

of tribal charities to do the most good for a larger population. This legislation will go a long way in correcting some of the mistakes that we've made and in correcting some of the omissions that have been there in the past.

Once again, I believe, as I said before, that under the leadership of Chairman LEWIS and with the good help of Mr. RAMSTAD that we're moving forward to make sure that we have a charitable tax deduction that works for everyone and that is optimal in its efforts to try to do public good.

Mr. RAMSTAD. Mr. Speaker, I continue to reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, may I inquire of Mr. RAMSTAD whether he has any additional speakers?

Mr. RAMSTAD. Mr. Speaker, I have no further speakers. I yield back the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, this is an important bill, and I want to thank my good friend Mr. RAMSTAD for all of his hard work and for his great work in helping to bring this needed bill before us today.

Given the terrible state of the economy, we need to do all we can to support our charities. We need to promote scholarships, to promote charitable giving and to enhance public disclosure.

I fully support H.R. 7083. I urge all of my colleagues on both sides of the aisle to support our charities and to vote "yes" for the bill.

Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 7083.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

INMATE TAX FRAUD PREVENTION ACT OF 2008

Mr. LEWIS of Georgia. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 7082) to amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain prisoner return information to the Federal Bureau of Prisons, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 7082

SECTION 1. SHORT TITLE.

This Act may be cited as the "Inmate Tax Fraud Prevention Act of 2008".

SEC. 2. DISCLOSURE OF PRISONER RETURN INFORMATION TO FEDERAL BUREAU OF PRISONS.

(a) IN GENERAL.—Subsection (k) of section 6103 of the Internal Revenue Code of 1986 (re-

lating to disclosure of certain return and return information for tax administration purposes) is amended by adding at the end the following new paragraph:

"(10) DISCLOSURE OF CERTAIN RETURN INFORMATION OF PRISONERS TO FEDERAL BUREAU OF PRISONS.—

"(A) IN GENERAL.—Under such procedures as the Secretary may prescribe, the Secretary may disclose to the head of the Federal Bureau of Prisons any return information with respect to individuals incarcerated in Federal prison whom the Secretary has determined may have filed or facilitated the filing of a false return to the extent that the Secretary determines that such disclosure is necessary to permit effective Federal tax administration.

"(B) RESTRICTION ON REDISCLOSURE.—Notwithstanding subsection (n), the head of the Federal Bureau of Prisons may not disclose any information obtained under subparagraph (A) to any person other than an officer or employee of such Bureau.

"(C) RESTRICTION ON USE OF DISCLOSED INFORMATION.—Return information received under this paragraph shall be used only for purposes of and to the extent necessary in taking administrative action to prevent the filing of false and fraudulent returns, including administrative actions to address possible violations of administrative rules and regulations of the prison facility.

"(D) TERMINATION.—No disclosure may be made under this paragraph after December 31, 2011."

(b) RECORDKEEPING.—Paragraph (4) of section 6103(p) of such Code is amended by striking "(k)(8)" both places it appears and inserting "(k)(8) or (10)".

(c) EVALUATION BY TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION.—Paragraph (3) of section 7803(d) of such Code is amended by striking "and" at the end of subparagraph (A), by striking the period at the end of subparagraph (B) and inserting "; and", and by adding at the end the following new subparagraph:

"(C) not later than December 31, 2010, submit a written report to Congress on the implementation of section 6103(k)(10)."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to disclosures made after December 31, 2008.

(e) ANNUAL REPORTS.—The Secretary of the Treasury shall annually submit to Congress and make publicly available a report on the filing of false and fraudulent returns by individuals incarcerated in Federal and State prisons. Such report shall include statistics on the number of false and fraudulent returns associated with each Federal and State prison.

SEC. 3. RESTORATION OF CERTAIN JUDICIAL SURVIVORS' ANNUITIES.

(a) IN GENERAL.—Section 376 of title 28, United States Code, is amended by adding at the end the following:

"(x) In the case of a widow or widower whose annuity under clause (i) or (ii) of subsection (h)(1) is terminated because of remarriage before attaining 55 years of age, the annuity shall be restored at the same rate commencing on the day the remarriage is dissolved by death, divorce, or annulment, if—

"(1) the widow or widower elects to receive this annuity instead of any other survivor annuity to which such widow or widower may be entitled, under this chapter or under another retirement system for Government employees, by reason of the remarriage; and

"(2) any payment made to such widow or widower under subsection (o) or (p) on termi-

nation of the annuity is returned to the Judicial Survivors' Annuities Fund."

(b) CONFORMING AMENDMENT.—Section 376(h)(2) of title 28, United States Code, is amended by striking the period at the end and inserting "; subject to subsection (x)."

