

**SEC. 1212. PENALTY FOR UNAUTHORIZED INSPECTION OF TAX RETURNS OR TAX RETURN INFORMATION.**

(a) IN GENERAL.—Part I of subchapter A of chapter 75 (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) PROHIBITION.—It shall be unlawful for—

“(1) any officer or employee of the United States or any former such officer or employee,

“(2) any person described in section 6103(n), an officer or employee of any such person, or any former such officer or employee, or

“(3) any person described in subsection (d), (i)(3)(B)(i), (1) (6), (7), (8), (9), (10) or (12), or (m) (2), (4), (6), or (7) of section 6103,

willfully to inspect (as defined in section 6103(b)(7)), except as authorized by this title, any return or return information (as defined in section 6103(b)).

“(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.”

(b) CONFORMING AMENDMENT.—The table of sections for part I of subchapter A of chapter 75 is amended by inserting after the item relating to section 7213 the following new item: “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.

**NOTICE OF HEARING****COMMITTEE ON RULES AND ADMINISTRATION**

Mr. WARNER. Mr. President, I wish to announce that the Committee on Rules and Administration will meet in SR-301, Russell Senate Office Building, on Wednesday, May 15, 1996, at 10 a.m., to hold a hearing on campaign finance reform.

For further information concerning this hearing, please contact Bruce Kasold of the committee staff on 224-3448.

**COMMITTEE ON ENERGY AND NATURAL RESOURCES**

Mr. MURKOWSKI. Mr. President, I would like to announce for the information of the Senate and the public that two oversight field hearings have been scheduled to receive testimony on the Tongass land management plan and the administration of timber sale contracts.

The first hearing will take place on Tuesday, May 28, 1996 at 10:30 a.m., in Ketchikan, AK. Ted Ferry Civic Center, 888 Venetia Avenue, Ketchikan, AL, 99901. The second hearing is scheduled for Wednesday, May 29, 1996, at 9 a.m., in Juneau, AL. Centennial Hall Convention Center, Ballroom 3, 101 Egan Drive, Juneau, AL, 99801.

Because of the limited time available and the interest in the subject matter,

and in order to have a balanced hearing, witnesses will be by invitation. Written testimony will be accepted for the RECORD. Oral testimony will be limited to 5 minutes. Witnesses testifying at the hearing are requested to bring 10 copies of their testimony with them on the day of the hearing. In addition, please send or fax a copy in advance to the Committee on Energy and Natural Resources, U.S. Senate, Washington, DC 20510. Fax 202-228-0539.

For further information, please contact Mark Rey, Energy and Natural Resources Committee, at 202-224-6170.

**AUTHORITY FOR COMMITTEES TO MEET****COMMITTEE ON ENERGY AND NATURAL RESOURCES**

Mr. LOTT. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be granted permission to meet during the session of the Senate on Thursday, May 9, 1996, for purposes of conducting a full committee hearing which is scheduled to begin at 9:30 a.m. The purpose of this oversight hearing is to receive testimony on the recent increases in gasoline prices.

The PRESIDING OFFICER. Without objection, it is so ordered.

**COMMITTEE ON GOVERNMENTAL AFFAIRS**

Mr. LOTT. Mr. President, I ask Unanimous Consent on behalf of the Governmental Affairs Committee to meet on Thursday, May 9 at 10 a.m. for a hearing on IRS Oversight.

The PRESIDING OFFICER. Without objection, it is so ordered.

**COMMITTEE ON THE JUDICIARY**

Mr. LOTT. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on Thursday, May 9, 1996, at 10:00 a.m. to hold an executive business meeting.

The PRESIDING OFFICER. Without objection, it is so ordered.

**SELECT COMMITTEE ON INDIAN AFFAIRS**

Mr. LOTT. Mr. President, I ask unanimous consent that the Committee on Indian Affairs be authorized to meet during the session of the Senate on Thursday, May 9, 1996 at 9:30 a.m. to conduct an Oversight Hearing on the impact of the U.S. Supreme Court's recent decision in Seminole Tribe versus Florida. The hearing will be held in room G-50 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

**THE SPECIAL COMMITTEE TO INVESTIGATE WHITEWATER DEVELOPMENT CORPORATION AND RELATED MATTERS**

Mr. LOTT. Mr. President, I ask unanimous consent that the special committee to investigate Whitewater Development Corporation and related matters be authorized to meet during the session of the Senate on Thursday, May 9, 1996 to conduct hearings pursuant to Senate Resolution 120.

The PRESIDING OFFICER. Without objection, it is so ordered.

**SUBCOMMITTEE ON CHILDREN AND FAMILIES**

Mr. LOTT. Mr. President, I ask unanimous consent that the Subcommittee on Children and Families of the Committee on Labor and Human Resources be authorized to hold a hearing on Family and Medical Leave Act oversight during the session of the Senate on Thursday, May 9, 1996, at 9:30 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

**ADDITIONAL STATEMENTS****DEFENSE OF MARRIAGE ACT**

● Mr. COATS. Mr. President, today I am pleased to cosponsor Senator DOLE's and Senator NICKLES' bill (S. 1740) defining marriage as a legal union between one man and one woman.

Marriage is the institution that civilizes our society by humanizing our lives. It is the social, legal, and spiritual relationship that prepares the next generation for its duties and opportunities. A 1884 decision of the Supreme Court called it “the sure foundation of all that is stable and noble in our civilization.”

The definition of marriage is not created by politicians and judges, and it cannot be changed by them. It is rooted in our history, our laws, our deepest moral and religious convictions, and our nature as human beings. It is the union of one man and one woman. This fact can be respected or it can be resented, but it cannot be altered.

Our society has a compelling interest in respecting that definition. The breakdown of traditional marriage is our central social crisis—the cause of so much anguish and suffering, particularly for our children. Our urgent responsibility is to nurture and strengthen that institution, not undermine it with trendy moral relativism.

The institution of marriage is our most valuable cultural inheritance. It is our duty—perhaps our first duty—to pass it intact to the future.

The distortion of marriage is sometimes defended as a form of tolerance. But this represents a fundamental misunderstanding, both of marriage and tolerance.

I believe strongly in tolerance, not only for the peace of society, but because it is the proper way to treat others. As individuals, we should never compromise our moral convictions. But we should always treat others with respect and dignity.

A government, however, has another duty. All law embodies some moral consensus. No society can be indifferent to its moral life, because there are consequences for us all.

Every government must set certain standards as sign posts. It must create expectations for responsible behavior. Not every lifestyle is equal for the purpose of the common good. This does not mean the persecution of those who fall short of the standard, but it does mean giving legal preference to that