

S. 1438

At the request of Mr. JOHNSON of Wisconsin, the name of the Senator from Missouri (Mr. BLUNT) was added as a cosponsor of S. 1438, a bill to provide that no agency may take any significant regulatory action until the unemployment rate is equal to or less than 7.7 percent.

S. 1440

At the request of Mr. ALEXANDER, the name of the Senator from Indiana (Mr. LUGAR) was added as a cosponsor of S. 1440, a bill to reduce preterm labor and delivery and the risk of pregnancy-related deaths and complications due to pregnancy, and to reduce infant mortality caused by prematurity.

S. 1468

At the request of Mrs. SHAHEEN, the name of the Senator from North Carolina (Mrs. HAGAN) was added as a cosponsor of S. 1468, a bill to amend title XVIII of the Social Security Act to improve access to diabetes self-management training by authorizing certified diabetes educators to provide diabetes self-management training services, including as part of telehealth services, under part B of the Medicare program.

S. 1472

At the request of Mrs. GILLIBRAND, the name of the Senator from Arizona (Mr. MCCAIN) was added as a cosponsor of S. 1472, a bill to impose sanctions on persons making certain investments that directly and significantly contribute to the enhancement of the ability of Syria to develop its petroleum resources, and for other purposes.

S. 1477

At the request of Mr. ROBERTS, the name of the Senator from Mississippi (Mr. COCHRAN) was added as a cosponsor of S. 1477, a bill to require the Administrator of the Federal Aviation Administration to prevent the dissemination to the public of certain information with respect to noncommercial flights of private aircraft owners and operators.

S. 1493

At the request of Ms. MIKULSKI, the name of the Senator from Wisconsin (Mr. KOHL) was added as a cosponsor of S. 1493, a bill to provide compensation to relatives of Foreign Service members killed in the line of duty and the relatives of United States citizens who were killed as a result of the bombing of the United States Embassy in Kenya on August 7, 1998, and for other purposes.

S. 1521

At the request of Mrs. GILLIBRAND, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 1521, a bill to provide assistance for agricultural producers adversely affected by damaging weather and other conditions relating to Hurricane Irene.

S. 1522

At the request of Mr. BLUMENTHAL, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor

of S. 1522, a bill to establish a joint select committee of Congress to report findings and propose legislation to restore the Nation's workforce to full employment over the period of fiscal years 2012 and 2013, and to provide for expedited consideration of such legislation by both the House of Representatives and the Senate.

S.J. RES. 25

At the request of Mr. CRAPO, his name was added as a cosponsor of S.J. Res. 25, a joint resolution relating to the disapproval of the President's exercise of authority to increase the debt limit, as submitted under section 3101A of title 31, United States Code, on August 2, 2011.

S. RES. 251

At the request of Mr. CARPER, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. Res. 251, a resolution expressing support for improvement in the collection, processing, and consumption of recyclable materials throughout the United States.

S. RES. 253

At the request of Mr. HOEVEN, the name of the Senator from Alabama (Mr. SESSIONS) was added as a cosponsor of S. Res. 253, a resolution designating October 26, 2011, as "Day of the Deployed".

AMENDMENT NO. 599

At the request of Mr. COBURN, the names of the Senator from Utah (Mr. HATCH), the Senator from Texas (Mr. CORNYN), the Senator from Utah (Mr. LEE), the Senator from Missouri (Mr. BLUNT), the Senator from New Hampshire (Ms. AYOTTE), the Senator from Kentucky (Mr. PAUL), the Senator from South Dakota (Mr. THUNE) and the Senator from Washington (Ms. CANTWELL) were added as cosponsors of amendment No. 599 proposed to H.R. 1249, a bill to amend title 35, United States Code, to provide for patent reform.

AMENDMENT NO. 600

At the request of Mr. SESSIONS, the name of the Senator from California (Mrs. BOXER) was added as a cosponsor of amendment No. 600 proposed to H.R. 1249, a bill to amend title 35, United States Code, to provide for patent reform.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. JOHANNIS (for himself, Mr. GRASSLEY, Mr. LUGAR, Mr. BOOZMAN, Mr. ROBERTS, Mr. VITTER, Mr. KIRK, Mr. INHOFE, Mr. PAUL, Mr. JOHNSON of Wisconsin, Mr. SESSIONS, Mr. THUNE, Mr. ENZI, Mr. MORAN, Mr. ISAKSON, Mr. BLUNT, Mr. HOEVEN, Mr. CHAMBLISS, Mr. NELSON of Nebraska, and Mrs. MCCASKILL):

S. 1528. A bill to amend the Clean Air Act to limit regulation of nuisance dust in areas in which that dust is regulated under State, tribal, or local law,

to establish a temporary prohibition against revising any national ambient air quality standard applicable to coarse particulate matter, and for other purposes; to the Committee on Environment and Public Works.

