

are otherwise not subject to probation or other supervision—for a period of no less than 1 year.

The cost of these steps would be shared by the Federal Government and the States. The Federal Government would bear the cost of maintaining the national sex offender registry, and the States would bear the cost of supervising high risk offenders upon their release from prison.

To ensure compliance with these measures, the legislation would reduce Federal funding for prison construction by 25 percent for those States that did not comply, and would reallocate such funds to States that do comply with those provisions. This will be the “stick” that some States may need to ensure that they comply with these important protections.

I should note that this identical legislation was passed in the Senate toward the conclusion of the 108th Congress. It passed by unanimous consent, with the support of Senator HATCH, who was then the Chairman of the Judiciary Committee, and also with the support of Senator LEAHY, who was—and remains—the ranking member of the committee.

Regrettably, the House of Representatives did not act on Dru’s Law before adjourning in the last Congress, and so we must start the legislative process on this bill again in the 109th Congress. But I am committed to getting this done, and I expect that the House will pass Dru’s Law in this Congress.

Our thoughts and prayers go to Dru Sjodin’s family. I cannot guarantee that that passage of the legislation we are introducing today will prevent such tragedies from ever occurring again. But I believe that it will be a significant step toward making our neighborhoods safer for our loved ones.

In recent weeks, we have had some very sad reminders of the need for such legislation. In February, 9-year-old Jessica Lunsford was abducted and murdered in Florida by a previously convicted sexual offender. The offender fled across State lines to Georgia, where he was apprehended. He has now confessed to this brutal crime. Had he not been arrested, he might well have offended again. This was, again, a reminder that while sex offender registries currently stop at State lines, sex offenders do not.

Mark Lunsford, Jessica’s father, has written in strong support of this bill.

I look forward to working with my colleagues, on a bipartisan basis, to secure passage of this bill.

I ask unanimous consent that the full text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 792

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Dru Sjodin National Sex Offender Public Database Act of 2005” or “Dru’s Law”.

SEC. 2. DEFINITION.

In this Act:

(1) **CRIMINAL OFFENSE AGAINST A VICTIM WHO IS A MINOR.**—The term “criminal offense against a victim who is a minor” has the same meaning as in section 170101(a)(3) of the Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Act (42 U.S.C. 14071(a)(3)).

(2) **MINIMALLY SUFFICIENT SEXUAL OFFENDER REGISTRATION PROGRAM.**—The term “minimally sufficient sexual offender registration program” has the same meaning as in section 170102(a) of the Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Act (42 U.S.C. 14072(a)).

(3) **SEXUALLY VIOLENT OFFENSE.**—The term “sexually violent offense” has the same meaning as in section 170101(a)(3) of the Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Act (42 U.S.C. 14071(a)(3)).

(4) **SEXUALLY VIOLENT PREDATOR.**—The term “sexually violent predator” has the same meaning as in section 170102(a) of the Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Act (42 U.S.C. 14072(a)).

SEC. 3. AVAILABILITY OF THE NSOR DATABASE TO THE PUBLIC.

(a) **IN GENERAL.**—The Attorney General shall—

(1) make publicly available in a registry (in this Act referred to as the “public registry”) from information contained in the National Sex Offender Registry, via the Internet, all information described in subsection (b); and

(2) allow for users of the public registry to determine which registered sex offenders are currently residing within a radius, as specified by the user of the public registry, of the location indicated by the user of the public registry.

(b) **INFORMATION AVAILABLE IN PUBLIC REGISTRY.**—With respect to any person convicted of a criminal offense against a victim who is a minor or a sexually violent offense, or any sexually violent predator, required to register with a minimally sufficient sexual offender registration program within a State, including a program established under section 170101 of the Jacob Wetterling Crimes Against Children and Sexually Violent Offender Registration Act (42 U.S.C. 14071(b)), the public registry shall provide, to the extent available in the National Sex Offender Registry—

(1) the name and any known aliases of the person;

(2) the date of birth of the person;

(3) the current address of the person and any subsequent changes of that address;

(4) a physical description and current photograph of the person;

(5) the nature of and date of commission of the offense by the person;

(6) the date on which the person is released from prison, or placed on parole, supervised release, or probation; and

(7) any other information the Attorney General considers appropriate.

SEC. 4. RELEASE OF HIGH RISK INMATES.

(a) **CIVIL COMMITMENT PROCEEDINGS.**—

(1) **IN GENERAL.**—Any State that provides for a civil commitment proceeding, or any equivalent proceeding, shall issue timely notice to the attorney general of that State of the impending release of any person incarcerated by the State who—

(A) is a sexually violent predator; or

(B) has been deemed by the State to be at high-risk for recommitting any sexually violent offense or criminal offense against a victim who is a minor.

(2) **REVIEW.**—Upon receiving notice under paragraph (1), the State attorney general

shall consider whether or not to institute a civil commitment proceeding, or any equivalent proceeding required under State law.

