

HARRY REID
NEVADA

United States Senate
WASHINGTON, DC 20510-2803

May 3, 2002

Mr. Jeff Lutman
1851 North Green Valley #3623
Henderson, Nevada 89074

Dear Mr. Lutman:

Thank you for taking the time to share your thoughts with me. I appreciate the opportunity to learn your views. For more information about my work for Nevada, my role in the United States Senate Leadership, or to subscribe to regular e-mail updates on the issues that interest you, please visit my Web site at <http://reid.senate.gov>. I look forward to hearing from you in the near future.

My best wishes to you.

Sincerely,



HARRY REID
United States Senator

HR:tb

HARRY REID
NEVADAASSISTANT MAJORITY
LEADER**United States Senate**

WASHINGTON, DC 20510-2803

May 14, 2002

Mr. Jeff Lutman
1851 North Green Valley #3623
Henderson, Nevada 89074

Dear Mr. Lutman:

Thank you for contacting me regarding the recent Truth-in-Taxation hearing. I appreciate hearing from you.

As you may know, my first speech in the United States Senate centered around the need to provide greater rights to taxpayers. Signed into law in 1988, the legislation I sponsored (the Taxpayers' Bill of Rights) guaranteed taxpayers the right to have an attorney represent them before the Internal Revenue Service (IRS), forbade the IRS from using quotas for audits or property seizures, and allowed taxpayers to recover financial damages caused by the IRS. Most importantly, my legislation required the IRS to explain to taxpayers, in plain English, these and all other rights to which they are entitled.

While the original Taxpayers Bill of Rights made significant improvements to the tax system, further reform was necessary to provide the taxpayer with more rights. In 1996, I supported the Taxpayers' Bill of Rights II. During the 105th Congress, I joined Senators Bob Kerrey (D-NE) and Charles Grassley (R-IA) to pass the IRS Restructuring and Reform Act. This comprehensive legislation, which revamps the IRS to make it more accountable to American taxpayers, was signed into law by President Clinton on July 22, 1998.

My leading concern when considering any proposal to change the tax structure is to ensure that no change places an unfair burden upon any particular segment of the population. During deliberations on the IRS Restructuring and Reform Act, members of Congress recognized that they add complexity to tax administration when they make the tax code more complex. To address this problem, a provision in that Act required the Joint Committee on Taxation to include a Tax Complexity Analysis with tax legislation and to prepare a report on simplification of the tax code.

I have received a record of the Truth-in-Taxation hearing held on February 27th and 28th. Should I have the opportunity to consider tax legislation, I will be sure to keep the hearing and your views in mind.

Web: <http://reid.senate.gov>

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My best wishes to you.

Sincerely,

A handwritten signature in black ink that reads "Harry Reid". The signature is written in a cursive, flowing style.

HARRY REID
United States Senator

HR:bc