Mr. JOHANNIS. Mr. President, I have come to the floor many times, as we all do, to discuss issues that are important to our States, in my case the State of Nebraska, on issues that are important for our Nation. Many times those comments deal with what seems to be the constant regulatory assault on our Nation's job creators.

In meetings across Nebraska—and I did 15 townhall meetings in August—the second and third questions I often got, if not the very first, concerned the regulatory burden our Federal agencies are placing on our job creators.

This administration has generated nothing short of a mountain of redtape, including hundreds of new regulations. Of these, at least 219 have been categorized as significant. What that means is they will cost more than \$100 million per year, \$100 million taken out of our economy to finance regulation. The administration doesn't even dispute the mountain of redtape, nor does it dispute the size of the mountain that is created.

In a letter from the President to Speaker BOEHNER, the White House identified seven regulations on its agenda, each costing not \$100 million but at least \$1 billion per year. These costs take important capital out of our economy. These costs weigh on our job creators. These costs punish the little guy, and there is no doubt about it.

This mountain is so massive, the administration has had to expand the Federal workforce itself to write the regulations and to enforce them. Employment at Federal agencies is up 13 percent since President Obama took office.

With unemployment in excess of 9 percent, and underemployment greater than that, this administration is expanding the size of government to fuel more job-suppressing restrictions, and it makes no sense. It makes no sense to me as an individual Senator, but it makes no sense to the people of Nebraska.

For this reason, I am introducing legislation with the senior Senator from Arizona to press the pause button on this massive wave of redtape before it engulfs our very economy.

Our legislation is very straightforward. It says: Our small businesses are getting crushed; our citizens can't find jobs. Freeze the regulatory onslaught through 2013.

But our work simply cannot stop there. We also need some targeted regulatory reforms to rein in government bureaucracies that are simply out of control. Thus, I will also be introducing two other pieces of additional legislation today to help temper the endless quest for additional power, jurisdiction and, therefore, regulation.

The first one would close a loophole that allows agencies to grab power

without opportunity for Congressional review.

Under the current state of the law, the Congressional Review Act permits Congress to use special procedures to step in and to disapprove of agency rules. However, in this administration, agencies have recently chosen to use what they call "guidance documents" instead of rules to achieve their policy preferences and to expand their power.

I am troubled by this trend because their efforts appear to deliberately and intentionally circumvent American law specifically crafted to protect citizens from aggressive bureaucracies. We have an example, but there are many. I wish to use this one.

I am talking about a guidance document issued jointly by EPA and the Army Corps of Engineers on May 2 of this year. It is very recent. The guidance documents's goal is clear—to expand Federal power over waterways.

But don't take my word for it. According to the EPA's own analysis, the guidance would significantly expand the waters of the United States subject to Federal control and regulation.

The Midwestern Farm Bureau has said the guidance "defines jurisdiction in the broadest way possible."

This is a page straight out of this administration's playbook. If their policy goal is rejected by Congress, they use their regulatory power to accomplish their agenda any way they can. Stretch the law, ignore the law, claim that the statute is too ambiguous, circumvent it, put out a guidance document to interpret it. That is exactly what they are doing. We have seen this playbook used over and over by this administration and its Federal agencies.

They should have gotten the message after an unsuccessful attempt during the last Congress to vastly expand their jurisdiction over virtually all waters, from irrigation ditches to farm ponds. But like a child that hears "no" from his parents, they jumped ahead, the administration went ahead anyway through this guidance document.

As the North Dakota Farm Bureau president described it, the EPA's guidance is an end run around Congress, and I am quoting:

If you can't get what you want with Congress' blessing, make an end-run around them. That seems to be what is happening here. And make no mistake. If this guidance is adopted, EPA could regulate any or all waters found within a State, no matter how small or seemingly unconnected to a Federal interest.