(b) **MONITORING OF RELEASED PERSONS.**—

(1) **IN GENERAL.**—Each State shall intensively monitor, for not less than 1 year, any person described under paragraph (2) who—

(A) has been unconditionally released from incarceration by the State; and

(B) has not been civilly committed pursuant to a civil commitment proceeding, or any equivalent proceeding under State law.

(2) **APPLICABILITY.**—Paragraph (1) shall apply to—

(A) any sexually violent predator; or

(B) any person who has been deemed by the State to be at high-risk for recommitting any sexually violent offense or criminal offense against a victim who is a minor.

(c) **COMPLIANCE.**—

(1) **COMPLIANCE DATE.**—Each State shall have not more than 3 years from the date of enactment of this Act in which to implement the requirements of this section.

(2) **INELIGIBILITY FOR FUNDS.**—A State that fails to implement the requirements of this section, shall not receive 25 percent of the funds that would otherwise be allocated to the State under section 20106(b) of the Violent Crime Control and Law Enforcement Act of 1994 (42 U.S.C. 13706(b)).

(3) **REALLOCATION OF FUNDS.**—Any funds that are not allocated for failure to comply with this section shall be reallocated to States that comply with this section.

HONORING OUR ARMED FORCES

SERGEANT JAMES SHAWN LEE

Mr. BAYH. Mr. President, I rise today with a heavy heart and deep sense of gratitude to honor the life of a brave young man from Mount Vernon. Sergeant Lee, 26 years old, died on April 6 in a military helicopter crash near Ghazni city, 80 miles southwest of Kabul. With his entire life before him, Jimmy Shawn risked everything to fight for the values Americans hold close to our hearts, in a land halfway around the world.

A 1997 graduate of Mount Vernon High School, Jimmy Shawn had served in the Marines for 8 years. Friends and family describe him as a man who grew up longing to serve God and country. Jimmy was a devout Christian who aspired to travel the world as a missionary. His half-sister, Destiny Dowden, recounted that Jimmy Shawn was “the most honest, loving, giving and fun-loving person I ever met.” His mother shared her pride in Jimmy Shawn’s accomplishments, calling him “our family’s hero.”

Jimmy Shawn was killed while serving his country in Operation Enduring Freedom. This brave young soldier leaves behind his mother, Becky Blanchard and his half-sister, Destiny Dowden.

Today, I join Jimmy Shawn’s family and friends in mourning his death. While we struggle to bear our sorrow over this loss, we can also take pride in the example he set, bravely fighting to make the world a safer place. It is his courage and strength of character that people will remember when they think of Jimmy Shawn, a memory that will burn brightly during these continuing days of conflict and grief.

Jimmy Shawn was known for his deep faith, his dedication to his family and his love of country. Today and always, Jimmy Shawn will be remembered by family members, friends and fellow Hoosiers as a true American hero and we honor the sacrifice he made while dutifully serving his country.

As I search for words to do justice in honoring Jimmy Shawn's sacrifice, I am reminded of President Lincoln's remarks as he addressed the families of the fallen soldiers in Gettysburg: "We cannot dedicate, we cannot consecrate, we cannot hallow this ground. The brave men, living and dead, who struggled here, have consecrated it, far above our poor power to add or detract. The world will little note nor long remember what we say here, but it can never forget what they did here." This statement is just as true today as it was nearly 150 years ago, as I am certain that the impact of Jimmy Shawn's actions will live on far longer than any record of these words.

It is my sad duty to enter the name of Sergeant James Shawn Lee in the official record of the United States Senate for his service to this country and for his profound commitment to freedom, democracy and peace. When I think about this just cause in which we are engaged, and the unfortunate pain that comes with the loss of our heroes, I hope that families like Jimmy Shawn's can find comfort in the words of the prophet Isaiah who said, "He will swallow up death in victory; and the Lord God will wipe away tears from off all faces."

May God grant strength and peace to those who mourn, and may God be with all of you, as I know He is with Jimmy Shawn.

PROTECTING HONEST TAXPAYERS

Mr. LEVIN. Mr. President, today when so many Americans have to dig deep to pay the taxes owed to Uncle Sam, it is particularly appropriate that we focus on the hundreds of billions of dollars the U.S. Treasury is shortchanged each year by those who abuse the tax system. Because it's not just the Treasury that is shortchanged; it's honest taxpayers throughout this country who end up picking up the tab.

Tax cheats are an insult to the men and women who serve in our military, the children who attend our schools, and the millions who rely on Social Security. Tax cheats make it harder to maintain our highways, protect our borders, advance medical research, and inspect our food. Not only do they drain money from the Treasury, they help deepen the deficit ditch that threatens the economic well-being of our children and grandchildren. They also shift a huge burden onto the backs of the honest taxpayers in this country.

