

526, a bill to amend the Internal Revenue Code of 1986 to increase the excise taxes on tobacco products for the purpose of offsetting the Federal budgetary costs associated with the Child Health Insurance and Lower Deficit Act.

S. 528

At the request of Mr. CAMPBELL, the name of the Senator from North Carolina [Mr. FAIRCLOTH] was added as a cosponsor of S. 528, a bill to require the display of the POW/MIA flag on various occasions and in various locations.

S. 529

At the request of Mr. GRASSLEY, the names of the Senator from Arkansas [Mr. HUTCHINSON], the Senator from Colorado [Mr. ALLARD], and the Senator from Kansas [Mr. ROBERTS] were added as cosponsors of S. 529, a bill to amend the Internal Revenue Code of 1986 to exclude certain farm rental income from net earnings from self-employment if the taxpayer enters into a lease agreement relating to such income.

## SENATE JOINT RESOLUTION 6

At the request of Mr. KYL, the name of the Senator from New York [Mr. D'AMATO] was added as a cosponsor of Senate Joint Resolution 6, a joint resolution proposing an amendment to the Constitution of the United States to protect the rights of crime victims.

## SENATE JOINT RESOLUTION 11

At the request of Mr. LAUTENBERG, his name was added as a cosponsor of Senate Joint Resolution 11, a joint resolution commemorating "Juneteenth Independence Day," June 19, 1865, the day on which slavery finally came to an end in the United States.

## SENATE RESOLUTION 70

At the request of Mr. LAUTENBERG, his name was added as a cosponsor of Senate Resolution 70, a resolution expressing the sense of the Senate regarding equal pay for equal work.

## SENATE RESOLUTION 72—RELATIVE TO SENATE FLOOR ACCESS

Mr. LOTT (for himself, Mr. WYDEN, Mr. REID, Mr. WELLSTONE, Mr. MURKOWSKI, and Mr. BRYAN) submitted the following resolution; which was referred to the Committee on Rules and Administration:

S. RES. 72

*Resolved*, That an individual with a disability who has or is granted the privilege of the Senate floor may bring such supporting services on the Senate floor, which the Senate Sergeant At Arms determines are necessary and appropriate to assist such disabled individuals in discharging the official duties of his or her position until the Committee on Rules and Administration has the opportunity to fully consider a permanent rules change.

## SENATE RESOLUTION 73—TO DECLARE THE NEED FOR TAX RELIEF

Mr. LOTT submitted the following resolution; which was referred to the Committee on Finance:

S. RES. 73

## SECTION 1. FINDINGS.

The Senate finds that:

(1) The total tax burden on the American family in 1996 was 30.4%, the highest level in history;

(2) In 1996, one in every three dollars earned in America was paid over in taxes to the federal government;

(3) The Congressional Budget Office estimates that in 1997 the federal government will take \$1.5 trillion from taxpayers; the highest amount ever;

(4) The President's Office of Management and Budget estimates that in 1997, the federal government will take \$673 billion from working families, the highest level in history;

(5) President Clinton proposed, and the then-Democrat-controlled Congress enacted, a \$241 billion tax increase on the American people in 1993—the largest in history.

(6) The American family today pays 38.4% of its income in federal, state and local taxes, the highest burden in history.

(7) The date on which the American family is free from taxes and begins to keep what it earns is the latest ever—May 7.

(8) 56% of all tax returns reporting capital gains came from taxpayers with total incomes below \$50,000;

(9) Since 1993, the economy has had below average growth—2.5% versus 3.2% in the previous ten years—and productivity has increased at below-average rates—0.3% versus 1.5% in the previous ten years.

(10) The estate tax can be as high as 55%, which is an unjustifiable and confiscatory level of taxation that penalizes work, thrift and entrepreneurship.

(11) For three decades, despite spending over 3 billion dollars of taxpayer money, the IRS has failed to create a successfully functioning computer system.