The agencies could not convince Congress to change the law. So now what is happening? The same goal is being pursued in a different way that bypasses us. Notably, both the House and the Senate have expressed strong concern about this guidance document. Twenty Senators sent a letter noting that it represents a dramatic expansion of Federal power over private land.

In another letter, 41 Senators asserted that making changes to the scope of the agency's activities through guidance instead of through rulemaking is "fundamentally unfair." This letter requested the agencies

"abandon any further action on this guidance document." This is a very significant concern. This guidance document also has shown us that there is a huge loophole through which agencies can circumvent the rulemaking process in its entirety, as well as circumventing congressional intent in order to expand Federal power.

The legislation I introduced today closes the loophole. It amends the Congressional Review Act to cover both traditional rules and guidance documents—no more end run around Congress. Consequently, agencies would be on notice that the loophole through which they intend to circumvent our will and the will of the American public is now a closed door. In other words, citizens would have another layer of protection from agencies seeking to unfairly expand Federal jurisdiction.

Finally, today I am introducing the Farm Dust Regulation Prevention Act. Farmers and ranchers across this Nation are concerned about the EPA's efforts to regulate dust. Despite what the administrator is saying in farm country, EPA is still in the midst of their review of the National Ambient Air Quality Standards for Particulate Matter or, put simply, "farm dust." In rural America, farm dust is a fact of life. I grew up on a farm. It is dusty there. We kick it up while driving on unpaved roads or working in farm fields. Farm dust has long been considered to have no health concern at ambient levels. However, EPA is considering bringing down the hammer by ratcheting down that standard to a level that would be economically devastating for many in our rural areas. That defies common sense.

To restore common sense to these burdensome job-threatening regulations and to give certainty to rural America, I am introducing this legislation. The bill simply says no to EPA regulating dust in rural America. Yet it maintains the protections of the Clean Air Act to public health. It provides immediate certainty to farmers in rural areas by preventing revision of the current dust standard for a year. Afterward, EPA could regulate farm dust but only if they followed a scientific standard. First, they would need to show scientific evidence of substantial adverse health effects caused by dust. Thus far, the strongest the EPA can conjure up in terms of science is to say it is "uncertain." Second, EPA would need to show that the benefit of additional regulation outweighs economic costs. These are commonsense standards. Yet the EPA has unfortunately been unable to see the light, making this legislation necessary.

These are three commonsense regulatory reforms that are sorely needed: a 2-year moratorium on job-constraining regulations; No. 2, making agency guidance documents subject to a simple up-or-down vote by Congress; and stopping the ill-advised farm dust regulation. They would provide much certainty and relief for our Nation's job creators and our American workers.

I urge my colleagues to cosponsor these important efforts. I urge the White House to support us. The runaway train of regulation is weighing down on America's ingenuity and job creation. It is time to unshackle American workers with these commonsense reforms.

I yield the floor.

The PRESIDING OFFICER (Mr. BEGICH). The Senator from Tennessee.

Mr. ALEXANDER. Mr. President I congratulate the Senator from Nebraska on his typically commonsense, reasonable presentation about how we might take steps to deal with the smothering regulations that are putting a big wet blanket on job growth in this country, and the idea of a timeout to stop the avalanche of new regulations makes sense. Farm dust—the idea of regulating farm dust makes no sense. Slowing down the ability of Federal agencies to get around the regulatory process by issuing guidance, that is commonsense. These are three sensible steps that would help create an environment that would make it easier and cheaper for job creators to create private sector jobs in this country and I congratulate the Senator from Nebraska for his comments.

By Mr. NELSON of Florida:

S. 1534. A bill to prevent identity theft and tax fraud; to the Committee on Finance.

Mr. NELSON of Florida. Mr. President, today I am filing legislation aimed at stopping criminals from filing fraudulent tax returns with stolen Social Security numbers.

