

## **Congressional Closeup** by Ronald Kokinda

### **Reid to introduce taxpayers' bill of rights**

Freshman Sen. Harry Reid (D-Nev.) will shortly introduce legislation for a taxpayers' bill of rights to give the American citizen the same protections from Internal Revenue Service abuses of power that a citizen is accorded under standard norms of jurisprudence.

"If a taxpayer finds him or herself in disagreement with the government over taxes due, that taxpayer is likely to face exercises of government power that would not be tolerated under any other condition," Reid said Jan. 14 in one of several statements he has made on his legislation. "The area of greatest potential government abuse today could not even have been envisioned by our Founding Fathers," he said, and "this is the collection of federal income taxes."

The legislation will attempt to protect rights such as ensuring that an individual can have an attorney present when talking with the IRS; allowing recording of conversations with the IRS; prohibiting the selection of a particular group for audit based on characteristics such as substantial income from tips; and prohibiting IRS confiscation or control of property unless and until tax liabilities are actually proven.

Currently, the IRS prohibits an individual from selling property, for example, if a tax payment discrepancy is alleged but not yet proven.

Reid also attacked "arrogant breaches of contract" by the IRS, in which they have entered into repayment agreements with individuals and then immediately seized their property.

While Reid previously introduced such legislation into the House, he is

now reported to be picking up support. Sen. David Pryor (D-Ark.), a critic of government prosecutorial abuse, chairs the subcommittee with oversight over the IRS and favors the bill.

### **Senate condemns Soviet arms control violations**

On Feb. 17, the Senate approved Sen. Resolution 94, which is highly critical of Soviet arms control violations, by a vote of 93 to 2. While the resolution is nonbinding and written to attract broad support, it is viewed as a counterweight to a plethora of arms control proposals which unilateral disarmament advocates will raise this year.

Section (5) "declares that an important obstacle to the achievement of acceptable arms control agreements with the Soviet Union has been its violations of existing agreements, and calls upon it to take steps to rectify its violations of such agreements and . . . to dismantle the newly constructed radar sited at Krasnoyarsk, U.S.S.R., since it is a clear violation of the terms of the Anti-Ballistic Missile Treaty."

Section (3) "cautions the Soviet Union against pursuing strategies designed to exploit American domestic politics or to divide the United States from its allies in an effort to secure advantages on arms reduction matters, and rejects the concept of reaching agreements for agreement's sake."

The initiators of the resolution included Majority Leader Robert Byrd (D-W.Va.), Minority Leader Robert Dole (R-Kans.), and Senate Intelligence Committee chairman David Boren (D-Okla.). It avoided any criticism of the administration's arms control efforts.

Arms control advocates such as Sen. Tom Harkin (D-Iowa) voted for the resolution while complaining that it did not address what he viewed as the administration's abandonment of the SALT II Treaty, and efforts to "wriggle out" of the ABM Treaty. Sen. Mark Hatfield (R-Ore.) said arms control advocates were waiting for substantive issues, such as stopping testing, to arise before making a major fight.

Sen. Jesse Helms (R-N.C.) voted against the resolution, saying that further arms reductions should not be discussed until the Soviets comply with existing treaties. The resolution "perpetuates the unreasonable delusion that arms control negotiations have increased American security," Helms said.

### **Pressure grows to alter Gramm-Rudman-Hollings**

The Gramm-Rudman-Hollings balanced budget law, which mandates a \$108 billion deficit target for the FY 1988 budget currently being considered by Congress, is finally being targeted for change or outright repeal. Failure to meet the deficit target would trigger automatic cuts in defense and domestic programs which would unilaterally disarm the nation.

This year's deficit is now estimated to be over \$175 billion, at least \$30 billion over this year's \$144 billion deficit target.

Seventeen Democrats on the House Budget Committee started open skirmishing with the administration when Reps. Charles Schumer (D-N.Y.) and Buddy MacKay (D-Fla.) initiated a letter to Reagan. In it they

outlined three choices for reducing what is a conservatively estimated \$70 billion in deficit reductions: tax increases, massive cuts in defense, or altering the deficit target. "Which one do you prefer?" they asked Reagan.

