

(ii) has not signed a written ethics agreement with either the covered employee's respective agency or the Office of Government Ethics.

(2) **FACILITATION OF ACCESS.**—It shall be unlawful for an individual to facilitate access to or the exercise of administrative control over any such public money receipt or payment system, or to knowingly permit such access or exercise of control, which such individual knows or should know is in violation of paragraph (1).

(b) **ENFORCEMENT BY INDIVIDUALS.**—

(1) **IN GENERAL.**—Any persons harmed by a violation of subsection (a) may file a civil action in any district court of the United States or State court of general jurisdiction to recover from the individual who engaged in the violation appropriate relief described in paragraph (2).

(2) **RELIEF.**—In an action under this subsection, appropriate relief includes—

(A) preliminary and other equitable or declaratory relief, as appropriate;

(B) damages as described in paragraph (3);

(C) punitive damages, as appropriate; and

(D) reasonable attorney's fees and other reasonable litigation costs.

(3) **DAMAGES.**—In an action under this subsection, a court may assess as damages an amount equal to the greater of—

(A) the sum of the actual damages suffered by the plaintiff; or

(B) \$250,000 for each unauthorized access relating to the plaintiff.

(4) **JOINT AND SEVERAL LIABILITY.**—Any individual who violates subsection (a)(1) and any individual who violates subsection (a)(2) shall be jointly and severally liable to the extent such violations relate to the same access.

(c) **DEFINITIONS.**—In this section:

(1) **AGENCY.**—The term “agency”—

(A) has the meaning given the term “Executive agency” in section 105 of title 5, United States Code; and

(B) includes each component of the Executive Office of the President, including each such component established under title 3, United States Code.

(2) **CONTROL.**—The term “control” means, with respect to an entity—

(A) ownership of, or the power to vote, more than 50 percent of the outstanding shares of any class of voting security of the entity;

(B) control over the election of a majority of the directors of the entity (or of individuals exercising similar functions); or

(C) the power to exercise a controlling influence over the management of the entity.

(3) **COVERED EMPLOYEE.**—The term “covered employee” includes the following individuals:

(A) Each individual who is—

(i) a noncareer employee; and

(ii) described in any of paragraphs (3) through (8) of section 13103(f) of title 5, United States Code.

(B) Each individual serving in a position with respect to which a determination has been made under section 7511(b)(2) of title 5, United States Code.

(C) Each special Government employee, as defined in section 202(a) of title 18, United States Code.

(4) **COVERED ENTITY.**—The term “covered entity” means a corporation (and the subsidiaries it controls), company, association, firm, partnership, society, joint stock company, or any other organization or institution, including an organization described in section 501(c) of the Internal Revenue Code.

(5) **FEDERAL CONTRACTOR.**—The term “Federal contractor” means an individual, other than a Federal employee, working under a contract with an agency.

(6) **FEDERAL EMPLOYEE.**—The term “Federal employee” means an individual employed by or holding office in an agency.

(7) **NONCAREER EMPLOYEE.**—The term “non-career employee” means an individual who is—

(A) serving in a position to which the President appointed the individual (without regard to whether the advice and consent of the Senate was required with respect to that appointment), other than an individual who is—

(i) a member of a uniformed service, as that term is defined in section 210(m) of the Social Security Act (42 U.S.C. 410(m)); or

(ii) a member of the Foreign Service serving under a career appointment, as described in section 301 of the Foreign Service Act of 1980 (22 U.S.C. 3941);

(B) a noncareer appointee, as that term is defined in section 3132(a) of title 5, United States Code;

(C) serving in a position in a Federal executive system (other than the Senior Executive Service established under subchapter II of chapter 31 of title 5, United States Code), if appointment to the position is not made through merit-based procedures; or

(D) serving in a position with respect to which a determination has been made under section 7511(b)(2) of title 5, United States Code.

(d) **NO INFERENCE.**—Nothing in this section shall be construed as creating any inference as to whether any act which occurred prior to the enactment of this Act was lawful or otherwise permitted.

