern is that the Vice President feels the taxpayers should shoulder the expense of paying for his golf vacations. This is wrong. Even poor John Sununu is now reimbursing the Treasury for his trips to the dentist. Why should the Vice President's private travels be any different?

I'm not suggesting the Vice President travel commercial. Nor am I suggesting that the Vice President underwrite Secret Service expenses. What I am suggesting is that the Vice President should be held accountable—as are all other Government officials—for their use of taxpayers funds.

In a time of tight budgets and denied services, with a crumbling physical and social infrastructure, with cities declaring bankruptcy, banks failing, and taxes going up, the Vice President should not be touring the Nation's golf courses. The message is wrong, Mr. Chairman. And as the Branch responsible for ultimately funding these adventures, we must speak. Even with a cut of $27,000 as I am proposing today, the Vice President's budget is going from $2.58 to $2.9 million, an increase of nearly 15 percent.

And while $27,000 may not seem like a lot of money, it is enough to provide 36 children with 1 year of chapter 1 compensatory education services; it is enough to provide 18,000 free school lunches; it is enough to provide preventative health care for 90 children. The funds expended to pay for the Vice President's golfing weekend would be enough to provide 10 college students a maximum Pell Grant Award or to provide 28 students full College Work Study Awards this year.

In a tight budget, golf trips at taxpayers' expense are intolerable. The Vice President should not be golfing for birdies when Congress is struggling to make par with the budget. Let us send the signal to the Vice President today to police his private travel, or to at least reimburse the Treasury for some part of the expense.

I urge adoption of the amendment.

Mr. ROYBAL. Mr. Chairman, the committee accepts the gentleman's amendment.

Mr. WOLF. Mr. Chairman, I move to strike the requisite number of words and to make a statement with respect to this amendment.

Mr. Chairman, this is a small personnel-intensive account, and it is likely that the cut proposed in the amendment will actually come out of equipment.

Second, there has been a lot of interest in the travel of the Executive Branch, and I want to make sure that Members appreciate the context of the travel of the Vice President.

Because of his official duties, the Vice President frequently travels throughout the United States and around the world, and for this travel he is required to use military aircraft for two basic reasons for this travel. One, to insure the Vice President's personal security, he receives 24-hour-a-day, 365-days-per-year protection by the U.S. Secret Service. It would be impossible for the Secret Service to protect the Vice President if he were required to take commercial flights. And in addition, there would be risks to the security of other air travelers if the Vice President took commercial flights because even the Secret Service could not insure his safety or their safety.

The second reason the Vice President must take military aircraft involves national security. The potential that a domestic or international event could escalate to a conflict in minutes requires the Vice President to have secure transportation and communication in the air just as when he travels on the ground. This necessitates military travel.

There are many other points, but let me just make one or two.

I understand what Mr. PENNY is trying to do, and I am sympathetic in some respects. The way to deal with

this issue is not to go after an account like this.

First of all, it is the wrong account.

Let us set up a commission, have former Speakers, former GAO comptrollers, to look at this general question.

A couple of other points: How would the Vice President travel to go to his children's graduation? How would he go if someone in his family died? How would he get there?

Mr. Chairman, I urge Members, as they think about this amendment, to remember that it is very easy to beat up on the Vice President, and it is very easy to beat up on the White House. Mr. Chairman, when people throw stones, generally stones are thrown back.

I would hope that in the spirit of reconciliation, if you will, there could be an opportunity for a commission to look at this, for the Congress to look at it, working in cooperation with the Vice President's office and with the President's office, and that this amendment would be withdrawn.

Mr. PENNY. Mr. Chairman, will the gentleman yield?

Mr. WOLF. I yield to the gentleman from Minnesota.

Mr. PENNY. I thank the gentleman for yielding.

Mr. Chairman, my first question would be for verification: Is it in fact true that this particular account in this bill is increased by 15-percent as compared to last year's funding level?

Mr. WOLF. The gentleman is correct. But the Vice President's use of this aircraft, if you really wanted to strike at it would have to come out of the Department of Defense appropriations.

Mr. PENNY. If the gentleman would yield further, that is part of the problem with the Vice President's travel. It is spread around in several areas. There is Secret Service protection, there is the Air Force providing the plane for those trips, those types of trips. There is really no one place that you can go to amend it.

Since this is a 15-percent increase and this cut is not going to have a dramatic effect on the Vice President's travel arrangements under this provision, I think it would be appropriate to accept it if for no other reason than for symbolic purposes, to send a message that when a trip is strictly for pleasure—and no one has disputed that this trip was only for golf, no business was conducted, no family emergencies occurred, no graduations occurred, no funerals occurred—it is strictly for pleasure, we should send a message to the Vice President that he should not be spending taxpayers' money for that purpose.

Mr. WOLF. Mr. Chairman, we can send a message several ways. One, we can send a letter. I would be willing to sign a letter with the gentleman on the issue. I think sending a letter would really be a better way of sending the message.

Second, none of us would feel very comfortable if this amendment were to pass and we were to drive a person such that they are put in the situation whereby they are assassinated. If the gentleman wants to work with me on a letter to the IRS I would sign the letter with him.

I understand what he is trying to say. But I do not know that this way is the way to go.

Also, in fairness to the situation, perhaps the amendment could be withdrawn. The point has been made.

Mr. McEWEN. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I believe that there are levels of pettiness below which the Congress should not sink. And there come times—maybe some disagree, but I believe that there is a level below which we should not go.

One of those is to understand why we protect our national leaders. It is not because of who they are, it is because of the position that they hold. And the reason that they protect them is for our interests because they hold specific secrets that, were they to be kidnaped or were their children to be kidnaped, that it is a disservice to the American public.

Therefore, it is in our best interest that they be protected.

Now, the purpose of discussion is not where they go; they might go home at night, they might go to a ballgame with their children. The question is whether or not we protect them during that time.

To say we will make a person chosen by our 50 States to be our Vice President or President of the United States because certain Members of Congress disapprove of their activities at any particular moment because under their value system they are not significant, thereby they should make themselves vulnerable to attack, is an absurdity.

In fact, it is disrespectful to the office and it is disrespectful to the American people who expect us to behave in a better manner.

Mr. WOLF. Mr. Chairman, will the gentleman yield?

Mr. McEWEN. I yield to the gentleman from Virginia.

Mr. WOLF. I thank the gentleman for yielding.

Mr. Chairman, the increase in this account is not in travel; it is in personnel compensation and benefits. And the people who work for the Vice President have the right to have Blue Cross, Blue Shield, overtime.

□ 1850

Second, the bulk of it also is in rental payments to GSA, and I think the gentleman from Ohio [Mr. McEWEN] makes a very good point. None of us would feel very good if we were to put this individual into a situation whereby he was assassinated.

I think the point has been made, the gentleman from Ohio [Mr. McEWEN] has made an excellent point, and I think the amendment ought to be withdrawn.

Mr. McEWEN. If I may say, the reason that we do this is in our best interest. We do it for the benefit of America.

Now, assuming the Secretary of State were to be kidnaped or diverted, or assuming that the wife of the Vice President, who may be on her way to a shopping trip of all things, is kidnaped, it still costs the American Government and the Secret Service extreme time and money in order to retrieve her. That is the reason that they travel in secure communications. That is the reason they travel, regardless of what the goal was to get there or come back. It may be a vacation, it may be to play golf. Regardless of what the goal is, it is in America's best interest to allow them to be protected, and it is also demeaning to insinuate otherwise.

Mr. WOLF. Mr. Chairman, will the gentleman yield?

Mr. McEWEN. I yield to the gentleman from Virginia.

Mr. WOLF. Mr. Chairman, I also want to tell the Members, and I think the gentleman from California [Mr. ROYBAL] can attest to this, the committee had a classified secret briefing with regard to the situations that are going on. It would be, I think, inappropriate to do this now, and I hope and I agree with the gentleman here that this is not a very good amendment.

The point has been made. I think it could be withdrawn, and we can move on.

Mr. McEWEN. Mr. Chairman, all of us have the capacity to make cute statements at times. Sometimes they are not in our best interest in the long run.

Mr. ROHRABACHER. Mr. Chairman, will the gentleman yield?

Mr. McEWEN. I yield to the gentleman from California.

Mr. ROHRABACHER. Mr. Chairman, having worked in the White House, these people, the Vice President and the President of the United States, work very hard. They work very long hours, and I have seen no evidence that the Vice President has been abusing the fact that he has transportation provided by the public. One golf trip does not mean that he is abusing that.

Obviously we go on trips for recreational purposes, and we are permitted to buy our own ticket, and we do not have to worry about Secret Service agents.

I have not seen the Vice President fly on numerous occasions to numerous golf games. The Vice President, just like anyone else, deserves at least a few recreational trips during the year.

Mr. McEWEN. Mr. Chairman, I would say to the gentleman from California

[Mr. ROHRABACHER] the reason that we protect the families regardless of their destination, it is in our best interest that we do so, and it is our responsibility that we do so.

Mr. PENNY. Mr. Chairman, will the gentleman yield?

Mr. MCEWEN. I yield to the gentleman from Minnesota.

Mr. PENNY. Mr. Chairman, I simply mention to the gentleman from Ohio [Mr. MCEWEN] that I think he has missed the point. I have not objected to Secret Service protection for the President or the Vice President. What I have objected to is a trip to go up to Georgia and play golf instead of staying here in town and playing golf. But I am talking about the propriety.

Mr. MCEWEN. Mr. Chairman, if I may reclaim my time, it is the responsibility of the President and the Vice President to travel when they travel whether to go home at night or whether to get up in the morning. They have to be protected, and when the children, when the children of the first families travel, regardless of where they are going; they could be going to ride on a roller coaster; they have to be protected all of the time, and to single out an opportunity, to say this is a time in which he played golf, therefore how many of us get free travel to go play golf, is a nice cute little statement, but it is unbecoming this body.

Some may ask, "Why do you need 75 policemen protecting you on the floor of the House? Are you at risk?"

The truth of the matter is we are, and it is in our best interest to not have to deal with that risk.

Now back in the days of Richard Nixon, when they had two or three guards as Vice President, he sat over there in the Vice President's office, and he drove home. Those were different back in those days. Today they need to be protected all the time, and it is our responsibility to see that they are.

Mr. ROHRABACHER. Mr. Chairman, I move to strike the requisite number of words.

Mr. WOLF. Mr. Chairman, will the gentleman yield?

Mr. ROHRABACHER. I yield to the gentleman from Virginia.

Mr. WOLF. Two last points.

Mr. Chairman, it is my belief and understanding, and I may be wrong, that the $27,000 includes money used for Secret Service. He really does not have any other choice.

Second, my sense is that, if he were given the opportunity, he would rather be able to fly on another airline and have the privacy and no one recognize him and not be a danger. So, part of the money involved here is also Secret Service protection, which under the law he has to have.

Mr. ROHRABACHER. Mr. Chairman, I would just add that I do not think we have to suggest that the Vice President or President of the United States not be able to take one recreational trip while they are President or Vice President of the United States. If there is evidence that they are abusing this privilege, then let us talk about it. I have seen no evidence that DAN QUAYLE is overly abusing this privilege.

Mr. ROYBAL. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I had agreed to accept this amendment in order to avoid long debate. But it appears that the Members of this House are with their best voice eager to debate any little thing that comes up.

I agree with the gentleman from Virginia [Mr. WOLF] that this is an amendment that perhaps was necessary, but the point has been made. I think that the message has already reached the White House, and whatever we do here I think would be superfluous even if the gentleman's amendment is actually voted on by the entire membership of this House.

I would like to address my remarks to the maker of the motion. Since the point has already been made, I, too, believe that it would be proper for that motion to be withdrawn at this time. I can assure the gentleman from Minnesota [Mr. PENNY] that we in the committee will do everything we possibly can to get that message in writing to the Vice President himself. I will sign the letter, the gentleman from Virginia [Mr. WOLF] will sign it, we will sign it with the gentleman, and this will be an official message from the subcommittee of the House of Representatives to the Vice President of the United States. Maybe he has overlooked this entire matter, but we can very well call his attention to it, remind him that it may not look entirely proper and that we hope that it does not happen in the future.

Mr. Chairman, I hope that the gentleman from Minnesota [Mr. PENNY] then withdraws with that condition that we will do everything we possibly can in an official way to deliver this message in writing to the Vice President.

Mr. PENNY. Mr. Chairman, I ask unanimous consent, with the understanding of the gentleman from Virginia [Mr. WOLF] and the gentleman from California [Mr. ROYBAL] that they will cosign that letter, to withdraw the amendment.

The CHAIRMAN. Is there objection to the request of the gentleman from Minnesota?

There was no objection.

The CHAIRMAN. The amendment is withdrawn, and the Clerk will read.

The Clerk read as follows:

COUNCIL OF ECONOMIC ADVISERS

SALARIES AND EXPENSES

For necessary expenses of the Council in carrying out its functions under the Employment Act of 1946 (15 U.S.C. 1021); $3,345,000 of which not to exceed $1,000 may be for official reception and representation expenses.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, under clause 2, rule XXI, that language existing in the beginning on line 5 with the words "of which" and continuing through line 6, that is in fact in violation of House rules.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, again I concede the point of order on those specific lines, but the rest of the paragraph is protected by title 15, United States Code, section 1023(f).

The CHAIRMAN. The point of order is conceded and sustained, and the language on page 22, line 5, beginning at "which not" to proceed through the end of the paragraph is stricken.

The Clerk will read.

The Clerk read as follows:

OFFICE OF POLICY DEVELOPMENT

SALARIES AND EXPENSES

For necessary expenses of the Office of Policy Development, including services as authorized by 5 U.S.C. 3109, and 3 U.S.C. 107; $3,701,000.

NATIONAL CRITICAL MATERIALS COUNCIL

SALARIES AND EXPENSES

For necessary expenses of the National Critical Materials Council, including activities as authorized by Public Law 98-373; $235,000.

NATIONAL SECURITY COUNCIL

SALARIES AND EXPENSES

For necessary expenses of the National Security Council, including services as authorized by 5 U.S.C. 3109; $6,145,000.

OFFICE OF MANAGEMENT AND BUDGET

SALARIES AND EXPENSES

For necessary expenses of the Office of Management and Budget, including hire of passenger motor vehicles, services as authorized by 5 U.S.C. 3109; $50,470,000, of which not to exceed $5,000,000, shall be available to carry out the provisions of 44 U.S.C. chapter 35: *Provided*, That, as provided in 31 U.S.C. 1301(a), appropriations shall be applied only to the objects for which appropriations were made except as otherwise provided by law: *Provided further*, That none of the funds appropriated in this Act for the Office of Management and Budget may be used for the purpose of reviewing any agricultural marketing orders or any activities or regulations under the provisions of the Agricultural Marketing Agreement Act of 1937 (7 U.S.C. 601 et seq.): *Provided further*, That none of the funds made available for the Office of Management and Budget by this Act may be expended for the altering of the transcript of actual testimony of witnesses, except for testimony of officials of the Office of Management and Budget, before the Committee on Appropriations or the Committee on Veterans' Affairs or their subcommittees: *Provided further*, That this proviso shall not apply to printed hearings released by the Committee on Appropriations or the Committee on Veterans' Affairs; *Provided further*, That none of the funds made available by this Act or any

other Act shall be used to reduce the scope or publication frequency of statistical data relative to the operations and production of the alcoholic beverage and tobacco industries below fiscal year 1985 levels: *Provided further*, That none of the funds appropriated by this Act shall be available to the Office of Management and Budget for revising, curtailing or otherwise amending the administrative and/or regulatory methodology employed by the Bureau of Alcohol, Tobacco and Firearms to assure compliance with section 105, title 27 of the United States Code (Federal Alcohol Administration Act) or with regulations, rulings or forms promulgated thereunder.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, my point of order goes specifically to that language that begins on page 23 immediately following $50,470,000 with the word "of" and continuing on line 2 through line 25 on page 23, and continuing on page 24, line 1 through line 9 inclusive, for violation of clause 2, rule XXI, legislating on appropriation bills.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The Chair is prepared to rule.

Based upon the inclusion of the proviso on line 21, which refers to funds in other acts, the point of order is sustained, and the language in question beginning on line 1 of page 23 through page 24, line 9 is stricken.

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The Clerk will read:

The Clerk read as follows:

OFFICE OF FEDERAL PROCUREMENT POLICY

SALARIES AND EXPENSES

For expenses of the Office of Federal Procurement Policy, including services as authorized by 5 U.S.C. 3109; $3,058,000.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, the section on the Office of Federal Procurement Policy violates clause 2, rule XXI, constituting legislation in an appropriation bill.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, the committee contends that this language is protected by Public Law 96-83.

The CHAIRMAN. The Chair is prepared to rule. These expenditures are authorized by law as cited by the gentleman from California and in the language in question, and the point of order is overruled.

The Clerk will read.

The Clerk read as follows:

OFFICE OF NATIONAL DRUG CONTROL POLICY

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Office of National Drug Control Policy; for research activities pursuant to title I of Public Law 100-690; not to exceed $8,000 for official reception and representation expenses; for participation in joint projects or in the provision of services on matters of mutual interest with nonprofit, research, or public organizations or agencies, with or without reimbursement; $69,122,000, of which $1,000,000 shall support the Counternarcotics Technology Assessment Center and shall be available for transfer to other Federal Agencies and Departments and shall be available until expended; and, of which $50,000,000 shall be available for drug control activities which are consistent with the approved strategy for each of the designated High Intensity Drug Trafficking Areas and shall be transferred to Federal agencies and departments for implementing approved strategies and shall be obligated by the end of fiscal year 1992: *Provided*, That the Office is authorized to accept, hold, administer, and utilize gifts, both real and personal, for the purpose of aiding or facilitating the work of the Office.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order, commencing on page 25, line 10, with the word "provided" and continuing down through line 13.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, the committee concedes the point of order.

The CHAIRMAN. The Chair will inquire if the point of order is directed soley at that final proviso?

Mr. TRAFICANT. Mr. Chairman, it is.

The CHAIRMAN. The point of order is conceded and sustained, and the language in the proviso in question is stricken.

The Clerk will read.

The Clerk read as follows:

SPECIAL FORFEITURE FUND

(INCLUDING TRANSFER OF FUNDS)

For activities authorized by Public Law 100-690, $77,000,000 to be derived from deposits in the Special Forfeiture Fund; of which $10,000,000 shall be transferred to the Bureau of Prisons for prison construction; and of which $31,000,000 shall be transferred to the Alcohol, Drug Abuse, and Mental Health Administration for drug treatment capacity expansion; and of which $21,000,000 shall be transferred to the United States Customs Service (Salaries and expenses) for drug related activities, and of which $15,000,000 shall be transferred to the Bureau of Alcohol, Tobacco, and Firearms (Salaries and expenses), for drug related expenses.

UNANTICIPATED NEEDS

For expenses necessary to enable the President to meet unanticipated needs, in furtherance of the national interest, security, or defense which may arise at home or abroad during the current fiscal year; $1,000,000.

This title may be cited as the "Executive Office Appropriations Act, 1992".

TITLE IV

INDEPENDENT AGENCIES

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

SALARIES AND EXPENSES

For necessary expenses of the Administrative Conference of the United States, established by the Administrative Conference Act, as amended (5 U.S.C. 571 et seq.), including not to exceed $1,000 for official reception and representation expenses; $2,227,000.

ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

SALARIES AND EXPENSES

For expenses necessary to carry out the provisions of the Advisory Commission on Intergovernmental Relations Act of 1959, as amended (42 U.S.C. 4271-79); $1,330,000, and additional amounts not to exceed $200,000, collected from the sale of publications shall be credited to and used for the purposes of this appropriation.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order to that section, commencing on line 25, page 26, immediately following $1,300,000 with the words, "and additional amounts not to exceed $200,000," and continuing on page 27 through line 3.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, the committee concedes the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The language in question beginning on page 26, line 25, is stricken.

The Clerk will read.

The Clerk read as follows:

COMMITTEE FOR PURCHASE FROM THE BLIND AND OTHER SEVERELY HANDICAPPED

SALARIES AND EXPENSES

For necessary expenses of the Committee for Purchase From the Blind and Other Severely Handicapped established by the Act of June 23, 1971, Public Law 92-28; $1,293,000.

FEDERAL ELECTION COMMISSION

SALARIES AND EXPENSES

For necessary expenses to carry out the provisions of the Federal Election Campaign Act of 1971, as amended; $18,808,000, of which not to exceed $5,000 shall be available for reception and representation expenses.

GENERAL SERVICES ADMINISTRATION

FEDERAL BUILDINGS FUND

LIMITATIONS ON AVAILABILITY OF REVENUE

The revenues and collections deposited into the Fund established pursuant to section 210(f) of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 490(f)), shall be available for necessary expenses of real property management and related activities not otherwise provided for, including operation, maintenance, and protection of federally owned and leased buildings; rental of buildings in the District of Columbia; restoration of leased premises; moving Governmental agencies (including space adjustments and telecommunications relocation expenses) in connection with the assignment, allocation and

transfer of space; contractual services incident to cleaning or servicing buildings, and moving; repair and alteration of Federally owned buildings including grounds, approaches and appurtenances; care and safeguarding of sites; maintenance, preservation, demolition, and equipment; acquisition of buildings and sites by purchase, condemnation, or as otherwise authorized by law; conversion and extension of Federally owned buildings; preliminary planning and design of projects by contract or otherwise; construction of new buildings (including equipment for such buildings); and payment of principal, interest, taxes, and any other obligations for public buildings acquired by installment purchase and purchase contract, in the aggregate amount of $4,131,346,000 of which (1) not to exceed $371,416,000 shall remain available until expended for construction of additional projects at locations and at maximum construction improvement costs (including funds for sites and expenses) as follows:

New Construction:

California:

Menlo Park, United States Geological Survey Office Laboratory Buildings, escalation, $11,047,000

Monterey, Federal Building and U.S. Courthouse, $1,900,000

Orange County, Courthouse, $250,000 District of Columbia:

Department of Transportation Headquarters Building, $239,000,000: *Provided*, That such funds shall be obligated only upon the advance approval of the House and Senate Committees on Appropriations and the House Committee on Public Works and Transportation and Senate Committee on Environment and Public Works.

POINT OF ORDER

Mr. TRAFICANT (during the reading). Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I bring a point of order to that section commencing on page 29, line 9, starting with the word "provided," and continuing down through line 14.

The CHAIRMAN. The Chair will advise the gentleman that under the precedents on this bill inasmuch as each of the items beginning on line 24, page 28, constitutes a separate paragraph the way the bill is constructed, he will need to wait until the paragraph in question is read. The point of order is premature.

The Clerk will read.

The Clerk read through page 29, line 14.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I make a point of order that page 29, line 8, Department of Transportation Headquarters Building, $239,000,000, violates clause 2, rule XXI.

The CHAIRMAN. Does the gentleman mean to include the proviso beginning on line 9 or not?

Mr. TRAFICANT. Mr. Chairman, I do include the proviso.

The CHAIRMAN. The point of order goes to the entire paragraph, beginning on line 8.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained; the paragraph is stricken.

The Clerk will read.

The Clerk read as follows:

Georgia:

Atlanta, Center for Disease Control, $5,000,000

Florida:

Fort Myers, Federal Building and U.S. Courthouse, $977,000

Tallahassee, U.S. Courthouse Annex, $3,764,000

Indiana:

Hammond, Courthouse and Federal Building, $5,000,000

Maryland:

Prince George's County, U.S. Courthouse, $10,747,000

Massachusetts:

Boston, Thomas P. O'Neill Federal Building, claim, $3,100,000

Minnesota:

Minneapolis, Federal Building and U.S. Courthouse, $19,000,000

Missouri:

St. Louis, Federal Building and U.S. Courthouse, $30,000,000

Nevada:

Reno, C. Clifton Young Federal Building, United States Courthouse Annex, $307,000

North Carolina:

Asheville, Courthouse and Federal Building (construction), $25,300,000

Tennessee:

Knoxville, Courthouse, $2,500,000

United States Virgin Islands:

Charlotte Amalie, Saint Thomas, U.S. Courthouse Annex, $8,524,000

Nonprospectus Construction Projects, $5,000,000

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I raise now a point of order starting on page 31, line 1, with the word "provided," and continue it down to and including line 15, up to "in other such projects."

The CHAIRMAN. What is the point of order of the gentleman?

Mr. TRAFICANT. Mr. Chairman, I further reserve the right to object to other elements within that section, and wait for a ruling on this section.

The CHAIRMAN. First let the Clerk read that paragraph.

The Clerk read as follows:

Provided, That each of the immediately foregoing limits of costs on new construction projects may be exceeded to the extent that savings are effected in other such projects, but by not to exceed 10 per centum: *Provided further*, That all funds for direct construction projects shall expire on September 30, 1993, and remain in the Federal Buildings Fund except funds for projects as to which funds for design or other funds have been obligated in whole or in part prior to such date: *Provided further*, That claims against the Government of less than $100,000 arising from direct construction projects, acquisitions of buildings and purchase contract projects pursuant to Public Law 92-313, be liquidated with prior notification to the Committees on Appropriations of the House and Senate to the extent savings are effected in other such projects: *Provided further*, That to the extent that savings can be effected in other Federal Buildings Fund activities, the GSA shall seek reprogramming of up to $16,200,000 to supplement funds previously authorized and appropriated for the NOAA laboratory, Boulder, Colorado, subject to the approval of the House and Senate Committees on Appropriations according to existing reprogramming procedures: *Provided further*, That such funds will be obligated only upon the advance approval of the House Committee on Public Works and Transportation; (2) not to exceed $569,251,000 which shall remain available until expended, for repairs and alterations: *Provided further*, That funds in the Federal Buildings Fund for Repairs and Alterations shall, for prospectus projects, be limited to the amount by project as follows: except each project may be increased by an amount not to exceed 10 per centum unless advance approval is obtained from the Committees on Appropriations of the House and Senate of a greater amount:

POINT OF ORDER

The CHAIRMAN. Does the Chair understand that the point of order of the gentleman from Ohio [Mr. TRAFICANT] is directed solely to page 31, lines 1 through 15?

Mr. TRAFICANT. Mr. Chairman, the first part of that is line 1 through line 15, including and up to "in other such projects."

Then I want to reserve a point of order commencing later on on that page. I am prepared to object to those other items now, if it would be the will of the Chair.

The CHAIRMAN. It would be appropriate for the gentleman to make any and all points of order he may have against that paragraph at this time.

Mr. TRAFICANT. Mr. Chairman, in addition to that, commencing on line 22, with the words, "provided further," and continuing on, until page 32, line 8.

The CHAIRMAN. The Chair understands the point of order of the gentleman from Ohio to go to the entirety of the paragraph beginning on page 31, line 1. Is that correct?

Mr. TRAFICANT. Mr. Chairman, all except line 15, "provided further," through line 22, " provided further." That section, with Federal building funds activities, I do not strike.

The CHAIRMAN. The gentleman will state his point of order, now that he has designated it.

Mr. TRAFICANT. Mr. Chairman, under clause 2, rule XXI of House rules, for constituting legislation in an appropriation bill.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, the committee concedes the point of order.

The CHAIRMAN. The committee concedes the point of order, the point of order is sustained, and the language in question is stricken, but the proviso on

lines 15 through 22 of page 31 remains in the bill.

The Clerk will read.

The Clerk read as follows:

Repairs and Alterations:

California:

Pasadena, Court of Appeals and Federal Building, $9,218,000

Sacramento, Federal Building, 801 I Street, $9,529,000

Santa Rosa, John F. Shaw Federal Building, $1,583,000

Connecticut:

Hartford, William R. Cotter Federal Building, $3,814,000

District of Columbia:

Federal Building 10A, $16,527,000

Herbert Clark Hoover Department of Commerce Building, $3,857,000

Housing and Urban Development Building, $5,365,000

Justice Building, $7,495,000

New Executive Office Building, $8,083,000

Old Executive Office Building, $19,000,000

Wilbur J. Cohen Federal Building, $15,000,000

Illinois:

Chicago, John C. Kluczynski Federal Building, $20,335,000

Kentucky:

Louisville, Federal Building, $15,470,000

Maryland:

Baltimore, Edward A. Garmatz Federal Building U.S. Courthouse, $6,311,000

Massachusetts:

Boston, John Fitzgerald Kennedy Federal Building and Government Center (phase 2), $36,800,000

Worcester, Harold D. Donahue Federal Building and United States Courthouse, $14,000,000

Missouri:

Kansas City, Federal Office Building, $5,256,000

Montana:

Billings, Federal Building U.S. Courthouse, $1,919,000

New Mexico:

Albuquerque, Dennis Chavez Federal Building and U.S. Courthouse, $3,846,000

New York:

Brooklyn, Emanuel Celler Federal Building and U.S. Courthouse (phase 1), $8,729,000

Buffalo, Michael J. Dillon Memorial United States Courthouse, $5,962,000

New York, Alexander Hamilton Custom House (phase 1), $20,273,000

New York, Jacob K. Javits Federal Building, $11,955,000

Ohio:

Cincinnati, John Weld Peck Federal Building, $2,537,000

Columbus, Federal Building and U.S. Courthouse, $3,348,000

Pennsylvania:

Philadelphia, Robert N.C. Nix, Sr., Federal Building and United States Post Office, $10,000,000

Scranton, Federal Building and U.S. Courthouse, $2,600,000

Texas:

Austin, IRS, Department of Veterans Affairs, Treasury Complex, $11,366,000

Galveston, Post Office and U.S. Courthouse, $3,310,000

Houston, Bob Casey Federal Building and U.S. Courthouse, $7,222,000

San Antonio, Federal Building, $4,084,000

Utah:

Salt Lake City, Frank E. Moss U.S. Courthouse, $,4872,000

Salt Lake City, Wallace F. Bennett Federal Building, $3,254,000

Minor Repairs and Alterations, $266,331,000: *Provided*, That additional projects for which prospectuses have been fully approved may be funded under this category only if advance approval is obtained from the Committees on Appropriations of the House and Senate: *Provided further*, That all funds for repairs and alterations prospectus projects shall expire on September 30, 1993, and remain in the Federal Buildings Fund except funds for projects as to which funds for design or other funds have been obligated in whole or in part prior to such date; (3) not to exceed $144,587,000 for installment acquisition payments including payments on purchase contracts; (4) not to exceed $1,655,900,000 for rental of space; (5) not to exceed $1,107,372,000 for real property operations of which $7,000,000 shall remain available until expended for the relocation of the National Science Foundation headquarters to northern Virginia to be reimbursed in equal amounts over a period of four years, beginning in fiscal year 1993, by the National Science Foundation; (6) not to exceed $139,748,000 for program direction and centralized services; and (7) not to exceed $143,072,000 for design and construction services which shall remain available under expended: *Provided further*, That for the purposes of this authorization, buildings constructed pursuant to the purchase contract authority of the Public Buildings Amendments of 1972 (40 U.S.C. 602a), buildings occupied pursuant to installment purchase contracts, and buildings under the control of another department or agency where alterations of such buildings are required in connection with the moving of such other department or agency from buildings then, or thereafter to be, under the control of the General Services Administration shall be considered to be Federally owned buildings: *Provided further*, That none of the funds available to the General Services Administration, except for the Center for Disease Control Building, Atlanta, Georgia, shall be available for expenses in connection with any construction, repair, alteration, and acquisition project for which a prospectus, if required by the Public Buildings Act of 1959, as amended, has not been approved, except that necessary funds may be expended for each project for required expenses in connection with the development of a proposed prospectus: *Provided further*, That funds available in the Federal Buildings Fund may be expended for emergency repairs when advance approval is obtained from the Committees on Appropriations of the House and Senate: *Provided further*, That amounts necessary to provide reimbursable special services to other agencies under section 210(f)(6) of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 490(f)(6)) and amounts to provide such reimbursable fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control as may be appropriate to enable the United States Secret Service to perform its protective functions pursuant to 18 U.S.C. 3056, as amended, shall be available from such revenues and collections: *Provided further*, That revenues and collections and any other sums accruing to this Fund during fiscal year 1992 excluding reimbursements under section 210(f)(6) of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 490(f)(6)) in excess of $4,131,346,000 shall remain in the Fund and shall not be available for expenditure except as authorized in appropriations Acts.