From the Republican side, Rep. Willis Gradison (Ohio) has condemned the Gramm-Rudman target as "unrealistic." Gradison said that the target "can't be met even if we empty our arsenal of blue smoke and mirrors." He suggests keeping the targets but continuing with a \$36 billion per year reduction this year.

Rep. Henry Gonzalez (D-Tex.) and Sen. Daniel Moynihan (D-N.Y.) have reintroduced their legislation for outright repeal of Gramm-Rudman-Hollings as a threat to vital national interests.

## **Wallop, Dole resolution attacks Tambo, ANC**

Senators Malcolm Wallop (R-Wyo.) and Robert Dole (R-Kans.) sponsored Sen. Res. 88 attacking Oliver Tambo and the African National Congress for their advocacy of violence and their communist ties. It urges that the United States oppose the participation of the ANC in political negotiations over the future of South Africa unless and until the ANC renounces violence.

"This is not a question of whether apartheid is good or bad," Wallop said in advancing the resolution on Jan. 28. "No civilized person and no civilized nation believes it to be good. The more important question is, in our zeal to end apartheid, will we usher in forces of a new regime that will make the system of government in South Africa even more tyrannical, even more repressive, even more cruel, as well as

anti-Western?"

Wallop urged the adoption of the resolution "in order that we may send a strong, consistent message to Oliver Tambo, the secretary of state of the United States, and the world, that the U.S. Senate will not legitimize violence against innocents in the pursuit of political aims and will not enhance the credibility of an organization which is largely controlled by the Soviet Government and the Communist Party." Wallop cited Tambo's refusal to condemn brutal murder by necklacing. The African National Congress's "principal purpose in life is to promote and perpetrate terrorist acts against innocent blacks inside South Africa."

Majority Leader Robert Byrd (D-W.Va.) blocked consideration of the resolution, apparently fearing it would embarrass many Senators who have endorsed the African National Congress.

## **Small merchant marine threatens defense needs**

Several congressmen are becoming increasingly concerned that the U.S.-flag merchant marine fleet is becoming so small as to threaten vital national security and defense mobilization requirements.

On Feb. 3, Rep. Robert Davis (R-Mich.) entered into the *Congressional Record* the executive summary of a recent "Navy Merchant Marine Manpower Study" published by the Chief of Naval Operations. It indicates severe shortages by 1992. The report calls for immediate "stop-gap measures" to ensure proper manning, but warns that "further increases in the Ready Reserve Force are a losing bat-

tle from a manning standpoint."

The report demands that "a strategy must be developed and implemented as a national priority to reverse the declining trend of the U.S. Flag Fleet."

House Merchant Marine and Fisheries Committee chairman Rep. Walter Jones (D-N.C.), Rep. Mario Biaggi (D-N.Y.), and others who have had similar concerns for some time, agree that the "best solution is to have an operating fleet out there" conducting commerce and carrying goods, which will then meet both manning requirements and sealift mobilization capability in times of crisis.

The committee plans to look at stiffening trade and cargo preference requirements to ensure that at least significant percentages of U.S. government cargoes be carried by the U.S. merchant fleet; altering the subsidy system to encourage investment in the merchant fleet; and looking at changing the practices of foreign nations which give them a competitive edge.

Congress currently provides an operating differential subsidy theoretically designed to keep U.S. vessels on an equal footing with foreign vessels, \$275 million per year for 83 vessels. Roughly \$500 million would be needed to support 200 vessels. The Navy recommends 576 ships as necessary, while currently there are 375 privately owned ocean-going merchant vessels.

But as a committee spokesman confirmed, solutions are considered from the standpoint of "prevailing market conditions." Attempts to provide an investment tax credit, or low-interest credits for shipbuilding construction, will only be considered from the standpoint of stopping such practices by another nation.