### **SEC. 3. CONFIDENTIALITY OF RETURNS AND RETURN INFORMATION UNDER INTERNAL REVENUE CODE OF 1986.**

(a) **IN GENERAL.**—Section 6103 of the Internal Revenue Code of 1986 is amended by redesignating subsection (q) as subsection (r) and by inserting after subsection (p) the following new subsection:

“(q) **PROHIBITION ON DISCLOSURE TO CERTAIN EMPLOYEES.**—Notwithstanding any other provision of this section, no return or return information shall be disclosed by means of access to any public money receipt or payment system of the Department of the Treasury (including any payment system of the Bureau of the Fiscal Service (or any successor thereof)) to any individual described in subparagraph (B) or (C) of section 2(a)(1) of the Protecting Americans' Privacy Act of 2025.”.

(b) **CIVIL DAMAGES FOR UNAUTHORIZED INSPECTION OR DISCLOSURE.**—

(1) **IN GENERAL.**—Subsection (a) of section 7431 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) **INSPECTION OR DISCLOSURE BY CERTAIN EMPLOYEES.**—If any individual described in subparagraph (B) or (C) of section 2(a)(1) of the Protecting Americans' Privacy Act of 2025 knowingly, or by reason of negligence, inspects or discloses any return or return information with respect to a taxpayer in violation of section 6103(q), such taxpayer may bring a civil action for damages against such person in a district court of the United States. In any action brought under this paragraph, subsection (c)(1)(A) shall be applied by substituting ‘\$250,000’ for ‘\$1,000’.”.

(2) **CONFORMING AMENDMENT.**—Paragraph (1) of section 7431(a) of such Code is amended by striking “If any” in paragraph (1) and inserting “Except as provided in paragraph (3), if any”.

(c) **NO INFERENCE.**—Nothing in the amendments made by this section shall be construed as creating any inference as to whether any disclosure or inspection prior to the enactment of this Act was lawful or permitted by section 6103 of the Internal Revenue Code of 1986.

## **SUBMITTED RESOLUTIONS**

### **SENATE RESOLUTION 62—AUTHORIZING EXPENDITURES BY THE SPECIAL COMMITTEE ON AGING**

Mr. SCOTT of Florida submitted the following resolution; from the Special Committee on Aging which was referred to the Committee on Rules and Administration:

S. RES. 62

*Resolved,*

#### **SECTION 1. GENERAL AUTHORITY.**

In carrying out its powers, duties, and functions imposed by section 104 of Senate Resolution 4 (95th Congress), agreed to February 4, 1977, and in exercising the authority conferred on it by such section, the Special Committee on Aging (in this resolution referred to as the “committee”) is authorized from March 1, 2025, through February 28, 2027, in its discretion, to—

(1) make expenditures from the contingent fund of the Senate;

(2) employ personnel; and

(3) with the prior consent of the Government department or agency concerned and the Committee on Rules and Administration, use on a reimbursable or nonreimbursable basis the services of personnel of any such department or agency.

#### **SEC. 2. EXPENSES.**

(a) **EXPENSES FOR PERIOD ENDING SEPTEMBER 30, 2025.**—The expenses of the committee for the period March 1, 2025, through September 30, 2025, under this resolution shall not exceed \$2,060,695, of which amount—

(1) not to exceed \$1,500 may be expended for the procurement of the services of individual consultants, or organizations thereof (as authorized by section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i))); and

(2) not to exceed \$1,500 may be expended for the training of the professional staff of the committee (under procedures specified by section 202(j) of that Act).

(b) **EXPENSES FOR FISCAL YEAR 2026 PERIOD.**—The expenses of the committee for the period October 1, 2025, through September 30, 2026, under this resolution shall not exceed \$3,532,620, of which amount—

(1) not to exceed \$1,500 may be expended for the procurement of the services of individual consultants, or organizations thereof (as authorized by section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i))); and

(2) not to exceed \$1,500 may be expended for the training of the professional staff of the committee (under procedures specified by section 202(j) of that Act).

(c) **EXPENSES FOR PERIOD ENDING FEBRUARY 28, 2027.**—The expenses of the committee for the period October 1, 2026, through February 28, 2027, under this resolution shall not exceed \$1,471,925, of which amount—

(1) not to exceed \$1,500 may be expended for the procurement of the services of individual consultants, or organizations thereof (as authorized by section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i))); and

(2) not to exceed \$1,500 may be expended for the training of the professional staff of the committee (under procedures specified by section 202(j) of that Act).

#### **SEC. 3. EXPENSES AND AGENCY CONTRIBUTIONS.**

(a) **EXPENSES OF THE COMMITTEE.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), expenses of the committee under this resolution shall be paid from the contingent fund of the Senate upon vouchers approved by the chairman of the committee.