(12) The IRS investigated 1,515 employees for unauthorized snooping in taxpayer files, yet of those employees only 23 were fired;

(13) The IRS has serious security problems which jeopardize its ability to process taxes, and puts taxpayer information at risk of being misused, changed or destroyed;

(14) It is estimated that \$200 billion each year is lost to fraud and non-payment of taxes, which the IRS is incapable of finding and collecting.

## SEC. 2. SENSE OF THE SENATE.

It is the Sense of the Senate that:

(1) In 1997, Congress should provide tax relief for the American people, particularly for families with children, and should cut the capital gains tax, reduce the estate tax burden, and begin moving toward a fairer, simpler tax system.

(2) The President should send a detailed plan to Congress by August 1, 1997, addressing the problems with the IRS and proposing an action plan to resolve these problems.

(3) In 1997, Congress should pass legislation that imposes criminal penalties for unauthorized snooping in taxpayer files by IRS employees.

## SENATE RESOLUTION 74—RELATIVE TO BUDGET DEFICIT REDUCTION AND TAX RELIEF

Mr. DORGAN (for Mr. DASCHLE) submitted the following resolution; which was referred to the Committee on the Budget and the Committee on Governmental Affairs, jointly, pursuant to the order of August 4, 1977, as modified by the order of April 11, 1986, with instructions that if one committee reports, the other committee has 30 days to report or be discharged:

S. RES. 74

Whereas the United States economy continues to expand at a brisk pace after 6 consecutive years of economic growth;

Whereas unemployment and inflation continue to remain at the lowest combined rate in 30 years;

Whereas median family income is experiencing its fastest growth since the 1960s;

Whereas taxes as a percentage of gross domestic product are lower in the United States, at 31.7 percent, than in any of the Group of Seven industrialized countries, the average for which is 36.5 percent;

Whereas according to the Congressional Budget Office, Federal taxes as a share of national income are 19.4 percent, the same level as in 1969, and are projected to fall to 18.8 percent in 2002, not including any tax cuts which Congress may yet enact this year;

Whereas according to the Congressional Budget Office, the total Federal effective tax rate, including income, payroll, and excise taxes, for a family making \$40,000 per year averages 19 percent, of which only 6 percent is attributable to individual income taxes, the lowest of any of the major industrialized countries;

Whereas the Center on Budget and Policy Priorities has calculated that the typical American generates the income necessary to pay his or her annual Federal personal income tax by January 20th of each year;

Whereas strong economic growth, low inflation and unemployment, and declining tax burdens on typical American families have been achieved at the same time that the Federal budget deficit has been reduced by nearly two-thirds;

Whereas every Republican Senator voted against the Omnibus Budget Reconciliation Act of 1993, which cut the deficit by 63 percent, lowered interest rates, stimulated job creation, and boosted gains in personal income;

Whereas the 1993 budget legislation cut taxes on 15,000,000 workers and their families (40,000,000 Americans) and made 90 percent of small businesses eligible for corporate tax reductions;

Whereas President Clinton has submitted to Congress a budget proposal that would further reduce taxes on working families, including tax credits and deductions designed to make post-secondary education and training more affordable;

Whereas the Congressional Budget Office has certified that the President's budget proposal would eliminate the fiscal deficit by 2002, achieving the first budgetary surplus in the United States since 1969;

Whereas the principal budget legislation offered in the 105th Congress by the Republican majority would make it more difficult to balance the budget by extending \$526,000,000,000 of tax cuts over the next 10 years, more than an estimated three-quarters of which would benefit the best-off 20 percent of taxpayers rather than middle class working families;

Whereas as many Americans rush to submit their income tax returns to the Internal Revenue Service by April 15, Congress is poised to miss its own April 15 deadline to pass a budget resolution because the Republican majority in the 105th Congress has emphasized symbolic political gestures in connection with the Federal budget rather than the bipartisan construction of legislation to eliminate the deficit; and

Whereas the continuing failure by the Republican majority to advance a budget resolution has the effect of withholding from middle-class Americans the tax cuts proposed for them by the President, undermining progress toward a balanced budget, and

denying the economy the benefit of the lower long-term interest rates that a balanced budget would promote: Now, therefore, be it

*Resolved*, That it is the sense of the Senate that the Republican majority should take up without delay a budget resolution that balances the budget by 2002, targets its tax-relief on working and middle class families to the same degree as the President's budget proposal, and protects important domestic priorities such as medicare, medicaid, education, and the environment.

