

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.

BEGICH) submitted the following resolution; which was considered and agreed to:

S. RES. 259

Whereas the term “fetal alcohol spectrum disorders” includes a broader range of conditions than the term “fetal alcohol syndrome” and therefore has replaced the term “fetal alcohol syndrome” as the umbrella term describing the range of effects that can occur in an individual whose mother drank alcohol during pregnancy;

Whereas fetal alcohol spectrum disorders are the leading cause of cognitive disability in Western civilization, including the United States, and are 100 percent preventable;

Whereas fetal alcohol spectrum disorders are a major cause of numerous social disorders, including learning disabilities, school failure, juvenile delinquency, homelessness, unemployment, mental illness, and crime;

Whereas the incidence rate of fetal alcohol syndrome is estimated at 1 out of 500 live births and the incidence rate of fetal alcohol spectrum disorders is estimated at 1 out of every 100 live births;

Whereas, although the economic costs of fetal alcohol spectrum disorders are difficult to estimate, the cost of fetal alcohol syndrome alone in the United States was approximately \$6,000,000,000 in 2007, and it is estimated that each individual with fetal alcohol syndrome will cost the taxpayers of the United States between \$860,000 and \$4,000,000 during the lifetime of the individual;

Whereas, in February 1999, a small group of parents of children who suffer from fetal alcohol spectrum disorders came together with the hope that they could make the world aware of the devastating consequences of alcohol consumption during pregnancy by establishing International Fetal Alcohol Syndrome Awareness Day;

Whereas the first International Fetal Alcohol Syndrome Awareness Day was observed on September 9, 1999;

Whereas Bonnie Buxton of Toronto, Canada, the co-founder of the first International Fetal Alcohol Syndrome Awareness Day, asked “What if ... a world full of FAS/E [Fetal Alcohol Syndrome/Effect] parents all got together on the ninth hour of the ninth day of the ninth month of the year and asked the world to remember that during the 9 months of pregnancy a woman should not consume alcohol ... would the rest of the world listen?”; and

Whereas on the ninth day of the ninth month of each year since 1999, communities around the world have observed International Fetal Alcohol Syndrome Awareness Day: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates September 9, 2011, as “National Fetal Alcohol Spectrum Disorders Awareness Day”; and

(2) calls upon the people of the United States—

(A) to observe National Fetal Alcohol Spectrum Disorders Awareness Day with appropriate ceremonies—

(i) to promote awareness of the effects of prenatal exposure to alcohol;

(ii) to increase compassion for individuals affected by prenatal exposure to alcohol;

(iii) to minimize the effects of prenatal exposure to alcohol; and

(iv) to ensure healthier communities across the United States; and

(B) to observe a moment of reflection during the ninth hour of September 9, 2011, to remember that during the 9 months of pregnancy a woman should not consume alcohol.

SENATE RESOLUTION 260—COMMEMORATING THE 75TH ANNIVERSARY OF THE DEDICATION OF SHENANDOAH NATIONAL PARK

Mr. WEBB (for himself and Mr. WARNER) submitted the following resolution; which was considered and agreed to:

S. RES. 260

Whereas the 75th anniversary of the dedication of Shenandoah National Park corresponds with the Civil War sesquicentennial, enriching the heritage of both the Commonwealth of Virginia and the United States;

Whereas in the early to mid-1920s, as a result of the efforts of the citizen-driven Shenandoah Valley, Inc. and the Shenandoah National Park Association, the congressionally appointed Southern Appalachian National Park Committee recommended that Congress authorize the establishment of a national park in the Blue Ridge Mountains of Virginia for the purpose of providing the western national park experience to the populated eastern seaboard;

Whereas, in 1935, the Secretary of the Interior, Harold Ickes, accepted the land deeds for what would become Shenandoah National Park from the Commonwealth of Virginia, and, on July 3, 1936, President Franklin D. Roosevelt dedicated Shenandoah National Park “to this and to succeeding generations for the recreation and re-creation they would find”;

Whereas the Appalachian Mountains extend through 200,000 acres of Shenandoah National Park and border the 8 Virginia counties of Albemarle, Augusta, Greene, Madison, Page, Rappahannock, Rockingham, and Warren;

