

"willful inspection or disclosure or an inspection or disclosure".

(3) Subsection (f) of section 7431 of such Code, as redesignated by subsection (b), is amended to read as follows:

"(f) DEFINITIONS.—For purposes of this section, the terms 'inspect', 'inspection', 'return', and 'return information' have the respective meanings given such terms by section 6103(b)."

(4) The section heading for section 7431 of such Code is amended by inserting "INSPECTION OR" before "DISCLOSURE".

(5) The table of sections for subchapter B of chapter 76 of such Code is amended by inserting "inspection or" before "disclosure" in the item relating to section 7431.

(6) Paragraph (2) of section 7431(g) of such Code, as redesignated by subsection (b), is amended by striking "any use" and inserting "any inspection or use".

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to inspections and disclosures occurring on and after the date of the enactment of this Act.

#### SEC. 4. NATIONAL FLOOD INSURANCE ACT OF 1968.

(a) IN GENERAL.—Section 1306(c)(1) of the National Flood Insurance Act of 1968 (42 U.S.C. 4013(c)(1)) is amended by striking "30" and inserting "15".

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall be construed to have taken effect on January 1, 1997, and shall expire June 30, 1997.

Mr. GLENN. Mr. President, I move to reconsider the vote by which the bill, as amended, was passed.

Mr. COVERDELL. I move to lay that motion on the table.

The motion to lay on the table was agreed to.

Mr. LOTT. Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

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

Mr. LOTT. Mr. President, I would like to announce officially—as most Senators know, but in case they missed it—that that was the last recorded vote for the day. We are discussing some other issues that we hope to get agreement on today and tomorrow. We will keep the Members informed on that.

#### UNANIMOUS-CONSENT REQUEST— SENATE RESOLUTION 73

Mr. LOTT. Mr. President, I would like to now propound a unanimous-consent request that the Senate proceed immediately to the consideration of a Senate resolution submitted by myself regarding the sense of the Senate relating to tax relief for the American people. I further ask unanimous-consent that there be 10 minutes for debate on the resolution equally divided in the usual form, and following that debate the Senate proceed to a vote on the adoption of the resolution to be followed by a vote on the preamble, and the motion to reconsider be laid upon the table.

I might take just a moment so that there can be a response to that unanimous-consent request. This is a sense of the Senate which just declares a need for tax relief for the American people, and condemns the abuses of power and authority committed by the Internal Revenue Service.

We have discussed this with a number of Senators. We have provided it to the other side of the aisle.

So I propound that unanimous-consent request.

The PRESIDING OFFICER. Is there objection?

Mr. DORGAN. Mr. President, I object.

The PRESIDING OFFICER. Objection is heard.

Mr. DORGAN addressed the Chair.

The PRESIDING OFFICER. The Senator from North Dakota.

Mr. DORGAN. Mr. President, I ask unanimous consent that the Senate proceed to—before I propound the unanimous-consent request, let me explain my objection to the resolution offered by the Senate majority leader and then indicate that I would intend to offer a resolution of my own.

Some of the provisions that are in the resolution offered by the Senator from Mississippi, the majority leader, are not troublesome, but there are some provisions and some language that are very troublesome to some of us in this resolution.

It is clearly a partisan resolution written in a manner that suggests that one side is no good, the other side is all bad, and for that reason I object to it.

In the spirit of discussing the taxes, tax burden on the American citizens and the ability to address meaningful tax reform for American families and to do so in a budget process that has a requirement that the Congress bring to the floor of the Senate and pass a budget today on April 15, I would offer a unanimous-consent request and will do so, and the resolution that I will offer is a resolution that talks some about the tax burden that we face in this country and our desire to offer meaningful tax relief to American families but to do so in the context of a budget that reaches balance, and that we do it in a process as described by law in this country, that a budget be brought to the Congress, be passed by April 15.

It is unusual that we have not even started a budget process at this point. April 15 is two deadlines. One, people will line up at the post office this evening in a traffic jam trying to file their income tax return and get an April 15 postmark because people at the post office want to meet their obligation.

There is a second obligation today, and that is the obligation of the Congress to pass a budget resolution, by law, on April 15. Obviously, we are far from that position of being able to pass a budget resolution. No budget resolution has come from the Budget Committee. There is not an indication that such a budget resolution will be forthcoming.

In the resolution that I will ask unanimous consent to offer we ask that the majority party take up without delay a budget resolution that balances the budget by the year 2002 and targets its tax relief to working and middle-class families to the same degree as the proposal offered by the President and, at the same time, protects important domestic priorities such as Medicare, Medicaid, education, and the environment.

I might say there is a difference with respect to our interest in tax relief. There are those who propose tax relief but do it in a way that says what they would like to do is especially exempt income from investment, which means there is more of a burden on income from work. It is an approach that says let us tax work but let us exempt investment. Guess who has all the investment income in the country. The upper-income folks.

And so you have a proposal that essentially says let us exempt the folks at the upper-income scale, and then we will shift the burden, and what we will end up doing is taxing work.

Some of us think that is the wrong way to offer tax relief, that overburdened working families deserve some tax relief in this country, and we believe a responsible budget that allows for some tax relief to working families but still protects important priorities, and, importantly, balances the budget in 2002, is a responsibility of this Congress. And it so happens that today is the day by which that is supposed to be done.

#### UNANIMOUS-CONSENT REQUEST— SENATE RESOLUTION 74

Mr. DORGAN. Mr. President, I ask unanimous consent that the Senate proceed to the immediate consideration of a resolution I will send to the desk submitted by myself and on behalf of Senator DASCHLE regarding the sense of the Senate relating to the budget deficit reduction and tax relief for working families.

I further ask there be 10 minutes for debate on the resolution equally divided in the usual form, and, following that debate, without intervening action, the Senate proceed to vote on the adoption of the resolution, the preamble be agreed to, and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. LOTT. Mr. President, reserving the right to object.

The PRESIDING OFFICER. The Senate majority leader.

Mr. LOTT. Also, I must say it is regrettable that the objection was heard on the earlier unanimous-consent request for a sense-of-the-Senate resolution in this area. I had hoped the Senate would be able to adopt the resolution in a timely manner, considering this is April 15, tax day, the day that most Americans have the worst feeling about in the entire year. This is a