

108TH CONGRESS  
1ST SESSION

# S. RES. 274

To authorize the production of records by the Permanent Subcommittee  
on Investigations of the Committee on Governmental Affairs.

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IN THE SENATE OF THE UNITED STATES

NOVEMBER 24, 2003

Mr. FRIST (for himself and Mr. DASCHLE) submitted the following resolution;  
which was considered and agreed to

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## RESOLUTION

To authorize the production of records by the Permanent  
Subcommittee on Investigations of the Committee on  
Governmental Affairs.

Whereas, the Permanent Subcommittee on Investigations of  
the Committee on Governmental Affairs has been con-  
ducting and investigation into the role of accountants,  
lawyers, and financial professionals in the tax shelter in-  
dustry;

Whereas, the Subcommittee has received requests from law  
enforcement and regulatory officials and agencies for ac-  
cess to records of the Subcommittee's investigation;

Whereas, by the privileges of the Senate of the United States  
and Rule XI of the Standing Rules of the Senate, no evi-  
dence under the control or in the possession of the Sen-  
ate can, by administrative or judicial process, be taken

from such control or possession but by permission of the Senate;

Whereas, when it appears that evidence under the control or in the possession of the Senate is needed for the promotion of justice, the Senate will take such actions as will promote the ends of justice consistent with the privileges of the Senate: Now, therefore, be it

1       *Resolved*, That the Chairman and Ranking Minority  
2 Member of the Permanent Subcommittee on Investiga-  
3 tions of the Committee on Governmental Affairs, acting  
4 jointly, are authorized to provide to law enforcement and  
5 regulatory entities and officials, court-appointed officials,  
6 and other entities or individuals duly authorized by Fed-  
7 eral, State, or foreign governments, records of the Sub-  
8 committee's investigation into the role of accountants, law-  
9 yers, and financial professionals in the tax shelter indus-  
10 try.

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