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POINT OF ORDER

Mr. TRAXLER. Mr. Chairman, I rise on a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAXLER. On page 35, line 24, I contend that all after the word "operations" up to the semicolon on page 36 of line 4 violates clause 2, rule XXI, constitutes legislation on an appropriations bill.

The CHAIRMAN. Does the Chair understand correctly, the gentleman's point of order begins on page 35, line 24 with the last word therein and goes through the last word on page 36, line 4?

Mr. TRAXLER. Mr. Chairman, my contention is that on page 35, line 24, all after the word "operations" up to the semicolon on page 36, line 4.

The CHAIRMAN. The Chair understands.

Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained.

Are there other points of order against this paragraph?

Mr. WOLF. Mr. Chairman, I have an amendment at the desk.

The CHAIRMAN. First of all, the Chair will repeat his inquiry. Are there other points of order against this paragraph?

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have other points of order against this paragraph.

The CHAIRMAN. The gentleman will state them.

Mr. TRAFICANT. Proceeding on page 35, line 11, and continuing down through that language which was struck by Chairman TRAXLER and continuing on page 36, commencing on line 5 and continuing through all of page 36 and commencing on page 37, carrying through all of page 37, for violation of House clause 2, rule XXI.

The CHAIRMAN. Does this gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The language in question is stricken.

Mr. WOLF. Mr. Chairman, I have an amendment at the desk and ask unanimous consent the amendment be considered as read.

Mr. CHAIRMAN. The Chair will simply repeat his understanding for the RECORD that the entire paragraph has now been stricken by the combined points of order. The Chair would inform the gentleman from Virginia that his understanding of his amendment is that it is based on an assumption that there is still a paragraph with money in it left to amend.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL: Page 35, line 11, insert:

"Minor Repairs and Alterations, $266,331,000. (3) not to exceed $144,587,000 for installment acquisition payments including payments on purchase contracts; (4) not to exceed $1,655,900,000 for rental of space; (5) not to exceed $1,107,372,000 for real property operations of which $7,000,000 shall be available for the relocation of the National Science Foundation headquarters; (6) not to exceed $139,748,000 for program direction and centralized services; and (7) not to exceed $143,072,000 for design and construction services which shall remain available until expended: *Provided further*, That revenues and collections accruing to this Fund during fiscal year 1992 excluding reimbursements under section 210(f)(6) of the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 490(f)(6)) in excess of $4,131,346,000 shall remain in the Fund and shall not be available for expenditure except as authorized in appropriations Acts.".

Mr. TRAFICANT. Mr. Chairman, I reserve a point of order.

The CHAIRMAN. The gentleman from Ohio reserves a point of order.

Mr. ROYBAL. Mr. Chairman, I will just say that this amendment restores the appropriation stricken by the point of order, but this amendment specifically excludes the language in the paragraph that was subject to the point of order.

Do not forget that I did, in fact, concede, but this language does in fact restore some of the language.

POINT OF ORDER

The CHAIRMAN. Does the gentleman from Ohio insist on his point of order?

Mr. TRAFICANT. Mr. Chairman, I do.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. No. 1, I am under the impression that the entire section and paragraph entirely have been stricken and now we resurrect different terms which have hit us so fast, without being able to read them, but let me say this, each and every one of these appropriations carries along with it a designated duty which calls upon someone within those divisions to in fact perform a duty and a task. That means it should be subject to an authorizing committee's action. It is not, and it thus continues to violate rule XXI, clause 2.

I object to any of that language that is in fact subject to that rule.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order?

Mr. ROYBAL. What has to be considered in this particular instance is that the language that was restored is actually protected by 40 United States Code 4490(f). It is definitely in order.

The CHAIRMAN. Does the gentleman from Michigan desire to be heard on the point or order?

Mr. TRAFICANT. I do, Mr. Chairman. It seems to me that there is nothing to be amended. I think the gentleman's point of order that was made earlier and my point of order struck the entire chapter. I mean, we are looking at a black hole. I do not think we can construct on nothing.

The CHAIRMAN. The Chair would observe that the amendment currently offered by the gentleman from California restores the overall sum of some $266 million for minor repairs and alterations, which the Chair believes is authorized by law.

The Chair would inquire of the gentleman from Ohio whether he is directing or intends to direct attention to any other language of the amendment which he believes would be unauthorized legislation?

□ 1920

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state his parliamentary inquiry.

Mr. TRAFICANT. Mr. Chairman, the gentleman from Ohio is under the impression that you upheld a point of order against all of this language for having violated clause 2, rule XXI. The Chair is now ruling and saying that parts of that which the Chair had previously stricken now are in fact in order.

The CHAIRMAN. The Chair will advise the gentleman that under the original point of order, if any portion of the paragraph was subject to a point of order, the entire paragraph would fall at the gentleman's insistence, as it did.

POINTS OF ORDER

Mr. TRAFICANT. Mr. Chairman, then immediately following line 11, page 35, $266,331,000, starting with the word "Provided," I make a point of order to strike all of that language which constitutes legislation in an appropriation bill and is subject to the clause and the ruled cited.

The CHAIRMAN. The Chair would say to the gentleman that the original text is no longer pending. What is before the House is the amendment currently offered by the gentleman from California. The Chair inquired of the gentleman making the point of order whether any language in the amendment now pending strikes him as legislation in an appropriation bill.

Mr. TRAFICANT. All of that following $266,331,000 which carries conditions which are found on line 11, page 35, commencing with the last word "Provided."

The CHAIRMAN. The Chair will advise the gentleman that that language does not appear in the gentleman's amendment. That proviso is not included in the amendment now pending.

Mr. TRAFICANT. Is there any language subsequent to the $266 million which is in there? That is what I am objecting to. I am not objecting to the $266 million appropriation. I am objecting to some of those other provisions attached to it and the conditions on that money.

The CHAIRMAN. Without objection, the Clerk will rereport the pending amendment slowly.

There was no objection.

The Clerk reread the amendment.

The CHAIRMAN. The gentleman making the point of order has heard the amendment reread in its entirety. Does he wish to direct the attention of the Chair to any particular portion thereof?

Mr. TRAFICANT. That section which states "Provided further" and contains additional language subject to a duty to be imposed, that duty to be imposed clearly constitutes a violation of House rules on an appropriation bill.

The CHAIRMAN. Does the gentleman from Michigan [Mr. TRAXLER] desire to be heard further?

Mr. TRAXLER. Mr. Chairman, I wish to be protected on a point of order on the language "of which $7 million shall remain available until expended for the relocation of the National Science Foundation headquarters."

The CHAIRMAN. The Chair will advise the gentleman that the words "until expended" do not appear in the amendment now pending.

Mr. TRAXLER. Please forgive me. I do not have a copy of the amendment. I am using my memory. I raise a point of order against the $7 million and the language which accompanies it for the relocation of the National Science Foundation. If I had a copy of the amendment, I could be more specific.

The CHAIRMAN. The Chair will rule that a prospectus for this project, submitted pursuant to law, has been approved by the Committee on Public Works and Transportation, dated October 13, 1988, and that the reference to northern Virginia and reimbursement language which was in the bill is not in the amendment, and the Chair will overrule that point of order.

With respect to the last point of order raised by the gentleman from Ohio, does the gentleman from Ohio [Mr. TRAFICANT] wish to be heard further on this point?

Mr. TRAFICANT. Yes. I do. I would like a copy of the amendment so that I might see it and be able to make a decision predicated on something I might be able to think of rather than to ascertain from the air.

Reserving my right to a point of order, Mr. Chairman, I object to all language contained in the amendment following $266,331,000 and, furthermore, also object to the final section following the words "Provided further, the revenues and collections accruing to this fund," et cetera.

The CHAIRMAN. The Chair would inquire of the gentleman from California

if he would like to direct his attention for a moment to the last part of the point of order which is the final proviso.

Mr. ROYBAL. On what page is that, may I ask?

The CHAIRMAN. It is the last section of the gentleman's amendment. "Provided further." In the original bill, it is the language appearing on page 37, line 17, and thereafter.

Mr. ROYBAL. Mr. Chairman, on line 17, page 37, that reads, "Provided further, that revenues and collections and any other sum accruing to this fund during fiscal year 1992, excluding reimbursement under section" so and so was actually authorized by the Federal Property and Administration Service. I think there is an authorization in that particular section.

The CHAIRMAN. Does the gentleman from Ohio wish to be heard further?

Mr. TRAFICANT. Mr. Chairman, page 3 of the chairman's amendment clearly strikes several words, and now the chairman is citing page 37, line 17 verbatim. I raised a point of order, and had prevailed, on page 37 commencing with line 17 through 23. Is the chairman's language the same, or has it been in fact changed by the amendment on page 3 of this amendment submitted to the desk?

The CHAIRMAN. The Chair is prepared to rule.

The gentleman has heard and has a copy of the pending amendment.

The language cited at the last sentence of the amendment beginning "Provided further, the revenues and collections and any other sums accruing to this fund," is authorized by existing law, and the Chair will read from title 40, United States Code, section 490, as cited, incidentally, in the amendment itself: "Moneys deposited into the fund shall be available for expenditure for real property management and related activities in such amounts as are specified in annual appropriations acts without regard to fiscal year limitations."

□ 1930

This is the existing statutory authorization. The language is authorized to be included in an appropriation bill by the law cited, and the point of order is overruled.

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. In the chairman's amendment, page 3, it reinstates lines 17 through 23, but scratches the words "and any other sums."

Is the chairman saying that "and any other sums" is also now approved even though it was stricken in that amendment? What amendment are we dealing with?

The CHAIRMAN. The gentleman has answered his own question. The gentleman has a copy of that amendment. The words do not appear.

Mr. TRAFICANT. The amendment I have, Mr. Chairman, without debating it, strikes those words "and any other sums."

The CHAIRMAN. That is correct. Those words do not appear in the amendment.

The amendment has been held in order.

Does the gentleman from California [Mr. ROYBAL] wish to be heard on his amendment?

The gentleman is recognized for 5 minutes.

Mr. ROYBAL. Mr. Chairman, I think that the matter is clear at this point. I do not wish to pursue it any further.

The CHAIRMAN. The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The amendment was agreed to.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

FEDERAL SUPPLY SERVICE

OPERATING EXPENSES

For expenses authorized by law, not otherwise provided for, necessary for property management activities, utilitization of excess and disposal of surplus personal property, rehabilitation of personal property, transportation management activities, transportation audits by in-house personnel, procurement, and other related supply management activities, including services as authorized by 5 U.S.C. 3109; $54,605,000.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, under clause 2, rule XXI for that language on page 38, line 3, through line 10.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, we will concede a point of order. We have an amendment at the desk.

Mr. TRAFICANT. Mr. Chairman, reserving the right to object to maintain a point of order.

The CHAIRMAN. Does the gentleman from California wish to be heard further on the point of order?

Mr. ROYBAL. Mr. Chairman, again, I will have to cite various points that have been done before, but we will do it again. I think this matter is authorized under 40 U.S.C. 481, 482, and 483. It is also noted that it is under 40 U.S.C., 251–260. So the matter is clearly authorized.

The CHAIRMAN. The Chair is prepared to rule.

For reasons noted by the gentleman from California, the contents of this paragraph for the Federal Supply Service appear all to be authorized by law. There appeared to be no legislative provisions therein, and the point of order is overruled.

The Clerk will read.

The Clerk read as follows:

FEDERAL PROPERTY RESOURCES SERVICE

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For expenses, not otherwise provided for, necessary for carrying out the functions of the Administrator with respect to utilization of excess real property; the disposal of surplus real property, the utilization survey, deed compliance inspection, appraisal, environmental and cultural analysis, and land use planning functions pertaining to excess and surplus real property, including services as authorized by 5 U.S.C. 3109; $14,227,000, to be derived from proceeds from transfers of excess real property and disposal of surplus real property and related personal property, subject to the provisions of the Land and Water Conservation Fund Act of 1965, as amended (16 U.S.C. 4601–5).

REAL PROPERTY RELOCATION

For expenses not otherwise provided for, $16,000,000 to remain available until expended, necessary for carrying out the functions of the Administrator with respect to relocation of Federal agencies from property which has been determined by the Administrator to be other than optimally utilized under the provisions of section 210(e) of the Federal Property and Administrative Services Act of 1949, as amended: *Provided*, That such relocations shall only be undertaken when the estimated proceeds from the disposition of the original facilities approximate the appraised fair market value of such new facilities and exceed the estimated costs of relocation. Relocation costs include expenses for and associated with acquisition of sites and facilities, and expenses of moving or repurchasing equipment and personal property. These funds may be used for payments to other Federal entities to accomplish the relocation functions: *Provided further*, That nothing in this paragraph shall be construed as relieving the Administrator of General Services or the head of any other Federal agency from any obligation or restriction under the Public Buildings Act of 1959 (including any obligation concerning submission and approval of a prospectus), the Federal Property and Administrative Services Act of 1949, as amended, or any other Federal law, or as authorizing the Administrator of General Services or the head of any other Federal agency to take actions inconsistent with statutory obligations or restrictions placed upon the Administrator of General Services or such agency head with respect to authority to acquire or dispose of real property: *Provided further*, That $3,770,000 of the amount shall be made available to the National Archives and Records Administration to pay expenses related to the establishment and relocation of the National Long Term Records Center (which shall be known hereafter as the "Silvio O. Conte National Records Center"), authorized and directed by Public Law 101–509.

GENERAL MANAGEMENT AND ADMINISTRATION

SALARIES AND EXPENSES

For necessary expenses, not otherwise provided, for Policy Direction, Board of Contract Appeals, and accounting, records management, and other support services incident to adjudication of Indian Tribal Claims by the United States Court of Claims, and services authorized by 5 U.S.C. 3109, $31,421,000: *Provided*, That this appropriation shall be available for general administrative and staff support services, subject to reimbursement by the applicable organization or agencies pursuant to subsections (a) and (b) of

section 1535 of title 31, United States Code: *Provided further*, That this account shall be available for personnel and associated costs in support of Congressional District and Senate State offices without reimbursement from these offices: *Provided further*, That not to exceed $5,000 shall be available for official reception and representation expenses.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Page 40, commencing with line 22 and the word "provided" carrying on through page 41 through line 7 constitutes a violation of House rules, clause 2, rule XXI.

The CHAIRMAN. Does the gentleman from California [Mr. ROYAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained and the three provisos in the paragraph under general management and administration are stricken.

The Clerk will read.

The Clerk read as follows:

INFORMATION RESOURCES MANAGEMENT SERVICE

OPERATING EXPENSES

For expenses authorized by law, not otherwise provided for, necessary for carrying out Government-wide and internal responsibilities relating to automated data management, telecommunications, information resources management, and related activities, including services as authorized by 5 U.S.C. 3109; and for the Information Security Oversight Office established pursuant to Executive Order 12356; $46,014,000.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I rise to a point of order to this section.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, it violates clause 2, rule XXI, line 10 through line 17 that it, in fact, poses some duties in tasks which take it beyond the normal scope of appropriation jurisdiction.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, again, I would like to call attention to the fact that this is already authorized. It is authorized by 40 U.S.C. 47, 471 and authorized by section 8 and 15 by Public Law 95-507. It is also authorized by Public Law 89-369, Title 8. All these citations clearly indicate it is authorized.

The CHAIRMAN. The Chair would appreciate the attention of the gentleman from California.

It appears to the Chair that the provisions of the paragraph are clearly authorized by law up until line 15, and the Chair would inquire of the gentleman from California whether he can cite authorization in law for the Executive order cited in lines 15 through 17?

Mr. ROYBAL. Mr. Chairman, no, we cannot.

The CHAIRMAN. Does the gentleman from Ohio confine his point of order to those lines?

Mr. TRAFICANT. Mr. Chairman, I so do.

The CHAIRMAN. In that case, the point of order is conceded and sustained. Those lines are stricken and the Clerk will delete page 41, line 15, beginning with the words "and for," going through line 17 up to the appropriation amount.

The Chair would say the appropriation amount itself would remain in the paragraph, but the language in between is stricken.

The Clerk will read.

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General and services authorized by 5 U.S.C. 3109, $34,994,000, of which not to exceed $2,400,000 shall remain available until expended for procurement and installment of an automation program in support of audits and investigations: *Provided*, That not to exceed $10,000 shall be available for payment for information and detection of fraud against the Government, including payment for recovery of stolen Government property: *Provided further*, That not to exceed $2,500 shall be available for awards to employees of other Federal agencies and private citizens in recognition of efforts and initiatives resulting in enhanced Office of Inspector General effectiveness.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state the point of order.

Mr. TRAFICANT. Mr. Chairman, commencing on line 21, page 41, immediately following $34,994,000 with the words "of which," and continuing down through line 25 on page 41, and continuing further on page 42 through and including line 6 for violating clause 2, rule XXI of the House.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

Mr. CHAIRMAN. It is conceded and sustained. The language is stricken.

The Clerk will read.

The Clerk read as follows:

ALLOWANCES AND OFFICE STAFF FOR FORMER PRESIDENTS

For carrying out the provisions of the Act of August 25, 1958, as amended (3 U.S.C. 102 note), and Public Law 95-138; $2,129,000: *Provided*, That the Administrator of General Services shall transfer to the Secretary of the Treasury such sums as may be necessary to carry out the provisions of such Acts.

GENERAL SERVICES ADMINISTRATION—GENERAL PROVISIONS

SECTION 1. The appropriate appropriation or fund available to the General Services Administration shall be credited with the cost of operation, protection, maintenance, upkeep, repair, and improvement, included as part of rentals received from Government corporations pursuant to law (40 U.S.C. 129).

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order to section 1.

The CHAIRMAN. The gentleman will state the point of order.

Mr. TRAFICANT. Clause 2, rule XXI, line 17 through 22 inclusive, page 42.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained, and the section is stricken.

PARLIAMENTARY INQUIRY

Mr. JACOBS. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state his parliamentary inquiry.

Mr. JACOBS. At present, we are on line 17, did I hear?

The CHAIRMAN. Lines 17 through 22 of page 42 have just fallen on a point of order.

Mr. JACOBS. Mr. Chairman, what about the——

Mr. ROYBAL. Regular order, Mr. Chairman, I think we are already past that section.

The CHAIRMAN. The Chair is responding to the parliamentary inquiry on the part of the gentleman from Indiana.

Mr. JACOBS. Mr. Chairman, the parliamentary inquiry is whether the preceding section, the allowances for the former Presidents, has been read?

The CHAIRMAN. Yes, it has.

The Clerk will read.

The Clerk read as follows:

SEC. 2. Funds available to the General Services Administration shall be available for the hire of passenger motor vehicles.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The Clerk will read.

The Clerk read as follows:

SEC. 3. Not to exceed 2 per centum of funds made available in appropriations for operating expenses and salaries and expenses, during the current fiscal year, may be transferred between such appropriations for mandatory program requirements. Any transfers proposed shall be submitted promptly to the Committees on Appropriations of the House and Senate for approval.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 3 for violation of House rules under clause 2, rule XXI.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained, and the section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 4. Funds in the Federal Buildings Fund made available for fiscal year 1992 for Federal Buildings Fund activities may be transferred between such activities only to the extent necessary to meet program requirements. Any transfers proposed shall be submitted promptly to the Committees on Appropriations of the House and Senate for approval.

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POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, section 4 violates clause 2, rule XXI, from line 8 through 14, inclusive.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 5. (a) Nothwithstanding any other provision of law, agencies are hereafter authorized to make rent payments to the General Services Administration for lease space relating to expansion needs of the agency and General Services Administration is authorized to use such funds, in addition to the amount received as New Obligational Authority in the Rental of Space activity of the Federal Buildings Fund. Such payments are to be at the commercial equivalent rates specified by section 201(j) of the Federal Property and Administrative Service Act of 1949, as amended (40 U.S.C. 490(j)) and are to be deposited into the Fund established pursuant to section 210(f) of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 490(f)).

(b) There are hereby appropriated, out of the Federal Buildings Fund, such sums as may be necessary to carry out the purpose of subsection (a).

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, I make a point of order against section 5, commencing on line 15, page 43, through page 44, line 6, for violation of clause 2, rule XXI of the House rules.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the pont of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken, and the Clerk will read

The Clerk read as follows:

SEC. 6. None of the funds appropriated by this Act may be obligated or expended in any way for the purpose of the sale, excessing, surplusing, or disposal of lands in the vicinity of Norfolk Lake, Arkansas, administered by the Corps of Engineers, Department of the Army, without the specific approval of the Congress.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, a point of order.

The CHAIRMAN. The Clerk will state it.

Mr. TRAFICANT. Mr. Chairman, I raise a point of order under clause 2, rule XXI, against section 6.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken, and the Clerk will read.

The Clerk read as follows:

SEC. 7. None of the funds appropriated by this Act may be obligated or expended in any way for the purpose of the sale, excessing, surplusing, or disposal of lands in the vicinity of Bull Shoals Lake, Arkansas, administered by the Corps of Engineers, Department of the Army, without the specific approval of the Congress.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, I make a point of order citing clause 2, rule XXI, against section 7 of this title.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. the section is stricken, and the Clerk will read.

The Clerk read as follows:

SEC. 8. Notwithstanding the provisions of the Act of September 13, 1982 (Public Law 97-258, 31 U.S.C. 1345), any agency, department or instrumentality of the United States which provides or proposes to provide child care services for Federal employees may reimburse any Federal employee or any person employed to provide such services for travel, transportation and subsistence expenses incurred for training classes, conferences or other meetings in connection with the provision of such services: *Provided*, That any per diem allowance made pursuant to this section shall not exceed the rate specified in regulations prescribed pursuant to section 5707 of title 5, United States Code.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 8, which constitutes a violation of clause 2, rule XXI of the House.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken, and the Clerk will read.

The Clerk read as follows:

SEC. 9. The Administrator of General Services is directed to coordinate its requirements for office and other space to house Government activities by utilizing assets of the Resolution Trust Corporation and its receivers and conservators.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, I cite clause 2, rule XXI, as a point of order against section 9 of title 4 of the bill.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken, and the Clerk will read.

The Clerk read as follows:

SEC. 10. Notwithstanding any other provision of law, the Fund established pursuant to section 210(f) of the Federal Property and Administrative Services Act of 1949, as amended (40 U.S.C. 490(f)), is authorized to receive any revenues, collections, or other income received during fiscal year 1992 in the form of rebates, cash incentives or otherwise, related to energy savings, all of which shall remain in the Fund until expended, and remain available for Federal energy management improvement programs as may be authorized by law or as may be deemed appropriate by the Administrator of General Services. The General Services Administration is authorized to use such funds, in addition to amounts received as New Obligational Authority, in such activity or activities of the Fund as may be necessary. The General Services Administration is authorized to: receive amounts from the sale of materials for recycling, all of which shall remain in the Fund until expended, and shall remain available for Federal energy management improvement programs, for further source reduction and recycling programs, and for child day care or other Federal employee benefit programs to encourage employees to participate in recycling programs; receive amounts from concessionaires' fees, all of which shall remain in the Fund until expended, and shall remain available for programs which promote energy conservation in food service facilities and equipment; *Provided*, That no later than 8 months after the enactment of this Act the Administrator of General Services shall report to Congress on the progress toward meeting the energy performance and recycling goals established in Public Law 100-615 and Executive Order 12759, and shall submit legislation to implement the recommendations of the Administrator or appropriate measures that would assist Federal agencies in meeting or exceeding these goals.

POINT OF ORDER

Mr. DINGELL. Mr. Chairman, I just rose for the purpose of reserving a point of order on section 10, page 45, line 12. Have we reached that point yet, Mr. Chairman?

The CHAIRMAN. The Chair will advise the gentleman that the point of order must be made and can not be reserved at this time. This is the appropriate time, and in fact the only time to make such a point of order.

Mr. DINGELL. Mr. Chairman, I raise a point of order regarding section 10

which appears at page 45, line 12 through line 20 on page 46 of H.R. 2622 as reported and I insist on my point of order.

Mr. Chairman, section 10 authorizes the use of revenues, collections, and other income related to energy savings for Federal energy management improvement programs authorized by law or as may be deemed appropriate by the General Services Administration. These funds, which can come from rebates, cash incentives, or otherwise are all related to energy savings and are matters of concern to this committee. This section also relates to amounts received from the sale of materials for recycling and indicates that these amounts will also remain available for these Federal energy management improvement programs as well as for recycling programs, for child daycare and other Federal employee benefit programs to encourage employees to participate in recycling.

Mr. Chairman, this section is legislation in an appropriations bill in violation of clause 2 of rule XXI which prohibits such legislation. I would, therefore, respectfully request that my point of order be sustained.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order raised by the gentleman from Michigan?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken, and the Clerk will read.

The Clerk read as follows:

SEC. 11. Nothwithstanding any other provision of law, the General Services Administration shall pay from funds made available to GSA in the Real Property Relocation account, not to exceed $8,000,000, for expenses related to the relocation of the U.S. Fish and Wildlife Service regional office authorized and directed by Public Law 101-136.

SEC. 12. The Administrator of GSA is authorized to accept property from the State of Maryland at no cost for the purpose of constructing a computer facility for the Bureau of the Census and to begin preliminary design work on such a facility. GSA is directed to submit to the appropriate authorizing and appropriations committees of the Congress an evaluation of need and prospectus for this project no later than August 23, 1991.

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

OPERATING EXPENSES

For necessary expenses in connection with National Archives and Records Administration and related activities, as provided by law, and for expenses necessary for the review and declassification of documents, and for the hire of passenger motor vehicles, $152,143,000, of which $5,400,000 for allocations and grants for historical publication and records as authorized by 44 U.S.C. 2504, as amended, shall remain available until expended.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, this section violates clause 2, rule XXI of the House, because it imposes other than appropriations certain tasks and duties which clearly fall within the jurisdiction of the authorizing committees; thus, it constitutes legislation on an appropriation bill.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point or order?

Mr. ROYBAL. Mr. Chairman, I thought we had already started to read the National Archives.

The CHAIRMAN. The Chair would advise the gentleman that the point of order is made against that paragraph on page 47, lines 11 through 20.

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Mr. ROYBAL. Mr. Chairman, we concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The paragraph is stricken.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL: On page 47 line 11 insert:

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

OPERATING EXPENSES

For necessary expenses in connection with National Archives and Records Administration and related activities, as provided by law, and for expenses necessary for the review and declassification of documents, and for the hire of passenger motor vehicles, $152,143,000, of which $5,400,000 for allocations and grants for historical publications and records as authorized by 44 U.S.C. 2504, as amended.

Mr. TRAFICANT. Mr. Chairman, I reserve my right to a point of order.

The CHAIRMAN. Does the gentleman from Ohio [Mr. TRAFICANT] insist on his point of order?

Mr. TRAFICANT. I do insist on that language.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, that language immediately following, the very last five words, "shall remain available until expended."

The CHAIRMAN. The Chair advises the gentleman that language does not appear in the amendment as offered.

Mr. TRAFICANT. I do not insist on a point of order.

The CHAIRMAN. The gentleman from California [Mr. ROYBAL] is recognized for 5 minutes.

Mr. ROYBAL. Mr. Chairman, my understanding is that he is not insisting on the point of order on just a section of this paragraph.

The CHAIRMAN. The gentleman is recognized for 5 minutes in support of his amendment.

Mr. ROYBAL. Mr. Chairman, the amendment in question of the section in question is really authorized by law. We go back again to the United States Code, 44, 2108, and also section 3303. So the matter in question is actually authorized by the law itself.

The CHAIRMAN. The Chair will point out to the gentleman that the point of order has been withdrawn. Does the gentleman wish to be heard on behalf of this amendment?

Mr. ROYBAL. What we are doing then is just restoring what we had before. The amendment that I have at present specifically excludes the language in the paragraph that was subject to a point of order. And that is what that amendment actually does.

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, I am under the impression, without having seen the amendment, that the Chair had advised me that the last five words of this particular section were removed by the chairman.

The CHAIRMAN. The gentleman is correct. The amendment does not contain those words "shall remain available until expended".

The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The amendment was agreed to.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

OFFICE OF GOVERNMENT ETHICS

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Government Ethics pursuant to the Ethics in Government Act of 1978, as amended by Public Law 100-598, and the Ethics Reform Act of 1989, Public Law 101-194, including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, and not to exceed $1,500 for official reception and representation expenses; $6,303,000.

OFFICE OF PERSONNEL MANAGEMENT

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses to carry out functions of the Office of Personnal Management pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109, medical examinations performed for veterans by private physicians on a fee basis, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor-vehicles, not to exceed $2,500 for official reception and representation expenses, and advances for reimbursements to applicable funds of the Office of Personnel Management and the Federal Bureau of Investigation for expenses incurred under Executive Order 10422 of January 9, 1953, as amended: *Provided*, That notwithstanding 31 U.S.C. 3302, the Director is hereby authorized to accept gifts for goods and services, which shall be available only for hosting National Civil Service Appreciation Conferences, to be held in several locations throughout the United States in 1992. Goods and services provided in connection with the conference may include, but are not limited to, food and refreshments; rental of seminar rooms, ban-

quet rooms, and facilities; and use of communications, printing and other equipment. Awards of minimal intrinsic value will be allowed. Gifts provided by an individual donor shall not exceed 50 percent of the total value of the gifts provided at each location; $116,893,000, and of which not less than $400,000 nor more than $1,000,000 shall be made available for the establishment of Federal health promotion and disease prevention programs for Federal employees; and in addition $80,057,000 for administrative expenses, to be transferred from the appropriate trust funds of the Office of Personnal Management in the amounts determined by the Office of Personnel Management without regard to other statutes, including direct procurement of health benefits printing, for the retirement and insurance programs: *Provided further*, That amounts authorized to be transferred from the appropriate trust funds for implementation of the Federal Employees' Retirement System automated recordkeeping system in this or prior Acts, may be transferred at any time the Office of Personnal Management deems appropriate: *Provided*, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by section 8348(a)(1)(B) of title 5, U.S.C.: *Provided further*, That no part of this appropriation shall be available for salaries and expenses of the Legal Examining Unit of the Office of Personnel Management established pursuant to Executive Order 9358 of July 1, 1943, or any successor unit of like purpose: *Provided further*, That the President's Commission on White House Fellows, established by Executive Order 11183 of October 3, 1964, may, during the fiscal year ending September 30, 1992, accept donations of money, property, and personal services in connection with the development of a publicity brochure to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission: *Provided further*, That no later than eight months after the date of enactment of this Act, the Director of the Office of Personnel Management shall submit, together with appropriate legislation to implement the recommendations of the Director, a report to Congress which surveys the use of work and family programs for Federal employees, and makes recommendations on appropriate measures to enhance the effectiveness of these programs, and to increase the number of employees participating.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, commencing on page 48 with line 10 and continuing on page 49 through and including line 25 and continuing on page 50 through and including all thereafter through line 25.

I cite such point of order for violation of clause 2, rule XXI, which constitutes in this section here legislating on an appropriation bill.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained.

