

113TH CONGRESS
1ST SESSION

S. RES. 159

Expressing the sense of the Senate condemning the targeting of Tea Party groups by the Internal Revenue Service and calling for an investigation.

IN THE SENATE OF THE UNITED STATES

JUNE 4, 2013

Mr. PAUL submitted the following resolution; which was referred to the
Committee on Finance

RESOLUTION

Expressing the sense of the Senate condemning the targeting of Tea Party groups by the Internal Revenue Service and calling for an investigation.

Whereas it is a well-founded principle that the power to tax involves the power to destroy;

Whereas employees of the Internal Revenue Service (commonly known as the “IRS”) have publicly admitted that the IRS targeted Tea Party groups in a manner that infringes on the free association rights and free speech rights of those groups;

Whereas the IRS admitted that employees of the IRS engaged in politically discriminatory actions;

Whereas the IRS used the taxing power as a political tool to intimidate Tea Party groups from engaging in free speech;

Whereas, according to media reports, as early as in 2010, the IRS was targeting Tea Party groups;

Whereas President Obama is aware that a Federal agency under his control has admitted to targeting Tea Party groups;

Whereas, according to media reports, a report by the Treasury Inspector General for Tax Administration indicates that some Tea Party groups withdrew applications for tax-exempt status as a result of the discriminatory actions of the IRS;

Whereas, according to the Washington Post, in late June 2011, employees of the IRS discussed giving special attention to case files in which groups made statements that “criticize[d] how the country is being run” and educated the people of the United States “on the Constitution and Bill of Rights” and targeting groups interested in limiting government; and

Whereas the discriminatory actions of the IRS impacted the free speech rights of the groups targeted by the IRS: Now, therefore, be it

1 *Resolved*, That it is the sense of the Senate that—

2 (1) the Internal Revenue Service engaged in
3 discriminatory behavior;

4 (2) Congress should use existing authority—

5 (A) to investigate potential criminal wrong-
6 doing by individuals who authorized or were in-

1 volved in targeting people of the United States
2 based on their political views; and

3 (B) to determine if other entities in the ad-
4 ministration of President Obama were involved
5 in or were aware of the discrimination and did
6 not take action to stop the actions of the Inter-
7 nal Revenue Service;

8 (3) President Obama should terminate the indi-
9 viduals responsible for targeting and willfully dis-
10 criminating against Tea Party groups and other con-
11 servative groups; and

12 (4) the Senate condemns the actions of all indi-
13 viduals and entities involved in the infringement of
14 the First Amendment rights of members of the Tea
15 Party and other affected groups.

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