

Committees on Appropriation of the House of Representatives and the Senate on the activities of the Taxpayer Advocate during the fiscal year ending during such calendar year. Any such report shall contain full and substantive analysis, in addition to statistical information, and shall—

“(I) identify the initiatives the Taxpayer Advocate has taken on improving taxpayer services and Internal Revenue Service responsiveness,

“(II) contain recommendations received from individuals with the authority to issue Taxpayer Assistance Orders under section 7811,

“(III) contain a summary of at least 20 of the most serious problems encountered by taxpayers, including a description of the nature of such problems,

“(IV) contain an inventory of the items described in subclauses (I), (II), and (III) for which action has been taken and the result of such action,

“(V) contain an inventory of the items described in subclauses (I), (II), and (III) for which action remains to be completed and the period during which each item has remained on such inventory,

“(VI) contain an inventory of the items described in subclauses (I), (II), and (III) for which no action has been taken, the period during which each item has remained on such inventory, the reasons for the inaction, and identify any Internal Revenue Service official who is responsible for such inaction,

“(VII) identify any Taxpayer Assistance Order which was not honored by the Internal Revenue Service in a timely manner, as specified under section 7811(b),

“(VIII) contain recommendations for such administrative and legislative action as may be appropriate to resolve problems encountered by taxpayers,

“(IX) identify areas of the tax law that impose significant compliance burdens on taxpayers or the Internal Revenue Service, including specific recommendations for remedying these problems,

“(X) in conjunction with the National Director of Appeals, identify the 10 most litigated issues for each category of taxpayers, including recommendations for mitigating such disputes, and

“(XI) include such other information as the Taxpayer Advocate may deem advisable.

“(iii) SUBMISSION OF REPORT.—Each report required under this subparagraph shall be provided to the committees described in clauses (i) and (ii) with prior review and comment from the Oversight Board, but without any prior review or comment from the Secretary of the Treasury, any other officer or employee of the Department of the Treasury, or the Office of Management and Budget.

“(C) OTHER RESPONSIBILITIES.—The Taxpayer Advocate shall—

“(i) monitor the coverage and geographic allocation of problem resolution officers, and

“(ii) develop guidance to be distributed to all Internal Revenue Service officers and employees outlining the criteria for referral of taxpayer inquiries to problem resolution officers.

“(3) RESPONSIBILITIES OF COMMISSIONER.—The Commissioner shall establish procedures requiring a formal response to all recommendations submitted to the Commissioner by the Taxpayer Advocate within 3 months after submission to the Commissioner.”.

(b) CONFORMING AMENDMENTS.—

(1) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7803 and inserting the following new item:

“Sec. 7803. Commissioner of Internal Revenue; other officials.”.

(2) Subsection (b) of section 5109 of title 5, United States Code, is amended by striking “7802(b)” and inserting “7803(b)”.

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall take effect on the date of the enactment of this Act.

(2) CURRENT OFFICERS.—

(A) In the case of an individual serving as Commissioner of Internal Revenue on the date of the enactment of this Act who was appointed to such position before such date, the 5-year term required by section 7803(a)(1) of the Internal Revenue Code of 1986, as added by this section, shall begin as of the date of such appointment.

(B) Section 7803(c)(1)(B) of such Code, as added by this section, shall not apply to the individual serving as Taxpayer Advocate on the date of the enactment of this Act.

SEC. 4. OTHER PERSONNEL.

(a) IN GENERAL.—Section 7804 (relating to the effect of reorganization plans) is amended to read as follows:

SEC. 7804. OTHER PERSONNEL.

“(a) APPOINTMENT AND SUPERVISION.—Unless otherwise prescribed by the Secretary, the Commissioner of Internal Revenue is authorized to employ such number of persons as the Commissioner deems proper for the administration and enforcement of the internal revenue laws, and the Commissioner shall issue all necessary directions, instructions, orders, and rules applicable to such persons.

“(b) POSTS OF DUTY OF EMPLOYEES IN FIELD SERVICE OR TRAVELING.—Unless otherwise prescribed by the Secretary—

“(1) DESIGNATION OF POST OF DUTY.—The Commissioner shall determine and designate the posts of duty of all such persons engaged in field work or traveling on official business outside of the District of Columbia.