(2) VOUCHERS NOT REQUIRED.—Vouchers shall not be required for—

(A) the disbursement of salaries of employees paid at an annual rate;

(B) the payment of telecommunications provided by the Office of the Sergeant at Arms and Doorkeeper;

(C) the payment of stationery supplies purchased through the Keeper of the Stationery;

(D) payments to the Postmaster of the Senate;

(E) the payment of metered charges on copying equipment provided by the Office of the Sergeant at Arms and Doorkeeper;

(F) the payment of Senate Recording and Photographic Services; or

(G) the payment of franked and mass mail costs by the Sergeant at Arms and Doorkeeper.

(b) AGENCY CONTRIBUTIONS.—There are authorized to be paid from the appropriations account for “Expenses of Inquiries and Investigations” of the Senate such sums as may be necessary for agency contributions related to the compensation of employees of the committee—

(1) for the period March 1, 2025, through September 30, 2025;

(2) for the period October 1, 2025, through September 30, 2026; and

(3) for the period October 1, 2026, through February 28, 2027.

#### SENATE RESOLUTION 63—AUTHORIZING EXPENDITURES BY THE COMMITTEE ON FINANCE

Mr. CRAPO submitted the following resolution; from the Committee on Finance which was referred to the Committee on Rules and Administration:

S. RES. 63

*Resolved,*

##### SECTION 1. GENERAL AUTHORITY.

In carrying out its powers, duties, and functions under the Standing Rules of the Senate, in accordance with its jurisdiction under rule XXV of the Standing Rules of the Senate, including holding hearings, reporting such hearings, and making investigations as authorized by paragraphs 1 and 8 of rule XXVI of the Standing Rules of the Senate, the Committee on Finance (in this resolution referred to as the “committee”) is authorized from March 1, 2025, through February 28, 2027, in its discretion, to—

(1) make expenditures from the contingent fund of the Senate;

(2) employ personnel; and

(3) with the prior consent of the Government department or agency concerned and the Committee on Rules and Administration, use on a reimbursable or nonreimbursable basis the services of personnel of any such department or agency.

##### SEC. 2. EXPENSES.

(a) EXPENSES FOR PERIOD ENDING SEPTEMBER 30, 2025.—The expenses of the committee for the period March 1, 2025, through September 30, 2025, under this resolution shall not exceed \$7,638,723, of which amount—

(1) not to exceed \$17,500 may be expended for the procurement of the services of individual consultants, or organizations thereof (as authorized by section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i))); and

(2) not to exceed \$5,833 may be expended for the training of the professional staff of the committee (under procedures specified by section 202(j) of that Act).

(b) EXPENSES FOR FISCAL YEAR 2026 PERIOD.—The expenses of the committee for the period October 1, 2025, through September 30, 2026, under this resolution shall not exceed \$13,094,954, of which amount—

(1) not to exceed \$30,000 may be expended for the procurement of the services of individual consultants, or organizations thereof (as authorized by section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i))); and

(2) not to exceed \$10,000 may be expended for the training of the professional staff of the committee (under procedures specified by section 202(j) of that Act).

(c) EXPENSES FOR PERIOD ENDING FEBRUARY 28, 2027.—The expenses of the committee for the period October 1, 2026, through February 28, 2027, under this resolution shall not exceed \$5,456,231, of which amount—

(1) not to exceed \$12,500 may be expended for the procurement of the services of individual consultants, or organizations thereof (as authorized by section 202(i) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4301(i))); and

(2) not to exceed \$4,166 may be expended for the training of the professional staff of the committee (under procedures specified by section 202(j) of that Act).

##### SEC. 3. EXPENSES AND AGENCY CONTRIBUTIONS.

(a) EXPENSES OF THE COMMITTEE.—

(1) IN GENERAL.—Except as provided in paragraph (2), expenses of the committee under this resolution shall be paid from the contingent fund of the Senate upon vouchers approved by the chairman of the committee.

(2) VOUCHERS NOT REQUIRED.—Vouchers shall not be required for—

(A) the disbursement of salaries of employees paid at an annual rate;

(B) the payment of telecommunications provided by the Office of the Sergeant at Arms and Doorkeeper;

(C) the payment of stationery supplies purchased through the Keeper of the Stationery;

(D) payments to the Postmaster of the Senate;

(E) the payment of metered charges on copying equipment provided by the Office of the Sergeant at Arms and Doorkeeper;

(F) the payment of Senate Recording and Photographic Services; or

(G) the payment of franked and mass mail costs by the Sergeant at Arms and Doorkeeper.