Specifically, the bill unveiled today would make it a felony punishable by as much as five years in Federal prison and/or a fine of no less than \$25,000 for using another's Social Security number or other identifiable information to file a federal tax return and increases penalties for negligent or reckless disclosure of taxpayer information by tax preparers; require the IRS to develop a nationwide PIN system in which identity theft victims can receive a pin number to put on their tax return; and, allow identity theft victims to "opt-out" of electronic filing of their Federal tax returns; protect Social Security numbers of deceased taxpayers by restricting public access to the records; direct an investigation by the Treasury Inspector General for Tax Administration to examine the role of prepaid debt cards and commercial tax software in facilitating fraudulent tax refunds; and permanently extend the information-sharing authority between the IRS and Federal and state correction authorities needed to prevent inmate tax fraud and require the agency to work specifically with state and local law enforcement officials on criminal investigative matters that involve violations at Federal and State or local level.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 1534

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 "Identify Theft and Tax Fraud Prevention Act".

SEC. 2. CRIMINAL PENALTY FOR USING A FALSE IDENTITY IN CONNECTION WITH TAX FRAUD.

(a) IN GENERAL.—Section 7207 of the Internal Revenue Code of 1986 is amended—

(1) by striking "Any person who willfully" and inserting the following:

"(a) IN GENERAL.—Any person who willfully",

(2) by striking "Any person required" and inserting the following:

"(b) INFORMATION IN CONNECTION WITH CERTAIN EXEMPT ORGANIZATIONS.—Any person required", and

(3) by adding at the end the following:

"(c) MISAPPROPRIATION OF IDENTITY.—Any person who knowingly or willfully misappropriates another person's tax identification number in connection with any list, return, account, statement, or other document submitted to the Secretary shall be fined not less than \$25,000 (\$200,000 in the case of a corporation), or imprisoned not more than 5 years, or both, together with the costs of prosecution."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to returns and information submitted after the date of the enactment of this Act.

SEC. 3. INCREASED PENALTY FOR IMPROPER DISCLOSURE OR USE OF INFORMATION BY PREPARERS OF RETURNS.

(a) IN GENERAL.—Section 6713(a) of the Internal Revenue Code of 1986 is amended—

(1) by striking "\$250" and inserting "\$1,000", and

(2) by striking "\$10,000" and inserting "\$50,000".

(b) CRIMINAL PENALTY.—Section 7216(a) of the Internal Revenue Code of 1986 is amended by striking "\$1,000" and inserting "\$100,000".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures or uses after the date of the enactment of this Act.

SEC. 4. PIN SYSTEM FOR PREVENTION OF IDENTITY THEFT TAX FRAUD.

(a) IN GENERAL.—Not later than 1 year after the date of the enactment of this Act, the Secretary of the Treasury (or the Secretary's delegate) shall implement an identify theft tax fraud prevention program under which—

(1) a person who has filed an identity theft affidavit with the Secretary may elect—

(A) to be provided with a unique personal identification number to be included on any Federal tax return filed by such person, or

(B) to prevent the processing of any Federal tax return submitted in an electronic format by a person purporting to be such person, and

(2) the Secretary will provide additional identity verification safeguards for the processing of any Federal tax return filed by a person described in paragraph (1) in cases where a unique personal identification number is not included on the return.

SEC. 5. AUTHORITY TO TRANSFER INTERNAL REVENUE SERVICE APPROPRIATIONS TO USE FOR TAX FRAUD ENFORCEMENT.

For any fiscal year, the Commissioner of Internal Revenue may transfer not more

than \$10,000,000 to the "Enforcement" account of the Internal Revenue Service from amounts appropriated to other Internal Revenue Service accounts. Any amounts so transferred shall be used solely for the purposes of preventing and resolving potential cases of tax fraud.

SEC. 6. LOCAL LAW ENFORCEMENT LIAISON.

(a) ESTABLISHMENT.—The Commissioner of Internal Revenue shall establish within the Criminal Investigation Division of the Internal Revenue Service the position of Local Law Enforcement Liaison.

(b) DUTIES.—The Local Law Enforcement Liaison shall—

(1) coordinate the investigation of tax fraud with State and local law enforcement agencies;

(2) communicate the status of tax fraud cases involving identity theft, and

(3) carry out such other duties as delegated by the Commissioner of Internal Revenue.

SEC. 7. REPORT ON TAX FRAUD.

Subsection (a) of section 7803 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(4) ANNUAL REPORT ON TAX FRAUD.—The Commissioner shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House or Representatives an annual report detailing—

"(A) the number of reports of tax fraud and suspected tax fraud received from State and local law enforcement agencies in the preceding year, and

"(B) the actions taken in response to such reports."

