

traveling to Bonn, Germany, and other parts of the globe to report field hearings.

Now that Marcia has retired, she is able to devote more time to pursuing her favorite pastimes of golf, she carries an 18 handicap, and duplicate bridge. She has been a life master in duplicate bridge since 1968. She also enjoys reading and snorkeling. Marcia and Bob are the proud parents of 4 children: Danise, David, Adam, and Jason; and 2 grandchildren, Allison and Jacob.

Marcia has enjoyed observing history in the making, and she feels privileged to have been assigned to report some of the most interesting events taking place in this august body. Those of us who have had the pleasure of working with her during her distinguished career, also feel privileged to have had the opportunity to work with an individual of such outstanding ability and professionalism.

Thank you Marcia for your service to your country and to the House of Representatives. I wish you and Bob a long, healthy, and prosperous retirement.

SALUTING WILSON A. ROGERS OF  
CLEVELAND, OH

**HON. LOUIS STOKES**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 1997*

Mr. STOKES. Mr. Speaker, I rise today to recognize the dedication and hard work of a constituent who has been honored recently for his distinguished service to his field and his community. Wilson A. Rogers of Cleveland, an owner and operator of McDonald's restaurants, was recently bestowed the prestigious Ronald McDonald Award. This award is the highest award given to an owner/operator and covers 40 regions. Mr. Wilson earned this award through this outstanding work in his local community and for outstanding management.

Wilson Rogers has been a part of the McDonald's team for more than 22 years. His interest in becoming a restaurateur was sparked by reading about the opportunities of owning a McDonald's franchise in the newspaper. He had learned the lessons of success through hard work on his family's farm in South Point, OH, but what he has given back to his community comes straight from his heart.

Mr. Rogers has a rich history of involvement with the future of the youth of our community. His passion for academic achievement brought about the creation of the McDonald's Martin Luther King Scholarship and Exhibition at Cuyahoga Community College. This project made a 5-year \$50,000 contribution to the Tri-C/MLK scholarship program and created an exhibit for the college to honor the late civil rights leader. He has also aided many disadvantaged students who might not otherwise attend college through the United Negro College Fund. He has chaired and cochaired the UNCF Telethon and Golf Tournament and now sits on their advisory committee.

Mr. Speaker, among other efforts to help children get ahead, Wilson Rogers was instrumental in helping the Achievement Center for Children secure a grant from Ronald McDonald Children's Charities. Mr. Rogers also helps feed the hungry and homeless, and is a past

board member of the Harvard Community Center. His dedication to the Greater Cleveland area and improving the lives of others speaks volumes about his character. This devoted husband and father, businessman, and philanthropist has brought much to those around him and those he may never meet. I ask my colleagues to join me today in recognizing the admirable personal and professional accomplishments of Mr. Wilson Rogers.

A TRIBUTE TO BOB GRIFFITTS

**HON. JOHN J. DUNCAN, JR.**

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 1997*

Mr. DUNCAN. Mr. Speaker, I want to pay tribute to a great American, my friend, Bob Griffiths. Bob turns 50 today, and in some ways, I am sure that he does not want a lot of attention called toward this occasion.

Bob has never been one to seek attention or publicity or credit at any time. But this should be a special day in his life, and he deserves a lot more credit and praise than he ever receives.

Bob Griffiths is my district director and long-time closest personal friend. He spends his days quietly helping the constituents of the second district and over the last 8½ years has helped thousands in ways big and small. He works nights, weekends, and holidays and never really leaves the job behind. People would be shocked if they followed him around for a few weeks and saw how many hours he puts in.

Bob serves the people of east Tennessee at a personal financial sacrifice. Before taking his present job, he was a very successful realtor and appraiser.

He handled many commercial real estate deals for groups of doctors and other investors. He had many leading companies as clients of his appraisal business.

Throughout his career, both in business and politics, he has always inspired a great feeling of trust and confidence in all those with whom he has dealt.

There is not a dishonest or unethical bone in Bob Griffiths' body.

Always giving of himself to others, Bob has almost never asked anything for himself.

He has served this Nation well, through our great free enterprise system, in government, and through two other very important ways as well.

First, while he almost never mentions it and no, very few people know it, Bob is a veteran of the frontlines of some of the toughest fighting which went on in Vietnam.

He was and is a courageous, patriotic man who deeply loves this country.

Hardened in numerous wartime battles, he is the kind of man you want beside you when times get tough.

He would be embarrassed to be described in this manner, but to me he is a true American hero.

Secondly, and most important of all, he is a devoted family man.

He has had a long and happy marriage to his wife, Barbara, and his loyalty and friendship to me is without question a distant second to his love for and devotion to her.

There is, though another woman in Bob's life, and no man has ever loved a daughter more than Bob loves his Deena.

Deena has grown into a beautiful young woman, a recent graduate of the University of Tennessee and now getting off to a great start in a career with one of Knoxville's most respected insurance firms.

Deena has never let her dad down and has made him a proud and happy father for many years.

To sum up, Mr. Speaker, Bob Griffiths is the kind of man who has made this country great. He is not rich or famous, but he is well-known and greatly respected in his beloved east Tennessee.