(b) AGENCY CONTRIBUTIONS.—There are authorized to be paid from the appropriations account for “Expenses of Inquiries and Investigations” of the Senate such sums as may be necessary for agency contributions related to the compensation of employees of the committee—

(1) for the period March 1, 2025, through September 30, 2025;

(2) for the period October 1, 2025, through September 30, 2026; and

(3) for the period October 1, 2026, through February 28, 2027.

#### SENATE RESOLUTION 64—HONORING THE MEMORY OF THE VICTIMS OF THE TRAGIC MID-AIR COLLISION BETWEEN AMERICAN AIRLINES FLIGHT 5342 AND UNITED STATES ARMY AVIATION BRIGADE PRIORITY AIR TRANSPORT 25 ON JANUARY 29, 2025

Mr. MORAN (for himself, Mr. MARSHALL, Mr. WARNER, Mr. KAINE, Mr. CRUZ, Ms. CANTWELL, Ms. DUCKWORTH, Mr. BUDD, Mr. TILLIS, Mrs. GILLIBRAND, Mr. MARKEY, Ms. BLUNT ROCHESTER, Mrs. BLACKBURN, Mr. WARNOCK, Mr. VAN HOLLEN, Mr. SCHUMER, Mr. YOUNG, Mrs. HYDE-SMITH, Mr. WHITEHOUSE, Ms. ALSOBROOKS, Mr. COONS, Mr. REED, Mr. MORENO, Mr. HAGERTY, Mr. WICKER, Ms. WARREN, Mr. SCOTT of South Caro-

lina, Ms. MURKOWSKI, Mr. BANKS, Mr. BLUMENTHAL, Mr. THUNE, and Mr. HUSTED) submitted the following resolution; which was considered and agreed to:

S. RES. 64

Whereas on January 29, 2025, American Airlines Flight 5342 and United States Army Aviation Brigade Priority Air Transport 25 collided near the Ronald Reagan Washington National Airport;

Whereas the tragic collision resulted in the loss of 67 lives, including passengers, airline personnel, and members of the Armed Forces from Kansas, Virginia, North Carolina, Connecticut, Delaware, Georgia, Indiana, Maryland, Massachusetts, Mississippi, New York, Ohio, Rhode Island, South Carolina, Tennessee, and several countries;

Whereas the bravery, dedication, and swift action of first responders played a critical role in the rescue and recovery efforts under harsh conditions, including—

(1) the Metropolitan Washington Airports Authority Fire and Rescue;

(2) the Metropolitan Washington Airports Authority Police;

(3) the District of Columbia Fire and Emergency Medical Services Department;

(4) the Metropolitan Police Department;

(5) the District of Columbia Department of Energy and Environment;

(6) the District of Columbia Homeland Security Emergency Management Agency;

(7) the District of Columbia Office of the Chief Medical Examiner;

(8) the Montgomery County Fire and Rescue Service;

(9) the Prince George's County Fire and Emergency Medical Services Department;

(10) the Charles County Sheriff's Office;

(11) the Charles County Department of Emergency Services;

(12) the Charles County Volunteer Fire and Emergency Medical Services;

(13) the Baltimore City Fire Department;

(14) the Baltimore Police Department;

(15) the Anne Arundel County Fire Department;

(16) the Frederick County Division of Fire and Rescue Services;

(17) the Howard County Department of Fire and Rescue Services;

(18) the Maryland Department of State Police;

(19) the Maryland Natural Resources Police;

(20) the City of Fairfax Fire Department;

(21) the Fairfax County Fire and Rescue Department;

(22) the Arlington County Fire Department;

(23) the Arlington County Department of Public Safety Communications and Emergency Management;

(24) the Arlington County Police Department;

(25) the Alexandria Fire Department;

(26) the Alexandria Police Department;

(27) the Virginia State Police;

(28) the Virginia Department of Emergency Management;

(29) the Virginia Department of Transportation;

(30) the Prince William's County Department of Fire and Rescue;

(31) the National Capital Region Incident Management Team;

(32) the Coast Guard;

(33) the Army;

(34) the Air Force;

(35) the Navy;

(36) the Federal Bureau of Investigation;

(37) the Secret Service;

(38) U.S. Customs and Border Protection;

(39) the Park Police;

(40) the Department of Defense;