SEC. 8. STUDY ON THE USE OF PREPAID DEBIT CARDS AND COMMERCIAL TAX PREPARATION SOFTWARE IN TAX FRAUD.

(a) IN GENERAL.—The Comptroller General shall conduct a study to examine the role of prepaid debit cards and commercial tax preparation software in facilitating fraudulent tax returns through identity theft.

(b) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Comptroller General shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report with the results of the study conducted under subsection (a), together with any recommendations.

SEC. 9. RESTRICTION ON ACCESS TO THE DEATH MASTER FILE.

(a) IN GENERAL.—The Secretary of Commerce shall not disclose information contained on the Death Master File to any person with respect to any individual who has died at any time during the calendar year in which the request for disclosure is made or the succeeding calendar year unless such person is certified under the program established under subsection (b).

(b) CERTIFICATION PROGRAM.—

(1) IN GENERAL.—The Secretary of Commerce shall establish a program to certify persons who are eligible to access the information described in subsection (a) contained on the Death Master File.

(2) CERTIFICATION.—A person shall not be certified under the program established under paragraph (1) unless the Secretary determines that such person has a legitimate fraud prevention interest in accessing the information described in subsection (a).

(c) IMPOSITION OF PENALTY.—Any person who is certified under the program established under subsection (b), who receives information described in subsection (a), and who during the period of time described in subsection (a)—

(1) discloses such information to any other person, or

(2) uses any such information for any purpose other than to detect or prevent fraud,

shall pay a penalty of \$1,000 for each such disclosure or use, but the total amount imposed under this subsection on such a person for any calendar year shall not exceed \$50,000.

(d) EXEMPTION FROM FREEDOM OF INFORMATION ACT REQUIREMENT WITH RESPECT TO CERTAIN RECORDS OF DECEASED INDIVIDUALS.—

(1) IN GENERAL.—The Social Security Administration shall not be compelled to disclose to any person who is not certified under the program established under section 9(b) the information described in section 9(a).

(2) TREATMENT OF INFORMATION.—For purposes of section 552 of title 5, United States Code, this section shall be considered a statute described in subsection (b)(3)(B) of such section 552.

SEC. 10. EXTENSION OF AUTHORITY TO DISCLOSE CERTAIN RETURN INFORMATION TO PRISON OFFICIALS.

(a) IN GENERAL.—Section 6103(k)(10) of the Internal Revenue Code of 1986 is amended by striking subparagraph (D).

(b) REPORT FROM FEDERAL BUREAU OF PRISONS.—Not later than 6 months after the date of the enactment of this Act, the head of the Federal Bureau of Prisons shall submit to Congress a detailed plan on how it will use the information provided from the Secretary of Treasury under section 6103(k)(10) of the Internal Revenue Code of 1986 to reduce prison tax fraud.

(c) SENSE OF SENATE REGARDING STATE PRISON AUTHORITIES.—It is the sense of the Senate that the heads of State agencies charged with the administration of prisons should —

(1) develop plans for using the information provided by the Secretary of Treasury under section 6103(k)(10) of the Internal Revenue Code of 1986 to reduce prison tax fraud, and

(2) coordinate with the Internal Revenue Service with respect to the use of such information.

SEC. 11. TREASURY REPORT ON INFORMATION SHARING BARRIERS WITH RESPECT TO IDENTITY THEFT.

(a) REVIEW.—

(1) IN GENERAL.—The Secretary of the Treasury (or the Secretary's delegate) shall review whether current federal tax laws and regulations related to the confidentiality and disclosure of return information prevent the effective enforcement of local, State, and federal identity theft statutes. The review shall consider whether greater information sharing between the Internal Revenue Service and State and local law enforcement authorities would improve the enforcement of criminal laws at all levels of government.

(2) CONSULTATION.—In conducting the review under paragraph (1), the Secretary shall solicit the views of, and consult with, State and local law enforcement officials.

(b) REPORT.—Not later than 180 days after the date of enactment of this Act, the Secretary shall submit a report with the results of the review conducted under subsection (a), along with any legislative recommendations, to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 259—DESIGNATING SEPTEMBER 9, 2011, AS "NATIONAL FETAL ALCOHOL SPECTRUM DISORDERS AWARENESS DAY"

Ms. MURKOWSKI (for herself, Mr. JOHNSON of South Dakota, and Mr.