Whereas Shenandoah National Park is home to a diverse ecosystem of 103 rare and endangered species, 1,405 plant species, 51 mammal species, 36 fish species, 26 reptile species, 23 amphibian species, and more than 200 bird species;

Whereas the proximity of Shenandoah National Park to heavily populated areas, including Washington, District of Columbia, promotes regional travel and tourism, providing thousands of jobs and contributing millions of dollars to the economic vitality of the region;

Whereas Shenandoah National Park, rich with recreational opportunities, offers 520 miles of hiking trails, 200 miles of which are designated horse trails and 101 miles of which are part of the 2,175-mile Appalachian National Historic Trail, more than 90 fishable streams, 4 campgrounds, 7 picnic areas, 3 lodges, 6 backcountry cabins, and an extensive, rugged backcountry open to wilderness camping to the millions of people who annually visit the Park;

Whereas the Park protects significant cultural resources, including—

(1) Rapidan Camp, once a summer retreat for President Herbert Hoover and now a national historic landmark;

(2) Skyline Drive, a historic district listed on the National Register of Historic Places;

(3) Massanutten Lodge, a structure listed on the National Register of Historic Places;

(4) 360 buildings and structures included on the List of Classified Structures;

(5) 577 significant, recorded archeological sites, 11 of which are listed on the National Register of Historic Places; and

(6) more than 100 historic cemeteries;

Whereas Congress named 10 battlefields in the Shenandoah Valley for preservation in the Shenandoah Valley Battlefields National Historic District and Commission Act of 1996 (section 606 of Public Law 104-333; 110 Stat.

4174), and Shenandoah National Park, an integral partner in that endeavor, provides visitors with outstanding views of pristine, natural landscapes that are vital to the Civil War legacy;

Whereas Shenandoah National Park also protects intangible resources, including aspects of the heritage of the people of the United States through the rigorous commitments of the Civilian Conservation Corps and the advancement of Civil Rights as Shenandoah’s “separate but equal” facilities became the first to desegregate in Virginia;

Whereas, on October 20, 1976, Public Law 94-567 was enacted, designating 79,579 acres within Shenandoah National Park’s boundaries as wilderness under the Wilderness Act (16 U.S.C. 1131 et seq.), which protects the wilderness character of the lands “for the permanent good of the whole people”; and

Whereas Congress should support efforts to preserve the ecological and cultural integrity of Shenandoah National Park, maintain the infrastructure of the Park, and protect the famously scenic views of the Shenandoah Valley: Now, therefore, be it

*Resolved*, That the Senate—

(1) commemorates the 75th anniversary of the dedication of Shenandoah National Park; and

(2) acknowledges the historic and enduring scenic, recreational, and economic value of the Park.

NOTICES OF HEARINGS

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. BINGAMAN. Mr. President, I would like to announce for the information of the Senate and the public that a hearing has been scheduled before the Senate Committee on Energy and Natural Resources. The hearing will be held on Thursday, September 15, 2011, at 9:30 a.m., in room SD-366 of the Dirksen Senate Office Building.

The purpose of this hearing is to consider the nominations of Gregory H. Woods, to be General Counsel, Department of Energy, David T. Danielson, to be an Assistant Secretary of Energy (Energy Efficiency and Renewable Energy), Department of Energy, and LaDoris G. Harris, to be Director for the Office of Minority Economic Impact, Department of Energy.

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 it to the Committee on Energy and Natural Resources, 304 Dirksen Senate Office Building, Washington, DC 20510-6150, or by email to [allison\\_seyferth@energy.senate.gov](mailto:allison_seyferth@energy.senate.gov).

For further information, please contact Sam Fowler at (202) 224-7571 or Allison Seyferth at (202) 224-4905.

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. HARKIN. Mr. President, I wish to announce that the Committee on Health, Education, Labor, and Pensions will meet in open session on Thursday, September 15, 2011, at 10 a.m. in SD-106 to conduct a hearing entitled “The Future of Employment for People with the Most Significant Disabilities.”