“(2) DETAIL OF PERSONNEL FROM FIELD SERVICE.—The Commissioner may order any such person engaged in field work to duty in the District of Columbia, for such periods as the Commissioner may prescribe, and to any designated post of duty outside the District of Columbia upon the completion of such duty.

“(c) DELINQUENT INTERNAL REVENUE OFFICERS AND EMPLOYEES.—If any officer or employee of the Treasury Department acting in connection with the internal revenue laws fails to account for and pay over any amount of money or property collected or received by him in connection with the internal revenue laws, the Secretary shall issue notice and demand to such officer or employee for payment of the amount which he failed to account for and pay over, and, upon failure to pay the amount demanded within the time specified in such notice, the amount so demanded shall be deemed imposed upon such officer or employee and assessed upon the date of such notice and demand, and the provisions of chapter 64 and all other provisions of law relating to the collection of assessed taxes shall be applicable in respect of such amount.”.

(b) CONFORMING AMENDMENTS.—

(1) Subsection (b) of section 6344 is amended by striking “section 7803(d)” and inserting “section 7804(c)”.

(2) The table of sections for subchapter A of chapter 80 is amended by striking the item relating to section 7804 and inserting the following new item:

“Sec. 7804. Other personnel.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on the date of the enactment of this Act.

SEC. 5. PROHIBITION ON EXECUTIVE BRANCH INFLUENCE OVER TAXPAYER AUDITS AND OTHER INVESTIGATIONS.

(a) IN GENERAL.—Part I of subchapter A of chapter 75 (relating to crimes, other offenses,

and forfeitures) is amended by adding after section 7216 the following new section:

“SEC. 7217. PROHIBITION ON EXECUTIVE BRANCH INFLUENCE OVER TAXPAYER AUDITS AND OTHER INVESTIGATIONS.

“(a) PROHIBITION.—It shall be unlawful for any applicable person to request any officer or employee of the Internal Revenue Service to conduct or terminate an audit or other investigation of any particular taxpayer with respect to the tax liability of such taxpayer.

“(b) REPORTING REQUIREMENTS.—Any officer or employee of the Internal Revenue Service receiving any request prohibited by subsection (a) shall report the receipt of such request to the Chief Inspector of the Internal Revenue Service.

“(c) EXCEPTIONS.—Subsection (a) shall not apply to—

“(1) any request made to an applicable person by the taxpayer or a representative of the taxpayer and forwarded by such applicable person to the Internal Revenue Service,

“(2) any request by an applicable person for disclosure of return or return information under section 6103 if such request is made in accordance with the requirements of such section, or

“(3) any request by the Secretary of the Treasury as a consequence of the implementation of a change in tax policy.

“(d) PENALTY.—Any person who willfully violates subsection (a) or fails to report under subsection (b) shall be punished upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

“(e) APPLICABLE PERSON.—For purposes of this section, the term ‘applicable person’ means—

“(1) the President, the Vice President, any employee of the executive office of the President, and any employee of the executive office of the Vice President, and

“(2) any individual (other than the Attorney General of the United States) serving in a position specified in section 5312 of title 5, United States Code.”.

(b) CLERICAL AMENDMENT.—The table of sections for part I of subchapter A of chapter 75 is amended by adding after the item relating to section 7216 the following new item:

“Sec. 7217. Prohibition on executive branch influence over taxpayer audits and other investigations.”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to requests made after the date of the enactment of this Act.

1998 EMERGENCY SUPPLEMENTAL APPROPRIATIONS ACT FOR RECOVERY FROM NATURAL DISASTERS, AND FOR OVERSEAS PEACEKEEPING EFFORTS

MACK (AND GRAHAM)
AMENDMENT NO. 2106

(Ordered to lie on the table.)

Mr. MACK (and Mr. GRAHAM) submitted an amendment intended to be proposed by them to the bill, S. 1768, supra; as follows:

On page 38, after line 18, add the following:
SEC. 4. COASTAL BARRIER RESOURCES SYSTEM.