It is also particularly appropriate to focus on the need to crack down on tax cheats during this time of year when

Congressional appropriators decide how to direct the Nation's resources. Just last month, the IRS updated its estimate of the Nation's "tax gap"—the difference between the amount of taxes owed by taxpayers and the amount collected. The total tax gap in 2001 is now estimated to have been between \$312 billion and \$353 billion, and some experts believe it's even higher. \$350 billion is more than the government spent on all of Medicare last year. It is three-quarters of the size of the Federal deficit.

In fact, the tax gap is so huge that each individual U.S. taxpayer is now forced to pay more than \$2,000 in taxes annually to make up for the taxpayers cheating Uncle Sam. The plain truth is that tax evaders are hurting honest Americans—not only by shrinking available resources for essential government services, but also by literally sticking honest Americans with the tax bill they've dodged.

One of the greatest dodges is abusive tax shelters. For more than 2 years, as ranking member of the U.S. Permanent Subcommittee on Investigations, I've been investigating the abusive tax shelters being developed and sold by professional firms such as accounting firms, law firms and banks. Our investigation found tax shelter promoters knowingly selling dubious tax shelters to hundreds of U.S. taxpayers, in part, because they knew the IRS lacked the resources to stop them.

One of the tax shelters examined by the subcommittee, called "BLIPS," was sold to people facing large tax bills by accounting giant KPMG. The IRS is now tracking down the hundreds of individuals who bought BLIPS or a similar tax dodge. This abusive tax shelter was included in the \$3.2 billion settlement announced by the IRS just last month. This successful settlement shows how huge the tax shelter problem is, and how much can be done when the IRS enforces the law. It also shows how critical it is for Congress to provide the IRS with adequate enforcement dollars to crack down on abusive tax shelters, the promoters who push them, and the taxpayers who evade their tax obligations.

The IRS also needs significant resources to track tax dodgers who hide their income in tax havens. An estimated 1 to 2 million individuals dodge U.S. taxes by depositing funds in offshore bank accounts in tax havens with secrecy laws that impede IRS review. A recent study found that, in 2003, U.S. multinational corporations shifted \$75 billion in domestic profits to tax havens, leading to an estimated tax revenue loss of \$10 to \$20 billion. In addition, the Government Accountability Office has found that 59 of the top 100 Federal contractors owned tax haven subsidiaries, raising tax questions that the IRS simply doesn't have the resources to unravel. U.S. tax dollars hidden in a tax haven leaves more honest taxpayers to make up the difference.

Despite these and other growing tax shelter and tax haven abuses, the resources made available to the IRS for tax enforcement have been reduced over the past decade. Since fiscal year 1996, for example, the number of IRS enforcement personnel has declined by 20 percent. The IRS audit rate for businesses has dropped to just two audits for every 1,000 businesses in 2003, a decline of 62 percent in 6 years. In addition to fewer audits, there have been fewer penalties, fewer tax evasion prosecutions, and virtually no effort to prosecute corporate tax crimes. Corporations used to pay 35 percent of our nation's tax bill, but now they pay less than 10 percent. In a 2004 study that Senator DORGAN and I requested, the Government Accountability Office found that 94 percent of corporations who filed income tax returns with the IRS from 1996 to 2000 paid taxes of less than 5 percent of their income, and 60 percent didn't pay any Federal corporate income tax at all.

Last year, the IRS obtained sufficient funds for a slight increase in its enforcement efforts. The result was a \$43.1 billion increase in enforcement revenue a jump of 15 percent over the previous year. The lesson here, which is consistent with years of data, is that a relatively small increase in tax enforcement resources pays for itself many times over by increasing the amount of revenue collected. In fact, for every dollar invested in IRS' budget, the service yields more than \$4 dollars in enforcement revenue. Beyond the additional revenues collected, increased IRS enforcement deters those who might otherwise have dodged their tax obligations and reassures honest taxpayers that compliance with the law is not a chump's game. I can't think of many better investments to build respect for the law and respect for the honest Americans who play by the rules and meet their tax obligations.

President Bush has apparently come around to a similar conclusion. In a budget otherwise full of cutbacks, President Bush has advocated allocating \$6.9 billion to tax enforcement efforts in FY 2006, with an emphasis on high-income individuals and corporations. This reflects an increase of nearly 8 percent over last year's budget. Congress should support this request and provide the funds needed to stop tax evasion and ensure tax fairness. Otherwise honest taxpayers will continue to shoulder more and more of the tax burden left by abusive tax shelters and tax haven gamesmanship. It is time to take action against the tax cheats who not only undermine the integrity of the Federal tax system, but also hike the tax bills for honest taxpayers.

MESSAGE FROM THE PRESIDENT

A message from the President of the United States was communicated to the Senate by Ms. Evans, one of his secretaries.