The paragraph is stricken.

Mr. WOLF. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. Does the gentleman wish to be heard on the point of order?

Mr. WOLF. Yes. Mr. Chairman, is the gentleman striking on page 50 the Office of Personnel Management study?

The CHAIRMAN. The language in question in the point of order runs to the entirety of the section beginning on page 48, line 7, through page 50, line 25.

Mr. WOLF. I thank the Chairman.

The CHAIRMAN. The point of order is conceded and sustained.

The paragraph in question is stricken.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL:

OFFICE OF PERSONNEL MANAGEMENT

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses to carry out functions of the Office of Personnel Management pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109, medical examinations performed for veterans by private physicians on a fee basis, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor-vehicles, not to exceed $2,500 for official reception and representation expenses, and advances for reimbursements to applicable funds of the Office of Personnel Management and the Federal Bureau of Investigation for expenses incurred under Executive Order 10422 of January 9, 1953, as amended: $116,893,000, and in addition $80,057,000 for administrative expenses, to be transferred from the appropriate trust funds of the Office of Personnel Management in the amounts determined by the Office of Personnel Management without regard to other statutes, including direct procurement of health benefits printing, for the retirement and insurance programs: *Provided further*, That no part of this appropriation shall be available for salaries and expenses of the Legal Examining Unit of the Office of Personnel Management established pursuant to Executive Order 9358 of July 1, 1943, or any successor unit of like purpose:

Mr. TRAFICANT. Mr. Chairman, I reserve a point of order.

The CHAIRMAN. The gentleman from Ohio [Mr. TRAFICANT] reserves a point of order.

Mr. TRAFICANT. Yes, I do, and I would like a copy of this amendment since it is so lengthy.

The CHAIRMAN. The gentleman reserves a point of order. A copy of the amendment will be provided to him.

Mr. ROYBAL. Mr. Chairman, this is another of those amendments that just restores the appropriation stricken by the point of order.

This amendment, as all the others, specifically excludes the language in the paragraph that was subject to the point of order. That is exactly what it does and nothing more.

Mr. TRAFICANT. Mr. Chairman, reserving and continuing my reservation of a point of order.

The CHAIRMAN. The Chair will advise the gentleman that he can still retain his reservation of a point of order if he moves to strike the last word and be recognized for 5 minutes while we are getting the copy.

Mr. TRAFICANT. I certainly do.

The CHAIRMAN. The gentleman is recognized for 5 minutes.

Mr. TRAFICANT. I do not mean to belabor the House on this.

I had a little amendment. I worked with the committee for 2 years. The committee put it in the bill, and a committee of the House said they were going to strike my language although they were going to let other language in and let other poeple legislate. I want to say to the House that you may be upset with what I am doing but maybe the House should recognize that most of the bill we have been discussing has been stricken as constituting legislation. Now, if you are on a legislating committee around here, you might as well not show up for work if you let this happen. And when you do have an opportunity to get the chairman and the ranking vice chairman from the other side, who mean well and who try to do things right, it gets frustrating. And so I hope noboby is upset by the matter.

POINT OF ORDER

The CHAIRMAN. Does the gentleman insist on his point of order?

Mr. TRAFICANT. Mr. Chairman, I insist on that section on page 3, "provided further that no part of this appropriation shall be available," et cetera.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] desire to be heard?

Mr. ROYBAL. Mr. Chairman, the gentleman is making reference to the amendment itself.

Mr. TRAFICANT. Page 3 of the amendment, line 3, commencing with "provided further" and following down through line 7 and inclusive of the words "or any successor unit of like purpose."

Mr. ROYBAL. I do not have any copy of the amendment before me, Mr. Chairman.

The CHAIRMAN. The Chair will advise the gentleman from California that the language against which the point of order is directed appears in the original text of the original bill on page 50, lines 3 through 7.

Mr. ROYBAL. In that event, Mr. Chairman, we will concede, concede the amendment.

The CHAIRMAN. The gentleman from California concedes that the language in the provision question is in the form of a limitation and an appropriate subject for a point of order at this point, since the bill has not been read in its entriety.

Mr. TRAFICANT. Mr. Chairman, I do insist on that language so cited on page 3 of the chairman's amendment,

commencing on line 3 and including line 7, that it be stricken for violation of clause 2, rule XXI of the House.

The CHAIRMAN. The point has been conceded. The entire amendment, therefore, is subject to the point of order and is ruled out of order. The point of order is sustained. The amendment is out of order.

The Clerk will read.

The Clerk read as follows:

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act, as amended, including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles: $3,118,000; and in addition, not to exceed $6,375,000 for administrative expenses to audit the Office of Personnel Management's insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management, as determined by the Inspector General.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, I raise a point of order on this language commencing on page 51, line 4, through and including line 14, with the word "general," that in fact it does constitute more than straight appropriation and there is legislation therein, thus violating clause 2 of rule XXI of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The paragraph is stricken.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL: On page 51, line 1 insert:

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF TRUST FUNDS)

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act, as amended, including services as authorized by 5 U.S.C. 3109, hire of passenger motor vehicles: $3,118,000; and in addition, not to exceed $6,375,000 for administrative expenses to audit the Office of Personnel Management's insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management.

Mr. TRAFICANT. Mr. Chairman, reserving a point or order, I would like to see this amendment.

The CHAIRMAN. The gentleman from Ohio reserves a point of order.

The gentleman from California is recognized for 5 minutes in support of his amendment.

Mr. ROYBAL. Mr. Chairman, again this amendment restores the appropriation stricken by the point of order. Then we go back to the fact that this amendment specifically excludes the language in the paragraph that was subject to the point of order. I think the matter is quite clear and that we can proceed.

POINT OF ORDER

The CHAIRMAN. Does the gentleman insist on his point of order?

Mr. TRAFICANT. Mr. Chairman, I do insist on my point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I maintain that even though there are appropriations in this section, those appropriations carry along with them the expressed intent of legislation that should have emanated from an authorizing committee and thus the Appropriations Committee is certainly on grounds to appropriate the funds for that which has been authorized, and I thus insist on my point of order and ask it to be stricken.

The CHAIRMAN. Does the gentleman from California desire to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, again going back to the law itself, I think it is already authorized by law under the Inspector Generals Act, 95–452.

The CHAIRMAN. The Chair is prepared to rule.

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, if we are going to have amendments which basically change much of the language that we are reviewing, I will then be requiring to have copies of those amendments. I will not insist on one on this section. But if that is to be the case, I want to make sure that I understand what we are voting on here.

The CHAIRMAN. The Chair will observe that he has been protecting the Member by allowing him to reserve points of order until copies of amendments have been furnished him. And he will intend to continue to do that.

The Chair is prepared to rule on this point of order.

For the reasons stated by the gentleman from California, the Office of Inspector General is authorized by law. The point of order is overruled.

PARLIAMENTARY INQUIRY

Mr. TRAFICANT. Mr. Chairman, I have a parliamentary inquiry.

The CHAIRMAN. The gentleman will state it.

Mr. TRAFICANT. Mr. Chairman, since I did not see the amendment, there was substantive language that was stricken by the chairman's amendment, and I do not know what that language was, and I would like to see it.

Am I to understand that after this language had been stricken, the Chair thus now maintains that that language satisfies the removal of the legislative language?

The CHAIRMAN. The Chair has just ruled that the appropriation for the Inspector General is authorized. The gentleman from Ohio has not made a more specific point of order.

The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The amendment was agreed to.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS

For payment of Government contributions with respect to retired employees, as authorized by chapter 89 of title 5, United States Code, and the Retired Federal Employees Health Benefits Act (74 Stat. 849), as amended, $2,503,535,000, to remain available until expended.

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

For payment of Government contributions with respect to employees retiring after December 31, 1989, as required by chapter 87 of title 5, United States Code, $14,249,000, to remain available until expended.

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

For financing the unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, as authorized by 5 U.S.C. 8348, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, $6,078,686,000: *Provided*, That annuities authorized by the Act of May 29, 1944, as amended and the Act of August 19, 1950, as amended (33 U.S.C. 771–75), may hereafter be paid out of the Civil Service Retirement and Disability Fund.

REVOLVING FUND

Pursuant to section 4109(d)(1) of title 5, United States Code, cost for entertainment expenses of the President's Commission on Executive Exchange shall not exceed $12,000.

MERIT SYSTEMS PROTECTION BOARD

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out functions of the Merit Systems Protection Board pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire or passenger motor vehicles, and direct procurement of survey printing, $23,361,000, together with not to exceed $1,850,000 for administrative expenses to adjudicate retirement appeals to be transferred from the Civil Service Retirement and Disability Fund in amounts determined by the Merit Systems Protection Board.

OFFICE OF SPECIAL COUNSEL

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Special Counsel pursuant to Reorganization Plan Numbered 2 of 1978, the Civil Service Reform Act of 1978 (Public Law 95–454), and the Whistleblower Protection Act of 1989 (Public Law 101–12), including services as authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms in the District of Columbia and elsewhere, and hire of passenger motor vehicles; $7,789,000.

FEDERAL LABOR RELATIONS AUTHORITY

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Federal Labor Relations Authority, pursuant to Reorganization Plan Numbered 2 of 1978, and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109, including hire of experts and consultants, hire of passenger motor vehicles, rental of conference rooms in the District of Columbia and elsewhere; $20,769,000: *Provided*, That public members of the Federal Service Impasses Panel may be paid travel expenses and per diem in lieu of subsistence as authorized by law (5 U.S.C. 5703) for persons employed intermittently in the Government service, and compensation as authorized by 5 U.S.C. 3109.

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POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Page 54, line 4, commencing with the word "provided," and continuing down and including through line 9.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard?

Mr. ROYBAL. Mr. Chairman, I think it states in the bill itself, after "provided" it says that public members of the Federal Service Impasses Panel may be paid travel expenses in per diem in lieu of subsistence as authorized by law. It says 5 U.S.C. 5703. It is right in the bill.

The CHAIRMAN. Does the gentleman from Ohio [Mr. TRAFICANT] wish to be heard further?

Mr. TRAFICANT. I do.

The CHAIRMAN. The gentleman is recognized.

Mr. TRAFICANT. Mr. Chairman, from line 7 the language states for persons employed intermittently in the Government service and thus compensation is authorized, stating that that is within the jurisdiction of an authorizing committee, and it violates clause 2, rule XXI.

The CHAIRMAN (Mr. STUDDS). The Chair is prepared to rule. He will read from title 5 U.S.C., section 7119, paragraph 4.

The panel may appoint an executive director and any other individuals that it may from time to time find necessary for the proper performance of its duties. Each member of the panel who is not an employee as defined in section 2005 of this title is entitled to pay at a rate with the daily equivalent of a maximum annual rate of basic pay currently paid under the general schedule for each day he is engaged in performance of official business of the panel, including travel time, is entitled to travel expenses as provided under section 5703 of this title.

The Chair believes that the language in the bill is consistent with existing authorizing law and overrules the point of order.

The Clerk will read.

The Clerk read as follows:

UNITED STATES TAX COURT

SALARIES AND EXPENSES

For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. 3109; $33,050,000: *Provided*, That travel expenses of the judges shall be paid upon the written certificate of the judge.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, on lines 14 through 15, in fact, I raise a point of order to all of that section commencing with line 12 through line 15.

Under clause 2 of rule XXI it violates House rules for having legislation on an appropriations bill.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained.

The section is stricken.

AMENDMENT OFFERED BY MR. ROYBAL

Mr. ROYBAL. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. ROYBAL: On page 54 line 10 insert:

UNITED STATES TAX COURT

SALARIES AND EXPENSES

For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. 3109; $33,050,000.

Mr. TRAFICANT. Mr. Chairman, I reserve a point of order.

The CHAIRMAN. The gentleman from Ohio [Mr. TRAFICANT] reserves a point of order, and the gentleman from California [Mr. ROYBAL] is recognized for 5 minutes in support of the amendment.

Mr. ROYBAL. Mr. Chairman, this is again another one of those particular items that restores the appropriation stricken by the point of order. This amendment specifically excludes the language in the paragraph that was subject to the point of order.

POINT OF ORDER

The CHAIRMAN. Does the gentleman from Ohio [Mr. TRAFICANT] insist on his point of order?

Mr. TRAFICANT. Mr. Chairman, am I to assume, after having read it, that the words on line 14 starting with "provided" through line 15 "judge" have been stricken and that the Chair is only dealing with the language from line 12 through 14, 33 million 50 thousand?

Mr. ROYBAL. The gentleman from Ohio is correct.

Mr. TRAFICANT. Mr. Chairman, I do still insist upon a point of order and want to make sure that that is authorized.

The CHAIRMAN. The Chair will observe that the U.S. Tax Court is established in law and the appropriations are, therefore, authorized and overrules the point of order.

The question is on the amendment offered by the gentleman from California [Mr. ROYBAL].

The amendment was agreed to:

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

This title may be cited as the "Independent Agencies Appropriations Act, 1992"

TITLE V—GENERAL PROVISIONS

THIS ACT

SECTION 501. Where appropriations in this Act are expendable for travel expenses of employees and no specific limitation has been placed thereon, the expenditures for such travel expenses may not exceed the amount set forth therefor in the budget estimates submitted for the appropriations without the advance approval of the House and Senate Committees on Appropriations: *Provided*, That this section shall not apply to travel performed by uncompensated officials of local boards and appeal boards of the Selective Service System; to travel performed directly in connection with care and treatment of medical beneficiaries of the Department of Veterans Affairs; to travel of the Office of Personnel Management in carrying out its observation responsibilities of the Voting Rights Act; or to payments to interagency motor pools where separately set forth in the budget schedules.

Mr. TRAFICANT (during the reading). Mr. Chairman, I ask unanimous consent that section 501 be considered as read, printed in the RECORD, and open to amendment at any point.

The CHAIRMAN. Is there objection to the request of the gentleman from Ohio?

There was no objection.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 501 of title 5 commencing on line 20, page 54, and continuing through page 55, line 10.

I so move, under clause 2, rule XXI of the House that 501 be stricken even though there is much merit because it is in fact legislating on a appropriation bill and constitutes same.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 502. No part of any appropriation contained in this Act shall be available to pay the salary of any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his period of active military or naval service and has within ninety days after his release from such service or from hospitalization continuing after discharge for a period of not more than one year made application for restoration to his former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his former position and has not been restored thereto.

Mr. TRAFICANT (during the reading). Mr. Chairman, I ask unanimous consent that section 502 be considered as read, and printed in the RECORD, and open to amendment at any point.

The CHAIRMAN. Is there objection to the request of the gentleman from Ohio?

There was no objection.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 502 notwithstanding its merit. In fact it constitutes legislation on an appropriation bill.

Mr. ROYBAL. Mr. Chairman, I would like to remind the gentleman from Ohio [Mr. TRAFICANT] that every one of the sections that he has stricken, that they all have merit, all of them, absolutely all of them, but I do concede the point of order on section 502.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

Mr. TRAFICANT. Mr. Chairman, I move to strike the last word.

Mr. Chairman, these all have a tremendous amount of merit. But they did not come from a legislating committee, and all that has to be done is take it to the legislating committee, and pass the law, and then the Committee on Appropriations can tell us how much money they have. I do not want to strike any money for anybody. All I want is 531 in the bill. But if everyone else can legislate on this bill, which will be about three pages long when we are done, then that I have no objection to.

Mr. ROYBAL. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I would like to just very briefly answer the gentleman that just spoke. He seems to believe at this moment that he is protecting all the prerogatives of the legislative committee. That may be so. But the real reason he is doing what he is doing now, imposing upon the time of every Member of this House, doing what has not been done in the House of Representatives since I have been here at least, and that has been the last 30 years. The truth of the matter is that the gentleman is just angry over the fact that language which he requested and that I included in the bill with regard to Internal Revenue Service and language that I defended before the Committee on Rules, doing everything I possibly could do to put it in order and have it included in the bill. It was not done, and because of that he is raising a point of order on every section of this bill.

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I hope the gentleman enjoys it. I hope he is having a real good time. But I would like to tell the gentleman from Ohio [Mr. TRAFICANT] that the subject matters that he is now raising a point of order on has been traditionally not protected by a rule, but are matters that this committee itself has for a long time brought to this floor, with no one actually raising points of order on the little things that may be meaningless insofar as an individual Member may be concerned, but are important in the operation of the Government.

Mr. Chairman, again I hope that in the future something like this does not happen.

Mr. TRAFICANT. Mr. Chairman, will the gentleman yield?

Mr. ROYBAL. Mr. Chairman, I am not going to yield to anyone. The reason I am not going to yield to the gentleman from Ohio [Mr. TRAFICANT] is because I did once, and that was enough.

Mr. Chairman, I think the thing that has to be done now is to try to proceed in getting this bill through in an orderly fashion, so we can put it in order when we go to conference with the Senate. It just appears that we are unable to function with this kind of behavior on the part of a Member of this House. As long as we are unable to function properly, something else, of course, will have to be done.

Mr. Chairman, I am sorry that I even have to get up to say anything of this kind, but, nevertheless, I feel that it has gone on a little bit too far.

Mr. WOLF. Mr. Chairman, will the gentleman yield?

Mr. ROYBAL. I yield to the gentleman from Virginia.

Mr. WOLF. Mr. Chairman, let me just say at the outset, I want the gentleman from Ohio [Mr. TRAFICANT] to know that even in the committee there was some doubt, in our committee. And the gentleman from California [Mr. ROYBAL] argued very effectively and insisted that the language be in. I supported the gentleman from Ohio on the previous question, and, frankly, I think the amendment of the gentleman should have been made in order. Given the opportunity, I will support it.

Maybe in a kind of spirit of reconciliation, and sort of as a last time, maybe it can stop about where it is. A lot of Members want to go home. I know the gentleman has made a good point. I think a lot of Members will never forget the point. I understand how the gentleman feels. But the gentleman from California [Mr. ROYBAL] did support the gentleman in every possible way.

Now I think, if maybe it were to end, that would be perhaps a good thing.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

SEC. 503. No part of any appropriation made available in this Act shall be used for the purchase or sale of real estate or for the purpose of establishing new offices inside or outside the District of Columbia: *Provided*, That this limitation shall not apply to programs which have been approved by the Congress and appropriations made therof.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I have a point of order to section 503.

The CHAIRMAN. The gentleman will state his point of order.

Mr. TRAFICANT. Mr. Chairman, that language constitutes legislation on an appropriations bill, in violation of clause 2, rule XXI, and I ask it be stricken.

Mr. ROYBAL. Mr. Chairman, this is a limitation, and should not be subject to a point of order.

The CHAIRMAN (Mr. STUDDS). The Chair is prepared to rule. The language is in the form of a limitation on expenditure of funds contained in the bill, and, as such, is proper. The point of order is overruled.

The Clerk will read.

The Clerk read as follows:

SEC. 504. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 505. The expenditure of any appropriation under this Act for any consulting service through procurement contract, pursuant to 5 U.S.C. 3109, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

SEC. 506. No part of any appropriation contained in this Act shall be available for the procurement of, or for the payment of, the salary of any person engaged in the procurement of any hand or measuring tool(s) not produced in the United States or its possessions except to the extent that the Administrator of General Services or his designee shall determine that a satisfactory quality and sufficient quantity of hand or measuring tools produced in the United States or its possessions cannot be procured as and when needed from sources in the United States and its possessions, or except in accordance with procedures prescribed by section 6-104.4(b) of Armed Services Procurement Regulation dated January 1, 1969, as such regulation existed on June 15, 1970: *Provided*, That a factor of 75 per centum in lieu of 50 per centum shall be used for evaluating foreign source end products against a domestic source end product. This section shall be applicable to all solicitations for bids opened after its enactment.

SEC. 507. None of the funds made available to the General Services Administration pursuant to section 210(f) of the Federal Property and Administrative Services Act of 1949 shall be obligated or expended after the date of enactment of this Act for the procurement by contract of any service which, before such date, was performed by individuals in their capacity as employees of the General Services Administration in any position of guards, elevator operators, messengers, and custodians, except that such funds may be obligated or expended for the procurement by contract of the covered services with sheltered workshops employing the severely handicapped under Public Law 92-28.

SEC. 508. No funds appropriated in this Act shall be available for administrative expenses in connection with implementing or

enforcing any provisions of the rule TD ATF-66 issued June 13, 1980, by the Department of the Treasury, Bureau of Alcohol, Tobacco and Firearms on labeling and advertising of wine, distilled spirits and malt beverages, except if the expenditure of such funds, is necessary to comply with a final order of the Federal court system.

SEC. 509. None of the funds appropriated in this Act may be used for administrative expenses to close the Federal Information Center of the General Services Administration located in Sacramento, California.

SEC. 510. None of the funds made available by this Act for the Department of the Treasury may be used for the purpose of eliminating any existing requirement for sureties on customs bonds.

SEC. 511. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the 1930 Tariff Act.

SEC. 512. None of the funds made available by this Act shall be available for the purpose of transferring control over the Federal Law Enforcement Training Center located at Glynco, Georgia, Marana, Arizona, and Artesia, New Mexico, out of the Treasury Department.

SEC. 513. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes within the United States not heretofore authorized by the Congress.

SEC. 514. No part of any appropriation contained in this Act shall be available for the payment of the salary of any officer or employee of the United States Postal Service, who—

(1) prohibits or prevents, or attempts or threatens to prohibit or prevent, any officer or employee of the United States Postal Service from having any direct oral or written communication or contact with any Member or committee of Congress in connection with any matter pertaining to the employment of such officer or employee or pertaining to the United States Postal Service in any way, irrespective of whether such communication or contact is at the initiative of such officer or employee or in response to the request or inquiry of such Member or committee; or

(2) removes, suspends from duty without pay, demotes, reduces in rank, seniority, status, pay, or performance of efficiency rating, denies promotion to, relocates, reassigns, transfers, disciplines, or discriminates in regard to any employment right, entitlement, or benefit, or any term or condition of employment of, any officer or employee of the United States Postal Service, or attempts or threatens to commit any of the foregoing actions with respect to such officer or employee, by reason of any communication or contact of such officer or employee with any Member or committee of Congress as described in paragraph (1) of this subsection.

SEC. 515. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefit program which provides any benefits or coverage for abortions.

SEC. 516. The provision of section 515 shall not apply where the life of the mother would be endangered if the fetus were carried to term.

SEC. 517. None of the funds appropriated by this Act may be used to solicit bids, lease space, or enter into any contract to close or consolidate executive seminar centers for the Office of Personnel Management.

SEC. 518. The Administrator of General Services, under section 210(h) of the Federal Property and Administrative Services Act of 1949, as amended, may acquire, by means of a lease of up to thirty years duration, space for the United States Courts in Tacoma, Washington, at the site of Union Station, Tacoma, Washington.

SEC. 519. Funds under this Act shall be available as authorized by sections 4501–4506 of title 5, United States Code, when the achievement involved is certified, or when an award for such achievement is otherwise payable, in accordance with such sections. Such funds may not be used for any purpose with respect to which the preceding sentence relates beyond fiscal year 1992.

SEC. 520. (a) Notwithstanding any other provision of law, during fiscal year 1992, the authority to establish higher rates of pay under section 5303 of title 5, United States Code, may—

(1) in addition to positions paid under any of the pay systems referred to in subsection (a) of section 5303 of title 5, United States Code, be exercised with respect to positions paid under any other pay system established by or under Federal statute for positions within the executive branch of the Government; and

(2) in addition to the circumstance described in the first sentence of subsection (a) of section 5303 of title 5, United States Code, be exercised based on—

(A) pay rates for the positions involved being generally less than the rates payable for similar positions held—

(i) by individuals outside the Government; or

(ii) by other individuals within the executive branch of the Government;

(B) the remoteness of the area or location involved;

(C) the undesirability of the working conditions or the nature of the work involved, including exposure to toxic substances or other occupational hazards; or

(D) any other circumstances which the President (or an agency duly authorized or designated by the President in accordance with the last sentence of section 5303(a) of title 5, United States Code, for purposes of this subparagraph) may identify.

Nothing in paragraph (2) shall be considered to permit the exercise of any authority based on any of the circumstances under such paragraph without an appropriate finding that such circumstances are significantly handicapping the Government's recruitment or retention efforts.

(b)(1) A rate of pay established during fiscal year 1992 through the exercise of any additional authority under subsection (a) of section 5303 of title 5, United States Code—

(A) shall be subject to revision or adjustment,

(B) shall be subject to reduction or termination (including pay retention), and

(C) shall otherwise be treated,

in the manner as generally applies with respect to any rate otherwise established under section 5303 of title 5, United States Code.

(2) The President (or an agency duly authorized or designated by the President in accordance with the last sentence of section 5303(a) of title 5, United States Code, for purposes of this subsection) may prescribe any regulations necessary to carry out this subsection.

(c) Any additional authority under this section may, during fiscal year 1992, be exercised only to the extent that amounts otherwise appropriated under this Act for purposes of section 5303 of title 5, United States Code, are available.

SEC. 521. None of the funds appropriated or otherwise made available to the Department of the Treasury by this or any other Act shall be obligated or expended to contract out positions in, or downgrade the position classifications of, members of the United States Mint Police Force and the Bureau of Engraving and Printing Police Force, or for studying the feasibility of contracting out such positions.

SEC. 522. The Office of Personnel Management may, during the fiscal year ending September 30, 1992, accept donations of supplies, services, and equipment for the Federal Executive Institute, the Federal Quality Institute, and Executive Seminar Centers for the enhancement of the morale and educational experience of attendees.

SEC. 523. No part of any appropriation contained in this Act shall be available for the procurement of, or for the payment of, the salary of any person engaged in the procurement of stainless steel flatware not produced in the United States or its possessions, except to the extent that the Administrator of General Services or his designee shall determine that a satisfactory quality and sufficient quantity of stainless steel flatware produced in the United States or its possessions, cannot be procured as and when needed from sources in the United States or its possessions or except in accordance with procedures provided by section 6-104.4(b) of Armed Services Procurement Regulations, dated January 1, 1969. This section shall be applicable to all solicitations for bids issued after its enactment.

SEC. 524. The United States Secret Service may, during the fiscal year ending September 30, 1992, accept donations of money to off-set costs incurred while protecting former Presidents and spouses of former Presidents when the former President or spouse travels for the purpose of making an appearance or speech for a payment of money or any thing of value.

SEC. 525. None of the funds made available by this Act may be used to withdraw the designation of the Virginia Inland Port at Front Royal, Virginia, as a United States Customs Service port of entry.

SEC. 526. None of the funds made available to the Postal Service by this Act shall be used to transfer mail processing capabilities from the Las Cruces, New Mexico postal facility, and that every effort will be made by the Postal Service to recognize the rapid rate of population growth in Las Cruces and to automate the Las Cruces, New Mexico postal facility in order that mail processing can be expedited and handled in Las Cruces.

SEC. 527. Such sums as may be necessary for fiscal year 1992 pay raises for programs funded by this Act shall be absorbed within the levels appropriated by this Act.

SEC. 528. None of the funds in this Act may be used to reduce the rank or rate of pay of a career appointee in the SES upon reassignment or transfer.

SEC. 529. No funds in this Act may be used to award a Federal agency lease in the Omaha, Nebraska—Council Bluffs, Iowa, geographical area, which do not meet the following criteria:

Any Federal agency which leases commercial space in the Omaha, Nebraska—Council Bluffs, Iowa, geographical area, when entering into new leases, shall give preference to space available meeting standard government lease criteria, which is offered at the

lowest cost per square foot within the geographical area, provided it also meets the occupying agency's mission requirement.

SEC. 530. (a) None of the funds appropriated by this Act may, with respect to an individual employed by the Bureau of the Public Debt in the Washington Metropolitan Region on April 10, 1991, be used to separate, reduce the grade or pay of, or carry out any other adverse personnel action against such individual for declining to accept a directed reassignment to a position outside such region, or to accompany a position outside of such region, pursuant to a transfer of any of such Bureau's operations or functions to Parkerburg, West Virginia.

(b) Subsection (a) shall not apply with respect to any individual who, on or after the date of enactment of this Act, declines an offer of another position in the Department of the Treasury which is of at least equal seniority, status, and pay, and which is within the Washington Metropolitan Region.

SEC. 531. INVESTIGATION OF INTERNAL REVENUE SERVICE ALLEGED ABUSE OF TAXPAYERS' RIGHTS.

(a) RESPONSIBILITIES OF INTERNAL REVENUE SERVICE.—

(1) REPORT.—Not later than the date six months after the date of the enactment of this Act, the Commissioner of the Internal Revenue Service shall submit a report to the Congress on—

(A) the structure of its program to prevent abuses of taxpayers' rights by the Internal Revenue Service,

(B) the level of the implementation of such program, and

(C) an analysis of the effectiveness of such program and the evidence on the basis of which such analysis is made.

(2) MONITORING GROUP.—The Commissioner of the Internal Revenue Service shall establish a group of individuals with the responsibility to monitor and evaluate the effectiveness of the program referred to in paragraph (1).

(b) INVESTIGATION BY GENERAL ACCOUNTING OFFICE.—

(1) IN GENERAL.—The Comptroller General shall conduct an assessment and evaluation of the implementation and effectiveness of the program of the Internal Revenue Service to prevent abuses of taxpayers.

(2) REPORT.—Not later than the date one year after the date of the enactment of this Act the Comptroller General shall submit to the Congress a report on the investigation conducted under paragraph (1), together with such recommendations as he may deem advisable.

Mr. ROYBAL (during the reading). Mr. Chairman, I ask unanimous consent that the remainder of title V of the bill be considered as read, printed in the RECORD, and open to amendment at any point.

The CHAIRMAN. Is there objection to the request of the gentleman from California?

There was no objection.

The CHAIRMAN. Are there any points of order against the remainder of title V?

POINT OF ORDER

Mr. ROSTENKOWSKI. Mr. Chairman, I make a point of order against title V, section 531, of H.R. 2622, on the grounds that it violates clause 2 of rule XXI of the rules of the House of Representatives as legislating on an appropriations bill.

The CHAIRMAN. Does the gentleman from California [Mr. ROYBAL] wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. Does any Member wish to be heard on the point of order?

Mr. TRAFICANT. Mr. Chairman, I am very disappointed that the chairman has struck the language. He said he would. I guess he did.

Mr. Chairman, for 6½ years I tried to come to the Committee on Ways and Means. I came there one time. I was the last Member to be heard. There was one Democrat and one Republican. They were talking to staff.

Mr. Chairman, the gentleman has allowed other people to legislate on this bill. This clearly calls for a report, and this should not have been objected to by the Committee on Ways and Means.

Mr. Chairman, let me say this: the gentleman did not object last year, it was passed on the House floor as a special amendment, and given a waiver by the Committee on Rules. When it got to conference, the IRS said, "We don't want the Traficant language. We are already doing that."

Mr. Chairman, all we asked for this time is a report to make sure that they are in fact doing that.

Mr. Chairman, I would like to ask the gentleman from Illinois [Mr. ROSTENKOWSKI] to withdraw his point of order. I would thus vacate all points of order and unanimous consents that I have against this bill. I think it is fair, it does not intrude upon any legislation, and it is prudent. We have been working on this for 2 years, and I went through the chairman to do it.

Mr. Chairman, I am asking the gentleman from Illinois [Mr. ROSTENKOWSKI] to withdraw his point of order, and I will withdraw my points of order and unanimous-consent requests to any and all parts of this bill, which clearly have indicated a tremendous amount of legislation.

The CHAIRMAN. Does the gentleman from Illinois [Mr. ROSTENKOWSKI] insist upon his point of order?