(a) REPLACEMENT OF MAPS.—

(1) IN GENERAL.—The final set of maps entitled “Coastal Barrier Resources System”, dated October 24, 1990, and revised November 12, 1996, and relating to the units of the Coastal Barrier Resources System specified

in subsection (b) (which set of maps was created by the Department of the Interior to comply with section 220 of the Omnibus Parks and Public Lands Management Act of 1996 (16 U.S.C. 3503 note; 110 Stat. 4115), and notice of which was published in the Federal Register on May 28, 1997) shall have the force and effect of law and replace any other inconsistent Coastal Barrier Resources System maps in the possession of the Department of the Interior.

(2) UNITS.—The units of the Coastal Barrier Resources System referred to in subsection (a) are the following: P04A, P05/P05P; P05A/P05AP, FL-06P; P10/P10P; P11; P11AP, P11A; P18/P18P; P25/P25P; and P32/P32P.

(b) EFFECTIVE DATE.—Subsection (a) shall be effective on the date of enactment of this Act, and the Secretary of the Interior shall replace the inconsistent maps on that date.

1998 SUPPLEMENTAL APPROPRIATIONS ACT FOR THE INTERNATIONAL MONETARY FUND

ASHCROFT AMENDMENT NO. 2107

(Ordered to lie on the table.)

Mr. ASHCROFT submitted an amendment intended to be proposed by him to the bill (S. 1769) making supplemental appropriations for the International Monetary Fund for the fiscal year ending September 30, 1998, and for other purposes; as follows:

On page 8, after line 25, insert the following new section and renumber the remaining section accordingly:

SEC. ____ . ADVOCACY OF POLICIES TO ENHANCE THE GENERAL EFFECTIVENESS OF THE INTERNATIONAL MONETARY FUND.

The Secretary of the Treasury shall instruct the United States Executive Director of the International Monetary Fund to use aggressively the voice and vote of the United States to vigorously promote policies to—

(2) encourage the opening of markets for agricultural commodities and products by requiring recipient countries to make efforts to reduce trade barriers.

THE EDUCATION SAVINGS ACT FOR PUBLIC AND PRIVATE SCHOOLS

GREGG AMENDMENT NO. 2108

(Ordered to lie on the table.)

Mr. GREGG submitted an amendment intended to be proposed by him to an amendment submitted by Ms. MOSELEY-BRAUN to the bill (H.R. 2646) to amend the Internal Revenue Code of 1986b to allow tax-free expenditures from education individual retirement accounts for elementary and secondary school expenses, to increase the maximum annual amount of contributions to such accounts, and for other purposes, as follows:

At the end of the amendment, insert the following:

(3) APPLICATION.—Notwithstanding any other provision of law, the amendments made by this section shall not apply to obligations issued before January 1, 2005, which is the date on which the amount appropriated to carry out part B of the Individuals with Disabilities Education Act (20 U.S.C.

1411 et seq.) for a fiscal year should be sufficient to fully fund such part for the fiscal year at the originally promised, by providing to each State 40 percent of the average per-pupil expenditure for providing special education and related services for each child with a disability in the State.

1998 EMERGENCY SUPPLEMENTAL APPROPRIATIONS ACT FOR RECOVERY FROM NATURAL DISASTERS, AND FOR OVERSEAS PEACEKEEPING EFFORTS

D'AMATO (AND OTHERS) AMENDMENT NO. 2109

Mr. D'AMATO (for himself, Mr. MOYNIHAN, Mr. JEFFORDS, Mr. LEAHY, Ms. SNOWE, and Ms. COLLINS) proposed an amendment to the bill, S. 1768, supra; as follows:

On page 5, line 5, strike "DAIRY AND".
 On page 5, line 8, strike "and dairy".
 On page 5, line 10, strike "and milk".
 On page 5, line 20, beginning with the word "is", strike everything down through and including the word "amended" on line 23, and insert in lieu thereof:

"shall be available only to the extent that an official budget request for \$4,000,000, that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, is transmitted by the President to the Congress: *Provided further*, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of such Act."

