

The new farm program pulls the rug out from under our family farmers. They are told to go to the marketplace to get their price. When they go there, the big millers are there and the big grocery manufacturers are there, and the big grain traders are there. They all want lower prices, so they drive prices down so when family farmers go to the marketplace, they find pathetically low prices, well below their costs of production for grain.

The fact is they lose money year after year because farm prices are consistently below the full economic costs of production. Then they suffer through crop disease on top of it all, and find out the crop insurance program doesn't work. When they turn to the safety net, they find that, no, that has been pulled away. When they ask what is the loan rate on a bushel of wheat, they find it is the lowest it has been in decades.

So the question is: Is somebody here going to start to care about whether we have family farmers or not? Or is the priority here that you can waltz through these doors and offer a couple hundred million dollars for star wars, and get plenty of money for things like that; but when it comes to family farmers we don't have enough money for a decent support price to help them stay on the farm?

Mr. President, I and others will be talking about this in the coming days. I hope, as we search for some solutions, this Congress will decide family farmers are worth finding solutions for, and that we will develop a better farm program, one that really works to provide protection for family farmers.

I yield the floor.

WE THE PEOPLE . . . THE CITIZEN AND THE CONSTITUTION

Ms. COLLINS. Mr. President, on May 2-4, 1998, more than 1,200 students from across the nation were in Washington, D.C. to compete in the national finals of the We the People . . . The Citizen and the Constitution program. I am proud to announce that a class from Old Orchard Beach High School represented the State of Maine. These outstanding young scholars worked diligently to reach the national finals by winning local competitions in Maine.

The distinguished members of the class representing Maine are: Lauren Asperschlager, Lucy Coulthard, Chad Daley, Rose Gordon, Krista Knowles, Nathan LaChance, Sarah Lunn, Sandra Marshall, Katie McPherson, Cindy St. Onge, Sam Tarbox, and Sharon Wilson. I also want to recognize their teacher, Michael Angelosante, who deserves much of the credit for the success of the class. The district coordinator, John Drisko, and the state coordinator, Pam Beal, also contributed a significant amount of time and effort to help the class reach the national finals.

The We the People . . . The Citizen and the Constitution program is the most extensive educational program in

the country developed specifically to educate young people about the Constitution and the Bill of Rights. The three-day national competition simulates a congressional hearing whereby the students are given the opportunity to demonstrate their knowledge while they evaluate, take, and defend positions on relevant historical and contemporary constitutional issues. The simulated congressional hearing consists of oral presentations by the students before panels of adult judges.

Administered by the Center for Civic Education, The We the People . . . program has provided curricular materials at upper elementary, middle, and high school levels for more than 75,000 teachers and 24 million students nationwide. Members of Congress and their staffs enhance the program by discussing current constitutional issues with students and teachers.

The We the People . . . program is designed to help students achieve a reasoned commitment to the fundamental values and principles that bind Americans together as a people. The program also fosters civic involvement as well as character traits conducive to effective and responsible participation in politics and government.

I commend these student constitutional experts from Maine and throughout the nation who have participated in the We the People . . . national finals for their achievement in reaching this level of the competition.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is now closed.

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of H.R. 2676, which the clerk will report.

The bill clerk read as follows:

A bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes.

The PRESIDING OFFICER. The time until 12:30 p.m. shall be for debate only, unless the managers' amendment is offered.

Mr. ROTH addressed the Chair.

The PRESIDING OFFICER. The Senator from Delaware is recognized.

Mr. ROTH. Mr. President, I urge my colleagues to come down to debate this important piece of legislation. A number of individuals have indicated they want the opportunity to discuss this legislation, the restructuring of IRS. We do have an hour and a half available for any Senators who want to come down and give their comments with respect to this legislation. This is their opportunity, and I urge that they do so immediately.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

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

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

Mr. KERREY. Mr. President, the Internal Revenue Service Reform and Restructuring Act of 1998 will touch the lives of hundreds of millions of Americans.

More Americans pay taxes than vote. The perception of how our government treats us—its citizens—is rooted more in our contact with the IRS than with any other U.S. agency or entity.

How we are treated by the IRS—and our tax laws—effects our perception of whether or not we believe we have a fair shot at the American Dream and whether or not we are a government of, by and for the people.

During our deliberations this week, we must be mindful of Congress's complicity in allowing the IRS to become what it has become. The IRS is not Sears & Roebuck—we are its Board of Directors. We write the tax laws, we are responsible for the oversight and it was on our watch that the IRS became the mess we now try to clean up.

Mr. President, I remind my colleagues that Congress has changed the tax code 63 times since 1986, and these changes have created a tax code that costs the American taxpayers \$75 billion a year to comply. We do so without considering the cost for the IRS to administer it, and without considering the cost for taxpayers to comply. If you doubt that we have made things difficult I challenge you to take a look at this year's Schedule D on capital gains and losses. A few years back Dave Barry noted that we were making progress in our mission to "develop a tax form so scary that merely reading it will cause the ordinary taxpayer's brain to explode." He cited Schedule J, Form 118 "Separate Limitation Loss Allocations and Other Adjustments Necessary to Determine Numerators of Limitation Fractions, Year-End Recharacterization Balances and Overall Foreign Loss Account Balances." If that is not complicated enough, I'd suggest he go back and take a look at this year's Schedule D.

The American public knows that Congress plays a leading role in all of this. In a recent poll, 72 percent of Americans blamed Congress for the ills of the IRS, and not the IRS itself.

According to a special Harris Poll conducted on April 15th, "[t]ax evasion is believed by most people to be more widespread than harassment by the IRS." The poll also found that by a margin of 50 to 33 percent, Americans believe more people "get away with not paying all the taxes they should" than pay "all their taxes and are unfairly harassed by the IRS." Willful non-compliance with our tax laws cost