## AMENDMENTS SUBMITTED

### THE TAXPAYER PRIVACY PROTECTION ACT

#### COVERDELL (AND OTHERS) AMENDMENT NO. 45

Mr. LOTT (for Mr. COVERDELL, for himself, Mr. GLENN, Mr. ROTH, Mr. MOYNIHAN, Mr. MACK, Mr. KERRY, Mr. KOHL, and Mr. D'AMATO) proposed an amendment to the 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; 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 INSPECTION OF TAX RETURNS OR TAX RETURN INFORMATION.

(a) IN GENERAL.—Part I of subchapter A of chapter 75 of the Internal Revenue Code of 1986 (relating to crimes, other offenses, and forfeitures) is amended by adding after section 7213 the following new section:

##### "SEC. 7213A. UNAUTHORIZED INSPECTION OF RETURNS OR RETURN INFORMATION.

"(a) PROHIBITIONS.—

"(1) FEDERAL EMPLOYEES AND OTHER PERSONS.—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 a 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 amendments 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 INSPECTION OF RETURNS AND RETURN INFORMATION; NOTIFICATION OF UNLAWFUL INSPECTION OR DISCLOSURE.

(a) CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION.—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 discloses".

(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 taxpayers 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 as 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 meaning given such terms by section 6103(b)."

(4) The section heading for section 7431 of such Code is amended by inserting "INSPECTION 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 Food 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.

## NOTICES OF HEARINGS

### SUBCOMMITTEE ON IMMIGRATION

Mr. HATCH. Mr. President, there will be a hearing held by the Subcommittee on Immigration, Senate Committee on the Judiciary, on Tuesday, April 15, 1997, at 10:30 a.m., in room 226, Senate Dirksen Building, on immigrant entrepreneurs, job creation, and the American dream.

### SUBCOMMITTEE ON EMPLOYMENT AND TRAINING

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Subcommittee on Employment and Training, Senate Committee on Labor and Human Resources, will be held on Thursday, April 17, 1997, 9:30 a.m., in SD-430 of the Senate Dirksen Building. The subject of the hearing is innovations in youth training. For further information, please call the committee, 202/224-5375.

### COMMITTEE ON LABOR AND HUMAN RESOURCES

Mr. JEFFORDS. Mr. President, I would like to announce for information of the Senate and the public that a hearing of the Senate Committee on Labor and Human Resources will be held on Friday, April 18, 1997, 9:30 a.m., in SD-430 of the Senate Dirksen Building. The subject of the hearing is improving the health status of children. For further information, please call the committee, 202/224-5375.

### COMMITTEE ON ENERGY AND NATURAL RESOURCES, SUBCOMMITTEE ON NATIONAL PARKS, HISTORIC PRESERVATION, AND RECREATION

Mr. THOMAS. Mr. President, I would like to announce for the public that a hearing has been scheduled before the Subcommittee on National Parks, Historic Preservation, and Recreation of the Committee on Energy and Natural Resources.

The hearing will take place on Thursday, May 1, 1997, at 9:30 a.m. in room SD-366 of the Dirksen Senate Office Building in Washington, DC.

The purpose of this hearing is to receive testimony on S. 457, a bill to authorize the Bureau of Land Management to manage the Grand Staircase-Escalante National Monument.

Because of the limited time available for the hearing, witnesses may testify by invitation only. However, those wishing to submit written testimony for the hearing record should send two copies of their testimony to the Subcommittee on National Parks, Historic Preservation, and Recreation, Committee on Energy and Natural Resources, U.S. Senate, 304 Dirksen Senate Office Building, Washington, DC 20510-6150.

For further information, please contact Jim O'Toole of the subcommittee staff at (202) 224-5161.