He deserves very much to be considered as one of our Nation's finest citizens.

On this special milestone in his life, I would like say happy birthday and best wishes for many, many more.

I could never repay Bob for all he has done for me, or thank him nearly enough. But I will close by saying that I am very proud to call him my friend.

THE TAXPAYER BROWSING  
PROTECTION ACT

**HON. WILLIAM J. COYNE**

OF PENNSYLVANIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, April 8, 1997*

Mr. COYNE. Mr. Speaker, I am pleased to cosponsor, along with my Democratic and Republican colleagues, a bill titled the "Taxpayer Browsing Protection Act." As the ranking member of the Ways and Means Committee Oversight Subcommittee, I have worked with the IRS Commissioner and the other subcommittee members in support of the legislation being introduced today.

Most recently, the IRS Commissioner wrote me and renewed her request that legislation be introduced to clarify the criminal sanctions for unauthorized access to or inspection of tax information, referred to as browsing, by IRS employees. A copy of the Commissioner's March 10, 1997, letter follows my statement and is included in the RECORD.

Importantly, this bill would prohibit unauthorized review of tax information, retained by the IRS in both paper and electronic form. Violators would be subject to significant criminal sanctions, including monetary fines and imprisonment, and dismissal from IRS employment.

This legislation will significantly enhance the IRS's current zero tolerance policy for illegal browsing of tax information. The public will benefit from this legislation knowing that their tax records are only inspected by IRS employees who need the information as part of their job responsibility. Also, all the hardworking and committed IRS employees nationwide will benefit from this legislation knowing that a bad apple hired by the IRS will be quickly removed from the agency and punished under the law.

I look forward to working with the members of the Committee on Ways and Means, on a bipartisan basis, to approve this legislation and to bring the bill to the House floor in a timely manner.

DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE,  
*Washington, DC, March 10, 1997.*

Hon. WILLIAM J. COYNE,  
Subcommittee on Oversight, Committee on Ways  
and Means, House of Representatives,  
*Washington, DC.*

DEAR MR. COYNE: I wanted to let you know about a case that was recently decided by

the United States Court of Appeals for the First Circuit, *United States v. Czubinski*, No. 96-1317, 1997 U.S. App. LEXIS 3077 (1st Cir. February 21, 1977) and to request your support for legislation to clarify the criminal sanctions in the Internal Revenue Code for the unauthorized access of taxpayers' accounts by Internal Revenue Service employees.

Since becoming Commissioner, I have repeatedly stated that the IRS will not tolerate violations by employees of the rules against unauthorized access. The Service's zero tolerance policy prohibits any employee access to (and use of) tax information, except to the extent necessary for an employee to perform assigned duties.

In the *Czubinski* case, the First Circuit reversed the conviction of a former IRS employee for improperly accessing taxpayer information in the IRS database. That person had been indicted and convicted of several counts of violating 18 USC §§1343 and 1346 (wire fraud) and 18 USC §1030(a)(4) (computer fraud). In reversing the conviction, the court stated that "unauthorized browsing of taxpayer files, although certainly inappropriate conduct, cannot, without more, sustain [a] federal felony conviction [under 18 USC §§1343, 1346 and 1030(a)(4)]."

This decision and a 1996 acquittal, by a Memphis, Tennessee jury of another former IRS employee who had been indicted for improper access of taxpayer accounts under 26 USC §7213 (Unlawful Disclosure of Tax Return Information), *United States v. Patterson*, Cr. No. 96-20002 (W.D. Tenn. April 10, 1996), are very troubling and make it more difficult for the Service to appropriately discipline employees who violate our policy against unauthorized access.

In the past several years, the IRS has taken a number of steps to ensure that unauthorized access of taxpayer information by IRS employees does not occur. For example, each time an employee logs onto the taxpayer account database, a statement warns of possible prosecution for unauthorized use of the system. All new users receive training on privacy and security of tax information before they are entitled to access the Integrated Data Retrieval System (IDRS). The Service has also installed automated detection programs that monitor employees' actions and accesses to taxpayers' accounts, identify patterns of use, and alert managers to potential misuse. Employees are disciplined according to a Guide for Penalty Determinations that includes dismissal. In the *Czubinski* opinion, the court noted that "the IRS rules plainly stated that employees with passwords and access codes were not permitted to access files on IDRS [the database] outside of the course of their official duties."

In addition to the internal actions, the IRS has recommended and supported legislative efforts to amend the Internal Revenue Code and Title 18 to clarify the criminal sanctions for unauthorized computer access to taxpayer information. A recent amendment to 18 USC §1030(a)(2)(B) by the Economic Espionage Act of 1996, Pub. L. No. 104-294, 110 Stat. 3488 (1996), provides criminal misdemeanor penalties for anyone who intentionally accesses a computer without authorization or who exceeds authorized access and thereby obtains information, including tax information, from any department or agency of the United States. I have been advised by counsel that had this amendment been in effect and applicable to the *Czubinski* and *Patterson* cases, the government very likely would not have lost those cases.