On page 5, after line 23, insert the following:

"DAIRY PRODUCTION DISASTER ASSISTANCE PROGRAM

"Effective only for natural disasters beginning on November 27, 1997, through the date of enactment of this Act, \$10,000,000 to implement a dairy production indemnity program to compensate producers for losses of milk that had been produced but not marketed or for diminished production (including diminished future production due to mastitis) due to natural disasters designated pursuant to a Presidential or Secretarial declaration requested during such period: *Provided*, That payments for diminished production shall be determined on a per head basis derived from a comparison to a like production period from the previous year, the disaster period is 180 days starting with the date of the disaster and the payment rate shall be \$4.00 per hundredweight of milk: *Provided further*, That in establishing this program, the Secretary shall, to the extent practicable, utilize gross income and payment limitations established for the Disaster Reserve Assistance Program for the 1996 crop year: *Provided further*, That the entire amount is available only to the extent that an official budget request for \$10,000,000, that includes designation of the entire amount of the request as an emergency requirement as defined in the Balanced Budget and Emergency Deficit Control Act of 1985, as amended, is transmitted by the President to the Congress: *Provided further*, That the entire amount is designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A) of such Act."

HELMS AMENDMENT NO. 2110

(Ordered to lie on the table.)

Mr. HELMS submitted an amendment intended to be proposed by him to the bill, S. 1768, supra; as follows:

At the appropriate place, insert the following:

SEC. . POLITICAL REFORM IN INDONESIA.

(a) IN GENERAL.—The Secretary of the Treasury shall not make any of the funds appropriated or otherwise made available for the International Monetary Fund by this Act available for Indonesia until the Secretary of the Treasury determines and certifies to the appropriate congressional committees that the Government of Indonesia—

(1) has announced a timetable for free and fair elections for the presidency, vice presidency, and parliament of Indonesia; and

(2) is providing for such elections to be completed within one year.

(b) APPROPRIATE CONGRESSIONAL COMMITTEES.—As used in this section, the term "appropriate congressional committees" means the Committee on Foreign Relations and the Committee on Appropriations of the Senate and the Committee on Banking and Financial Services and the Committee on Appropriations of the House of Representatives.

LEAHY AMENDMENT NO. 2111

Mr. STEVENS (for Mr. LEAHY) proposed an amendment to the bill, S. 1768, supra; as follows:

At the appropriate place, insert the following:

SEC. . Notwithstanding section 21(a)(4) of the Small Business Act (15 U.S.C. 648(a)(4)) or any other provision of law, of the amount made available under the Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 1998 (Public Law 105-119) for the account for salaries and expenses of the Small Business Administration, to fund grants for performance in fiscal year 1998 or fiscal year 1999 as authorized by section 21 of the Small Business Act (15 U.S.C. 648), any funds obligated or expended for the conduct of a pilot project for a study on the current state of commerce on the Internet in Vermont shall not be subject to a non-Federal matching requirement.

COVERDELL (AND OTHERS) AMENDMENT NO. 2112

Mr. STEVENS (for Mr. COVERDELL, for himself, Mr. COCHRAN, Mr. BUMPERS, Mrs. BOXER, and Mr. CLELAND) proposed an amendment to the bill, S. 1768, supra; as follows:

On page 4, line 1, beginning with the word "of", strike all down through and including the word "That" at the end of line 3.

On page 6, line 6, strike "\$50,000,000" and insert "\$100,000,000".

On page 6, line 7, beginning with the word "of", strike all down through and including the word "That" on line 10.

On page 6, line 12, strike "\$50,000,000" and insert "\$100,000,000".

KENNEDY (AND KERRY) AMENDMENT NO. 2113

Mr. STEVENS (for Mr. KENNEDY, for himself and Mr. KERRY) proposed an amendment to the bill, S. 1768, supra; as follows:

On page 15, below line 21, add the following:

SEC. 205. (a)(1) The Secretary of Defense may enter into a lease or acquire any other interest in the parcels of land described in paragraph (2). The parcels consist in aggregate of approximately 90 acres.

(2) The parcels of land referred to in paragraph (1) are the following land used for the commercial production of cranberries: