leagues, Mr. Jethroe was given a tryout with the Boston Red Sox in 1945. He wasn't signed onto a major league team, however, until 1949, 2 years after Jackie Robinson's historic appearance in the league. At that time, Mr. Jethroe became the first African-American baseball player on the Boston—now Atlanta—Braves and debuted on their team in 1950. He was their starting center fielder.

In 1950, Sam Jethroe won the basestealing crown, with 35, scored 100 runs, and batted .273, with 18 homers and 58 RBI's. As a result he was named National League Rookie of the Year in 1950, the third African-American to capture the honor in 4 years, following Jackie Robinson and pitcher Don Newcombe. In 1951, Sam Jethroe was even better. He repeated his stolen base title win and batted .280, with 101 runs scored, 29 doubles, 10 triples, 18 homers, and 65 RBI's.

After spending 1953 in the minors, Mr. Jethroe completed a successful career in baseball by playing two games with the Pittsburgh Pirates.

At the time that Sam Jethroe played baseball, a player needed 4 years of service in the major leagues in order to qualify for a pension. As you may know, players active since 1980 need only 1 year in the majors to qualify. Because Sam Jethroe fell short of the 4-year requirement, he has never received a pension. I believe that Mr. Jethroe would have qualified for a pension; that is, he would have played more than 4 years in major league baseball had it not been for the fact that he was banned from baseball because of the color of his skin.

The misfortune of the ban was compounded by the change of vesting rules for pension eligibility. Sam Jethroe is now 74 years old, and does not enjoy a secure retirement.

Pension security goes to the heart of our challenge to treat the end of life as the golden years rather than the disposable years. Retirement security has been likened to a three legged stool. Social security, private pensions, and personal savings constitute the basis of an income stream for the later years of life. While Sam Jethroe was eligible for social security benefits, he had limited savings, and did not receive a pension for his years in major league baseball.

Sam Jethroe's compelling story prompted me to contact Reinsdorf of the Chicago White Sox to see if anything could be done to help Sam Jethroe and Negro League veterfrom similar cirans suffering cumstances.

Mr. Reinsdorf took the initiative and raised the issue of pension protection with other owners for those people who were excluded from major league baseball prior to the breaking down of the barriers by Jackie Robinson.

In 1997, the owners decided to provide pensions to the African-Americans who played solely in the Negro leagues before 1948, as well as those who played both in the Negro leagues and in the

major leagues. I would like to commend Jerry Reinsdorf for his help in this matter. Sam Jethroe and the other Negro League players would not have received this long-awaited relief had it not been for him.

I also want to commend the owners for the tremendous good will and propriety of their decision. They recognized an injustice and fixed it. It is fitting that major league baseball recognize the contributions of these fine athletes in the year that we recognize and celebrate the 50th anniversary of Jackie Robinson's historic breakthrough in major league baseball.

So, Mr. President, in summary, I would like to say that there is good news today, the 15th of April. Not only did Jackie Robinson 50 years ago help open up doors in America, but he helped to change hearts. Fifty years ago, after the owners of major league baseball debated whether or not to let people of color play America's game, they made a decision that America's game would take care of one of its own. It seems to me to be an essential American story, that in 50 years' time we have seen enough change in this country, given rise by the sacrifice, the commitment, and the excellence pursued by Jackie Robinson and those like him who opened up doors. Now, 50 years later, those doors have been opened, and the hearts of many Americans have, indeed, been changed.

I think that is good news for today that we can all celebrate.

(The remarks of Ms. Moseley-Braun pertaining to the introduction of S. 586 are located in today's RECORD under 'Statements on Introduced Bills and Joint Resolutions.'')
The PRESIDING

OFFICER (Mr. KEMPTHORNE). The Senator from Missouri is recognized.

Mr. ASHCROFT. I thank the Chair very much for this opportunity to speak in morning business.

I commend the Senator from Illinois for her excellent remarks regarding Jackie Robinson, who is an American leader, an inspiration in terms of an individual whose conduct was inspiring not just to people of one race or another but to all America. This is the day upon which we are encouraged to and would appropriately celebrate his vast achievements and his substantial contributions. I thank the Senator from Illinois for her comments in that respect.

(The remarks of Mr. ASHCROFT pertaining to the introduction of S. 579 are located in today's RECORD under 'Statements on Introduced Bills and Joint Resolutions.")

## **UNANIMOUS-CONSENT** AGREEMENT-S. 522

Mr. LOTT. Mr. President, I ask unanimous consent that beginning immediately, at approximately 3:20 today, the Senate proceed to the consideration of Calendar No. 37, S. 522, regarding the unauthorized access of tax re-

turns, and the bill be considered under the following limitations: There be only one amendment in order to the bill, to be offered by Senators COVERDELL, GLENN, ROTH and MOY-NIHAN; no other motions or amendments be in order: further, total debate on the amendment and the bill be limited to 35 minutes divided equally between Senator COVERDELL or his designee and Senator GLENN or his designee.

I further ask unanimous consent that following the expiration or yielding back of time, the Senate proceed to the vote on the Coverdell amendment, the bill then be read a third time and there be 10 minutes for debate at that point to be equally divided, to be followed at that point by a vote on S. 522, as amended if amendment.

That would mean we would have 45 minutes of debate and have final passage shortly after 4 o'clock, probably 5 minutes after 4

That is my unanimous-consent re-

The PRESIDING OFFICER. Is there objection?

Mr. DURBIN. Reserving the right to object, I would like to ask the majority leader if I could have unanimous consent for 10 minutes to introduce a bill and speak after the vote on the

Coverdell legislation?

Mr. LOTT. Mr. President, we have a number of Senators that may be requesting time to speak after this. I think we can accommodate the Senator, but I would like to get a minute where maybe we can get all those wrapped up and we will get an agreement during the debate. So the Senator will get the 10 minutes shortly after the vote, if he would defer for now, and I will see what we have to do. We will certainly treat the Senator fairly in that context.

Mr. DURBIN. I withdraw my objection.

Mr. DASCHLE. Reserving the right to object, I thank my colleagues, especially Senator COVERDELL, for working with us to try to resolve this matter. The language that we now have incorporated, or will have incorporated, in the resolution is certainly acceptable. I hope we can have a good debate and pass this legislation this afternoon. It is important we do it today, but it is also important this legislation, involving flood victims, be passed today. This will accommodate our need in that regard.

I thank Senator COVERDELL and the majority leader for their cooperation. I have no objection.

Mr. LOTT. Mr. President, I will send an amendment to the desk. I do want to note, while this is going to the desk, we did work to accommodate the Senator and other Senators from the area where there have been floods. We have made a change in the time flood insurance is required to be covered by-we limited the times involved, so we could have time to assess, maybe, the impact and whether or not to put it on a permanent basis. But I want the RECORD

to show that we worked to make sure that Senators' concerns, which were certainly understandable, were accommodateď.

Was there objection?

The PRESIDING OFFICER. No objection was heard to the majority leader's request.

Mr. LOTT. I thank the Chair.

# TAXPAYER PRIVACY PROTECTION ACT

The PRESIDING OFFICER. The clerk will report.

The assistant legislative clerk read as follows:

A bill (S. 522) to amend the Internal Revenue Code of 1986 to impose civil and criminal penalties for the unauthorized access of tax returns and tax return information by Federal employees and other persons, and for other purposes.

The Senate proceeded to consider the bill.

#### AMENDMENT NO. 45

(Purpose: To amend the Internal Revenue Code of 1986 to prevent the unauthorized inspection of tax returns or tax return information)

Mr. LOTT. Mr. President, I send an amendment to the desk.

The PRESIDING OFFICER. The clerk will report.

The bill clerk read as follows:

The Senator from Mississippi [Mr. LOTT], for Mr. COVERDELL, for himself, Mr. GLENN, Mr. ROTH, and Mr. MOYNIHAN proposes an amendment numbered 45.

Mr. COVERDELL. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

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

The amendment is as follows:

Strike all after the enacting clause and insert the following:

## SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Browsing Protection Act"

### SEC. 2. PENALTY FOR UNAUTHORIZED INSPEC-TION OF TAX RETURNS OR TAX RE-TURN INFORMATION.

(a) IN GENERAL.—Part I of subchapter A of Chapter 75 of the Internal Revenue Code of 1985 (relating to crimes, other offenses, and forfeitures) is amended by adding after section 7213 the following new section:

### "SEC. 7213A. UNAUTHORIZED INSPECTION OF RE-TURNS OR RETURN INFORMATION.

(a) PROHIBITIONS.—

"(1) FEDERAL EMPLOYEES AND OTHER PER-SONS.-It shall be unlawful for-

"(A) any officer or employee of the United States, or

"(B) any person described in section 6103(n) or an officer or employee of any such person, willfully to inspect, except as authorized in this title, any return or return information.

"(2) STATE AND OTHER EMPLOYEES.—It shall be unlawful for any person (not described in paragraph (1)) willfully to inspect, except as authorized in this title, any return or return information acquired by such person or another person under provision of section 6103 referred to in section 7213(a)(2).

"(b) PENALTY.—

"(1) IN GENERAL.—Any violation of subsection (a) shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than 1

year, or both, together with the costs of prosecution.

(2) Federal officers or employees.—An officer or employee of the United States who is convicted of any violation of subsection (a) shall, in addition to any other punishment, be dismissed from office or discharged from employment.

'(c) DEFINITIONS.—For purposes of this section, the terms 'inspect', 'return', and 'return information' have the respective meanings given such terms by section 6103(b). (b) TECHNICAL AMENDMENTS.—

(1) Paragraph (2) of section 7213(a) of such Code is amended by inserting "(5)," after (m)(2), (4),

(2) The table of sections for part I of subchapter A of chapter 75 of such Code is amended by inserting after the item relating to section 7213 the following new item:

"Sec. 7213A. Unauthorized inspection of returns or return information.