Mr. ROSTENKOWSKI. Mr. Chairman, I insist upon my point of order.

The CHAIRMAN. Does any other Member wish to be heard on the point of order?

If not, the point of order is conceded and sustained for the reason stated. The section is stricken.

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Are there any further points of order to the remainder of title V?

AMENDMENT OFFERED BY MR. WOLF

Mr. WOLF. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. WOLF: At the end of title V, insert the following new section:

SEC. 532. No later than eight months after the date of enactment of this Act, the Director of the Office of Personnel Management shall submit, together with appropriate legislation to implement the recommendations of the Director, a report to Congress which surveys the use of work and family programs for Federal employees, and makes recommendations on appropriate measures to enhance the effectiveness of these programs, and to increase the number of employees participating.

Mr. WOLF. Mr. Chairman, this is an amendment for OPM which requires them to do a report based on the family-friendly programs that have been implemented, such as child care and leave sharing. Leave sharing is where if an individual is dying of cancer, perhaps has a very serious illness and they run out of vacation time and sick leave, the other Federal employees can donate time to them. This idea first came about through Chairman BILL LEHMAN of Florida.

The others are flexi-time, where Federal employees can decide, they may want to come in at 6 o'clock in the morning or at 9:30 so there is someone home with the children before they go to school in the morning or at the end of the day.

Flexi-place, whereby they can elect in certain jobs to work at home with computers and fax machines. The amendment just calls for a report. This is all in the law, to make sure that every Federal agency, some are doing a very good job, others are not doing as well, this is just to make sure that it is being applied across the board.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Virginia [Mr. WOLF].

The amendment was agreed to.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

TITLE VI—GENERAL PROVISIONS

DEPARTMENTS, AGENCIES, AND CORPORATIONS

SECTION 601. Unless otherwise specifically provided, the maximum amount allowable during the current fiscal year in accordance with section 16 of the Act of August 2, 1946 (60 Stat. 810), for the purchase of any passenger motor vehicle (exclusive of buses and ambulances), is hereby fixed at $7,100 except station wagons for which the maximum shall be $8,100: *Provided*, That these limits may be exceeded by not to exceed $3,700 for police-type vehicles, and by not to exceed $4,000 for special heavy-duty vehicles: *Provided further*, That the limits set forth in this section may be exceeded by not more than five percent for electric or hybrid vehicles purchased for demonstration under the provisions of the Electric and Hybrid Vehicle Research, Development, and Demonstration Act of 1976: *Provided further*, That the limits set forth in this section may be exceeded by the incremental cost of clean alternative fuels vehicles acquired pursuant to Public Law 101-549 over the cost of comparable conventionally fueled vehicles.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 601, lines 16 through 25, commencing on page 69, line 1 through line 9, for violation of clause 2, rule XXI, legislating on an appropriations bill.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, the committee concedes section 601.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 602. Appropriations of the executive departments and independent establishments for the current fiscal year available for expenses of travel or for the expenses of the activity concerned, are hereby made available for quarters allowances and cost-of-living allowances, in accordance with 5 U.S.C. 5922–24.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 602, citing clause 2, rule XXI.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 603. Unless otherwise specified during the current fiscal year no part of any appropriation contained in this or any other Act shall be used to pay the compensation of any officer or employee of the Government of the United States (including any agency the majority of the stock of which is owned by the Government of the United States) whose post of duty is in the continental United States unless such person (1) is a citizen of the United States, (2) is a person in the service of the United States on the date of enactment of this Act, who, being eligible for citizenship, has filed a declaration of intention to become a citizen of the United States prior to such date and is actually residing in the United States, (3) is a person who owes allegiance to the United States, (4) is an alien from Cuba, Poland, South Vietnam, or the Baltic countries lawfully admitted to the United States for permanent residence, or (5) South Vietnamese, Cambodian, and Laotian refugees paroled in the United States after January 1, 1975: *Provided*, That for the purpose of this section, an affidavit signed by any such person shall be considered prima facie evidence that the requirements of this section with respect to his status have been complied with: *Provided further*, That any person making a false affidavit shall be guilty of a felony, and, upon conviction, shall be fined no more than $4,000 or imprisoned for not more than one year, or both: *Provided further*, That the above penal clause shall be in addition to, and not in substitution for any other provisions of existing law: *Provided further*, That any payment made to any officer or employee contrary to the provisions of this section shall be recoverable in action by the Federal Government. This section shall not apply to citizens of Ireland, Israel, the Republic of the Philippines or to nationals of those countries allied with the United States in the current defense effort, or to temporary employment of translators, or to temporary employment in the field service (not to exceed sixty days) as a result of emergencies.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order to section 603 including all language, page 69, line 16 through 25, commencing on page 70, all of page 70, and the first two lines of page 71 for violation of clause 2, rule XXI of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 604. Appropriations available to any department or agency during the current fiscal year for necessary expenses, including maintenance or operating expenses, shall also be available for payment to the General Services Administration for charges for space and services and those expenses of renovation and alteration of buildings and facilities which constitute public improvements performed in accordance with the Public Buildings Act of 1959 (73 Stat. 749), the Public Buildings Amendments of 1972 (86 Stat. 216), or other applicable law.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against all of section 604 which constitutes legislating language on an appropriations bill, clearly in deference to the House rules.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The language of the section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 605. Funds made available by this or any other Act for administrative expenses in the current fiscal year of the corporations and agencies subject to chapter 91 of title 31, United States Code, shall be available, in addition to objects for which such funds are otherwise available, for rent in the District of Columbia; services in accordance with 5 U.S.C. 3109; and the objects specified under this head, all the provisions of which shall be applicable to the expenditure of such funds unless otherwise specified in the Act by which they are made available: *Provided*, That in the event any functions budgeted as administrative expenses are subsequently transferred to or paid from other funds, the limitations on administrative expenses shall be correspondingly reduced.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 605 citing clause 2, rule XXI of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 606. No part of any appropriation for the current fiscal year contained in this or any other Act shall be paid to any person for the filling of any position for which he or she has been nominated after the Senate has voted not to approve the nomination of said person.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order citing clause 2, rule XXI of the House against section 606.

Mr. CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

Mr. CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 607. Pursuant to section 1415 of the Act of July 15, 1952 (66 Stat. 662), foreign credits (including currencies) owed to or owned by the United States may be used by Federal agencies for any purpose for which appropriations are made for the current fiscal year (including the carrying out of Acts requiring or authorizing the use of such credits), only when reimbursement therefor is made to the Treasury from applicable appropriations of the agency concerned: *Provided*, That such credits received as exchange allowances or proceeds of sales or personal property may be used in whole or part payment for acquisition of similar items, to the extent and in the manner authorized by law, without reimbursement to the Treasury.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I cite clause 2, rule XXI and raise a point of order against all of section 607.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

Mr. CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 608. No part of any appropriation contained in this or any other Act shall be available for interagency financing or boards, commissions, councils, committees, or similar groups (whether or not they are interagency entities) which do not have a prior and specific statutory approval to receive financial support from more than one agency or instrumentality.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I cite clause 2, rule XXI against section 608 and ask that it be stricken.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

Mr. CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 609. Funds made available by this or any other Act to the "Postal Service Fund" (39 U.S.C. 2003) shall be available for employment of guards for all buildings and areas owned or occupied by the Postal Service and under the charge and control of the Postal Service, and such guards shall have, with respect to such property, the powers of special policemen provided by the first section of the Act of June 1, 1948, as amended (62 Stat. 281; 40 U.S.C. 318), and, as the property owned or occupied by the Postal Service, the Postmaster General may take the same actions as the Administrator of General Services may take under the provisions of sections 2 and 3 of the Act of June 1, 1948, as amended

(62 Stat. 281; 40 U.S.C. 318a, 318b), attaching thereto penal consequences under the authority and within the limits provided in section 4 of the Act of June 1, 1948, as amended (62 Stat. 281; 40 U.S.C. 318c).

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I cite clause 2, rule XXI against the entire section of 609.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 610 None of the funds made available pursuant to the provisions of this Act shall be used to implement, administer, or enforce any regulation which has been disapproved pursuant to a resolution of disapproval duly adopted in accordance with the applicable law of the United States.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order citing clause 2, rule XXI against all of section 610.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 611. No part of any appropriation contained in, or funds made available by, this or any other Act, shall be available for any agency to pay to the Administrator of the General Services Administration a higher rate per square foot for rental of space and services (established pursuant to section 210(j) of the Federal Property and Administrative Services Act of 1949, as amended) than the rate per square foot established for the space and services by the General Services Administration for the fiscal year for which appropriations were granted.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 611 for violating House clause 2, rule XXI.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 612. (a) Notwithstanding any other provision of law, and except as otherwise provided in this section, no part of any of the funds appropriated for the fiscal years ending September 30, 1992, or September 30, 1993, by this Act or any other Act, may be used to pay any prevailing rate employee described in section 5342(a)(2)(A) of title 5, United States Code, or any employee covered by section 5348 of that title—

(1) during the period from the date of expiration of the limitation imposed by section 612 of the Treasury, Postal Service, and General Government Appropriations Act, 1991, until the first day of the first applicable pay period that begins not less than ninety days after that date, in an amount that exceeds the rate payable for the applicable grade and step of the applicable wage schedule in accordance with such section 612; and

(2) during the period consisting of the remainder, if any, of fiscal year 1992, and that portion of fiscal year 1993, that precedes the normal effective date of the applicable wage survey adjustment that is to be effective in fiscal year 1993, in an amount that exceeds, as a result of a wage survey adjustment, the rate payable under paragraph (1) of this subsection by more than the overall average percentage adjustment in the General Schedule during fiscal year 1992, under section 5303 of title 5, United States Code.

(b) Notwithstanding any other provision of law, no prevailing rate employee described in subparagraph (B) or (C) of section 5342(a)(2) of title 5, United States Code, may be paid during the periods for which subsection (a) of this section is in effect at a rate that exceeds the rates that would be payable under subsection (a) were subsection (a) applicable to such employee.

(c) For the purpose of this section, the rates payable to an employee who is covered by this section and who is paid from a schedule that was not in existence on September 30, 1991, shall be determined under regulations prescribed by the Office of Personnel Management.

(d) Notwithstanding any other provision of law, rates of premium pay for employees subject to this section may not be changed from the rates in effect on September 30, 1991, except to the extent determined by the Office of Personnel Management to be consistent with the purpose of this section.

(e) The provisions of this section shall apply with respect to pay for services performed by any affected employee on or after October 1, 1991.

(f) For the purpose of administering any provision of law, including section 8431 of title 5, United States Code, or any rule or regulation that provides premium pay, retirement, life insurance, or any other employee benefit, that requires any deduction or contribution, or that imposes any requirement or limitation, on the basis of a rate of salary or basic pay, the rate of salary or basic pay payable after the application of this section shall be treated as the rate of salary or basic pay.

(g) Nothing in this section may be construed to permit or require the payment to any employee covered by this section at a rate in excess of the rate that would be payable were this section not in effect.

(h) The Office of Personnel Management may provide for exceptions to the limitations imposed by this section if the Office determines that such exceptions are necessary to ensure the recruitment or retention of qualified employees.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I cite clause 2, rule XXI against all of section 612, commencing at page 74, line 13 and continuing through page 77, line 5.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section in its entirety with all of its paragraphs is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 613. None of the funds made available in this Act may be used to plan, implement, or administer (1) any reduction in the number of regions, districts or entry processing locations of the United States Customs Service; or (2) any consolidation or centralization of duty assessment or appraisement functions of any offices in the United States Customs Service.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order citing clause 2, rule XXI against section 613.

The CHAIRMAN. Does the gentleman from California wish to be heard on the point of order?

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. Because the point of order is conceded, it is sustained.

The Clerk will read.

□ 2030

The Clerk read as follows:

SEC. 614. During the period in which the head of any department or agency, or any other officer or civilian employee of the Government appointed by the President of the United States, holds office, no funds may be obligated or expended in excess of $5,000 to furnish or redecorate the office of such department head, agency head, officer or employee, or to purchase furniture or make improvements for any such office, unless advance notice of such furnishing or redecoration is expressly approved by the Committees on Appropriations of the House and Senate.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I make a point of order against section 614 citing clause 2, rule XXI of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 615. Funds appropriated in this or any other Act may be used to pay travel to the United States for the immediate family of employees serving abroad in cases of death or life threatening illness of said employee.

SEC. 616. (a) Notwithstanding the provisions of sections 112 and 113 of title 3, United States Code, each Executive agency detailing any personnel shall submit a report on an annual basis in each fiscal year to the Senate and House Committees on Appropriations on all employees or members of the armed services detailed to Executive agencies, listing the grade, position, and offices of each person detailed and the agency to which each such person is detailed.

(b) The provisions of this section shall not apply to Federal employees or members of the armed services detailed to or from—

(1) the Central Intelligence Agency;

(2) the National Security Agency;

(3) the Defense Intelligence Agency;

(4) the offices within the Department of Defense for the collection of specialized national foreign intelligence through reconnaissance programs;

(5) the Bureau of Intelligence and Research of the Department of State;

(6) any agency, office, or unit of the Army, Navy, Air Force, and Marine Corps, the Fed-

eral Bureau of Investigation and the Drug Enforcement Administration of the Department of Justice, the Department of the Treasury, and the Department of Energy performing intelligence functions; and

(7) the Director of Central Intelligence.

(c) The exemptions in part (b) of this section are not intended to apply to information on the use of personnel detailed to or from the intelligence agencies which is currently being supplied to the Senate and House Intelligence and Appropriations Committees by the executive branch through budget justification materials and other reports.

(d) For the purposes of this section, the term "Executive agency" has the same meaning as defined under section 105 of title 5, United States Code (except that the provisions of section 104(2) of title 5, United States Code shall not apply) and includes the White House Office, the Executive Residence, and any office, council, or organizational unit of the Executive Office of the President.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I make a point of order against section 616, all of it, as constituting legislation in an appropriation bill and cite clause 2, rule XXI.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section, in its entirety, is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 617. No funds appropriated in this or any other Act for fiscal year 1992 may be used to implement or enforce the agreements in Standard Forms 312 and 4355 of the Government or any other nondisclosure policy, form or agreement if such policy, form or agreement does not contain the following provisions:

"These restrictions are consistent with and do not supersede conflict with or otherwise alter the employee obligations, rights or liabilities created by Executive Order 12356; section 7211 of title 5, United States Code (governing disclosures to Congress); section 1034 of title 10, United States Code, as amended by the Military Whistleblower Protection Act (governing disclosure to Congress by members of the military); section 2302(b)(8) of title 5, United States Code, as amended by the Whistleblower Protection Act (governing disclosures of illegality, waste, fraud, abuse or public health or safety threats); the Intelligence Identities Protection Act of 1982 (50 U.S.C. 421 et seq.) (governing disclosures that could expose confidential Government agents), and the statutes which protect against disclosure that may compromise the national security, including sections 641, 793, 794, 798, and 952 of title 18, United States Code, and section 4(b) of the Subversive Activities Act of 1950 (50 U.S.C. section 783(b)). The definitions, requirements, obligations, rights, sanctions and liabilities created by said Executive Order and listed statutes are incorporated into this Agreement and are controlling."

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I make a point of order against section 617 for being legislation on an appropriation bill which is outside the rules of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 618. Notwithstanding any other provision of law, no executive branch agency shall purchase, construct, and/or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without the advance approval of the House and Senate Committees on Appropriations.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I make a point of order against section 618 for violating clause 2, rule XXI of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 619. None of the funds appropriated by this or any other Act may be expended by any Federal agency to procure any product or service that is subject to the provisions of Public Law 89-306 and that will be available under the procurement by the Administrator of General Services known as "FTS2000" unless—

(1) such product or service is procured by the Administrator of General Services as part of the procurement known as "FTS2000"; or

(2) that agency establishes to the satisfaction of the Administrator of General Services that—

(A) the agency's requirements for such procurement are unique and cannot be satisfied by property and service procured by the Administrator of General Services as part of the procurement known as "FTS2000"; and

(B) the agency procurement, pursuant to such delegation, would be cost-effective and would not adversely affect the cost-effectiveness of the FTS2000 procurement.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 619 for being in violation of clause 2, rule XXI of the House.

Mr. ROYBAL. Mr. Chairman, I concede the point or order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 620. No department, agency, or instrumentality of the United States receiving appropriated funds under this or any other Act for fiscal year 1992 shall obligate or expend any such funds, unless such department, agency, or instrumentality has in place, and will continue to administer in good faith, a written policy designed to ensure that all of its workplaces are free from the illegal use, possession, or distribution of controlled substances (as defined in the Controlled Substances Act) by the officers and employees of such department, agency, or instrumentality.

SEC. 621. (a) No amount of any grant made by a Federal agency shall be used to finance the acquisition of goods or services (including construction services) unless the recipient of the grant agrees, as a condition for the receipt of such grant, to—

(1) specify in any announcement of the awarding of the contract for the procurement of the goods and services involved (including construction services) the amount of Federal funds that will be used to finance the acquisition; and

(2) express the amount announced pursuant to paragraph (1) as a percentage of the total costs of the planned acquisition.

(b) The requirements of subsection (a) shall not apply to a procurement for goods or services (including construction services) that has an aggregate value of less than $500,000.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 621 in its entirety for legislating in an appropriation bill.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 622. Notwithstanding section 1346 of title 31, United States Code, or section 607 of this Act, funds made available for fiscal year 1992 by this or any other Act shall be available for the interagency funding of national security and emergency preparedness telecommunications initiatives which benefit multiple Federal departments, agencies, or entities, as provided by Executive Order Numbered 12472 (April 3, 1984).

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 622 as being in violation of clause 2, rule XXI.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 623. Notwithstanding any provisions of this Act or any other Act, during the fiscal year ending September 30, 1992, any department, division, bureau, or office participating in the Federal Flexiplace Project may use funds appropriated in this or any other Act to install telephone lines, necessary equipment, and pay monthly charges, in any private residence or private apartment: *Provided*, That the head of the department, division, bureau, or office certifies that adquate safeguards against private misuse exist, and that the service is necessary for direct support of the agency's mission.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against section 623 in its entirety for constituting legislation in an appropriation bill in violation of the House rules.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 624. (a) None of the funds appropriated by this or any other Act may be obligated or

expended by any Federal department, agency, or other instrumentality for the salaries or expenses of any employee appointed to a position of a confidential or policy-determining character excepted from the competitive service pursuant to section 3302 of title 5, United States Code, without a certification to the Office of Personnel Management from the head of the Federal department, agency, or other instrumentality employing the Schedule C appointee that the Schedule C position was not created solely or primarily in order to detail the employee to the White House.

(b) The provisions of this section shall not apply to Federal employees or members of the armed services detailed to or from—

(1) the Central Intelligence Agency;

(2) the National Security Agency;

(3) the Defense Intelligence Agency;

(4) the offices within the Department of Defense for the collection of specialized national foreign intelligence through reconnaissance programs;

(5) the Bureau of Intelligence and Research of the Department of State;

(6) any agency, office, or unit of the Army, Navy, Air Force, and Marine Corps, the Federal Bureau of Investigation and the Drug Enforcement Administration of the Department of Justice, the Department of the Treasury, and the Department of Energy performing intelligence functions; and

(7) the Director of Central Intelligence.

Mr. TRAFICANT (during the reading). Mr. Chairman, I ask unanimous consent that section 624 be considered as read, printed in the RECORD, and open to amendment at any point.

The CHAIRMAN. Is there objection to the request of the gentleman from Ohio?

There was no objection.

POINT OF ORDER

Mr. TRAFICANT. Mr. Chairman, I raise a point of order against all of section 624, commencing on page 83, line 20, and continuing down through all of page 84.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section, in its entirety, is stricken.

The Clerk will read.

The Clerk read as follows:

SEC. 625. Notwithstanding any other provision of law, sick leave provided by section 6307 of title 5, United States Code, may be approved for purposes related to the adoption of a child in order to test the feasibility of this concept during fiscal year 1992.

POINT OR ORDER

Mr. ACKERMAN. Mr. Chairman, I raise a point of order against language contained in section 625 on page 85 of the bill.

The CHAIRMAN. The gentleman will state his point of order.

Mr. ACKERMAN. Mr. Chairman, I raise a point of order against the language in that such language constitutes legislation in an appropriation bill, thus violating clause 2, rule XXI.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained.

The section is stricken.

Does the gentleman from Virginia [Mr. WOLF] wish to be heard on the point of order?

Mr. WOLF. Mr. Chairman, I move to strike the last word.

Mr. Chairman, I do wish to be heard, and I would like to ask the gentleman from New York what this language does.

I think the House ought to know what we are doing tonight. We put language in which has been enacted before which would allow individuals in the Federal Government to use their sick leave for adoption. There are so many kids who want to be adopted and so many people who want to adopt.

Right now, if you are pregnant you can use your sick leave to have a child, and we want to establish parity. If you will look at all the pictures of those youngsters in Romania who people just want to adopt and throughout this country, I would just urge the gentleman to withdraw this. I am not very confident that he will, but that if he would not, if he could promise to get this out by the end of the year, because the regulations did not come out until January, and we have parents who are now in the process of looking for a child, and if this bill is not passed, they will be very hurt.

Mr. ACKERMAN. Mr. Chairman, will the gentleman yield?

Mr. WOLF. I am happy to yield to the gentleman from New York.

Mr. ACKERMAN. Mr. Chairman, the gentleman's goal is absolutely laudable. I am in full agreement with him. However, this is not the appropriate vehicle to accomplish that.

Let me assure the gentleman that we will move very expeditiously, as early as in the next 5 minutes, to try to remedy the situation.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

SEC. 626. Notwithstanding any other provision of law, an employee in or under an executive agency may be granted leave without loss of or reduction in pay, leave to which otherwise entitled, credit for time or service, or performance or efficiency rating, for the time, not to exceed seven days in any calendar year, necessary in order to permit such employee to serve as a bone marrow or other organ donor, to test the feasibility of this concept during fiscal year 1992.

POINT OF ORDER

Mr. ACKERMAN. Mr. Chairman, I raise a point of order against the language contained in section 626 on page 85 of the bill. I raise this point of order against the language on the ground that such language in an appropriation bill thus violates clause 2, rule XXI.

Mr. ROYBAL. Mr. Chairman, I concede the point of order.

The CHAIRMAN. The point of order is conceded and sustained. The section is stricken.

□ 2040

Mrs. BYRON. Mr. Chairman, I move to strike the requisite number of words. I will be asking the gentleman from New York [Mr. ACKERMAN] if he will engage in a colloquy.

Each year, the bone marrow and organ transplants give thousands of people a chance to beat the odds against a fatal illness, and the hope is very great. Unfortunately, the likelihood of finding the right donor at the right time is not always realistic. The gentleman from Virginia [Mr. WOLF] and I have joined together in trying to increase those odds. We worked together on this provision in hopes that more than the 3 million Federal employees will be able to participate in the donor program.

I think we have seen that about 2.8 percent of our work force are Federal employees. So those that would qualify could equally become donors. It would probably be very small, maybe under 10 bone marrow donors per year, but I think for the 10 lives that would be saved, there is no way to put a price on that.

I would hope that as the gentleman did with section 625, I could get the same kind of consideration, to move this legislation in a different manner, extremely quickly.

Mr. ACKERMAN. Mr. Chairman, will the gentlewoman yield?

Mrs. BYRON. I yield to the gentleman from New York.

Mr. ACKERMAN. Mr. Chairman, likewise, the intentions of the gentlewoman from Maryland are absolutely to be congratulated. I concur with those intentions, and I applaud the gentlewoman for the wonderful work that has been done for Federal employees.

I think with less than 5 minutes up, let me invite both the gentlewoman from Maryland and the gentleman from Virginia to join with me in a vehicle that we will submit right now as clean legislation, and we will try to rush this through the committee as quickly as possible.

Mrs. BYRON. Mr. Chairman, I thank the gentleman for his consideration and his quick action.

Mr. ACKERMAN. If the gentlewoman will continue to yield, we are dropping it in the hopper now.

The CHAIRMAN. The Clerk will read.

The Clerk read as follows:

SEC. 627. Notwithstanding any other provision of law, a Federal employing agency shall make the deposit from existing appropriations into the Federal Employees Compensation Account of the Unemployment Trust Fund, as required by section 8509 of title 5, United States Code, not later than thirty days after the Department of Labor has billed the agency for the amount to be deposited.

SEC. 628. Notwithstanding the provisions of the Act of September 13, 1982 (Public Law 97-258, 31 U.S.C. 1345), any agency, department or instrumentality of the United States which provides or proposes to provide child care services for Federal employees may reimburse any Federal employee or any person employed to provide such services for travel,

transportation, and subsistence expenses incurred for training classes, conferences or other meetings in connection with the provision of such services: *Provided*, That any per diem allowance made pursuant to this section shall not exceed the rate specified in regulations prescribed pursuant to section 5707 of title 5, United States Code.

SEC. 629. No part of any appropriation contained in this Act shall be used to implement the provisions of Public Law 101-576.

AMENDMENT OFFERED BY MR. CONYERS

Mr. CONYERS. Mr. Chairman, I offer an amendment.

The Clerk read as follows:

Amendment offered by Mr. CONYERS: Page 86, strike lines 10 through 12.

Mr. CONYERS. Mr. Chairman, this amendment seeks to delete language in section 629 of the bill that would prohibit the use of funds to implement the Chief Financial Officers Act of 1990. The Chief Financial Officers Act is legislation this body and the other body passed last November without dissent, and which the President later signed.

Mr. Chairman, the Chief Financial Officer's Act is critical to establishing a front-line defense against fraud, waste, and abuse. It was passed in response to the gross abuse of taxpayer's dollars resulting from the HUD scandal, and because of numerous other examples of executive branch mismanagement uncovered by the Committee on Government Operations and other committees of the House.

The HUD scandal was not simply the result of political cronyism, which bred malfeasance and misfeasance. The embezzlement and other wrongdoing went undetected because financial management systems and practices were obsolete, and information wasn't timely or reliable.

We know too well that the HUD scandal was not an isolated incident. Right now there are 106 Government programs on a high-risk list with the potential for hundreds of billions of dollars in losses. Many of these programs have poor accounting systems, ineffective financial management operations, limited audits, and inadequate reporting to the Congress. The CFO's Act would help correct these problems.

Our financial management systems are antiquated and need to be brought into the modern age. We have over 400 accounting systems that don't relate to each other. The left hand doesn't know what the right hand is doing. The result: We often don't know how much we are spending or losing, in too many government programs.

HIGHLIGHTS OF THE ACT

The CFO's Act is designed to prevent future HUD horror stories. It does three basic things. First, it forces the Office of Management and Budget and agency leadership to prevent abuse of taxpayer dollars and be more accountable to the Congress about how money is being spent. It does this by creating a new Office of Federal Financial Management at OMB—headed by a controller—who will work with agencies to modernize their financial management operations. Someone at the top needs to be held accountable. The U.S. Government is a $1.4 trillion enterprise. We can't afford not to have a controller minding the store.

Second, the act creates 23 statutory chief financial officers at major agencies; 16 of whom are Presidentially appointed and Senate confirmed. They will be experienced financial managers, committed to safeguarding taxpayer dollars from abuse.

Third, the act requires that financial statements be prepared and audits conducted of Government programs that are of a businesslike nature, in order to identify fraud, waste, and abuse. These financial statements and audits will reveal the vulnerabilities we face and the administration's plans for correcting them.

The CFO's Act is an auditing mechanism that this Congress, the GAO, and the inspectors general need in order to identify problems up-front so future losses can be prevented. It is a fundamental oversight tool that we have lacked. Comptroller General Bowsher of the GAO has called the CFO's Act the most important financial management reform in the last 40 years. The inspectors general community and a broad coalition of citizens groups have struck up a loud chorus in support of the act. Mr. Chairman, I have received numerous letters in recent weeks from the inspectors general and Assistant Secretaries as testament to that support.

Mr. Chairman, let's consider a few examples of how the CFO's Act can make a difference.

Audited financial statements required by the act would have served as a red light warning about impending losses in the student loan program. In 1991, it is estimated we will have $2.7 billion in defaults alone.

We are losing billions of dollars a year in other loan programs. Reporting requirements in the CFO's Act will more clearly identify the extent of these losses, and determine how much money needs to be set-aside to cover those losses.

The Justice Department will be better able to develop a comprehensive strategy for collecting $6.5 billion in delinquent debt that agencies have referred to it for legal action.

The CFO's Act will help the IRS to develop solid information on the collectibility of its $64 billion in accounts receivable.

Mine operators who don't pay what they owe to the black lung disability fund will be more easily identified—and made to pay.

In testimony last week before the Employment and Housing Subcommittee of Goverment Operations, which is chaired by the distinguished gentleman from California [Mr. LANTOS], the GAO gave extensive testimony on the limited progress made at cleaning up the mess at HUD since 1990. The GAO said:

HUD is only in the initial stages of correcting underlying, department-wide weaknesses of inadequate information and financial management systems, including computerized systems; weak internal controls; inappropriate organization structure; and insufficient staffing. Until these issues are adequately addressed, HUD's corrective actions for individual programs, no matter how extensive, will still leave the Department susceptible to future fraud, waste, abuse, and mismanagement.

Mr. Chairman, a HUD chief financial officer was only recently appointed in January 1991, to correct these deficiencies. The action of the Appropriations Committee jeopardizes this effort.

APPROPRIATIONS COMMITTEE ACTION

Mr. Chairman, I want to offer a word of praise for the distinguished chairman of the Appropriations Committee, the member of Mississippi [Mr. WHITTEN]. He works long and tirelessly for the people of his district and State, and of this country.

He and I have had several conversations about the funding prohibition we are discussing here today. I understand where he is coming from. Like myself, he has had his battles with the White House and with Mr. Darman, the OMB director, about matters under the jurisdiction of the Appropriations Committee. I appreciate his efforts on behalf of all of us in the legislative branch to preserve our power and see to it that the careful balance that exists between us and the executive branch be maintained.

The distinguished chairman has suggested that we the Governmentwide coordinating function for the CFO be placed in the Department of the Treasury. The Committee on Government Operations gave this considerable analysis when preparing the bill. The hearing record is testament to that. However, in the end the weight of evidence suggested to the Committee that the CFO coordinating function belonged at OMB, which is management central for the executive branch.

The CFO needs to be at OMB to assure consistency in financial reporting an integration of management functions. Financial management is an inextricable part of overall management; over one-third of the Government's high-risk areas involve financial management. The cures involve integrated management solutions—personnel, procurement, financial, systems. OMB's management functions have always included both general and financial management.

Further, separate from the CFO's Act, OMB currently issues accounting standards and financial management circulars. Finally, OMB acts on behalf of the President in these areas and has, since 1987 (prior to the passage of the CFO's Act), chaired the executive

branch's financial management council.

Mr. Chairman, I would be the last to grant OMB new power it could abuse. I've been fighting the agency for the last 2 years over its gutting of agency health, safety, and environmental regulations. But this isn't the same situation. An frankly, I can't in good conscience on the one hand regularly criticize the executive branch for the rampant fraud, waste, and abuse we see, and on the other hand not give it a reasonable tool to prevent such problems.

The CFO's Act is designed to do what I know the chairman of the Appropriations Committee wants—provide accurate, reliable and timely information from the executive branch about how taxpayers money is being spent. I can assure his committee it will have no impact on the appropriations process or on the powers of the committee. And if some problems should arise, if for some unforeseen reason OMB can wield new powers—and abuse those powers—I commit to the chairman here today that I shall work with him to clip the wings of OMB. But I don't believe it can happen.

Mr. Chairman, I want to clarify a misunderstanding about whether this amendment will cost any new money. It won't. The administration asked for a total of $105 million to implement the CFO's Act. Two-thirds of that money would have gone to the inspectors general to conduct audits; one-third would have gone to the agencies to upgrade information systems and prepare financial statements to Congress so we know what's happening with taxpayer money. Only about 1 percent of the new money—$1.5 million—would have gone to OMB to add staff so they could see that the act is successfully implemented Governmentwide.

I believe the administration's request should have been funded. It is penny wise and pound foolish to not fund the CFO's Act, as surely as it is an error not to fund Head Start or other investment programs that pay for themselves many times over in future savings. In this mistaken era of appropriations caps and pay-as-you-go budgeting the best way to spend money is to save money—by identifying executive branch mismanagement.

But we aren't debating new money today, because no new money has been put in the bill to implement the act. We are debating whether agencies should be able to exercise their statutory authority and spend existing funds to carry out an act of Congress. No new money. No offsets. We're just saying let the agency do what it can do—what it must do—given existing resources.

Mr. Chairman, I believe the prohibition contained in the Treasury, Postal appropriations bill—and in the five other appropriations bills that have passed this body in recent weeks, and the seven others soon to be before us—results from a fundamental misunderstanding of the act.

Quite simply the CFO's Act is a nonpartisan piece of legislation. It has the wholehearted support of Comptroller General Bowsher of the GAO, the inspectors general, the agencies, the administration, and a broad cross-section of public and private organizations. I urge my colleagues to support the amendment. And if this amendment should pass I hope that the wishes of this body will be respected in the remaining bills as well that have yet to come before this body.

Mr. HORTON. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, this is a critical vote. The Conyers-Horton amendment presents this body with the chance to take an effective, meaningful stand against waste, fraud, and abuse.

We passed the Chief Financial Officers Act last fall without dissent, with the goal of empowering the agencies to bring accurate information and rational decisionmaking to their financial management. This appropriations bill, like others before it, includes language prohibiting the expenditure of funds to implement the CFO's Act. Why Congress would want to do this is difficult to understand.

Certainly, no one could argue that financial management in the Federal Government is in good shape. There are 106 critical agency programs on a high-risk list. There are over 450 different accounting systems in the executive branch, and they have developed without regard to each other, so that the Government resembles a financial management Tower of Babel. And I do not need to remind this body of the HUD scandal, the savings and loan mess, and the other embarrassing examples of what happens when the Government stops paying attention to financial management.

The CFO's Act seeks to streamline and improve Federal Government financial management. It requires the installation of CFO's and deputy CFO's in the 14 Cabinet departments and the 9 largest agencies; outlines requirements for creating and implementing financial management systems; mandates the preparation and audit of financial statements; and makes OMB more effective and responsive to Congress by creating a management deputy and a new Office of Federal Financial Management. The act, if implemented, will inject accurate information and discipline into the management of the $1.4 trillion enterprise of Government. It was developed through over 5 years of congressional hearings, investigations, and hard thinking.

Comptroller General Charles Bowsher recently called the CFO's Act "the most comprehensive financial management reform package in 40 years." It also has the support of the entire inspectors general community; the agencies themselves; the administration; public sector groups such as the National Governors' Association and the National Association of State Auditors, Comptrollers and Treasurers; and private sector groups interested in seeing that the Federal Government manages its finances well. The chorus of support for this act and this amendment is very loud and insistent. Congress ignores it only at its peril.

Mr. Chairman, this amendment involves no new money. It merely frees the affected agencies to use existing funding to implement the CFO's Act. I urge this body not to let the arbitrary attempt to gut the act succeed in this appropriations bill or in any others. Please support the Conyers-Horton amendment.

□ 2050

Mr. CONYERS. Mr. Chairman will the gentleman yield?

Mr. HORTON. I yield to the gentleman from Michigan.

Mr. CONYERS. Mr. Chairman, I should pay the appropriate commendations to the ranking member of the Government Operations Committee. He is the only member there with more seniority than myself. He served with the former chairman, the gentleman from Texas [Mr. BROOKS] for many years.

I want to say that it was the gentleman from New York who helped us reform the old DioGuardi Chief Financial Officers Act, which gave us a modern bill that I was able to go on and bring together.

The gentleman did a great job, I say to the gentleman from New York [Mr. HORTON].

Mr. HORTON. Mr. Chairman, I want to commend the gentleman, and I want to point out again this was a bipartisan effort, not only by the chairman and myself, but also by our committee. It was brought to the floor, it was passed unanimously by voice vote and was passed unanimously in the Senate.

Mr. Chairman, I urge support for the Conyers-Horton amendment.

Mr. COLEMAN of Texas. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I rise reluctantly in opposition to the Conyers-Horton amendment, because as I understood section 629 in this particular subcommittee legislation of the Treasury, Postal Service Appropriations bill, as a member of the Appropriations Committee it was explained to me that section 629 was, in fact, put in there so that we could delay its enforcement until such time as we had an opportunity to modify it. The reason for the modification, I spoke to the gentleman from New York [Mr. HORTON] earlier, and I appreciate his efforts. I am not opposed, as a matter of fact, to the concept of the chief financial officers. I think those of

us who have watched recent news accounts of the problems in many of the agencies in this and the last administration can appreciate why the gentleman from New York [Mr. HORTON] would suggest that we needed to have a Chief Financial Officers Act; but in my view there is already accountability. There ought to be accountability on the part of the American people for what went on at HUD. There ought to be accountability in every one of these agencies that has a Secretary.

I think the President and the past President owe this country an explanation for some of the shenanigans and goings on and many indictments that have been handed down as a result of what has gone on in the past concerning dollars and concerning kickbacks and the rest of it; but I quite honestly do not believe that it is necessary for us to put this new bureaucratic layer on top of another one, particularly when you are going to place it at OMB.

Of all the groups you could have picked, I cannot imagine, at least from my standpoint, one that would have been worse.

Let me just say to you that I am afraid what this Act will do as it is currently written will just given another lever, another hammer to the OMB to control the various departments and agencies. Broad power is given here to the OMB to intrude beyond financial management into other management and policies areas of Cabinet departments. That is what we have Cabinet departments and secretaries for. Yes, they are the ones who are accountable.

Now we are being told that for some reason we are unable as citizens of this country to hold them accountable. I think that is wrong.

Certainly those Cabinet officers are not elected, but the President appointed them, and I think that is where the accountability ought to be.

I just do not think that we need another OMB filter. You know, they do a lot of things in that Office of Management and Budget, and one of them is they want to make sure that the Congress only gets the information that they approve.

You know, previously Congress has had to deal with this same problem. I had the honor to serve with both the gentleman from Michigan [Mr. CONYERS] and the gentleman from New York [Mr. HORTON] as a member of the Government Operations Committee some years ago.

We, as a matter of fact, when confronted with a similar example of constant OMB interference in the management of one government agency, the Congress responded by passing the Department of Veterans Affairs Act in 1988.

I just have to say to you that I think that what the CFO Act does is valid, because it does attempt at a high level to place in various departments those who would have authority for financial management; but my fear is that with OMB they will go beyond that and that they would in fact get into policymaking, particularly for those under the supervision of the OMB.

OMB directly and indirectly, I am afraid, could at least make the attempt to try to encase its control over the decisions of Congress. The Congress relies on timely information from each of the Departments that we want to put OMB in charge of. The recent sequester experience with OMB shows how it uses its authority without sometimes any regard for the Congress.

They think the CFO Act should be modified, and as a matter of fact that is what section 629 only attempts to do, that is to provide the opportunity to give us that chance to modify that particular Act.

Mr. CLINGER. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I rise in support of the amendment.

The 1990 Chief Financial Officers Act is one of the most significant management reform initiatives passed by the Congress in years. Its timing could not be better. The scandal at HUD, the incredible problems associated with the savings and loan crisis, and the more than 100 Federal programs identified by OMB and different inspectors general as high risk in terms of potential taxpayer liability, all point to the need for better, more accurate, and more timely financial information, as well as more effective and accountable financial management.

The CFO's Act meets these needs. The act establishes mechanisms to consolidate into a single, comprehensible set of accounting standards the more than 450 such standards and systems now operating across the Federal bureaucracy.

It requires that financial statements be prepared in a timely manner and that these statements be audited under the direction of the respective inspectors general of the covered agencies and departments.

Chief Financial Officers and Deputy CFO's will replace the uncoordinated and too-often unaccountable financial management organizations that now exist in the covered agencies and departments. Organization plans of the different departments have already been submitted for review to OMB, and these plans have been shared with Congress.

Progress is underway. The deadlines required by the act are being met by the agencies and departments, and by OMB as well. The response to the act has been and remains enthusiastic. The private sector is behind the act 100 percent. So is the Comptroller General of the United States. The National Association of Governors and the National Association of State Auditors, Comptrollers, and Treasurers are strongly supportive. And to quote just one inspector general, James Richards, who serves as the IG for the Department of Justice:

> Managers at all government levels must have adequate accounting systems so that agencies can prepare their budgets and produce useful annual financial statements that will withstand audit scrutiny and improve the effectiveness and efficiency of Federal programs. The implementation of the Chief Financial Officers Act of 1990 will accomplish these important objectives.

The legislation before us contains language prohibiting the implementation of this act. This amendment removes that prohibition. I urge my colleagues to support the amendment here and in any other appropriations measure that might require a similar amendment.

Mr. WHITTEN. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I rise in opposition to the amendment. I do not believe any group in this Congress comes close to our Committee on Appropriations in trying to hold the line on spending. Since 1945 our committee has held the total of appropriation bills $180 billion below the recommendations of the Presidents.

I certainly can appreciate what our friends who are sponsoring this amendment have in mind. I support your goals. Let me tell you this: All the things, the wrong doings and financial management problems, that you are talking about are in the executive branch. The Congress can appropriate money and they can write the law. But the regulations are written downtown in the executive branch, and the administration of the law is in the executive branch.

I say that with the record that we have, you make a mistake in your earnest desire and in your need to do what you are talking about by tying the hands of the one group that has held the lines. That is the Committee on Appropriations.

What I am fearful of, and I can prove it has already happened, is how the Office of Management and Budget will abuse the authority in the CFO Act. In the recent supplemental bill that we had, the Congressional Budget Office agreed we were $24 million below the ceiling. The General Accounting Office said we were $24 million below. But the Office of Management and Budget said no, they are wrong.

So OMB brought it to us. We pointed out two mistakes they made. They readily agreed they had made mistakes in arithmetic. So, what did they do? They sequestered thirteen ten-thousandths of 1 percent across the board in the face of the contrary opinions in the Congressional Budget Office, in the General Accounting Office, and in the Congress. And after we had counseled with them.

What does the CFO's Act tell each department to do? "Complies with such policies and requirements as may be prescribed by the Director of the Office of Management and Budget." Now I am pround of my record as a Member of Congress, I am proud of our committee. We are a bipartisan committee. We have to help every district in this country that we have a chance to, Republican and Democrat.

We have over 7,300 requests from our colleagues here, and we try to look after them. Now the authors of the amendment say "nobody voted against the CFO's Act". It was 12:30 in the morning when the Senate amendments were adopted. It was in a group of 20 suspensions when it passed the House and there was not a voice raised against it. There was not one for it either. But, there must have been two because the presiding officer said it passed.

The CFO Act would interfere with us looking after you and the country itself. I say again it is a mistake. I also will say that we tried to work something out on this matter. When we found out there was some opposition, I took out the phrase that extended it to the entire government so it is only 1 year for the agencies in this bill. That was to give the committee of jurisdiction a chance to tell us what you are going to do to address our concerns and how you are going to do it and then let you do it.

Now my good friend from New York says we will not use one new dollar. But it will take $100 million that you got us to give to you previously for other things.

No effort has been made to finance this separately. If we were to go along with the amendment, you would be voting to cut existing programs that we worked so hard to protect and to stay within the budget. In effect, you cut existing programs $100 million and not one of you know where that cut would apply.

So I am asking you, back your Committee on Appropriations. Let us give our Committee on Government Operations a chance to get their ducks in a row and tell us what they are going to do and how they are going to do it. Up to now there was no debate on this matter, no vote on it. It passed at 12:30 in the morning. But that is all right. The objective is good. I am for it. I hope the objectives will be accomplished. But the way our committee works, we have been able to hold things down, we deal directly with budget officers in the departments. We have done a good job. So I am asking you to stay with the committee.

It does not mean you are turning the CFO Act down, but it lets us go ahead for a year, and then we will work it out.

Let me repeat again, your problems, the wrong doings and financial problems, are in the administration, not in the Committee on Appropriations. We do not run the executive branch, we just provide the money, and you provide the law.

Stay with your committee here. We will cooperate, and my friend will tell you that I offered to agree to anything that would reach what we are talking about. I believe he will agree with that.

May I say that both the sponsors here I consider friends. I agree with what they are trying to do. I just hate to see more problems created, more than they have hopes of correcting.

I hope you will vote against the amendment and support your Committee on Appropriations.

Mr. MICHEL. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I rise in support of the amendment to restore funding for the Chief Financial Officers Act of 1990. I appreciate the concerns of and have the greatest respect for the distinguished gentleman from Mississippi [Mr. WHITTEN].

I am opposed and have always been opposed to needless bureaucracy. As a former member of the Committee on Appropriations, the distinguished Committee on Appropriations, I know well the many fights that have to be fought to eliminate waste, fraud, and abuse of the taxpayers' money. Time and time again we were down here in the well, particularly on our old HEW appropriations bill, offering amendments to that effect.

My colleagues may recall in the seventies we established inspectors general for each department. I do not think anyone disputes the wisdom of that action, as it resulted in substantial savings.

The Chief Financial Officers Act of 1990 represents another element in the effort to better manage our Government. This act, if properly funded, will modernize the Government's financial management structure that is now composed of outdated and conflicting accounting systems.

Improving our financial management systems means saving millions of dollars in the Guaranteed Student Loan Program, it means improving the quality of loans administered by the FHA, it means helping the Justice Department collect millions in delinquent debts. The Chief Financial Officers Act makes possible a more efficient and less wasteful Federal Government.

In this era of crushing deficits with a citizenry that demands more Government services and less taxes, the Federal Government must make the most of our tax dollars.

The Chief Financial Officers Act will make that possible and it deserves the support of my colleagues who approved it unanimously last year.

I will include with my remarks a letter that I received just today from the distinguished Comptroller General of the United States, in which he said that he supports what Mr. CONYERS and Mr. HORTON are attempting to do by way of this amendment.

Specifically, he says:

I strongly supported the CFO Act at the time it was enacted, and continue to believe that achievement of its objectives are important to improved financial management. I have long been concerned about the poor condition of our financial management systems, processes and reporting, and believe that fundamental changes such as those provided for in the CFO Act are needed. My recent testimony on June 7 before the Senate Committee on Governmental Affairs sets forth my detailed views regarding the government's financial management shortcomings.

Sincerely yours,

CHARLES A. BOWSHER.

Mr. Chairman, I would urge my colleagues to support this amendment in the interest of improved financial management throughout the departments of our Federal Government.

The letter referred to is as follows:

COMPTROLLER GENERAL
OF THE UNITED STATES,
Washington, DC, June 18, 1991.

Hon. ROBERT H. MICHEL,
Republican Leader, House of Representatives.

DEAR MR. MICHEL: This is in reference to the Conyers-Horton amendment that would remove a prohibition from the Treasury Postal Service, and General Government Appropriations Bill against using funds to implement the Chief Financial Officers Act of 1990. I strongly supported the CFO Act at the time it was enacted and continue to believe that achievement of its objectives are important to improved financial management.

I have long been concerned about the poor condition of our financial management systems, processes and reporting and believe that fundamental changes, such as those provided for in the CFO Act, are needed. My recent testimony on June 7 before the Senate Committee on Governmental Affairs set forth my detailed views regarding the government's financial management shortcomings.

Sincerely yours,

CHARLES A. BOWSHER,
Comptroller General of the United States.

Mr. ROYBAL. Mr. Chairman, I move to strike the requisite number of words and rise in opposition to the amendment.

Mr. Chairman, I understand that the intent of the amendment is to strike out the language in section 629. But if that is stricken out, then money can be used for the Chief Financial Officers Act in this coming year, fiscal year 1992. The real purpose of section 629 is to delay implementation of this act.

□ 2110

The reason for that is that we still do not know just how much it is going to cost. We do not know just how it is going to fit into the entire bureaucracy. For an example, we know, if it happened without any real planning, it will only establish another layer of bureaucracy, and we have too many now. We already have the inspectors general in each department.

Mr. Chairman, it seems to me that should be sufficient, but, on top of that, we also have the Office of Management and Budget. Now they screen every request for funds, every piece of legislation. They screen everything that is done by the House and the Senate.

But what worries me the most is the fact that they still do not know what estimate is the correct estimate as to cost. We have heard right along it is going to cost $100 million, that it is going to be spread across the 23 agencies. Some tell me that is not correct. It is going to cost more. Well, what worries me is the fact that it is going to cost more.

We this year in this committee, for an example, were restricted to a funding level under 602(b) that was minimal. We did the very best that we could. Now, if we were to face the same situation next year, then we again would not have the money for funding.

What I am saying is that this amendment, while it is a desirable thing on the surface, we still do not know enough about it to really make a decision at this time. I believe that leaving the language in will just delay the implementation of the act so we can examine it throughout the next year, look at it very carefully and then include it if it is meritorious, and I believe that it will be, but meritorious, and I believe that it will be, but meritorious at the end of that time, and, until we have that information I think the language we have in the bill should not be stricken.

Mr. KLUG. Mr. Chairman, I move to strike the requisite number of words and I rise in support of the amendment of the gentleman from Michigan [Mr. CONYERS].

Mr. Chairman, I had the opportunity just last Friday to share with the press a little piece of the puzzle of why I think we need a chief financial officer. It turns out the Internal Revenue Service at this moment and a pro of help with my colleagues on the Committee on Government Operations has uncovered that the IRS is planning to buy a number of its employees perhaps more than 125 memberships in private health clubs in the Washington, DC area at a cost of $650 apiece when there is a gym in the basement of the IRS headquarters less than a half mile away on the other side of the Mall and easily accessible by just one short ride on the Washington Metro system.

One little example, I think, of a systematic problem we have here in Congress and in Washington with the inability to watch how our tax dollars get spent is the Graves Commission, as my colleagues know, that more than a decade ago pointed to a chief financial officer as one of the major ways we could begin to get abuse, and waste and fraud under control in the Federal Government.

As the gentleman from New York [Mr. HORTON] pointed out, and the gentleman from Michigan [Mr. CONYERS], there are a number of conflicting accounting systems used in the Federal Government. In fact, if my colleagues take a look at the IRS, where this latest scam is taking place, they will discover that the IRS itself uses a number of in-house accounting systems, all of which conflict with one another. But when the IRS goes out to take a look at a business or an individual, they expect that individual or that business to use standardized accounting procedures, but not in the Federal Government, and, if it is good enough for the private sector and if the private sector uses it to cut waste, it is good enough to be used right here in the Federal Government.

Mr. Chairman, this should not be a battle about turf, and it should not be a battle about who watches the dimes and nickels. We all should be concerned about how we cut out these kinds of abuses and this kind of fraud, and I say to the gentleman from Mississippi [Mr. WHITTEN] with all due respect, "It's not easy for any of us to stand up and take up an argument with you, and it's even more difficult for a freshman Member, but I feel passionately that the House last time out overwhelmingly passed this for a chief financial officer, and, taking the lead from Mr. HORTON and Mr. CONYERS, I think it's time the House passed it again."

Mr. Chairman, I urge the House to support the amendment and to remove the prohibition on finally establishing a chief financial officer.

Mr. PENNY. Mr. Chairman, I rise in support of the amendment offered by our colleagues, the gentleman from Michigan [Mr. CONYERS] and the gentleman from New York [Mr. HORTON], to strike the language in the bill that will prohibit the use of funds to implement the Chief Financial Officers Act. This law authorized the establishment of chief financial officers in 22 departments and agencies of the executive branch in order to centralize financial reporting and oversee financial activities in these Federal agencies.

On October 15, 1990 the House debated and passed by voice vote the Chief Financial Officers Act. In presenting the legislation to the House, the gentleman from Michigan [Mr. CONYERS] said:

> The Chief Financial Officers Act is perhaps the most important legislation this Congress can pass to rein in the massive fraud, waste, abuse and mismanagement draining the Federal Treasury and undermining public confidence in government.

Less than 2 weeks ago we had members of the Committee on Appropriations here on the floor defending the Government Accounting Office from budget cuts. They argued quite persuasively that it was penny-wise and pound-foolish to reduce funding for an agency so successful at rooting out waste and saving the taxpayers billions of dollars. I agreed with their arguments then. The Chief Financial Officers Act with a chief financial officer in each agency can help us to perform a similar purpose. That is why I feel the language in the committee-reported bill is penny-wise and pound-foolish and should be stricken.

Mr. Chairman, I say to my colleagues, "If you want to stop the mismanagement of the financial resources of the Nation, I believe you should support the Conyers-Horton amendment, and I urge a yes vote."

Mr. COLEMAN of Texas. Mr. Chairman, will the gentleman yield?

Mr. PENNY. I yield to the gentleman from Texas.

Mr. COLEMAN of Texas. Mr. Chairman, I guess my major question is, and I think the gentleman from New York [Mr. HORTON] attempted to explain it earlier: How is it going to be organized? Why does it have to be at OMB, for example? Why not the Department of the Treasury?

Mr. PENNY. Mr. Chairman, with this amendment here we are restoring the chief financial officer in the agencies in this bill only. We are allowing the agencies in this bill only. The gentleman is talking about the Chief Financial Officers Act itself and how it lodges this responsibility down at OMB. I do not know of another agency right now that has overall management authority as to where it would be more appropriate to place this. I think we could give it there if they do not use it appropriately. We can come back and deal with that question next year.

Mr. COLEMAN of Texas. Mr. Chairman, if the gentleman will further yield, I would only say there are a number of us that think that OMB having that authority is a mistake, that in fact the Department of the Treasury would be a more appropriate agency than the Office of Management and Budget. I think that perhaps the gentleman from New York [Mr. HORTON] would like to explain why he picked OMB, but I have to just say to my colleague that my biggest problem, quite honestly, is the fact it has to be at OMB. I think the chairman of the Committee on Appropriations, the gentleman from Mississippi [Mr. WHITTEN], pointed out a minute ago the biggest problem is that OMB wants its confrontation with GAO and the confrontation with the other agencies that also attempt to make decisions about the budget. Now we are going to put them in charge of management?

Mr. Chairman, I have got to be honest with my colleagues. That I think is the biggest fear a lot of us have.

Mr. PENNY. Mr. Chairman, reclaiming my time, I do understand that the main concern of the chairman and others on the committee is the lodging of this authority with OMB.

Mr. HORTON. Mr. Chairman, will the gentleman yield?

Mr. PENNY. Mr. Chairman, I yield to the gentleman from New York to further respond to that.

Mr. HORTON. Mr. Chairman, I thank the gentleman from Minnesota [Mr. PENNY] for yielding, and basically a lot of thought went into where to locate this Office of Chief Financial Officers. It was suggested that it be put in Treasury, but we did not put it in Treasury because Treasury does not have the wide authority that OMB has, and we felt that because Treasury, just like HUD, or HHS, or one of the other departments, we felt that the Office of Management and Budget is the place to put it.

As a matter of fact, Mr. Chairman, it used to be the Bureau of the Budget, and some years back we created an Office of Management and Budget, and one of the problems we have had is that most of the time in the Office of Management and Budget all the attention has been given to the budget. Now what we are trying to do is emphasize the management part of OMB. This Congress many years ago established the Office of Management and Budget, and that is the appropriate place to put it.

I would say this to the gentleman, "If it doesn't work, I'm sure the chairman of the committee and I will have hearings, and we'll determine whether or not it's working."

□ 2120

But it gives a chance. What you are trying to do now is gut it.

Mr. PENNY. Mr. Chairman, if I may reclaim my time, again, I think the key point to remember here is that OMB has general authority to develop the President's budget, and we know wide-reaching authority to oversee requests from departments and agencies in the implementation of the appropriation bills that we enact here.

But what we are talking about here is a separate kind of function. It is simply a bookkeeping-accounting function, to get some uniformity in the way we keep our records, from one department to the other.

The CHAIRMAN. The time of the gentleman from Minnesota [Mr. PENNY] has expired.

(At the request of Mr. COLEMAN of Texas, Mr. PENNY was allowed to proceed for 1 additional minute.)

Mr. PENNY. I yield to the gentleman from Texas.

Mr. COLEMAN of Texas. Mr. Chairman, I think that is the real issue that the gentleman from New York [Mr. HORTON] also misunderstands. He says we are going to gut it. The fact that the Committee on Appropriations elected not to fund that legislation does not mean any such thing. What it actually means is that there is an attempt on the part of the Committee on Appropriations to work out an agreement about how best to modify the act, so we are not placing one level of bureaucracy on another.

Mr. Chairman, let me just correct what the gentleman from Minnesota [Mr. PENNY] said in the well. It is not simply unifying accounting procedures. If we wanted to do that, we could pass a bill to do that. That is not difficult. In fact, an executive order from the President of the United States could do that. We do not need a bill to have accounting done all the same in all of the different agencies in the U.S. Government and in the administration.

Mr. Chairman, I would just ask the gentleman to reconsider his position in support of this particular amendment. I think that the Committee on Appropriations, particularly the Subcommittee on Treasury-Postal Service-General Government, did the right thing in suggesting that on this issue, this is a Treasury issue, not one for the Office of Management and Budget.

Mr. McCANDLESS. Mr. Chairman, I move to strike the last word.

Mr. Chairman, I understand where Members are coming from over here, because nine-tenths of the time, I am with you. The spending of money does not usually produce much in terms of good management in Government, and I say that reluctantly, as a political science major.

However, as a member of the Committee on Government Operations, I would like to draw a few analogies here, if I may.

Have you ever seen a well-organized corporation that did not have an auditor-controller? Probably not. I have not seen one.

As that agency grows larger and the responsibilities of the financial part of that agency grow larger, the auditor-controller, who has the responsibility of the nuts and bolts on a day-to-day basis, to allocate the funds properly as they were budgeted by the directing body, finds himself unable to handle the larger and more complex issues. So you end up with a vice president of finance, who goes out and works in that area to bring the necessary resources back to that corporation for purposes of investments, and so on and so forth.

But that auditor-controller is still there. The auditor-controller is saying to those in management positions, this is what the governing body of that corporation decided to do in terms of a budget, and you down here in this area of research and development, you have reached a point now where in 8 months you have spent 10 months of what it is we have allocated for that purpose. And you can go on and on and on.

Mr. Chairman, my perception here is that even though we may be looking at this as a layer on top of a layer, we are looking here at an auditor-controller who takes these budgets in these major areas of the Executive Branch and reviews them. As those months pass, that financial officer-auditor-controller says to management, hey, fellows, over here. This is not going right, i.e., HUD and all of the other organizations where we have had the horror stories relative to the mismanagement of funds, because we did not have a focal point by which those funds could be on a line item-by-line item basis reviewed within the framework of that organization.

Mr. Chairman, a Member talked earlier about the Inspector General. Yes, the Inspector General is absolutely necessary, but the Inspector General is after the fact. What we are saying here is, based upon the experiences of the Committee on Government Operations, at least during my time on the committee, we need to have somebody on board who can take care of things during the fact, and, therefore, minimize the horror stories of the Inspector General, the GAO, and all of the other reviewing officers who are involved in the governmental system, bring it forth to the Congress, and we, in turn, then have to in some way or another find solutions.

Mr. Chairman, the Committee on Government Operations has found a solution to what I consider to be a very plausible parallel in private industry, where if you do not make a buck, you do not exist, the auditor-controller.

Mr. TRAXLER. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I rise in strong opposition to the amendment. I have the deepest affection for the makers of the amendment. They are very fine gentlemen. They seek the same result I do. The problem is they are using the wrong agency.

Mr. Chairman, we on the Committee on Appropriations live virtually every day with OMB. Let me tell you on my side of the aisle, there is not a more partisan individual in this administration than the director of OMB. Increasing his power and influence over the agencies through the direct appointment of CFO's, in my judgment, is very destructive to the very purposes that you purport this act will solve.

Mr. Chairman, let me tell Members what the Comptroller General said before the Committee on Government Operations when he testified in September of 1990: "The CFO must have adequate personnel and other resources to plan and direct the financial management improvement program." * * * we are all for that. "Chairman CONYERS' and Representative HORTON'S bills each provide an Office of Federal Financial Management in OMB to assist the CFO. Concern over the adequacy of resources for financial management functions was one reason for my earlier opposition to placing the CFO in OMB. The question in my view is whether over the long-term OMB will provide this new office with adequate staff and other resources in order to keep OMB's size to a minimum."

Now, this is the Comptroller General of the United States, who goes on to

say, "To deal with that concern, which realistically I believe will continue to be a problem at OMB, I prefer the establishment of an Office of Federal Financial Management in the Department of Treasury. This office would provide technical assistance to the agencies, monitor agencies' activities, and assist the CFO. It would give the CFO access to additional staff resources for planning and controlling the financial management improvements, while at the same time leaving the day-to-day financial management functions in Treasury. Treasury already has lead responsibility for agency financial management systems improvements, credit management, debt collection and cash management."

Mr. Chairman, it is not that I oppose this act, but I want to say, any administration could do 90 percent of what this act does by existing law, if it chose to. But you created a new law, and you put it in OMB to administer.

Mr. Chairman, I can live with the new law. It seems a waste, I think you are squandering dollars, but I guess waste and abuse may take place as a result of laws that Congress passes—but what you are doing is putting it in the wrong agency. That is what we strenuously object to.

This is another level of OMB control of the various departments and agencies. We do not need another OMB filter. That is what you are doing.

Mr. CONYERS. Mr. Chairman, will the gentleman yield?

Mr. TRAXLER. I am pleased to yield to the gentleman from Michigan.

Mr. CONYERS. Mr. Chairman, I would like to point out a couple of things to my valued colleague from Michigan [Mr. TRAXLER], a real leader on the Committee on Appropriations with whom we work together. First of all, what the gentleman said of the Comptroller General, Mr. Bowsher, is correct. But he went on to put the qualifications under which he would accept this chief financial officer legislation in the Office of Management and Budget. I am going to read that into the RECORD, because it is very specific.

Bowsher said in his testimony before the committee:

Because OMB has shown a recent willingness to tackle the challenge of financial management reform and has indicated it is serious about this, I would accept the CFO being in OMB as an alternative, subject to the following essential conditions.

1. The CFO must be legislatively established * * *

2. The person selected must be qualified in terms of financial management education and practical experience * * *

3. The CFO must be equal in rank to the head of the budget side of OMB, have a sufficiently high organizational stature to command authority and respect throughout government, and have continuity * * *

4. The CFO must have adequate personnel and other resources to plan and direct the financial management improvement program.

These are all good conditions that I agreed with and I think a reading of the bill will find that Mr. Bowsher's concerns have been satisfied.

First, the CFO position is legislatively established; the position and even the entire structure is not at the discretion of any President.

Second, the CFO's Act creates a new deputy director for management position at OMB that is on the same par as the deputy director for budget, as the comptroller recommended. Further, the act creates a new controller position immediately under the deputy director who shall possess, and I quote, "demonstrated ability and practical experience in accounting, financial management, and financial systems; and extensive practical experience in financial management in large governmental or business entities." Now I know that meets the stringent criteria desired by the Comptroller General.