(c) EFFECTIVE DATE.—

(1) IN GENERAL.—This section and the amendments made by this section shall take effect on the first day of the first month beginning at least 30 days after the date of the enactment of this Act and shall apply in the case of a remarriage which is dissolved by death, divorce, or annulment on or after such first day.

(2) LIMITED RETROACTIVE EFFECT.—

(A) IN GENERAL.—In the case of a remarriage which is dissolved by death, divorce, or annulment within the 4-year period ending on the day before the effective date of this section, the amendments made by this section shall apply only if the widow or widower satisfies the requirements of paragraphs (1) and (2) of section 376(x) of title 28, United States Code (as amended by this section) before—

(i) the end of the 1-year period beginning on the effective date of this section; or

(ii) such later date as Director of the Administrative Office of the United States Courts may by regulation prescribe.

(B) RESTORATION.—If the requirements of paragraph (1) are satisfied, the survivor annuity shall be restored, commencing on the date the remarriage was dissolved by death, annulment, or divorce, at the rate which was in effect when the annuity was terminated.

(C) LUMP-SUM PAYMENT.—Any amounts becoming payable to the widow or widower under this subsection for the period beginning on the date on which the annuity was terminated and ending on the date on which periodic annuity payments resume shall be payable in a lump-sum payment.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Georgia (Mr. LEWIS) and the gentleman from Minnesota (Mr. RAMSTAD) each will control 20 minutes.

The Chair recognizes the gentleman from Georgia.

GENERAL LEAVE

Mr. LEWIS of Georgia. Mr. Speaker, I ask unanimous consent to give all Members 5 legislative days to revise and extend their remarks on House bill 7082, as amended.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Georgia?

There was no objection.

Mr. LEWIS of Georgia. Mr. Speaker, I yield myself such time as I may consume.

I thank the gentleman from Minnesota for bringing House bill 7082, the Inmate Tax Fraud Prevention Act of 2008, to the House.

Mr. RAMSTAD has served at my side on the Oversight Subcommittee for years. He has been a wonderful friend, a good friend. We call ourselves brothers. He will be missed when he retires this year. He has worked to make our taxes fair and to protect taxpayers. This bill is a great and shining example of his good effort.

Jim, I want to thank you again for all of your great work, for working so hard, for hanging in there, for never

giving up, and for never giving in. Thank you so much.

The Oversight Subcommittee found that thousands of false returns were being filed by prisoners. However, the Internal Revenue Service could not disclose the information to the Federal Bureau of Prisons. This bill was developed to correct this problem. This bill will stop the abuse of our tax system.

I urge all of my colleagues on both sides of the aisle to vote in favor of House bill 7082.

I reserve the balance of my time.

Mr. RAMSTAD. Mr. Speaker, I yield myself such time as I may consume.

I first want to thank my friend, my brother and my chairman—Mr. LEWIS—who represents the absolute best in public service and who is truly the conscience of the Congress. I'm just grateful for his friendship and for the privilege of working with him for the past 18 years.

Mr. Speaker, the legislation before us addresses a very serious situation in America's prisons—rampant tax fraud. I'm deeply grateful to Chairman LEWIS for being an original cosponsor of this legislation and for helping me get this crucial legislation on the suspension calendar and here to the floor today.

When I chaired the Ways and Means Oversight Subcommittee in the last Congress, Mr. Speaker, we held a hearing that featured an inmate from our Federal prison system. He was known as inmate Dole, a prisoner from South Carolina who single-handedly swindled taxpayers out of \$3.5 million by filing fraudulent tax returns. That's right, Mr. Speaker, \$3.5 million of outrageous tax fraud committed by a prisoner while he was behind bars, while incarcerated in a Federal prison.

The hearing revealed that this was no isolated incident. There is massive tax fraud going on within the walls of our Nation's prisons. In fact, the IRS reports that 15 percent of all tax fraud committed in America is committed by prison inmates, 15 percent.

As we all agree here, tax fraud in any form is unacceptable and illegal, obviously, but it's particularly outrageous when it's committed by prison inmates who are supposed to be paying their debt to society and not bilking taxpayers. While the IRS is able to catch some of it, far too much inmate tax fraud falls through the cracks. Unfortunately, the IRS is prohibited by law from sharing information with prison officials, information that would allow them to take action to punish and to stop this fraud from going on in their prison facilities right under their noses. So, in other words, Mr. Speaker, Federal law enforcement is effectively blocked from pursuing these cases because of the ban on information sharing.