(c) EFFECTIVE DATE.—The amendment made by this section shall apply to violations occurring on and after the date of the enactment of this Act.

#### SEC. 3. CIVIL DAMAGES FOR UNAUTHORIZED IN-SPECTION OF RETURNS AND RE-TURN INFORMATION: NOTIFICATION OF UNLAWFUL INSPECTION OR DIS-CLOSURE.

"(a) CIVIL DAMAGES FOR UNAUTHORIZED IN-SPECTION.—Subsection (a) of section 7431 of the Internal Revenue Code of 1986 is amended-

(1) by striking "DISCLOSURE" in the headings for paragraphs (1) and (2) and inserting "INSPECTION OR DISCLOSURE", and
(2) by striking "discloses" in paragraphs

(1) and (2) and inserting "inspects or dis-

(b) NOTIFICATION OF UNLAWFUL INSPECTION OR DISCLOSURE.—Section 7431 of such Code is amended by redesignating subsections (e) and (f) as subsections (f) and (g), respectively, and by inserting after subsection (d) the following new subsection:

(e) NOTIFICATION OF UNLAWFUL INSPECTION AND DISCLOSURE.—If any person is criminally charged by indictment or information with inspection or disclosure of a taxpayer's return or return information in violation of—

"(1) paragraph (1) or (2) of section 7213(a), "(2) section 7213A(a), or

"(3) subparagraph (B) of section 1030(a)(2) of title 18, United States Code,

the Secretary shall notify such taxpayer as soon as practicable of such inspection or disclosure.

(c) No Damages for Inspection Requested BY TAXPAYER.—Subsection (b) of section 7431 of such Code is amended to read as follows:

(b) EXCEPTIONS.—No liability shall arise under this section with respect to any inspection or disclosure-

(1) which results from a good faith, but erroneous, interpretation of section 6103, or

(2) which is requested by the taxpayer.

(d) Conforming Amendments (1) Subsections (c)(1)(A), (c)(1)(B)(i), and (d) of section 7431 of such Code are each amended by inserting "inspection or" before "disclosure"

(2) Clause (ii) of section 7431(c)(1)(B) of such Code is amended by striking "willful disclosure or a disclosure" and inserting 'willful inspection or disclosure or an inspection or disclosure"

(3) Subsection (f) of section 7431 of such Code, as redesignated by subsection (b), is amended to read as follows:

'(f) DEFINITIONS.—For purposes of this section, the terms 'inspect', 'inspection', 'return', and 'return information' have the respective meanings given such terms by section 6103(b).

(4) The section heading for section 7431 of such Code is amended by inserting "INSPEC-TION OR" before "DISCLOSURE".

(5) The table of sections for subchapter B of chapter 76 of such Code is amended by inserting "inspection or" before "disclosure" in the item relating to section 7431.

(6) Paragraph (2) of section 7431(g) of such Code, as redesignated by subsection (b), is amended by striking "any use" and inserting

'any inspection or use''.

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to inspections and disclosures occurring on and after the date of the enactment of this Act. SEC. 4.

(a) IN GENERAL.—Section 1306(c)(1) of the National Flood Insurance Act of 1968 (42 U.S.C. 4013(c)(1)) is amended by striking "30" and inserting "15".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall be construed to have taken effect on January 1, 1997, and shall expire June 30, 1997.

Mr. COVERDELL. Mr. President, as I understand the situation at the moment, we now have until 4:05, when the unanimous consent called for the vote. Time would be equally divided?

The PRESIDING OFFICER. The Senator from Georgia is correct.

Mr. COVERDELL. Is that about 20 minutes on each side?

The PRESIDING OFFICER. There will be 171/2 minutes for each side.

Mr. COVERDELL. Mr. President, first, let me thank all the Senators who have played a significant role in this legislation that we are about to vote on, certainly Senators GLENN of Ohio and ROTH of Delaware and others. who have committed themselves to ending the practice on the part of the IRS of snooping through the personal tax files of American citizens.

Recently, the GAO issued its report on IRS system security, on April 8, which was initiated at the request of Senator GLENN. The General Accounting Office concluded that the IRS has failed to effectively deal with file snooping. It says:

Further, although the IRS has taken some action to detect browsing-

That word means looking at the personal tax files of American taxpayers. it is still not effectively addressing this area of continuing concern because (1) it does not know the full extent of browsing and (2) it is consistently addressing cases of browsing.

The GAO found that the IRS still does not know the full extent of file snooping, it says:

Because the IRS does not monitor the activities of all employees authorized to access taxpayer data . . ., IRS has no assurance that employees are not-[snooping, they use the word browsing] taxpayer data, and no analytical basis on which to estimate the extent of the browsing problem or any damage being done.

The Internal Revenue Service stated a zero tolerance policy, with regard to file snooping. In 1993, Commissioner Margaret Richardson stated:

Any access of taxpayer information with no legitimate business reason to do so is unauthorized and improper and will not be tolerated.

She said:

We will discipline those who abuse taxpayer trust up to and including removal or prosecution.