

Mr. GRASSLEY. I thank the Senator from Florida for his comments. This is a provision that I have also supported. The provision included in the bill will go a long way for those seniors who live in the affected CCRCs. I also want to clarify one point with Senator BAUCUS. It is my understanding that the purpose of the amendment is to bring the tax treatment of those CCRCs described in section 7872(g) into alignment with the treatment that has historically been afforded to those CCRCs that are not described in section 7872(g). In other words, there is no intent to alter the treatment that the IRS has historically provided for CCRCs that are not described in section 7872(g). I am committed to working with Senator GRAHAM as we move this legislation forward.

Mr. BAUCUS. I agree with the chairman. There is no intent to alter the treatment that the IRS has historically provided for CCRCs that are not described in section 7872(g). This is a critical point that could affect a large number of seniors. We do not want there to be any misunderstanding on this issue since the immediate consequences could be significant—with large numbers of seniors potentially having to pay additional taxes. I also know that Senator MIKULSKI has expressed an interest in this provision. I give my commitment to both Senators GRAHAM and MIKULSKI to work with them on this provision as we go to conference with the House.

Mr. GRAHAM of Florida. I thank the chairman and ranking member for clarifying the intent of this provision.

Mr. FRIST. Mr. President, I ask unanimous consent that the Grassley-Baucus technical amendment, which is at the desk, be adopted; that the committee-reported substitute, as amended, be agreed to; and that the bill be read the third time.

The amendment (No. 3218) was agreed to.

(The amendment is printed in today's RECORD under "Text of Amendments.")

The committee amendment, in the nature of a substitute, as amended, was agreed to.

Mr. FRIST. Mr. President, I ask unanimous consent that the Finance Committee be discharged from further consideration of H.R. 1528, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 1528) to amend the Internal Revenue Code of 1986 to protect taxpayers and ensure accountability of the Internal Revenue Service.

Mr. FRIST. Mr. President, I ask unanimous consent that all after the enacting clause be stricken and the text of S. 882, as amended be inserted; that H.R. 1528, as amended, be read the third time and passed; that the motion to reconsider be laid upon the table; and that S. 882 be returned to the cal-

endar, all without intervening action or debate.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (H. R. 1528), as amended, was read the third time and passed, as follows:

(The bill will be printed in a future edition of the RECORD.)

Mr. GRASSLEY. Mr. President, today the Senate has approved the Tax Administration Good Government Act. This legislation is the first legislation addressing tax administration since the IRS Restructuring and Reform Act of 1998.

The legislation contains five major components. First, it provides additional safeguards for taxpayers. Second, the legislation significantly simplifies the current interest and penalty regimes. Third, the act also includes the proposals passed out of the Finance Committee on April 2, 2003 and included in a bill introduced by Senators Hatch and Breaux to modernize the United States Tax Court.

Fourth, our legislation also includes several provisions, some of which were requested by the Treasury Department and the Joint Committee on Taxation, to strike an appropriate balance in protecting taxpayer confidentiality through disclosure reforms. Finally, the legislation takes an important step toward simplification of the Tax Code through the elimination of obsolete provisions and unifying the definition of child within the Tax Code.

We have worked closely with the Treasury Department, the Internal Revenue Service, the National Taxpayer Advocate, and the Joint Committee on Taxation to develop this package of proposals to promote good government in the administration of our Tax Code.

Congress's responsibility for the tax system does not stop after we pass tax law changes. We have an oversight responsibility to ensure that taxpayer rights are protected, that our tax laws are not administered counter to congressional intent, that the judicial body with primary jurisdiction over the tax laws has the tools necessary to provide independent review of controversies between taxpayers and the Internal Revenue Service, and to take steps to simplify the Tax Code whenever possible.

We are pleased to say that today, the Senate has taken a big step in that direction.

#### MEASURES READ THE FIRST TIME—H.R. 2728 and S. 2448

Mr. FRIST. Mr. President, I understand there are two bills at the desk, and I ask that they be read the first time, en bloc.

The PRESIDING OFFICER. Without objection, it is so ordered. The clerk will read the titles of the bills for the first time, en bloc.

The legislative clerk read as follows:

A bill (H.R. 2728) to amend the Occupational Safety and Health Act of 1970 to pro-

vide for adjudicative flexibility with regard to an employer filing of a notice of contest following the issuance of a citation by the Occupational Safety and Health Administration; to provide for greater efficiency at the Occupational Safety and Health Review Commission; to provide for an independent review of citations issued by the Occupational Safety and Health Administration; to provide for the award of attorney's fees and costs to very small employers when they prevail in litigation prompted by the issuance of citations by the Occupational Safety and Health Administration; and to amend the Paperwork Reduction Act and titles 5 and 31, United States Code, to reform Federal paperwork and regulatory processes.

A bill (S. 2448) to coordinate rights under the Uniformed Services Employment and Reemployment Rights Act of 1994 with other Federal laws.

Mr. FRIST. Mr. President, I now ask for their second reading, and in order to place the bills on the calendar under rule XIV, I object to further proceedings to these bills en bloc.

The PRESIDING OFFICER. Objection is heard. The bills will receive their second reading on the next legislative day.

#### ORDERS FOR THURSDAY, MAY 20, 2004

Mr. FRIST. I ask unanimous consent that when the Senate completes its business today, it adjourn until 10 a.m. on Thursday, May 20. I further ask that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, the time for the two leaders be reserved for their use later in the day, the Senate then begin a period of morning business for up to 60 minutes with the majority leader or his designee in control of the first 30 minutes and the Democratic leader or his designee in control of the final 30 minutes; provided that following morning business the Senate resume consideration of Calendar No. 503, S. 2400, the Department of Defense authorization bill.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PROGRAM

Mr. FRIST. Tomorrow, following morning business, the Senate will resume consideration of the Department of Defense authorization bill. We made good progress on that bill today, disposing of 16 amendments. Senators WARNER and LEVIN will continue working through amendments tomorrow. Rollcall votes are expected on amendments to the bill throughout the day tomorrow, and Senators will be notified when the first vote is scheduled.

I also want to alert all Senators that the fiscal year 2005 budget resolution conference report may become available, and we may consider that conference report before the week concludes. Votes will occur over the next 2 days and Members should plan accordingly.