Lastly, is the point made by the comptroller about the need for resources. I regret to say that the Appropriations Committee has decided not to grant any money for implementing this Act—to OMB, Treasury or any other agency. OMB requested about $1.5 million to hire 23 new staff to carry out the coordinating functions envisioned by this Act. Unfortunately this request was not granted by the Committee.

Finally, let me say one last thing about OMB and Treasury. The CFO's Act preserves the role of both entities. OMB is to provide the government-wide coordinating role of financial management policies and practices—a role it had before the CFO's Act existed. The bill also preserves Treasury's operational responsibility for managing credit, cash collection and debt. These are basic line functions; they are not policy setting activities.

WHY PLACE THE CFO AT OMB RATHER THAN TREASURY

OMB is management central for the executive branch. It is responsible for ensuring adequate management of all Federal agencies on behalf of the President. It has had this authority since 1921 when the Bureau of the Budget was first created.

Treasury lacks the ability to get governmentwide policy. It is one of 14 departments and numerous agencies. In this regard it is no different than the Department of Health and Human Services or the Environmental Protection Agency.

OMB has the power to get the job done. Budgetary decisions are key to improving financial management—money is needed for new systems, people, and to make agencies take this agenda seriously.

Treasury also has no control over the President's budget. It lacks the ability to make sure that the President's budget provides resources to ensure management improvements.

Central coordination at OMB is necessary to assure consistency in financial reporting and integration of other management functions.

Treasury only deals with financial matters. OMB deals with a wide range of management issues. Financial management and general management need to be integrated, which only OMB can do.

Financial management is an inextricable part of overall management; over one-third of the Government's high-risk areas involve financial management. The cures involve integrated management solutions—linking personnel with procurement matters, financial management, and systems development. OMB's management functions have always included both general and financial management.

Under other authority separate from the CFO's Act, OMB currently issues accounting standards and financial management circulars.

OMB acts on behalf of the President in these areas and has, since 1987—prior to the passage of the CFO's Act—chaired the executive branch's financial management council.

The distinguished minority leader just read a letter. I am sure the Comptroller General would not be flopping all over the place.

The M in OMB was put in there under the Reorganization Act of 1970 for management purposes. That is why we located it here. Treasury is a line department that does not have the ability to set governmentwide policy.

□ 2130

This was not out of my affection for the Director of OMB. I think I have a longer list of grievances with him that are unresolved than the gentleman does. The gentleman would be surprised, but the fact of the matter is that if we are going to really make this work, we have got to put it where the clout is. It is not in Treasury. Mr. Bowsher concedes this, if we establish the chief financial officer legislatively. And that is, I say to the gentleman from Michigan, my distinguished colleague, that is what we have done in this act.

We sent the bill to the Committee on Appropriations. We got back zero response. I had no idea that my dear esteemed leader, the chariman of this committee, had any objection to this matter whatsoever, or we would have made every attempt to correct it, until we began our negotiations. So I hope that the gentleman will accept the fact that we did not inadvertently or recklessly place this with OMB. It is the only way we are going to have it work.

Mr. TRAXLER. In my judgment, the reasons that I had given the gentleman earlier still stand. I appreciate his comments.

The CHAIRMAN. The time of the gentleman from Michigan has expired.

(By unanimous consent, Mr. TRAXLER was allowed to proceed for 2 additional minutes.)

Mr. TRAXLER. Mr. Chairman, I believe the act must be modified to move

the functions into the Treasury Department, and everyone that I know of supports the principles in the non-OMB provisions of the CFO Act. We like them in many respects. We think they could have been done without the act, but that is a different issue.

Mr. CONYERS. Mr. Chairman, will the gentleman yield?

Mr. TRAXLER. I yield to the gentleman from Michigan.

Mr. CONYERS. Mr. Chairman, is the gentleman aware that there is no money involved in this bill?

Mr. TRAXLER. How is the gentleman going to pay the CFO's?

Mr. CONYERS. Mr. Chairman, if the gentleman will continue to yield, if he would examine this bill, there is not one dime of new money involved. I want to make that point clear. What we are talking about is preventing the departments from using any of their existing moneys. There is not one nickel involved.

Is the gentleman aware of that fact?

What we are arguing about is whether or not we will be preventing the department from even beginning to move forward.

Mr. TRAXLER. We will talk about that at another time. One cannot hire people without paying them.

Let me just simply state that section 629, which is in the bill, only seeks to postpone the implementation of the CFO Act until, in our judgment, there is an opportunity to modify it. All we want the gentleman to do is put it in Treasury. That is all we ask. Enhanced accounting procedures and necessary auditing could be best implemented there. Centralized accounting control should be located in the Department of Treasury—the agency most concerned with accounting for the government is Treasury.

The Treasury Secretary—now this is the key point in our judgment—has many fewer axes to grind on policy issues of other departments and has a vested interest in accurate accounting principles. I ask my colleagues to turn down this amendment and to support at a later time the efforts on the part of the chairman to amend the act and transfer it to Treasury.

The CHAIRMAN. The time of the gentleman from Michigan has again expired.

(On request of Mr. WHITTEN, and by unanimous consent, Mr. TRAXLER was allowed to proceed for 5 additional minutes.)

Mr. WHITTEN. Mr. Chairman, will the gentleman yield?

Mr. TRAXLER. I yield to the gentleman from Mississippi.

Mr. WHITTEN. Mr. Chairman, I do this to try to explain what is involved here. Involved here is not what the gentleman from Michigan [Mr. CONYERS] is talking about. Involved here is turning over the operations of the Democratic Congress to OMB, which is as partisan as any group in the Government that I know of. The gentleman from Michigan [Mr. CONYERS] is turning it over to OMB, and he says there is not a new dollar in there. There is $100 million taken away from somebody else that we worked for months trying to look after your districts. What I want to say is, it is not what we think they may do. It is what we know they will do.

We had an argument in the recent supplemental appropriations bill. I tried to work it out with the OMB. We thought we had worked it out, but instead of that, listen to this, they had a sequestration of thirteen ten-thousandths of 1 percent. It cost thousands and thousands of dollars to do. With that record, we are asking you not to turn the CFO Act over to the OMB.

Now, Mr. MILLER, before the present director tried to run the Congress but did not have the support of the President, this Director wants to and has the support of the President. Honestly, you are turning over the operations of this Congress, not just our committee but everything else. There is not a new dollar in here, but there is $100 million taken away from existing projects if we do not stop implementation of the CFO Act now.

The other side, let me say this to my friend, I sat down with the opponents of this limitation and asked the CFO Act to be delayed until next year. And I think he will admit they do not have any regulations. They do not have any idea yet how it will work. They have not had a chance to figure it out. So I say, stand by your committee. We will work with you, trying to reach what you are trying to reach. But do not turn it over to the folks who got a sequestor of thirteen ten-thousandths of 1 percent. How are you going to talk to somebody that will do that? You cannot.

And I say again, stand by your committee and let us have a chance to work with you.

I think both of our friends here would believe that I tried to work with the gentlemen. I have made suggestions, and as we come here tonight, I have not received a response to my suggestions yet, but I guess this amendment speaks for itself. But the gentleman knows I will live up to what I said, and I want to help him to control the executive branch where the problems happen. Do not strangle us in a way that will hurt you worse than what you are trying to solve.

Mr. JAMES. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I rise in support of the amendment coauthored by the gentleman from Michigan [Mr. CONYERS] and the gentleman from New York [Mr. HORTON].

It is high time that we proceed with needed improvements in the financial management of the major departments and agencies of this Nation's Government.

Mr. Chairman, the adventures of Robin HUD several years ago underscored just how vulnerable the Government is to fraud. Remedial action was essential and Congress responded by adopting the CFO Act late last year.

At that time, it was recognized that it would take a while to fully implement this piece of legislation.

But what shouldn't take a moment more than necessary is appropriating the money so that these people can get down to work.

Yet here we are, confronted by bill language prohibiting the use of funds to implement the Chief Financial Officers Act.

The reason for this language, as I understand it, is that some question the role the Office of Management and Budget [OMB] might play in administering the act.

Everyone supports the antifraud objectives of the Chief Financial Officers Act.

But some apparently fear that through the Chief Financial Officers Act, OMB might tell the White House about wasteful spending that should be cut out.

I think that's precisely what the American taxpayers want the President and this Congress to do. They want us to stop fraud; and they want us to cut out waste, too.

With the Federal budget deficit approaching $400 billion, the taxpayers deserve no less. And they deserve it without delay.

Mr. Chairman, the price of delay is the risk of disaster. Absent the strict financial controls envisioned by the CFO Act, a recurrence of multimillion-dollar financial scandal is not just possible but all too likely.

Today's critics had their chance to make their case during the 5 years the CFO Act was in the making. Since they didn't, the CFO Act should be given the chance to deliver on it's promise.

Mr. Chairman, the choice before us is as clear as the will to proceed with these financial reforms is necessary. I urge my colleagues to support the Conyers-Horton amendment and ask unanimous consent to revise and extend my remarks.

Mr. CARPER. Mr. Chairman, I move to strike the requisite number of words, and I rise in support of the amendment.

Mr. PAYNE of Virginia. Mr. Chairman, will the gentleman yield?

Mr. CARPER. I yield to the gentleman from Virginia.

Mr. PAYNE of Virginia. Mr. Chairman, with utmost respect for Chairman WHITTEN and for the Committee on Appropriations, I rise in support of the Conyers-Horton amendment to the Treasury, Postal appropriations bill.

In the 1950's, the Government agencies were on the cutting edge in management sys-

tems; now, after decades of neglect, we're in the Ice Age. Government agencies lack the systems necessary to measure revenues and expenses, track inventory, analyze productivity, and increase efficiency. They are generally unable to provide the cost-benefit analyses necessary to evaluate Government programs. In other words, we cannot find out which programs work and which ones don't, because we cannot get the needed financial data.

The Chief Financial Officers Act seeks to do something about this problem. Each agency will have a CFO who will be responsible for setting and implementing accounting policy for the agency; they will assist in giving an overall vision of where each agency is going. In addition, agencies will conduct annual audits and will develop and implement plans to upgrade financial systems.

With utmost respect for Chairman WHITTEN and the Appropriations Committees, I must say as a former businessman, I have often told constituents that we need to apply sound business practices to Government. Last fall, during a series of meetings on ways to reduce Government waste, GAO officials stated the CFO Act was perhaps the most significant act in 40 years in terms of Federal Government accountability. I saw in it a step toward doing the kind of cost-benefit analysis which I have long believed the Government should do more of. Also, this does not give any new authority to OMB. As a result, I sent a "Dear Colleague" letter to all congressional offices and gathered a bipartisan group of 40 Members to sign a letter to President Bush. This year, this bipartisan group has continued to monitor implementation of the CFO Act. In a February meeting, OMB and GAO officials briefed us on progress made to date. We were in the process of doing another round of monitoring when the recent controversy broke out.

We should not allow Government agencies to terminate implementation of this important legislation. In this era of fiscal austerity, we need the kind of oversight which the CFO Act can give. If you want to enable the Government to better account for taxpayers' money, give the CFO Act your full support. Vote for the Conyers-Horton amendment.

Mr. SYNAR. Mr. Chairman, will the gentleman yield?

Mr. CARPER. I yield to the gentleman from Oklahoma.

Mr. SYNAR. Mr. Chairman, I rise in support of the amendment.

Mr. Chairman, today I rise in strong support of the Conyers-Horton amendment to restore funding to implement the Chief Financial Officers Act of 1990.

The American taxpayers do not have confidence in our financial stewardship. They believe the Federal Government is poorly managed. They are correct. The Federal Government is operating without the financial safeguards necessary to assure governmental efficiency and prevent waste.

The past decade has featured continuing breakdowns in Federal financial management: Cost overruns and procurement fraud for weapons systems have rocked the Pentagon and cost the taxpayers billions; failed savings and loan institutions have shattered consumer confidence, weakened our economy and cost the taxpayers hundreds of billions; the HUD scandal has disgraced an administration and its cost is still unfolding; and just yesterday, we discovered that more than 2 million elderly are paying for Medicare benefits which the law says should be free. These blunders and escapades have destroyed public confidence. The answer to this chaos is better financial management. Stated simply, the time has come to put our financial house in order.

The Chief Financial Officers Act provides clear and concise direction to the executive branch to clean up or clear out. We must put modern financial systems in place. Taxpayers will not tolerate more waste, fraud, and abuse. For too many years the Comptroller General and the GAO was the lone voice in the wilderness calling out for good business management of our Federal Government. The CFO is a strong, bipartisan response to that warning.

The timing of the CFO is long overdue. We have a $3.4 trillion national debt; we are spending $265 billion each year on interest on the national debt; the Federal Government is responsible for another $6 trillion in loans and loan guarantees; and the price tag of the S&L and banking crises continue to spiral upward.

The Federal financial management system is in complete disrepair. Now is the time for fundamental change. Implementing the Chief Financial Officers Act is part of the answer. It will help us put the M back in the OMB.

Mr. CARPER. Mr. Chairman, almost everything has been said about this amendment. There are a couple points I want to reiterate tonight before we vote.

One, the Committee on Appropriations of the House is not on trial because of this legislation or this debate.

□ 2140

There is no question or no dispute that the Committee on Appropriations of the House has done its job. You bring in appropriation bills within the budget constraints that we have adopted; this year, in particular, you bring them in in a timely fashion.

One of the opponents of this amendment has suggested that a reason for voting against it is because the administration has the power already to do what this legislation requires them to do. Well, damn it, if they have the power, why have they not used it? This legislation says, "We want you to use this power. We want you to manage the Government. We want you to manage our finances."

I serve on the Housing Subcommittee. A number of you do as well. Some of you serve with the gentleman from California [Mr. LANTOS] on the Housing Subcommittee of the Committee on Government Operations.

I am sick and tired of hearing about Robin HUD's. I am sick and tired of hearing about tens of millions of our dollars wasted and going into the pockets of insiders instead of helping people get decent housing.

I want some accountability from this administration. We want OMB to do its job, and that includes managing the finances of our country.

This debate should have taken place last year. My regret is that it did not.

We can now do again to reaffirm what we should have done and send a loud and clear message not to the appropriators but, doggone it, to the executive branch of our Government.

I urge a vote in support of the Conyers-Horton amendment. I am happy to be a part of it.

Mr. BURTON of Indiana. Mr. Chairman, I move to strike the requisite number of words.

Mr. Chairman, I will just take a couple of moments.

This legislation is not designed to usurp the authority of the Committee on Appropriations. That is not the purpose of this. The purpose of this legislation is to get back to what we passed last year.

Last year we passed legislation creating the position of the Chief Financial Officer. The Committee on Appropriations in each appropriation bill has tried to rescind that law by saying that they would not appropriate the money to pay for it.

The fact of the matter is the Congress of the United States spoke very loudly and very clearly last year when both Houses passed this legislation almost unanimously, so the will of the Congress has been expressed.

This is not a turf battle. This is a battle over sound management practices that should be conducted by this Government.

I would just say that anybody who knows anything about the private sector and about the free enterprise system knows that you have to have a chief financial officer to make sure there is no waste, fraud, or abuse, and we need that same practice applied to the Federal Government, and we need it now.

Mr. UPTON. Mr. Chairman, will the gentleman yield?

Mr. BURTON of Indiana. I am happy to yield to the gentleman from Michigan.

Mr. UPTON. Mr. Chairman, I rise in support of the amendment.

The projected deficit for 1991 is going to exceed $300 billion. Fiscal year 1992 doesn't look a whole lot better. Many of us have stood here on the House floor trying to do something about it. We've spoken out against wasteful spending, voted to eliminate unnecessary programs, and debated spending priorities—yet the deficit remains, putting more and more pressure on how we spend the taxpayers' dollar.

If we are to successfully achieve the legitimate functions of government—from national defense to Head Start—we must ensure every dollar we spend goes where we direct it.

There's no question Federal agencies lose millions of dollars through waste, fraud, and abuse. These are funds that simply go down the drain. With more and more constraints on our spending,

and the increasing voices of those who cry out for our help, we can't afford to waste one red cent. Clearly, poor financial management must become a thing of the past. The Chief Financial Officers Act we passed last year will help do it.

Unfortunately, this appropriations bill would prohibit funds from being used to implement the act. It would halt Congress' desire to improve financial management and prevent us from ensuring the money we spend does what we want. The restrictions in this bill must be removed.

The Chief Financial Officers Act will improve accounting systems and enhance financial management. It will strengthen internal controls and provide financial information useful to Congress and the executive branch. Indeed, the executive branch has begun to implement it: several chief financial officers are already in place and more are in the pipeline.

Mr. Chairman, we pinpointed the problem and passed legislation to help solve it. How can we explain to the American people why we aren't funding it? They are sick of scandals. They expect accountability. This is a way to give it to them.

I would hope that we are all against fraud and abuse. Well, let us quit talking about it and vote to end fraud and abuse.

I strongly urge my colleagues to vote yes and eliminate the provision barring funds for this purpose.

Mr. GRADISON. Mr. Chairman, I rise today in strong support of this amendment. The chief financial officer legislation is essential to improving the financial management of the U.S. Government. We can never afford to waste any of our resources, but this is especially true now, in a period of strict spending discipline. The Congress overwhelmingly approved this legislation last year as one means of gaining better control over Government spending. We should delay no longer in putting our words into practice.

I appreciate Chairman WHITTEN'S concern about adding unnecessary layers of bureaucracy between the Congress and executive branch agencies. However, the need for greater coordination of Federal financial information and the improved accessibility of congressional committees to such information will far outweigh any incremental increase that may occur in the Federal bureaucracy.

The Federal Government currently has more than 450 different and largely incompatible accounting systems. As a result, it is virtually impossible to obtain standardized financial information across the Government. Lack of standard financial reports makes the oversight job of the Congress exceedingly difficult and enables wasteful practices to exist undetected. The CFO Act, by establishing a mechanism for enhancing internal control and performance monitoring, will allow agencies to get more bang for their buck.

The act creates a chief financial officer position in each of the 16 Cabinet Departments and the 7 largest independent agencies. It requires the agencies to restructure their financial operations to reduce waste and duplication. The purpose of the act is to inject accurate financial information and discipline in the management of the multi-billion-dollar enterprise of Government—providing managers with tools to make more effective resource allocations.

The chief financial officer is an important complement to the agency inspectors general. The IG ferrets out waste, fraud, and abuse in agency operations. The CFO develops systems and procedures to prevent waste, fraud, and abuse from occurring in the first place. Further, where waste, fraud, or abuse have occurred, good financial management practices make it easier to identify.

How many Members have spoken out against waste, fraud, and abuse in Government programs? The CFO Act was intended to strike directly at the heart of this problem by strengthening financial control. Weak financial management has facilitated, if not contributed to, much of the waste, fraud, and abuse that we have seen. The Congress can no longer limit itself only to providing funds—we have an obligation to see that those funds are well spent.

All of my colleagues who at one time or another have decried waste, fraud, and abuse in Government should vote for this amendment.

Mr. SISISKY. Mr. Chairman, I rise today in strong support of the Conyers-Horton amendment.

American taxpayers are tired of seeing their hard-earned tax dollars sucked into a black hole. In fact, polls suggest that Americans believe the Federal Government wastes as much as one half of the money it collects. And this is no surprise. After witnessing scandal after scandal at several Federal agencies, citizens are beginning to wonder if their Government has any control over how their money is spent.

Last year we made a bold attempt to change this by unanimously passing the Chief Financial Officers Act of 1990. Its passage will help us to show taxpayers what they're getting for their money and give policymakers the tools to see if their goals are being accomplished.

This act seeks to install sound financial management within Federal agencies. It brings their accounting systems into the 20th century, and it requires them to publish independently audited financial statements each year. In essence, it holds the Federal Government to the same standards of accountability that is expected of American business.

The Chief Financial Officers Act also promises to be a vital tool for deficit reduction. Over the next few years, our spending choices will become tougher. We will have to weigh and measure many worthy programs to decide what works and what doesn't. This act can provide us with valuable information on the results of Federal spending so that we can make prudent decisions.

It is unfortunate that the bill seeks to deny us this important opportunity to improve financial accountability and control at a time when it is sorely needed.

Mr. Chairman, I ask for a "yes" vote on this amendment to restore funding for the Chief Financial Officers Act. Let's start providing American taxpayers with some assurance that their hard-earned dollars are properly accounted for.

Mr. PORTER. Mr. Chairman, for almost a decade now, the Congress has been attempting to reduce spending by curtailing Government waste. The momentum began under President Reagan with the Federal Managers' Financial Integrity Act of 1982 and the Grace Commission Report recommendations. Now, almost a decade and several GAO evaluations later, we are redebating legislation that we passed by voice vote in the 101st Congress.

Mr. Chairman, a decade of debates and evaluations is enough. It's time to get our fiscal house in order. Implementation of the Chief Financial Officers Act will reduce the possibility of scandals such as those that occurred at HUD; it will establish a measure of accountability in the spending of American tax dollars; and it will create a gravely needed process for tracking revenues, procurement, assets, and expenditures by executive branch agencies. The time for the implementation of Public Law 101–576 has come Mr. Chairman and, as a member of the congressional Grace caucus, I urge my colleagues not to turn back the clock.

The CHAIRMAN. The question is on the amendment offered by the gentleman from Michigan [Mr. CONYERS].

The question was taken; and the Chairman announced that the noes appeared to have it.

RECORDED VOTE

Mr. CONYERS. Mr. Chairman, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 341, noes 52, not voting 39, as follows:

[Roll No. 163]

AYES—341

Ackerman	Callahan	Dreier
Allard	Camp	Duncan
Anderson	Campbell (CA)	Dymally
Andrews (ME)	Campbell (CO)	Eckart
Andrews (TX)	Cardin	Edwards (CA)
Annunzio	Carper	Edwards (OK)
Anthony	Chandler	Emerson
Applegate	Clement	Engel
Archer	Clinger	English
Armey	Coble	Erdreich
Aspin	Coleman (MO)	Evans
Bacchus	Collins (IL)	Fawell
Baker	Collins (MI)	Feighan
Ballenger	Combest	Fields
Barnard	Condit	Fish
Barrett	Conyers	Flake
Barton	Cooper	Foglietta
Bateman	Costello	Ford (MI)
Bellenson	Coughlin	Ford (TN)
Bennett	Cox (CA)	Frank (MA)
Bentley	Cox (IL)	Franks (CT)
Bereuter	Cramer	Frost
Berman	Crane	Gallegly
Bilirakis	Cunningham	Gallo
Billey	Dannemeyer	Gejdenson
Boehlert	Darden	Gekas
Boehner	Davis	Gephardt
Bonior	de la Garza	Geren
Borski	DeLauro	Gibbons
Boxer	DeLay	Gillmor
Brewster	Dellums	Gilman
Broomfield	Derrick	Gingrich
Browder	Dickinson	Glickman
Brown	Donnelly	Gonzalez
Bruce	Dooley	Goodling
Bunning	Doolittle	Goss
Burton	Dorgan (ND)	Gradison
Bustamante	Dornan (CA)	Grandy
Byron	Downey	Green

Guarini
Gunderson
Hall (OH)
Hall (TX)
Hamilton
Hammerschmidt
Hancock
Hansen
Harris
Hastert
Hatcher
Hayes (IL)
Hayes (LA)
Hefley
Henry
Herger
Hertel
Hoagland
Hobson
Hochbrueckner
Holloway
Horn
Horton
Houghton
Huckaby
Hughes
Hunter
Hutto
Hyde
Inhofe
Jacobs
James
Jenkins
Johnson (CT)
Johnson (SD)
Johnson (TX)
Johnston
Jones (GA)
Kanjorski
Kasich
Kennedy
Kennelly
Kildee
Kleczka
Klug
Kolbe
Kostmayer
Kyl
LaFalce
Lagomarsino
Lancaster
Lantos
LaRocco
Leach
Lehman (CA)
Lent
Levin (MI)
Lewis (CA)
Lewis (FL)
Lewis (GA)
Lightfoot
Lipinski
Livingston
Long
Lowery (CA)
Luken
Machtley
Manton
Markey
Marlenee
Martinez
Mavroules
Mazzoli
McCandless
McCollum
McCrery
McCurdy
McDermott
McEwen
McGrath
McMillan (NC)
McMillen (MD)
McNulty
Meyers
Mfume
Michel
Miller (CA)
Miller (OH)
Miller (WA)
Mineta
Mink
Moakley
Moody
Moorhead
Morella
Morrison
Murphy
Myers
Neal (MA)
Nichols
Nowak
Nussle
Oakar
Olin
Olver
Owens (NY)
Owens (UT)
Oxley
Packard
Pallone
Panetta
Patterson
Payne (NJ)
Payne (VA)
Pease
Penny
Peterson (MN)
Petri
Pickett
Porter
Poshard
Pursell
Quillen
Rahall
Ramstad
Rangel
Ravenel
Ray
Reed
Regula
Rhodes
Richardson
Ridge
Riggs
Rinaldo
Ritter
Roberts
Roe
Roemer
Rohrabacher
Ros-Lehtinen
Rose
Rostenkowski
Roth
Roukema
Rowland
Russo
Sanders
Sangmeister
Santorum
Sarpalius
Savage
Sawyer
Saxton
Schaefer
Scheuer
Schiff
Schroeder
Schulze
Sensenbrenner
Sharp
Shaw
Shays
Shuster
Sikorski
Sisisky
Skeen
Skelton
Slattery
Slaughter (NY)
Slaughter (VA)
Smith (NJ)
Smith (OR)
Snowe
Solarz
Solomon
Spratt
Staggers
Stallings
Stark
Stearns
Stenholm
Stokes
Studds
Stump
Sundquist
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (NC)
Thomas (CA)
Thomas (WY)
Torres
Torricelli
Towns
Traficant
Unsoeld
Upton
Valentine
Vander Jagt
Vento
Volkmer
Vucanovich
Walker
Walsh
Washington
Waters
Waxman
Weber
Weiss
Wheat
Wilson
Wise
Wolf
Wolpe
Wyden
Wylie
Yatron
Young (FL)
Zeliff
Zimmer

NOES—52

Abercrombie
Alexander
Andrews (NJ)
Atkins
Bevill
Brooks
Bryant
Carr
Chapman
Coleman (TX)
Coyne
DeFazio
Dicks
Durbin
Early
Edwards (TX)
Espy
Fascell
Fazio
Hefner
Hoyer
Jefferson
Jontz
Kaptur
Kolter
Kopetski
Laughlin
Lowey (NY)
McCloskey
McHugh
Mollohan
Montgomery
Murtha
Nagle
Natcher
Obey
Ortiz
Parker
Pelosi
Perkins
Pickle
Price
Roybal
Sabo
Skaggs
Smith (IA)
Taylor (MS)
Thomas (GA)
Thornton
Traxler
Visclosky
Whitten

NOT VOTING—39

AuCoin
Bilbray
Boucher
Clay
Dingell
Dixon
Dwyer
Gaydos
Gilchrest
Gordon
Gray
Hopkins
Hubbard
Ireland
Jones (NC)
Lehman (FL)
Levine (CA)
Lloyd
Martin
Matsui
McDade
Molinari
Moran
Mrazek
Neal (NC)
Oberstar
Orton
Paxon
Peterson (FL)
Rogers
Schumer
Serrano
Smith (FL)
Smith (TX)
Spence
Weldon
Williams
Yates
Young (AK)

□ 2202

Mr. ATKINS changed his vote from "aye" to "no."

Mr. DERRICK and Mr. VOLKMER changed their vote from "no" to "aye."

So the amendment was agreed to.

The result of the vote was announced as above recorded.

PERSONAL EXPLANATION

Mr. MORAN. Mr. Speaker, during rollcall vote No. 163 on H.R. 2622 I was unavoidably detained. Had I been present I would have voted "aye."

The CHAIRMAN. Are there additional amendments to the bill?

If not, the Clerk will read.

The Clerk read as follows:

This Act may be cited as the "Treasury, Postal Service and General Government Appropriations Act, 1992".

Mr. ROYBAL. Mr. Chairman, I move that the Committee do now rise and report the bill back to the House with sundry amendments, with the recommendation that the amendments be agreed to and that the bill, as amended, do pass.

The motion was agreed to.

Accordingly, the Committee rose; and the Speaker having resumed the Chair, Mr. STUDDS, Chairman of the Committee of the Whole House on the State of the Union, reported that that Committee, having had under consideration the bill (H.R. 2622) making appropriations for the Treasury Department, the United States Postal Service, the Executive Office of the President, and certain Independent Agencies, for the fiscal year ending September 30, 1992, and for other purposes, had directed him to report the bill back to the House with sundry amendments, with the recommendation that the amendments be agreed to and that the bill, as amended, do pass.

The SPEAKER. Without objection, the previous question is ordered.

There was no objection.

The SPEAKER. Is a separate vote demanded on any amendment? If not, the Chair will put them en gros.

The amendments were agreed to.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

MOTION TO RECOMMIT OFFERED BY MR. MILLER OF OHIO

Mr. MILLER of Ohio. Mr. Chairman, I offer a motion to recommit.

The SPEAKER. Is the gentleman opposed to the bill?

Mr. MILLER of Ohio. I am, in its present form, Mr. Speaker.

The SPEAKER. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. MILLER of Ohio moves to recommit the bill, H.R. 2622, to the Committee on Appropriations.

The SPEAKER. Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER. The question is on the motion to recommit.

The motion to recommit was rejected.

The SPEAKER. The question is on the passage of the bill.

The question was taken; and the Speaker announced that the ayes appeared to have it.

Mr. BURTON of Indiana. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The vote was taken by electronic device, and there were—yeas 349, nays 48, not voting 35, as follows:

[Roll No. 164]

YEAS—349

Abercrombie
Ackerman
Alexander
Allard
Anderson
Andrews (ME)
Andrews (NJ)
Andrews (TX)
Annunzio
Anthony
Applegate
Aspin
Atkins
Bacchus
Baker
Ballenger
Barnard
Barrett
Bateman
Bellenson
Bennett
Bentley
Bereuter
Bevill
Biliraki
Bliley
Boehlert
Boehner
Bonior
Borski
Boxer
Brewster
Brooks
Broomfield
Browder
Brown
Bruce
Bryant
Bustamante
Byron
Callahan
Camp
Campbell (CA)
Campbell (CO)
Cardin
Carper
Carr
Chandler
Chapman
Clement
Clinger
Coble
Coleman (MO)
Coleman (TX)
Collins (IL)
Collins (MI)
Condit
Conyers
Cooper
Costello
Coughlin
Cox (IL)
Coyne
Cramer
Cunningham
Darden
Davis
de la Garza
DeFazio
DeLauro
DeLay
Dellums
Derrick
Dicks
Dixon
Donnelly
Dooley
Dorgan (ND)
Downey
Duncan
Durbin
Dymally
Early
Eckart
Edwards (CA)
Edwards (OK)
Edwards (TX)
Emerson
Engel
English
Erdreich
Espy
Evans
Fascell
Fawell
Fazio
Feighan
Fish
Flake
Foglietta
Ford (MI)
Ford (TN)
Frank (MA)
Franks (CT)
Frost
Gallo
Gejdenson
Gephardt
Geren
Gibbons
Gillmor
Gilman
Gingrich
Glickman
Gonzalez
Goodling
Gordon
Gradison
Grandy
Green
Guarini
Gunderson
Hall (OH)
Hall (TX)
Hamilton
Hammerschmidt
Harris
Hastert
Hatcher
Hayes (IL)
Hayes (LA)
Hefner
Herger
Hertel
Hoagland
Hobson
Hochbrueckner
Holloway
Horn
Horton
Houghton
Hoyer
Huckaby
Hughes
Hutto
Hyde
Inhofe
James
Jefferson
Jenkins
Johnson (CT)
Johnson (SD)
Johnson (TX)
Johnston
Jones (GA)
Jontz
Kanjorski
Kaptur
Kennedy
Kennelly
Kildee
Kleczka
Klug
Kolbe
Kolter

Kopetski
Kostmayer
LaFalce
Lancaster
Lantos
LaRocco
Laughlin
Leach
Lehman (CA)
Lent
Levin (MI)
Lewis (CA)
Lewis (GA)
Lightfoot
Lipinski
Livingston
Long
Lowery (CA)
Lowey (NY)
Luken
Machtley
Manton
Markey
Martinez
Mavroules
Mazzoli
McCandless
McCloskey
McCollum
McCrery
McCurdy
McDermott
McGrath
McHugh
McMillan (NC)
McMillen (MD)
McNulty
Meyers
Mfume
Michel
Miller (CA)
Miller (WA)
Mineta
Mink
Moakley
Mollohan
Montgomery
Moody
Moran
Morella
Morrison
Murphy
Murtha
Myers
Nagle
Natcher
Neal (MA)
Nichols
Nowak
Nussle
Oakar
Obey
Olin
Olver
Ortiz
Owens (NY)
Owens (UT)
Panetta
Parker
Patterson
Payne (NJ)
Payne (VA)
Pease
Pelosi
Penny
Perkins
Peterson (FL)
Peterson (MN)
Pickett
Pickle
Porter
Poshard
Price
Pursell
Quillen
Rahall
Ramstad
Rangel
Ravenel
Ray
Reed
Regula
Rhodes
Richardson
Ridge
Riggs
Rinaldo
Ritter
Roe
Roemer
Ros-Lehtinen
Rose
Rostenkowski
Roukema
Rowland
Roybal
Russo
Sabo
Sanders
Sangmeister
Sarpalius
Savage
Sawyer
Saxton
Scheuer
Schiff
Schroeder
Schulze
Sharp
Shaw
Sikorski
Sisisky
Skaggs
Skeen
Skelton
Slaughter (NY)
Slaughter (VA)
Smith (FL)
Smith (IA)
Smith (NJ)
Smith (OR)
Snowe
Solarz
Solomon
Spratt
Staggers
Stallings
Stark
Stearns
Stenholm
Stokes
Studds
Sundquist
Swett
Swift
Synar
Tallon
Tanner
Tauzin
Taylor (MS)
Taylor (NC)
Thomas (CA)
Thomas (GA)
Thomas (WY)
Thornton
Torricelli
Towns
Traficant
Traxler
Unsoeld
Upton
Valentine
Vander Jagt
Vento
Visclosky
Volkmer
Vucanovich
Walsh
Washington
Waters
Waxman
Weber
Weiss
Wheat
Whitten
Wilson
Wise
Wolf
Wolpe
Wyden
Wylie
Yatron
Young (FL)
Zeliff

NAYS—48

Archer
Armey
Barton
Bunning
Burton
Combest
Cox (CA)
Crane
Dannemeyer
Dickinson
Doolittle
Dornan (CA)
Dreier
Fields
Gallegly
Gekas
Goss
Hancock
Hansen
Hefley
Henry
Hunter
Jacobs
Kasich
Kyl
Lagomarsino
Lewis (FL)
Marlenee
McEwen
Miller (OH)
Moorhead
Neal (NC)
Oxley
Packard
Pallone
Petri
Roberts
Rohrabacher
Roth
Santorum
Schaefer
Sensenbrenner
Shays
Shuster
Slattery
Stump
Walker
Zimmer

NOT VOTING—35

AuCoin
Berman
Bilbray
Boucher
Clay
Dingell
Dwyer
Gaydos
Gilchrest
Gray
Hopkins
Hubbard
Ireland
Jones (NC)
Lehman (FL)
Levine (CA)
Lloyd
Martin
Matsui
McDade
Molinari
Mrazek
Oberstar
Orton
Paxon
Rogers
Schumer
Serrano
Smith (TX)
Spence
Torres
Weldon
Williams
Yates
Young (AK)

□ 2223

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. SCHUMER. Mr. Speaker, because I was unavoidably called away to my district, I missed three votes before the House. I missed the votes on the Roybal and Conyers amendments, and the vote on final passage of the bill. Had I been present for these votes I would have voted "yes" for each one.

AUTHORIZING CORRECTIONS IN ENGROSSMENT OF H.R. 2622, TREASURY, POSTAL SERVICE, AND GENERAL GOVERNMENT APPROPRIATIONS ACT, 1992

Mr. ROYBAL. Mr. Speaker, I ask unanimous consent that in the engrossment of the bill, H.R. 2622, the Clerk be authorized to correct section numbers, punctuation and cross references, and to make such other technical and conforming changes as may be necessary.

The SPEAKER pro tempore. (Mr. ROEMER). Is there objection to the request of the gentleman from California?

There was no objection.

GENERAL LEAVE

Mr. ROYBAL. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on H.R. 2622, the bill just passed.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

PERSONAL EXPLANATION

Mr. WELDON. Mr. Speaker, due to a death in the family, I was called away from Washington. In that time, I missed several votes on H.R. 2622. Had I been present, I would have voted in the following manner on these questions:

Rollcall 163, "aye."

Rollcall 164, "aye."

PERSONAL EXPLANATION

Mr. TORRES. Mr. Speaker, I was unavoidably absent on official business during roll call vote No. 164. Had I been present on the House floor I would have cast my vote as follows:

Roll No. 164, "yea" on passage of H.R. 2622, the Treasury, Postal Service and General Government Appropriations Act.

REPORT ON RESOLUTION WAIVING POINTS OF ORDER DURING CONSIDERATION OF H.R. 2621, FOREIGN OPERATIONS APPROPRIATIONS, 1992

Mr. MOAKLEY, from the Committee on Rules, submitted a privileged report (Rept. No. 102-115) on the resolution (H. Res. 177) waiving certain points of order during consideration of the bill (H.R. 2621) making appropriations for foreign operations, export financing, and related programs for the fiscal year ending September 30, 1992, and for other purposes, which was referred to the House Calendar and ordered to be printed.

AUTHORIZING MODIFICATION OF AMENDMENT IN H.R. 2508, INTERNATIONAL COOPERATION ACT OF 1991

Mr. LAGOMARSINO. Mr. Speaker, I ask unanimous consent that the amendment on page 384 of H.R. 2508 that I offered and was adopted in the Committee of the Whole on June 13, 1991, as amended by the amendment offered by Mr. KOSTMAYER of Pennsylvania, be modified in accordance with the language at the desk.

Mr. KOSTMAYER. Mr. Speaker, reserving the right to object, I will not object, but simply rise to say that I have talked to the gentleman from California [Mr. LAGOMARSINO] and also with the gentleman from New York [Mr. SOLARZ] and the gentleman from Texas [Mr. WILSON], all of whom were involved in this. There are no problems. These are merely technical changes, as the gentleman from California [Mr. LAGOMARSINO] has indicated.

Mr. LAGOMARSINO. Mr. Speaker, if the gentleman will yield, this change, drafted by legislative counsel, makes technical corrections to clear up certain technical problems and ambiguities that were created when the original amendment was amended.

The changes reinforce the intent of Congress that in order for India to receive assistance from the United States, it must receive a certification that it has not added additional nuclear devices after September 30, 1991.

Our intent is not to penalize India, but to hold it to a higher nonproliferation standard.

Under the rules of the House, this is the only way that the technical corrections can be made at this time. The changes have been cleared by the minority and the majority, including Mr. SOLARZ and Mr. KOSTMAYER.

Mr. KOSTMAYER. Mr. Speaker, I withdraw my reservation of objection.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

The SPEAKER pro tempore. Without objection, the modified text will be printed in the RECORD.

The text of the amendment as modified is as follows:

Amendment offered by Mr. LAGOMARSINO, as amended: Page 384, after line 14, insert the following:

"SEC. 5505. ASSISTANCE FOR INDIA.

"No assistance shall be furnished to India and no military equipment or technology shall be sold or transferred to India, pursuant to the authorities contained in this Act or any other Act, unless the President shall have certified in writing to the Speaker of the House of Representatives and the chairman of the Committee on Foreign Relations of the Senate, during the fiscal year in which assistance is to be furnished or military equipment or technology sold or transferred, that India has not developed any additional nuclear explosive devices after September 30, 1991, and that the proposed United States assistance program will reduce significantly the risk that India will develop additional nuclear explosive devices."

Page 384, line 15, strike out "5505" and insert in lieu thereof "5506".

Page 498, line 23 strike out "5506" and insert in lieu thereof "5507"; line 24, strike out "5505" and insert in lieu thereof "5506"; page 499, line 1, strike out "5506" and insert in lieu thereof "5507"; and line 8, strike out "5505" and insert in lieu thereof "5506".

□ 2230

COMPETITIVENESS IN ALL INCREASINGLY GLOBAL ECONOMY

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from North Carolina [Mr. MCMILLAN] is recognized for 5 minutes.

Mr. MCMILLAN of North Carolina. Mr. Speaker, I was impressed with recent testimony before the Committee on Ways and Means on U.S. competitiveness in an increasingly global economy.

I am pleased to submit it, in its entirety for the RECORD.

STATEMENT BY THE HONORABLE ROBERT H. MICHEL, REPUBLICAN LEADER, U.S. HOUSE OF REPRESENTATIVES, BEFORE THE COMMITTEE ON WAYS AND MEANS, JUNE 4, 1991

The subject of economic competitiveness is so broad that one can probably define it to cover just about any subject.

In a general sense, though, I think that what we most often think about when using this term is describing our nation as part of an emerging global economy.

Can we compete? Do we have the will to compete?

The rhetoric of gloom and doom has in recent years dominated discussions of our ability to compete.

All too often, the United States has been described as the sick man of global competitiveness, crippled with innumerable economic ills.

But we are coming back. Nowhere is this more evident than in looking at the March trade figures, where our trade deficit has dropped to $4 billion, the lowest deficit since June of 1983.

And then there is a letter we received last week from the President of the National Association of Manufacturers talking about the renaissance of manufacturing in the United States. President Jasinowski points out that manufacturing has grown from 20 to 23 percent of GNP, that manufacturing productivity has grown at a 36 percent annual rate over the past decade, faster than most every other country, and that manufacturing exports have grown at a 15 percent rate during the last five years.

In this same vein, the Washington Post ran a story two weeks ago headlined "U.S. Firms Stage Competitive Revival", in which it describes how numerous companies have turned themsevles around in an effort to become more competitive, including Caterpillar in my own district.

Let me pause here and offer a concrete example of what I mean by the will to compete.

Caterpillar Corporation worked with a company named Wrayco to reengineer a fuel tank to make the tank significantly lighter. The lighter tank no longer made it necessary to have the large, expensive vises to hold in place the old model. The capital investment in the plant was reduced and the price of the tank lowered from $5,000 to $950. Efforts by private companies to improve products is the bottom line to making our country more competitive in global markets.

In the great world of macro-economics, such a change may appear insignificant. But that's the way economies compete: by the gradual, incremental, continuous improvement of specific tools, parts, and processes. Get the details right and the big picture will develop.

Even the auto industry has made progress, despite its current economic difficulties. American auto manufcturers are producing more fuel-efficient, higher-quality cars than at any time in history, and as soon as the public realizes this, I think sales will react accordingly.

And then we have the mainstays, American agriculture and high technology, which continue to set world standards for achievement. As someone who represents a agricultural district, I know from experience that American farmers are the standard of excellence for the world.

So, we have reason to be optimistic about the present and the future. We can't let optimism substitute for hard work. But, we are moving in the right direction. And we are accomplishing this without any grand, governmentally prescribed "industrial policy," in which the government somehow tries to "govern" us into a more competitive position.

Five-year plans never worked in the Soviet Union, and industrial policy would not work in the United States. When it comes to the subtle workings of the economy, a central government lacks both the information and the ingenuity to control fast-moving free market transactions.

What the Federal Government can do best is create an atmosphere in which the genius of American workers and businesses can operate freely, unencumbered by burdensome regulation, excessive mandates, unfair trade restrictions, or unproductive tax policy.

In this regard, there are a number of steps the Federal Government can take:

(1) pursue macro-economic policies which will reduce the cost of capital. This must include full implementation of the 1990 Budget Agreement placing the Federal deficit on a downward trend, cutting the capital gains tax rate and encouraging an increased savings rate.

(2) maximize the Federal investment in basic research through the appropriations process and extend the research and experimentation (R&E) tax credit to encourage technological innovation.

The R&E tax credit rewards those companies engaged in research and experimentation on unproven technologies.

Technological innovation is important for three reasons:

It provides economic benefits from the sale of new products and services;

It provides new ways of delivering services; and

It can lead to new processes which make production more efficient and provide better quality goods at lower costs.

It is well documented that technological advances are responsible for up to one-half of our economic growth.

Technological advancement creates new industries, new jobs, and is the principal reason for long-term economic growth and increases in our standard of living.

For these reasons, I strongly support extension of the R&E tax credit. In fact, I have been working on a bill which has as one element a one-year extension of the R&E tax credit, as well as a one-year extension of R&E expense allocation rules.

The bill further provides special tax treatment to U.S. companies which donate old and surplus equipment to emerging democracies in Eastern Europe. The purpose of this provision is two-fold:

to provide some much-needed aid for private companies in those struggling democracies during these times of a shrinking foreign aid budget; and

to encourage U.S. companies to retool and upgrade older equiment in order to become more competitive in global markets.

I propose to pay for the R&E tax credit extension and special tax treatment for companies donating property to emerging Eastern European democracies by denying deduction of losses by acquirers of savings and loan institutions if those losses have been reimbursed by the government and by disallowing losses from certain debt pool exchanges.

(3) undertake the following legal reforms: remove antitrust disincentives facing U.S. companies that want to conduct joint R&D and joint production in critical technologies, thereby allowing the costs of R&D and production to be spread among several entities; reduce the burden of product liability costs; and enact the Industrial Design Protection Act which would extend patent protection to original and distinctive industrial designs, thus preventing unauthorized copying and insuring the ability of our industries to better compete.

(4) limit unnecessary regulation—last year the government generated more than 5.3 billion hours of paper work at a cost to the economy of $185 billion. I support the work of the President's Council on Competitiveness which reviews government regulations to ensure that they are cost effective and minimize the burdens on the economy. Further we should carefully study the mandates we are placing on private business which will add to the cost of doing business. Two bills come to mind—the Family Medical Leave Act and the Striker Replacement bill—which add burdensome requirements that will affect the competitiveness of many businesses.

(5) implement the President's education reform proposals to provide businesses with the kind of skilled and motivated workforce required by modern manufacturing and high-tech systems. The President's strategy set forth in the "America 2000 Education in Excellence Act" is designed to foster excellence in education and help the Nation attain the National Education Goals by the year 2000. The strategy has four parts: it calls for improvement of today's schools; invention of

new schools to meet the demands of the next centry; continuing education for all; and commitment from communities so that they can become places where learning can take place.

(6) enact banking industry reforms. Old laws designed to assure strong banks have led to impediments which do not allow banks to adjust to changing market circumstances. This has led to an increasingly uncompetitive and fragile banking system in the U.S.

(7) urge U.S. companies to take a long-term view, to improve the quaity of products and services, and to speed up the commercialization of new technologies. The example I offered earlier concerning Caterpillar Corporation comes to mind.

(8) liberalize export controls, where possible, for new trading partners in Eastern Europe, and in a more limited capacity, the Soviet Union.

(9) aggressively promote free trade by working to open new markets overseas and expand markets next door. The recent approval of fast track procedures will enable us to effectively continue our efforts in this regard. We should continue to encourage expansion of imports by Japan; enforce anti-dumping and countervailing duty laws and fight for intellectual property rights around the world.

When discussing global competitiveness, another form of competitiveness comes to mind—the competitiveness between two philosophies. One philosophy calls for further government regulation of markets, proposes an "industrial policy" where the government is involved in choosing winners and losers and espouses protectionist policies. The other philosophy, which I speak for today, recognizes that free and open markets, not subject to overregualtion, will allow the genius of the American people to once again establish the United States as a world class competitor in the global market.

EXTENSION OF FERC-ISSUED LICENSE DEADLINES

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Arkansas [Mr. ALEXANDER] is recognized for 5 minutes.

Mr. ALEXANDER. Mr. Speaker, today I am introducing a bill that would allow the Federal Energy Regulatory Commission [FERC] to extend the deadlines in FERC-issued licenses for the development of hydroelectric capacity on two existing dams on the Arkansas River. My colleague from Arkansas, Mr. ANTHONY, is joining me as an original cosponsor of this legislation.

The bill we are submitting today will allow FERC to extend key deadlines in Arkansas Electric Cooperative Corporation's [AECC] licenses for projects at Lock and Dam Nos. 2 and 3 on the Arkansas River.

For both of these projects, the Arkansas Electric Cooperative Corporation is required to purchase necessary property by October 15, 1991, a deadline that will be virtually impossible to meet.

For several years, AECC has been diligently pursuing the installation of hydroelectric generation on four existing dams on the Arkansas River.

Construction on the Clyde T. Ellis Hydroelectric Generating Station at Lock and Dam No. 13 was started in August, 1985, and commercial operation began on December 8, 1988. Immediately thereafter, AECC began to work toward the installation of an $85 million hydro project at Lock and Dam No. 9. Commercial operation is anticipated by October 1993.

AECC has displayed good faith in meeting the existing deadlines in FERC-issued licenses for these two projects. With respect to the two remaining licenses that are the subject of this legislation, AECC simply needs additional time to complete the projects.

The extensions we are proposing are very reasonable. AECC will have varying lengths of time to purchase property and begin construction, but ultimately will have only a 1-year extension for completing the project at Dam No. 2 (License #3033) and a 3-year extension for completing the project at Dam No. 3 (License #3034).

In the previous FERC proceedings concerning these licenses, there has never been an objection filed and FERC has consistently found that development will result in no significant long-term environmental impact. In fact, the installation of hydroelectric capacity on existing dams like these has an environmental plus because it produces energy with no sulfur dioxide, carbon monoxide, or other polluting emissions.

Mr. Speaker, I am aware of no controversy regarding these licenses. By allowing FERC to extend the relevant deadlines if it is deemed to be in the public interest, this legislation will help ensure an adequate supply of power to customers in southeast Arkansas. On these grounds, I urge the speedy enactment of this bill.

CONGRESSIONAL ADVISORY COMMISSION ON AMATEUR BOXING AND FEDERAL PROFESSIONAL BOXING PROHIBITION ACT OF 1990

The SPEAKER pro tempore. Under a previous order of the House, the gentleman from Texas [Mr. GONZALEZ] is recognized for 60 minutes.

Mr. GONZALEZ. Mr. Speaker, I am reintroducing a bill today that I first introduced in 1984 to ban professional boxing and to establish a congressional advisory commission on amateur boxing. Incident after tragic incident occurs, bringing pain and sorrow to families of men who are injured or killed in this violent so-called sport, and it is far past time for Congress to do something about it. After all, boxing is not really a sport—it is an industry that capitalizes on the prurient display of brutality and human degradation. There is no sport involved when the goal and determining factor in all too many fights is the rendering of the opponent physically defenseless.

For many years, I have watched as young men, mostly black or Hispanic, mostly poor, uneducated and without trade or employment, have been recruited, trained, and encouraged to fight their way out of poverty into the world of boxing. Boxing is their salvation, they are told—it is their road out of the ghetto. Boxing supposedly gives them a reason to stay out of trouble, to have a purpose in life, a future respect. I have watched all this—and listened—and I am impelled now to act. This past weekend in my hometown of San Antonio, two boxers fought—both finished the fight—and both ended up in the hospital. One fell into a coma, from which he has awakened, but he is still in critical condition from swelling of his brain. There is no telling what condition he will be in for the rest of his life because of what happened this past weekend. Those appalled by the bloody display in San Antonio are calling for better equipment—heavier gloves, for instance—but boxing has been around for ages and, consequently, punch-drunk boxers have been around for ages, too. If heavier gloves and more intense medical attention during a fight can turn these beastly displays into "sport," then why haven't they been required by now? The truth is that there is money to be made from the lack of controls, from the bloody thirst for excitement, and no sufficient amount of regulation will ever be imposed or be effective as long as more excitement—translated "more blood"—equals more money.

My bill bans only professional boxing in order to remove the illusory incentives of a professional boxing career. For amateur boxing, my bill would establish a congressional advisory commission. This commission would study amateur boxing and its present regulations, determine the sufficiency of the current safeguards, and make recommendations for future action to be taken to protect the health and potential of America's young boxers. I recognize that amateur boxing provides some limited opportunities fo young men, but prolonged participation in boxing clearly has proven to have harmful effects on the health of fighters. With some safeguards, amateur boxing can be a positive experience—but only if the boxing is carried on with strict safety regulations and for only a short period of time.

But professional boxing is another matter. What kind of opportunities are provided these young men through professional boxing? The opportunities I see all involve violence, personal injury, and massive exploitation. The very goal of a boxer in the ring is to render his opponent unconscious—to fight until only one fighter remains standing. Boxing is a simplistic display of one man's physical prowess prevailing over his opponent's.

But even the victor must share an element of physical defeat, for by the very act of knocking this opponent senseless, he too endures physical abuse. One fighter may prevail over the other, but neither prevails over the limitations of the human body.

Repeated blows to the fighter's head are the most direct means to victory for a boxer—professional boxers are paid to hit and be hit. But just as a boxer is paid, he also pays dearly in return for the sometimes silent but ever present injuries his brain suffers. The American Medical Association has studied the prolonged effects of boxing on a fighter's brain, and has reached the same conclusion as I have—that professional boxing should be banned. Every professional boxer suffers some degree of brain damage—every one. Some of the damage is minimal; some is readily evident; and some does not manifest itself for years, all the while keeping its dreadful consequences hidden from the knowledge of the boxer. We all know the familiar stereotype of the has-been Palooka, the shambling wrecks of fighters who took one, or a thousand, too many punches.

If boxing provides such wondership opportunities, as I am told, then why aren't young men from all walks of life recruited for the sport? Why are educational opportunities, mainstream employment, and long-term beneficial opportunities saved for some of America's youth while boxing and other violent sports seek participants from America's poorer corners? I find it appalling to think that at the expense of a real future—a future of health, of learning, of meaningful work—young men devote their early years to training to become fighters at the expense of their education and time to learn a trade or profession.

Young men are exploited by the boxing profession—the promise of fame and riches is flashed in their eyes so they are blinded to the realities of a fighter's life—a life where few are famous, few are wealthy, but all risk their health. We all know that for every Sugar Ray Leonard or Muhammed Ali there are 1,000 Kims, 10,000 punched-out wrecks. We look in fear at young boxers, wondering how soon it will be until the effects of their boxing careers render their quick minds and sparkling eyes as muddled and dull as Ali's. How long can we continue to encourage young men to become boxers, when we know beyond a doubt that the medical experts are right—that the probability is that these young men whom we admire so much in the ring will some day become as inarticulate and incoherent as the great Ali? For a youngster from a poor neighborhood who has few material possessions, his health may be all he has. Boxing will likely take his health and almost certainly give him nothing in return. How much better it would be to allow him to keep his health and develop his mind and his abilities. How much better it would be to develop his mind than to render it useless through fighting.

Once professional boxing is made illegal, amateur fighters will have no incentive to pursue boxing in lieu of their education and training. There will be illusions of making a living from boxing. Since there will be no monetary rewards from boxing, a boxer's career will be relatively short, and the damage to his health, particularly with the use of safety equipment and stringent safety regulations, will be minimal.

I think we owe all of America's youth equal opportunities for a solid education and useful, financial satisfying employment. It is our responsibility. Each young man has the right to his health, and we owe each young man an education and future—a road out of poverty that does not dead end in boxing, but a mainstream of education and training that leads to a healthy and secure future.

LEAVE OF ABSENCE

Mr. BILBRAY (at the request of Mr. GEPHARDT), for today, on account of death in family.

Mr. SERRANO (at the request of Mr. GEPHARDT), for today and the balance of the week, on account of official business.

Mrs. LLOYD (at the request of Mr. GEPHARDT), for today and the balance of the week, on account of illness.

SPECIAL ORDERS GRANTED

By unanimous consent, permission to address the House, following the legislative program and any special orders heretofore entered, was granted to:

(The following Members (at the request of Mr. WALKER) to revise and extend their remarks and include extraneous material:)

Mr. MCEWEN, for 5 minutes, today.

Mr. DELAY, for 60 minutes each day, on July 9, 10, and 11.

Mr. MCMILLAN of North Carolina, for 5 minutes, today.

(The following Members (at the request of Ms. DELAURO) to revise and extend their remarks and include extraneous material:)

Mr. BACCHUS, for 5 minutes, today and on June 18.

Mr. ALEXANDER, for 5 minutes, today.

Mr. ANNUNZIO, for 5 minutes, today.

Ms. OAKAR, for 60 minutes, on July 9.

Mr. FRANK of Massachusetts, for 60 minutes each day, on June 20, 21, and 24.

Mr. RUSSO, for 60 minutes each day, on June 25, 26, and 27.

EXTENSION OF REMARKS

By unanimous consent, permission to revise and extend remarks was granted to:

Mr. DORNAN of California, immediately following Mr. MCEWEN during 1-minute speeches.

Mr. KYL, immediately following the remarks of Mrs. JOHNSON of Connecticut on IRS Small Pension Auditing Program on H.R. 2622 in the Committee of the Whole today.

(The following Members (at the request of Mr. WALKER) and to include extraneous matter:)

Mr. HENRY.
Mr. SOLOMON in three instances.
Mr. GEKAS.
Mr. BUNNING.
Mr. SHUSTER.
Mr. BALLENGER.
Mr. DOOLITTLE.
Mr. CAMP.
Mr. DORNAN of California.
Mr. MCEWEN.
Mr. ROHRABACHER.
Mr. ARMEY.
Mr. HERGER.
Mr. GILMAN in two instances.
Mr. LAGOMARSINO.
Mr. YOUNG of Florida.
Mr. BENTLEY in four instances.

(The following Members (at the request of Ms. DELAURO) and to include extraneous matter:)

Mr. NEAL of Massachusetts.
Mr. YATRON in two instances.
Mr. PENNY.
Mr. ANDREWS of Maine.
Mr. RAHALL in two instances.
Mr. CARR.
Mr. WOLPE.
Mrs. LOWEY of New York.
Mr. MILLER of California.
Mr. AUCOIN in two instances.
Mr. FEIGHAN in three instances.
Mr. MATSUI.
Mr. ROE in two instances.
Mr. SWETT.
Mr. SISISKY.
Mr. MURTHA.
Mr. REED.
Mr. ACKERMAN.
Mr. COLEMAN of Texas.
Mr. LEVINE of California.
Mr. STARK.
Mr. DOWNEY.
Mr. VENTO.
Mr. OBERSTAR.
Mr. SKELTON.
Mr. DURBIN.

SENATE ENROLLED BILL SIGNED

The SPEAKER announced his signature to an enrolled bill of the Senate of the following title:

S. 64. An act to authorize appropriations to establish a National Education Commission on Time and Learning and a National Council on Education Standards and Testing, and for other purposes.

ADJOURNMENT

Ms. DELAURO. Mr. Speaker, I move that the House do now adjourn.

The motion was agreed to; accordingly (at 10 o'clock and 32 minutes p.m.) The House adjourned until tomorrow, Wednesday, June 19, 1991, at 10 a.m.

EXECUTIVE COMMUNICATIONS, ETC.

Under clause 2 of rule XXIV, executive communications were taken from the Speaker's table and referred as follows:

1578. A letter from the Chairperson, National Council on Disability, transmitting the Council's annual report covering the period from October 1, 1988 through September 30, 1990, pursuant to 29 U.S.C. 781(b); to the Committee on Education and Labor.

1579. A letter from the Director, Defense Security Assistance Agency, transmitting an addendum to the listing of all outstanding Letters of Offer to sell any major defense equipment for $1 million or more as of March 31, 1991; and addendum to the listing of all Letters of Offer that were accepted, as of March 31, 1991, pursuant to 22 U.S.C. 2776(a); to the Committee on Foreign Affairs.

1580. A letter from the Secretary of Veterans Affairs, transmitting the semiannual report of the inspector general for the period October 1, 1990 through March 31, 1991, and the Department's management report on actions taken in response to audit recommendations, pursuant to Public Law 95-452, section 5(b) (102 Stat. 2526, 2640); to the Committee on Government Operations.

1581. A letter from the Secretary of Housing and Urban Development, transmitting a draft of proposed legislation to amend provisions of the Bankruptcy Code governing the powers of a bankruptcy court and the effect of automatic stays as they relate to certain multifamily liens insured or held by the Secretary of Housing and Urban Development of the Secretary of Agriculture, and for other

purposes; to the Committee on the Judiciary.

1582. A letter from the Secretary of Transportation, transmitting a draft of proposed legislation to amend the authority to recall members of the Coast Guard Ready Reserve to active duty for emergency augmentation of regular forces; to the Committee on Merchant Marine and Fisheries.

REPORTS OF COMMITTEES ON PUBLIC BILLS AND RESOLUTIONS

Under clause 2 of rule XIII, reports of committees were delivered to the Clerk for printing and reference to the proper calendar, as follows:

Mr. DINGELL: Committee on Energy and Commerce. H.R. 531. A bill to establish procedures to improve the allocation and assignment to the electromagnetic spectrum, and for other purposes; with an amendment (Rept. 102–113). Referred to the Committee of the Whole House on the State of the Union.

Mr. HALL of Ohio: Committee on Rules. House Resolution 177. Resolution waiving certain points of order during consideration of the bill (H.R. 2621) making appropriations for foreign operations, export financing, and related programs for the fiscal year ending September 30, 1992, and for other purposes (Rept. 102–115). Referred to the House Calendar.

REPORTED BILLS SEQUENTIALLY REFERRED

Under clause 5 of rule X, bills and reports were delivered to the Clerk for printing, and bills referred as follows:

Mr. MILLER of California: Committee on Interior and Insular Affairs. H.R. 429. A bill to authorize additional appropriations for the construction of the Buffalo Bill Dam and Reservoir, Shoshone Project, Pick-Sloan Missouri Basin Program, WY; with amendments; referred to the Committee on Agriculture and to the Committee on Merchant Marine and Fisheries for a period ending not later than June 18, 1991, for consideration of such provisions of the amendments as fall within the jurisdiction of those committees pursuant to clause 1(a) and 1(n) of rule X, respectively (Rept. 102–114, Pt. 1). Ordered to be printed.

PUBLIC BILLS AND RESOLUTIONS

Under clause 5 of rule X and clause 4 of rule XXII, public bills and resolutions were introduced and severally referred as follows:

By Mr. BRUCE (for himself, Mr. TOWNS, Mr. ACKERMAN, Mr. LANCASTER, Mr. MOODY, Mrs. JOHNSON of Connecticut, Mr. DURBIN, Mr. COSTELLO, and Mr. BOUCHER):

H.R. 2661. A bill to amend the Public Health Service Act to expand the availability of comprehensive primary and preventative care for pregnant women, infants, and children; to the Committee on Energy and Commerce.

By Mr. CARR:

H.R. 2662. A bill to amend the Internal Revenue Code of 1986 to increase to 100 percent the amount of health insurance costs which may be deducted by self-employed individuals and to make such deduction permanent; to the Committee on Ways and Means.

By Mr. COOPER (for himself, Mr. SYNAR, Mr. STUDDS, Mr. MARKEY, and Mr. BOEHLERT):

H.R. 2663. A bill to amend the Clean Air Act to require the offset of certain greenhouse gas emissions and for other purposes; to the Committee on Energy and Commerce.

By Mr. DANNEMEYER:

H.R. 2664. A bill to amend the Internal Revenue Code of 1986 to clarify the exclusion from gross for amounts received by a policyholder from a State on account of the insolvency of an insurance company; to the Committee on Ways and Means.

By Mr. GEKAS (for himself and Mr. HUGHES):

H.R. 2665. A bill to establish a U.S. Marshals Association; to the Committee on the Judiciary.

By Mr. GEPHARDT (for himself, Mr. FAZIO, and Mr. WISE):

H.R. 2666. A bill to provide for the energy security of the United States; jointly, to the Committees on Ways and Means and Energy and Commerce.

By Mr. GONZALEZ:

H.R. 2667. A bill to establish the Congressional Advisory Commission on Amateur Boxing and to amend title 18, United States Code, to prohibit the participation in and promotion of professional boxing; jointly, to the Committees on Education and Labor, Energy and Commerce, and the Judiciary.

By Mr. HAYES of Illinois (for himself and Mr. YOUNG of Alaska):

H.R. 2668. A bill to amend title 39, United States Code, to provide for the use, without charge, by State voter registration authorities of available post office space for the purpose of making voter registration forms publicly available; to the Committee on Post Office and Civil Service.

H.R. 2669. A bill to amend title 39, United States Code, to provide that the U.S. Postal Service give voter registration forms along with change-of-address forms, and for other purposes; to the Committee on Post Office and Civil Service.

By Mr. DREIER of California (for himself and Mr. RIGGS):

H.R. 2670. A bill to amend the Solid Waste Disposal Act to regulate ash from municipal solid waste incinerators as a hazardous waste; to the Committee on Energy and Commerce.

By Mr. OWENS of Utah:

H.R. 2671. A bill to amend the Solid Waste Disposal Act to authorize each State to prohibit the importation of solid waste into the State for incineration or disposal; to the Committee on Energy and Commerce.

By Mr. ROE:

H.R. 2672. A bill to award a congressional gold medal to Secretary of Defense Richard B. Cheney; to the Committee on Banking, Finance and Urban Affairs.

By Mr. SISISKY (for himself, Mr. ALLARD, Mr. ABERCROMBIE, Mr. ACKERMAN, Mr. ALEXANDER, Mr. ANDERSON, Mr. ANDREWS of Maine, Mr. ANDREWS of New Jersey, Mr. APPLEGATE, Mr. ARCHER, Mr. ASPIN, Mr. AUCOIN, Mr. BACCHUS, Mr. BAKER, Mr. BALLENGER, Mr. BARRETT, Mr. BATEMAN, Mr. BENNETT, Mrs. BENTLEY, Mr. BEREUTER, Mr. BEVILL, Mr. BILBRAY, Mr. BLAZ, Mr. BLILEY, Mr. BOEHLERT, Mr. BOEHNER, Mr. BONIOR, Mr. BORSKI, Mr. BOUCHER, Mrs. BOXER, Mr. BREWSTER, Mr. BROOKS, Mr. BROOMFIELD, Mr. BROWDER, Mr. BRUCE, Mr. BRYANT, Mr. BUNNING, Mr. BUSTAMANTE, Mrs. BYRON, Mr. CALLAHAN, Mr. CAMP, Mr. CAMPBELL of Colorado, Mr. CARDIN, Mr. CARPER, Mr. CLEMENT, Mr. CLINGER, Mr. COBLE, Mr. COLEMAN of Missouri, Mr. COSTELLO, Mr. COUGHLIN, Mr. COX of California, Mr. CRAMER, Mr. CUNNINGHAM, Mr. DANNEMEYER, Mr. DAVIS, Mr. DE LA GARZA, Mr. DE LUGO, Mr. DEFAZIO, Mr. DELAY, Mr. DERRICK, Mr. DICKINSON, Mr. DICKS, Mr. DINGELL, Mr. DONNELLY, Mr. DOOLITTLE, Mr. DORNAN of California, Mr. DURBIN, Mr. DWYER of New Jersey, Mr. DYMALLY, Mr. ECKART, Mr. EDWARDS of Texas, Mr. EMERSON, Mr. ENGLISH, Mr. ERDREICH, Mr. ESPY, Mr. FALEOMAVAEGA, Mr. FASCELL, Mr. FAWELL, Mr. FAZIO, Mr. FEIGHAN, Mr. FIELDS, Mr. FISH, Mr. FOGLIETTA, Mr. FORD of Tennessee, Mr. FROST, Mr. FUSTER, Mr. GALLEGLY, Mr. GALLO, Mr. GAYDOS, Mr. GEKAS, Mr. GEREN of Texas, Mr. GILCHREST, Mr. GILLMOR, Mr. GILMAN, Mr. GOODLING, Mr. GOSS, Mr. GRAY, Mr. GUARINI, Mr. GUNDERSON, Mr. HAMMERSCHMIDT, Mr. HANCOCK, Mr. HANSEN, Mr. HARRIS, Mr. HASTERT, Mr. HATCHER, Mr. HAYES of Louisiana, Mr. HEFLEY, Mr. HEFNER, Mr. HENRY, Mr. HERGER, Mr. HERTEL, Mr. HOBSON, Mr. HOCHBRUECKNER, Mr. HORTON, Mr. HOUGHTON, Mr. HUBBARD, Mr. HUCKABY, Mr. HUGHES, Mr. HUNTER, Mr. HUTTO, Mr. HYDE, Mr. INHOFE, Mr. IRELAND, Mr. JAMES, Mr. JEFFERSON, Mr. JENKINS, Mr. JOHNSON of South Dakota, Mr. JOHNSTON of Florida, Mr. JONES of North Carolina, Ms. KAPTUR, Mr. KASICH, Mr. KENNEDY, Mr. KILDEE, Mr. KLUG, Mr. KOLBE, Mr. KOPETSKI, Mr. KOSTMAYER, Mr. LAGOMARSINO, Mr. LANCASTER, Mr. LANTOS, Mr. LAROCCO, Mr. LAUGHLIN, Mr. LEACH, Mr. LEHMAN of Florida, Mr. LENT, Mr. LEWIS of Florida, Mr. LEWIS of Georgia, Mr. LIPINSKI, Mr. LIVINGSTON, Ms. LONG, Mrs. LOWEY of New York, Mr. MACHTLEY, Mr. MANTON, Mr. MARLENEE, Mr. MARTIN, Mr. MAVROULES, Mr. MAZZOLI, Mr. MCCRERY, Mr. MCMILLEN of Maryland, Mr. MCNULTY, Mrs. MEYERS of Kansas, Mr. MILLER of Washington, Mr. MINETA, Mrs. MINK, Mr. MORAN, Mrs. MORELLA, Mr. NICHOLS, Ms. NORTON, Mr. NOWAK, Ms. OAKAR, Mr. OBERSTAR, Mr. OLIN, Mr. ORTIZ, Mr. ORTON, Mr. OWENS of Utah, Mr. OWENS of New York, Mr. OXLEY, Mr. PACKARD, Mr. PALLONE, Mr. PANETTA, Mr. PAXON, Mr. PAYNE of New Jersey, Mr. PAYNE of Virginia, Ms. PELOSI, Mr. PENNY, Mr. PETERSON of Florida, Mr. PICKETT, Mr. POSHARD, Mr. PRICE, Mr. QUILLEN, Mr. RAMSTAD, Mr. RANGEL, Mr. RAVENEL, Mr. RAY, Mr. REED, Mr. REGULA, Mr. RHODES, Mr. RIGGS, Mr. RINALDO, Mr. RITTER, Mr. ROBERTS, Mr. ROE, Mr. ROEMER, Mr. ROHRABACHER, Mr. ROWLAND, Mr. ROYBAL, Mr. SABO, Mr. SANGMEISTER, Mr. SANTORUM, Mr. SARPALIUS, Mr. SAVAGE, Mr. SAXTON, Mr. SCHAEFER, Mr. SCHEUER, Mrs. SCHROEDER, Mr. SCHUMER, Mr. SENSENBRENNER, Mr. SHAW, Mr. SHAYS, Mr. SKELTON, Mr. SLAUGHTER of Virginia, Mr. SMITH of Oregon, Mr. SMITH of Florida, Ms. SNOWE, Mr. SOLARZ, Mr. STALLINGS, Mr. STARK, Mr. STUDDS, Mr. SUNDQUIST, Mr. TAUZIN, Mr. TAYLOR of Mississippi, Mr. THOMAS of Wyoming, Mr. TRAFICANT, Mr. TRAXLER, Mrs. UNSOELD, Mr. UPTON, Mr. VALENTINE,

Mr. VANDER JAGT, Mrs. VUCANOVICH, Mr. WALSH, Mr. WASHINGTON, Ms. WATERS, Mr. WEBER, Mr. WEISS, Mr. WILSON, Mr. WISE, Mr. WOLF, Mr. WOLPE, Mr. WYDEN, Mr. YATES, Mr. YATRON, Mr. YOUNG of Alaska, Mr. YOUNG of Florida, Mr. ZELIFF, and Mr. ZIMMER):

H.R. 2673. A bill to require the Secretary of the Treasury to mint coins in commemoration of James Madison and the Bill of Rights; to the Committee on Banking, Finance and Urban Affairs.

By Mr. SLATTERY:

H.R. 2674. A bill to ensure adequate disclosure of information regarding yields of savings vehicles; jointly, to the Committees on Banking, Finance and Urban Affairs and Energy and Commerce.

By Mr. ACKERMAN (for himself, Mr. HOYER, Mr. WOLF, Mrs. BYRON, and Mr. YOUNG of Florida):

H.R. 2675. A bill to amend title 5, United States Code, to provide for the granting of leave to Federal employees wishing to serve as bone-marrow or organ donors, and to allow Federal employees to use sick leave for purposes relating to the adoption of a child; to the Committee on Post Office and Civil Service.

By Mr. DORNAN of California (for himself, Mr. KENNEDY, Mr. HYDE, Mr. MCEWEN, and Mr. LEWIS of Georgia):

H.R. 2676. A bill to provide educational assistance to law enforcement personnel and to increase the number of police officers; to the Committee on the Judiciary.

By Mr. ALEXANDER (for himself and Mr. ANTHONY):

H.R. 2677. A bill to authorize extensions of time limitations in certain FERC-issued licenses; to the Committee on Energy and Commerce.

By Mr. DURBIN (for himself, Mr. MILLER of California, Mrs. MORELLA, and Mrs. SCHROEDER):

H.R. 2678. A bill to amend the Public Health Services Act to establish a program of grants for providing alcohol and drug abuse residential treatment services to pregnant and postpartum women and their children; to the Committee on Energy and Commerce.

By Mr. HENRY (for himself, Mr. WALKER, Mr. LEWIS of Florida, and Mr. BOEHLERT):

H.R. 2679. A bill to enhance basic science research in automotive technology to increase U.S. competitiveness internationally, and for other purposes; to the Committee on Science, Space, and Technology.

By Mr. TORRICELLI:

H.R. 2680. A bill to impose adequate standards for lead content of water dispensed for human consumption in elementary and secondary schools as a condition of receiving certain Federal financial assistance; to the Committee on Education and Labor.

H.R. 2681. A bill to establish a Universal National Service under which citizens who are 18 through 25 years of age will perform 1 year of either civilian or military service to the United States; jointly, to the Committee on Armed Services, Education and Labor, and Foreign Affairs.

By Mr. VENTO (for himself, Mr. ANNUNZIO, Mr. KLECZKA, Mr. COX of Illinois, Mr. BEVILL, Mr. LEHMAN of California, Mr. SABO, Mr. GLICKMAN, Mr. JONTZ, and Mr. DE LUGO):

H.R. 2682. A bill to abolish the Oversight Board of the Resolution Trust Corporation, provide for the management and operation of the Resolution Trust Corporation independently of the Federal Deposit Insurance Corporation, and for other purposes; to the Committee on Banking, Finance and Urban Affairs.

By Mr. DE LA GARZA:

H.J. Res. 272. Joint resolution to proclaim March 20, 1992 as "National Agriculture Day"; to the Committee on Post Office and Civil Service.

By Mr. HAMILTON:

H.J. Res. 273. Joint resolution designating the month of September 1991, as "National Gymnastics Month"; to the Committee on Post Office and Civil Service.

By Mr. LANTOS (for himself, Mr. CALLAHAN, Mr. CLEMENT, Mr. CRAMER, Mr. HORTON, Mr. MCMILLEN of Maryland, Mr. MANTON, and Mr. SERRANO):

H.J. Res. 274. Joint resolution to designate the week of September 13 through 19, 1991, as "National Ballroom Dance Week"; to the Committee on Post Office and Civil Service.

By Mr. MONTGOMERY:

H.J. Res. 275. Joint resolution to designate the week beginning August 25, 1991, as "National Convenience Store Appreciation Week"; to the Committee on Post Office and Civil Service.

By Mr. LAGOMARSINO (for himself and Mr. VENTO):

H.J. Res. 276. Joint resolution to designate "National Parks Week"; to the Committee on Post Office and Civil Service.

By Mr. GEKAS:

H. Con. Res. 167. Concurrent resolution expressing the sense of the Congress relating to withholding of remedial action funds by the President under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; to the Committee on Energy and Commerce.

By Mr. PENNY:

H. Con. Res. 168. Concurrent resolution expressing the sense of the Congress that a portion of Iraq's frozen assets be released to UNICEF for the sole purpose of providing medical and humanitarian assistance to Iraqi citizens; to the Committee on Foreign Affairs.

By Mr. RITTER (for himself, Mr. STENHOLM, and Mr. ROHRABACHER):

H. Con. Res. 169. Concurrent resolution to commend Boris Nikolaevich Yeltsin, President-elect of the Russian Republic, for his leadership on behalf of democratic, pluralistic, and free-market principles; to the Committee on Foreign Affairs.

PRIVATE BILLS AND RESOLUTIONS

Under clause 1 of rule XXII,

Mr. MARKEY introduced a bill (H.R. 2683) for the relief of Michael Houtmeyers; which was referred to the Committee on the Judiciary.

ADDITIONAL SPONSORS

Under clause 4 of rule XXII, sponsors were added to public bills and resolutions as follows:

H.R. 14: Mr. COSTELLO, Mr. HORTON, Mr. FALEOMAVAEGA, and Mr. GRAY.

H.R. 46: Mr. FRANK of Massachusetts.

H.R. 213: Mr. FRANK of Massachusetts, Mr. LIPINSKI, Mr. ANNUNZIO, Mr. EVANS, Mr. PALLONE, Mr. MCCLOSKEY, Mr. HORTON, Mr. DEFAZIO, and Mr. OBERSTAR.

H.R. 252: Mr. SHAW.

H.R. 303: Mr. HAYES of Louisiana.

H.R. 392: Mr. WISE, Mr. JACOBS, Mr. DERRICK, Mr. HOAGLAND, Mr. NAGLE, and Mr. DE LUGO.

H.R. 543: Mr. ENGEL.

H.R. 548: Mr. RAMSTAD, Mr. ENGLE, and Mr. MFUME.

H.R. 722: Mr. WILLIAMS.

H.R. 723: Mr. WILLIAMS.

H.R. 747: Mr. ARCHER Mr. JONES of North Carolina, Mr. YATRON, Mr. BORSKI Mr. GILMAN, Mr. WOLPE, Mr. LEACH, Mr. TALLON, Mr. JOHNSON of South Dakota, and Mr. NUSSLE.

H.R. 776: Mr. REED.

H.R. 780: Mrs. MORELLA.

H.R. 781: Mr. HUTTO.

H.R. 791: Mr. BUSTAMANTE.

H.R. 799: Mr. BORSKI.

H.R. 801: Mr. BORSKI.

H.R. 802: Mr. BORSKI.

H.R. 803: Mr. BORSKI.

H.R. 846: Mr. GONZALEZ, Mrs. BOXER, and Mr. HUTTO.

H.R. 930: Mrs. MEYERS of Kansas.

H.R. 931: Mr. FISH, Mrs. MEYERS of Kansas, Mr. JOHNSON of South Dakota, Mr. DEFAZIO, and Mr. NEAL of Massachusetts.

H.R. 945: Mr. PARKER, Mr. NICHOLS, Mr. SISISKY, Mr. OWENS of Utah, Mr. EMERSON, Mr. MFUME, Mr. VALENTINE, Ms. NORTON, Mr. STENHOLM, Mr. CLAY, and Mr. DREIER of California.

H.R. 978: Mr. ENGLISH, Mr. AUCOIN, and Mr. HENRY.

H.R. 997: Mrs. BOXER.

H.R. 1077: Mr. OXLEY and Mr. ALLARD.

H.R. 1089: Mr. BATEMAN.

H.R. 1107: Mr. BENNETT, Mr. NATCHER, Mr. PETERSON of Minnesota, Mr. SISISKY, Mr. MARTINEZ, and Mr. NAGLE.

H.R. 1156: Mr. SKAGGS, Mr. JONES of Georgia, Mr. FOGLIETTA, Mr. HUGHES, Mrs. MORELLA, Mr. EVANS, and Mr. LANCASTER.

H.R. 1184: Mr. PETERSON of Florida and Mr. HAYES of Louisiana.

H.R. 1201: Ms. NORTON.

H.R. 1212: Mr. OWENS of Utah, Mr. MACHTLEY, Mr. ENGEL, Mr. TOWNS, Ms. DELAURO, Mr. WALSH, Mr. JEFFERSON, Mr. LANCASTER, Mr. FEIGHAN, and Mr. JONTZ.

H.R. 1213: Mr. MACHTLEY, Mr. ENGEL, Mr. TOWNS, Ms. DELAURO, Mr. WALSH, Mr. JEFFERSON, Mr. LANCASTER, Mr. FEIGHAN, Mr. LEWIS of Georgia, Mr. JONTZ, Mr. KLUG, and Mr. MOODY.

H.R. 1325: Mr. HATCHER, Mr. LANCASTER, Mr. LIGHTFOOT, and Mr. DAVIS.

H.R. 1330: Mr. LIPINSKI, Mr. CONDIT, Mr. MCMILLAN of North Carolina, Mr. BROOMFIELD, Mr. MICHEL, Mr. WYLIE, Mr. HORTON, Mr. ORTON, Mr. JONES of North Carolina, Mr. CAMPBELL of Colorado, and Mr. HUTTO.

H.R. 1346: Mr. JACOBS and Mr. PETERSON of Florida.

H.R. 1356: Mrs. MEYERS of Kansas, Mr. HEFLEY, Mr. HANCOCK, Ms. MOLINARI, Mr. DUNCAN, Mr. YOUNG of Alaska, Mr. DAVIS, Mr. BOEHNER, and Mr. ESPY.

H.R. 1360: Mrs. KENNELLY.

H.R. 1389: Mr. SOLARZ, Mr. TOWNS, Mr. DEFAZIO, and Mr. GOSS.

H.R. 1392: Mr. ECKART

H.R. 1406: Mr. DEFAZIO, Mr. LAROCCO, Mr. RAHALL, Mr. SOLOMON, Mr. BUNNING, Mr. BENNETT, Mr. JONES of North Carolina, Mr. BARNARD, Mr. SHUSTER, Mr. WELDON, Mr. KOLBE, Mr. JONTZ, Mr. MCEWEN, Mr. RIGGS, Mrs. COLLINS of Michigan, and Mr. MORAN.

H.R. 1429: Mr. FISH.

H.R. 1473: Mr. HEFLEY, Mr. NUSSLE, and Mr. MOORHEAD.

H.R. 1527: Mr. OWENS of New York, Mr. MCMILLEN of Maryland, Mr. MCDERMOTT, Mr. TAYLOR of North Carolina, Ms. NORTON, and Mr. OWENS of Utah.

H.R. 1601: Mr. HUGHES and Mr. MCCLOSKEY.

H.R. 1635: Mr. SWETT.

H.R. 1669: Mr. BERMAN and Mr. SANDERS.

H.R. 1691: Mrs. COLLINS of Illinois, Mr. JOHNSON of South Dakota, Mr. TAUZIN, Mr. SHAW, Mr. SANDERS, Mr. PANETTA, Mr. GOSS, Mr. SWIFT, Mr. WYLIE, Mr. JEFFERSON, Mr. ANNUNZIO, Mrs. VUCANOVICH, Mr. ENGLISH, and Mr. HANCOCK.

H.R. 1703: Mr. MRAZEK, Mr. EVANS, and Mr. DYMALLY.

H.R. 1752: Mr. JOHNSON of South Dakota, Mr. MCHUGH, Mr. HUGHES, Mr. HEFNER, Mr. KANJORSKI, Ms. SNOWE, and Mr. ROE.

H.R. 1809: Mr. KANJORSKI, Mrs. PATTERSON, Mr. ERDREICH, Mr. BOEHNER, Mr. RANGEL, Mrs. LOWEY of New York, Mr. ROHRABACHER, Mr. RIGGS, Mr. NICHOLS, and Mr. EMERSON.

H.R. 1898: Mr. COLEMAN of Texas, Mr. DYMALLY, Mr. FROST, Mr. MRAZEK, Mr. PARKER, Mr. RAHALL, and Mr. YOUNG of Alaska.

H.R. 2001: Mr. COBLE, Mr. MACHTLEY, Mr. CONDIT, and Mr. PRICE.

H.R. 2018: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. BEREUTER, Mr. HUCKABY, Mr. WILSON, Mr. MCGRATH, Mrs. JOHNSON of Connecticut, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2019: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. HUCKABY, Mr. ACKERMAN, Mrs. UNSOELD, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2020: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. BEREUTER, Mr. HUCKABY, Mr. WILSON, Mrs. UNSOELD, Mr. THOMAS of Wyoming, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2021: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. BEREUTER, Mr. WILSON, Mr. MCGRATH, Mrs. JOHNSON of Connecticut, Mr. ACKERMAN, Mrs. UNSOELD, Mr. BORSKI, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2022: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. ACKERMAN, Mr. LEVINE of California, Mr. JOHNSTON of Florida, Mr. BEREUTER, Mr. WILSON, Mr. MCGRATH, Mrs. JOHNSON of Connecticut, Mr. BACCHUS and Mr. LEWIS of Georgia.

H.R. 2023: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. ACKERMAN, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2024: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. MCGRATH, Mrs. UNSOELD, Mr. ACKERMAN, Mr. HAMMERSCHMIDT, Mr. JOHNSTON of Florida, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2025: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. WILSON, Mr. ACKERMAN, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2026: Mrs. MINK, Mr. FRANK of Massachusetts, Mr. MCNULTY, Mr. OWENS of Utah, Mr. JEFFERSON, Mr. DEFAZIO, Mr. YATES, Mr. ROE, Mr. FROST, Ms. NORTON, Mr. DWYER of New Jersey, Mr. BEREUTER, Mr. WILSON, Mr. ACKERMAN, Mr. BORSKI, Mr. BACCHUS, and Mr. LEWIS of Georgia.

H.R. 2029: Mr. JONTZ and Mr. BROWN.

H.R. 2056: Mr. GAYDOS.

H.R. 2106: Mr. BOUCHER, Mr. HORTON, Mr. WHEAT, Mr. HAYES of Illinois, Mr. PETERSON of Florida, Mr. LEVINE of California, Mr. CONYERS, Mr. MCCLOSKEY, Mr. HUGHES, Ms. NORTON, Mr. ROSE, Mr. LANCASTER, and Mr. ROE.

H.R. 2115: Mr. ESPY, Mr. ZIMMER, and Mr. RIGGS.

H.R. 2152: Mr. GILLMOR.

H.R. 2201: Mr. OWENS of Utah.

H.R. 2235: Mr. WEBER.

H.R. 2248: Mr. MARLENEE.

H.R. 2270: Mr. HOYER and Ms. NORTON.

H.R. 2280: Mr. MCCLOSKEY.

H.R. 2333: Mr. SOLOMON, Mr. JONTZ, Mr. GUNDERSON, Mr. WILLIAMS, and Mr. SHUSTER.

H.R. 2336: Mr. DICKINSON, Mr. KLUG, Mrs. BOXER, and Mr. MILLER of California.

H.R. 2354: Mr. JOHNSTON of Florida, Mr. PERKINS, Mr. FOGLIETTA, Mr. ECKART, and Mr. WHEAT.

H.R. 2368: Mr. DEFAZIO, Mr. WILLIAMS, Mr. LEHMAN of California, Mr. MARLENEE, and Mrs. VUCANOVICH.

H.R. 2374: Mr. MURPHY, Mr. FALEOMAVAEGA, Mr. ABERCROMBIE, and Mr. YATES.

H.R. 2380: Mr. THOMAS of Wyoming.

H.R. 2386: Mr. EVANS.

H.R. 2393: Mr. PALLONE and Mr. LANCASTER.

H.R. 2394: Mr. PALLONE and Mr. LANCASTER.

H.R. 2405: Mr. BRYANT and Mr. FEIGHAN.

H.R. 2406: Mr. ESPY.

H.R. 2489: Mr. ACKERMAN.

H.R. 2515: Mr. MORAN, Mr. HOCHBRUECKNER, Mr. GIBBONS, Ms. SNOWE, Mr. BATEMAN, and Ms. NORTON.

H.R. 2542: Mr. LEVINE of California, Mr. FORD of Michigan, Mr. ACKERMAN, and Mr. GOSS.

H.R. 2560: Mr. BROWN.

H.R. 2566: Mr. BARNARD, Mr. BREWSTER, Mr. JENKINS, Mr. LANCASTER, and Mr. RAY.

H.R. 2572: Mr. ANTHONY.

H.R. 2578: Mr. VISCLOSKY.

H.R. 2579: Mr. WEBER.

H.R. 2584: Mr. RANGEL and Mr. CRAMER.

H.R. 2598: Mr. QUILLEN, Mr. NICHOLS, Mr. KASICH, Mr. SLAUGHTER of Virginia, Mr. STEARNS, and Mr. GOSS.

H.R. 2604: Mr. HORTON, Mr. BOEHNER, Mr. DANNEMEYER, Mr. DOOLITTLE, Mr. GILCHREST, and Mr. GALLO.

H.R. 2645: Mr. JACOBS, Mr. CLAY, Mr. FROST, Mr. HORTON, Mrs. KENNELLY, Mr. KOPETSKI, and Mr. BACCHUS.

H.J. Res. 67: Mr. DURBIN, Mr. TORRICELLI, Mr. BEVILL, Mr. HARRIS, Mr. RAVENEL, and Mr. MACHTLEY.

H.J. Res. 107: Mr. UPTON, Mr. WILSON, Mr. GORDON, Mr. MFUME, Mr. HOCHBRUECKNER, Mr. SAWYER, and Mr. NAGLE.

H.J. Res. 125: Mr. RIGGS, Mr. GUARINI, Mr. MORRISON, Mr. MILLER of California, Mr. PAYNE of Virginia, Mr. RANGEL, Mrs. MEYERS of Kansas, Mr. MCNULTY, Mr. LEVINE of California, Mr. MAVROULES, Mr. BUSTAMANTE, Mr. CARPER, Mr. DYMALLY, Mr. ALEXANDER, Mr. PURSELL, Mr. DE LA GARZA, Mr. LEWIS of Florida, Mr. MCCLOSKEY, Mr. PALLONE, Mr. RHODES, Mr. ROSE, Mr. SMITH of Oregon, Mr. FLAKE, Mr. YOUNG of Alaska, Mr. NATCHER, Mr. YATES, Mr. EVANS, Mr. VENTO, Mr. HALL of Ohio, Mr. PICKETT, Mr. KILDEE, Ms. NORTON, Mr. STOKES, Mr. HERTEL, and Mr. LEVIN of Michigan.

H.J. Res. 183: Ms. WATERS, Mr. KASICH, Mr. LANTOS, Mr. LOWERY of California, Mr. ANNUNZIO, Mr. PARKER, Mr. SAWYER, Mr. SAXTON, Mr. STALLINGS, Mr. BACCHUS, Mr. BREWSTER, Mr. DYMALLY, Mr. BRYANT, Mr. STAGGERS, Mr. TAYLOR of Mississippi, Mr. WILSON, Mr. SMITH of New Jersey, Ms. SNOWE, Mr. WISE, Mr. HERTEL, Mr. MINETA, Mr. SHARP, Mr. MCCLOSKEY, Mr. FROST, Mr. HOBSON, Mr. JOHNSON of South Dakota, Mr. BERMAN, Mr. GRAY, Mr. STOKES, Mr. KANJORSKI, Mr. LAROCCO, Mr. HATCHER, Mr. PURSELL, Mr. ORTON, Mr. PALLONE, Mr. PICKETT, Mr. MARTINEZ, Mr. MILLER of Washington, Mr. SLATTERY, Mr. BRUCE, Ms. SLAUGHTER of New York, Mr. BURTON of Indiana, Mr. WYDEN, Mr. SHAW, Mr. RANGEL, Mr. TANNER, Mr. ABERCROMBIE, Ms. HORN, Mrs. JOHNSON of Connecticut, Mr. CLAY, Mr. EMERSON, Mr. BATEMAN, Mr. BEREUTER, Mr. MCHUGH, Mr. APPLEGATE, Mr. SANGMEISTER, Mr. SARPALIUS, Mr. GEJDENSON, Mr. LEWIS of Georgia, Mr. ROEMER, Mr. OBERSTAR, and Mr. YATES.

H.J. Res. 191: Mr. BROWDER, Mr. SANGMEISTER, Mr. DAVIS, Ms. HORN, Mr. COYNE, Mrs. LOWEY of New York, Mr. DARDEN, Mr. ECKART, and Mr. DOOLITTLE.

H.J. Res. 217: Mr. JONES of Georgia, Mr. VOLKMER, Mr. FISH, Mr. JEFFERSON, Mr. ORTIZ, Mr. DIXON, Mrs. COLLINS of Michigan, and Mrs. VUCANOVICH.

H.J. Res. 229: Mr. WEBER, Mr. CONYERS, Mrs. LOWEY of New York, Mr. LEVIN of Michigan, Mr. FUSTER, Mr. DELLUMS, Mrs. MORELLA, and Mr. BERMAN.

H.J. Res. 252: Mr. WOLF, Mrs. MORELLA, Mr. LAGOMARSINO, Mrs. VUCANOVICH, Mr. PURSELL, Mr. MCGRATH, Mrs. JOHNSON of Connecticut, Mr. WALSH, Mrs. ROUKEMA, Mr. GRADISON, Mr. CLEMENT, Mr. ESPY, Mr. RANGEL, Mr. SERRANO, Mr. FUSTER, Mr. PETERSON of Florida, Mr. LEVIN of Michigan, Ms. NORTON, Mr. OWENS of Utah, Mr. HUGHES, Mr. DWYER of New Jersey, and Mr. MORAN.

H. Con. Res. 79: Mr. WISE.

H. Con. Res. 111: Mr. JONTZ, Mrs. BYRON, and Mr. JONES of Georgia.

H. Res. 131: Mrs. BOXER.

H. Res. 141: Mr. KOLBE.

H. Res. 167: Mr. ANDERSON, Mrs. UNSOELD, Mr. SCHEUER, Mr. JONES of Georgia, Mr. HUGHES, Mrs. COLLINS of Michigan, Mr. VALENTINE, Mr. BARNARD, Mr. KLUG, Mr. CONYERS, and Mr. SISISKY.