Although the recent amendment to 18 USC §1030(a)(2)(B) will hopefully serve as a significant deterrent to unauthorized computer access of taxpayer information, this statute only applies to unauthorized access of com-

puter records. It does not apply to unauthorized access or inspection of paper tax returns and related tax information. Legislation such as S. 670, introduced in the 104th Congress, would achieve that result. By clarifying the criminal sanctions for unauthorized access or inspection of tax information in section 7213 of the Internal Revenue Code, whether that information is in computer or paper format, the entire confidentiality scheme respecting tax information and related enforcement mechanisms would be appropriately found in the Internal Revenue Code.

An amendment to section 7213 such as was proposed in the 104th Congress would serve important tax administration objectives. (Of course, as is currently the case under section 7213 for convictions resulting from the disclosure of tax information to unauthorized third parties, a conviction of federal officers and employees for the unauthorized access or inspection of tax information would, in addition to imprisonment and fine, continue to result in dismissal from office or discharge from employment.)

We would like to work with you and your staff to assure that improper access can be dealt with appropriately.

Sincerely,

MARGARET MILNER RICHARDSON.

#### JERRY PACTH, IN MEMORIAM

#### HON. JANE HARMAN

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Ms. HARMAN. Mr. Speaker, every Member here has a story about the beginning of his or her interest in politics. Mine begins with an extraordinary pixie of a man named Jerry Pacht, who died last week in Los Angeles at age 75.

Before embarking on a distinguished career on the Los Angeles Municipal Court followed by decades on the L.A. County Superior Court, Jerry ran for Congress, twice. His campaigns were high principle and low budget, and he recruited and excited a large band of volunteers.

I was a high school student in 1960, the first year Jerry ran, and led what he called the kiddie brigade. Our colleague, HOWARD BERMAN, then president of the UCLA Young Democrats, played a far more senior role in the campaign.

I learned a lot. My role was confined in substantial part to stuffing envelopes and mimeographing materials, but I saw how valuable those tasks were. In the days before television ads, communication of Jerry's message and his passion depended on people like me. Even in these slicker and more cynical times, the hub of campaigns still is centered on volunteers. Without them, candidates don't win.

Of course it matters what the message is, and whether the messenger is credible. Though Jerry's runs for office may not have persuaded a majority of the voters, the qualities in him that excited me and others were on full display during his long and successful judicial career that followed.

Son of a judge, Jerry's interest in a judicial career became known to Gov. Pat Brown who appointed him to the local bench in 1965 and promoted him a year later.

He was a beloved figure—always insisting that the law be fairly applied, even if the cause it benefited was unpopular. No one ever accused Judge Pacht of any motive other than

servicing the public. In a press interview, he once said: "I am not into making money. I always wanted to make some kind of mark, to change my society, do something to make it run better \* \* \*." He surely achieved his goal.

In his obituary in the Los Angeles Times, I learned that Jerry had visions of becoming a singer, and was delighted to be asked to sing the national anthem at a Dodger game. Jerry, I heard your song. I still do. I always will. My interest in politics goes back to my early experience on your campaign. It goes forward with your melody in my head.

Godspeed.

#### TRIBUTE TO MARJORY STONEMAN DOUGLAS

#### HON. PETER DEUTSCH

OF FLORIDA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. DEUTSCH. Mr. Speaker, I rise to recognize the contributions of Marjory Stoneman Douglas—an American hero who turned 107 years old yesterday. Mrs. Douglas is one of the mightiest protagonists of the Florida Everglades who led the first efforts to raise public awareness of Florida's River of Grass.

In 1947, Mrs. Douglas wrote her landmark book on Florida's largest wetlands ecosystem "The Everglades: River of Grass." This pioneering work was the first to highlight the plight of the everglades and ultimately served to awaken public interest in restoring its health. Still going strong in her 107th year, Mrs. Douglas has dedicated her life to the defense of the Everglades through her extraordinary personal effort and by inspiring countless others to take action. Recognizing these accomplishments, President Clinton awarded her the Medal of Freedom in 1994, the Nation's highest civilian award.

Mr. Speaker, I have introduced legislation which honors Mrs. Douglas' legacy by creating the Marjory Stoneman Douglas Wilderness in Everglades National Park. The Marjory Stoneman Douglas Wilderness will serve as a permanent and natural monument to the American hero who helped save North America's greatest wetland ecosystem. This year, as we commemorate the 50th anniversary of the park and the first publishing of "The Everglades: River of Grass," I believe it is fitting that we permanently honor Mrs. Douglas' legacy through this legislation.

#### THE HOPE AND OPPORTUNITY ACT OF 1997

#### HON. WILLIAM CLAY

OF MISSOURI

IN THE HOUSE OF REPRESENTATIVES

Tuesday, April 8, 1997

Mr. CLAY. Mr. Speaker, I am pleased to introduce the Hope and Opportunity Act of 1997 proposed by President Clinton. The bill creates a Hope scholarship tax credit of up to \$1,500 per student for tuition and fees in the student's first year, and another \$1,500 in the second year if the student earns at least a B average. The credit will help 4.2 million students next year and will save families \$18.6 billion over 5 years. The HOPE scholarship is