

**Transcript of Floor Statement by Senator Kent Conrad (D-ND) on the  
Controversial Tax Return Provision in Omnibus Appropriations Bill.  
November 20, 2004**

Madam President, we are here late on a Saturday afternoon as part of what has become truly a deeply flawed process.

We have been presented with this huge stack of paper. I think this is well over 3,000 pages. We got it in the middle of the night. We didn't have a hard copy until somewhere after noon today. We are being told that we will vote on it shortly. It reminded me very much of attending one of the State of the Union Addresses in my first years in the Senate. It was in 1988. President Reagan was talking to the Nation, and he held up what was then a conference report that he reported was over a thousand pages long, weighing 14 pounds. Then he held up a reconciliation bill that was 6 months late and was 1,200 pages long, weighing 15 pounds, and a long-term continuing resolution of over 1,000 pages, weighing 14 pounds. He reminded us that was 43 pounds of paper and ink, and you had 3 hours--yes, 3 hours--to consider each. He said it took 300 people at his Office of Management and Budget just to read the bill so the Government would not shut down. He concluded that Congress should not send him another one of these. He said: If you do, I will not sign it.

President Reagan was right. This is not the way we should do the people's business. We should not have, late on a Saturday, 3,000 pages; and there are not more than a handful of people here who know what is in it. I know what is in it for the State of North Dakota. I know that. But I don't know what else is in here.

I have found one thing that is in here that I think will shock every one of my colleagues. There is a little nugget tucked away in this package that says the Appropriations Committee chairmen, or their designees, can call up the tax returns of any individual, any company and, without civil or criminal penalty, do whatever they want with those returns.

Madam President, think about that. Are we really going to pass legislation that says an Appropriations Committee staffer can look at the individual returns of any American, any company, and there are no civil or criminal penalties for their release of the contents of that return? I don't think so. That is in this stack of papers.

We have provisions saying that the chairman of the Finance Committee and the chairman of the Ways and Means Committee can look at individual returns. They are the only Members of Congress who can do that, and there are very severe civil and criminal penalties if they were to release what they saw there. Those are privacy protections for every American taxpayer, every individual, every company. We protect the privacy of those returns with stiff civil and criminal penalties for the release of the information gained in those returns.

All of that is thrown right out the window in this stack of paper because it provides that the Appropriations Committee chairman, or their designees, can have access to the returns of any American, any individual, any company; and there are no civil or criminal penalties for the release of the information contained therein. I say to my colleague from Idaho I don't think this is his idea of protecting the privacy of the American people.

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Madam President, there are so many different page numbers on this page, I am not sure which of these page numbers is the relevant page number.

There are at least three page numbers on the page. That is how slapdash this whole thing is. There is a page number 802, there is a page number 1112, and there is a page number 85. Take your pick. This is what it says, and I quote it to my colleague, section 222:

Notwithstanding any other provision of law governing the disclosure of income tax returns or return information, upon written request of the chairman of the House or Senate Committee on Appropriations, the Commissioner of the Internal Revenue Service shall hereafter allow agents designated by such chairmen access to Internal Revenue Service facilities and any tax returns or return information contained therein.

That is the provision that is in this stack of paper. That is an outrage. That is absolutely beyond the pale to allow staffers here the access to tax returns of any American citizen, of any American company with absolutely no civil or criminal penalties for the release of that private information.

What is going on here that we have a stack of paper that has a little nugget like that stuck in? That cannot be.

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Unfortunately, it is contained in this bill. This bill is very clear:

Notwithstanding any other provision of law governing the disclosure of income tax returns or return information, upon written request of the chairman of the House or Senate Committee on Appropriations, the Commissioner of the Internal Revenue Service shall hereafter allow agents designated by such chairmen access to Internal Revenue Service facilities and any tax returns or return information contained therein.

And there are no provisions in the civil law or the criminal law that would protect the release of that information.

I tell you, when my staff came upon this and brought it to my attention--I used to be a tax commissioner, and one of the things that is understood by anybody who deals with tax information is that there are rights to preserve the privacy interests of any taxpayer. We have long held in this body and in the body on the other side of the Capitol the people's right to privacy would be protected.

This provision, I am told, was stuck in at about midnight last night. Without any debate, without any discussion, without any Democrat in the room, it was stuck into this monstrosity of a bill. I think that is just one more indication of how dangerous this process has become--3,000 pages dumped on our desks, and we are told to vote in just a few hours.

There is nobody here, other than those who have been in the room, who can understand what is in this bill. If we gave our colleagues a quiz on what is contained here, I do not think very many of them would pass.

Something has to be done here. This cannot become the law of the land.

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Madam President, I say to my colleague, my friend, you cannot even tell what page number it is because on these pages there are three different page numbers. Page 802, page 1112, page 85--take your pick.

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First, let me answer the question of the Senator from Arizona. Am I surprised? I am not surprised there are things in here almost nobody knows about. I started out by going back to President Reagan's admonishment to us never to permit this to happen again. That was in 1988. This is 2004, and here we are again 16 years later with over 3,000 pages dumped on our desks, and we are told to vote on this in a few hours. Nobody knows what is in here. We have been scouring this bill--thank goodness some sharp-eyed aide of mine saw this little nugget.

I must say, I am surprised something such as this could even get through a flawed process like this one. I am amazed we are about to pass in the Congress of the United States a provision that would allow some staffers to look at any tax return of any individual, of any company, and not have civil or criminal penalties apply to them for the release of that information.

I tell you, that is serious. That is serious.

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I say, in answer to my colleague, I agree with the Senator from Arizona, the system is broken. The system is completely broken when we have 3,000 pages dumped on our desk and we are told to vote in 3 hours.

Now, that does not make sense. Members do not know what is in this. We find egregious provisions such as this one tucked away that people did not review, did not debate, did not discuss, did not have a chance to amend, have not had a chance to vote on, and all of a sudden it is contained in here. That cannot be.