Well, this legislation that I have introduced and have brought here today, the Inmate Tax Fraud Prevention Act,

would allow the IRS to reveal information on tax fraud to the Federal Bureau of Prisons and to compile statistics on tax fraud in each and every Federal and State prison. The authority for the IRS to disclose tax fraud information sunsets in 3 years, and the Treasury Inspector General for Tax Administration will issue a report, so in 3 years, Congress can determine whether the program should be renewed and whether other changes should be implemented.

Mr. Speaker, in conclusion, let me just say that it's obviously time to protect honest taxpayers from this blatant, outrageous fraud that's being committed by prison inmates. I urge my colleagues to protect this commonsense, bipartisan legislation that will protect the taxpayers. Support the Inmate Tax Fraud Prevention Act because the taxpayers of America deserve nothing less.

I reserve the balance of my time.

Mr. LEWIS of Georgia. Mr. Speaker, I would like to inquire as to whether Mr. RAMSTAD has any additional speakers.

Mr. RAMSTAD. Mr. Speaker, I have no further speakers.

Mr. LEWIS of Georgia. I am prepared to close, Mr. Speaker.

Mr. RAMSTAD. Mr. Speaker, having no further speakers, I would be happy to yield back my time, and I look forward to Mr. LEWIS' closing.

Mr. LEWIS of Georgia. Mr. Speaker, again, I want to thank my friend from Minnesota (Mr. RAMSTAD) for his good and great work for bringing this bill before us today. The Inmate Tax Fraud Prevention Act is an important bill, and I urge its passage. I fully support House bill 7082, and I urge all of my colleagues on both sides of the aisle to support this bill.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Georgia (Mr. LEWIS) that the House suspend the rules and pass the bill, H.R. 7082, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

The title was amended so as to read: "A bill to amend the Internal Revenue Code of 1986 to permit the Secretary of the Treasury to disclose certain prisoner return information to the Federal Bureau of Prisons, and for other purposes."

A motion to reconsider was laid on the table.

MEDICARE IDENTITY THEFT PREVENTION ACT OF 2008

Mr. DOGGETT. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 6600) to amend title II of the Social Security Act to prohibit the inclu-

sion of Social Security account numbers on Medicare cards, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 6600

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 "Medicare Identity Theft Prevention Act of 2008".

SEC. 2. PROHIBITION OF INCLUSION OF SOCIAL SECURITY ACCOUNT NUMBERS ON MEDICARE CARDS.

(a) IN GENERAL.—Section 205(c)(2)(C) of the Social Security Act (42 U.S.C. 405(c)(2)(C)) is amended by adding at the end the following new clause:

"(x) The Secretary of Health and Human Services, in consultation with the Commissioner of Social Security, shall establish cost-effective procedures to ensure that a social security account number (or any derivative thereof) is not displayed, coded, or embedded on the Medicare card issued to an individual who is entitled to benefits under part A of title XVIII or enrolled under part B of title XVIII and that any other identifier displayed on such card is easily identifiable as not being the social security account number (or a derivative thereof)."

(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by subsection (a) shall apply with respect to Medicare cards issued on and after an effective date specified by the Secretary of Health and Human Services, but in no case shall such effective date be later than the date that is 24 months after the date adequate funding is provided pursuant to subsection (d)(2).

(2) REISSUANCE.—Subject to subsection (d)(2), in the case of individuals who have been issued such cards before such date, the Secretary of Health and Human Services—

(A) shall provide for the reissuance for such individuals of such a card that complies with such amendment not later than 3 years after the effective date specified under paragraph (1); and

(B) may permit such individuals to apply for the reissuance of such a card that complies with such amendment before the date of reissuance otherwise provided under subparagraph (A) in such exceptional circumstances as the Secretary may specify.

(c) OUTREACH PROGRAM.—Subject to subsection (d)(2), the Secretary of Health and Human Services, in consultation with the Commissioner of Social Security, shall conduct an outreach program to Medicare beneficiaries and providers about the new Medicare card provided under this section.

(d) REPORT TO CONGRESS AND LIMITATIONS ON EFFECTIVE DATE.—

(1) REPORT.—Not later than 1 year after the date of the enactment of this Act, the Secretary of Health and Human Services, acting through the Administrator of the Centers for Medicare & Medicaid Services and in consultation with the Commissioner of Social Security, shall submit to Congress a report that includes detailed options regarding the implementation of this section, including line-item estimates of and justifications for the costs associated with such options and estimates of timeframes for each stage of implementation. In recommending such options, the Secretary shall take into consideration, among other factors, cost-effectiveness and beneficiary outreach and education.

(2) LIMITATION; MODIFICATION OF DEADLINES.—With respect to the amendment