

services or Federal employees experience long waits for their retirement benefits. These are just two examples, but millions of Americans rely on Federal agencies for vital services, which is why we must usher in a new chapter to accelerate response time and overall performance for better customer experience.

With only one-third of Americans holding a favorable opinion of the Federal Government, according to a 2012 report from the Pew Research Center, this is a necessity that we must change. The bill is simple and necessary.

First of all, H.R. 1660 improves customer service standards across the board. It does this by requiring the Office of Management and Budget, the OMB, to develop performance standards to determine whether Federal agencies are providing high-quality customer service and improving service delivery to agency customers.

Second, the bill raises the bar for enhancing quality and access for customer service. This is accomplished by requiring agencies to collect information from their customers regarding the quality of service and ensures that there is customer feedback, which will be used to develop the standards.

This bill also requires the development of a customer service feedback system, the results of which must be included in annual performance reports. Just like the private sector strives to provide excellent customer service in business, the Federal Government should also embed better service to bring efficiency.

H.R. 1660 has no cost.

This bill also has precedent. We passed this last session, and now we are hoping that with enough time that we are passing this, we'll get it over to the Senate so we can get it passed.

This effort to examine agency customer service is also bicameral. Senator WARNER and Senator JOHNSON dropped a companion bipartisan bill, as well.

H.R. 1660 seeks to operate a better Federal Government to provide the taxpayers—who fund them—better quality service, which they deserve.

I thank you for the time, and I encourage my colleagues to support and pass this bill.

Mr. MEADOWS. Mr. Speaker, I want to thank the gentleman from Texas for his foresight in bringing forth this bill. I certainly appreciate the fact that we need to be providing better customer service to those who call in and talk to employees on a regular basis. I commend the gentleman from Texas for that.

I reserve the balance of my time.

Mr. LYNCH. At this point, I have no further speakers, and I yield back the balance of my time.

Mr. MEADOWS. Mr. Speaker, we have had some vigorous debate. Really what this is about is the American people back home. It is about doing the responsible thing for them to see that

government actually works and that we are willing to stand up with the people back home to do what is best and right and return government back to “we the people.”

It has been great to hear some of the arguments from my colleagues opposite. I thank the gentleman from Massachusetts, the passion with which he has argued these points; and I look forward to working with him in a bipartisan way on some of these issues that he has highlighted.

I urge all the Members to join me in support of this bill, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from North Carolina (Mr. MEADOWS) that the House suspend the rules and pass the bill, H.R. 1660, as amended.

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

A motion to reconsider was laid on the table.

#### STOP PLAYING ON CITIZENS' CASH ACT

Mr. ROSKAM. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2769) to impose a moratorium on conferences held by the Internal Revenue Service, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2769

*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 “Stop Playing on Citizens’ Cash Act”.

##### SEC. 2. MORATORIUM ON IRS CONFERENCES.

The Internal Revenue Service shall not hold any conference until the Treasury Inspector General for Tax Administration submits a report to Congress—

- (1) certifying that the Internal Revenue Service has implemented all of the recommendations set out in such Inspector General’s report titled “Review of the August 2010 Small Business/Self-Employed Division’s Conference in Anaheim, California”, and
- (2) describing such implementation.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Illinois (Mr. ROSKAM) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Illinois.

##### GENERAL LEAVE

Mr. ROSKAM. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

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

There was no objection.

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

H.R. 2769 offers the House an opportunity to go back to our constituents

who are asking this question when we are out and about at home: What in the world is the House of Representatives doing about the IRS scandals? There is a series of scandals that we’ve heard about that we’ve heard testimony from in both the Ways and Means Committee, on which I and the ranking member serve, and also the Government Oversight Committee—and my suspicion is maybe some other committees of the House. But when our constituents say, What in the world are you doing?, this bill that we are discussing is part of that remedy.

Here is one of the things that we have come to learn, Mr. Speaker:

We’ve come to learn that the Inspector General, the Treasury Inspector General for tax administration, did an audit; and in the course of the audit discovered that there were funds that were being misused in the context of conferences. Some of them were conferences that looked at, even in the most favorable light, even if you were looking at it in the most favorable light from an IRS point of view, were clearly gratuitous and an abuse and overspending. Some of this had to do with videos that were videos of parodies of the television show “Star Trek” and, actually, I think a bunch of nonsense. Some of it had to do with the purchasing of trinkets. Some of it had to do with overspending. So the Inspector General very clearly said, Look, there has to be a remedy here.

What the House is proposing in consideration of this bill is that all of these IRS conferences have to stop—hit the pause button on all of them—until the recommendations of the Inspector General are met. When the Inspector General then reports to Congress that those recommendations that would stop the nonsense have been fulfilled under a new set of criteria, the IRS says that they’ve met these, the Inspector General certifies it, then the conferences can go on.

□ 1530

I think it’s thoughtful. I think it has been approached on a bipartisan basis. I have been very encouraged by the spirit with which the Democrats and Republicans on the Ways and Means Committee have worked together to investigate and inquire of the IRS but not just looking through the rearview mirror, yes, but also saying: What did we learn? How do we prospectively make sure that these things don’t happen again?

With that, I reserve the balance of my time.

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

The bills today and the bill on Friday on ACA are more about politics than policy—politics at any cost by the Republican majority. They want to change the subject from their inability to legislate and their refusal to go to conference on a budget so that we could implement long-term deficit reduction and not threaten our economy

with default again this fall. In their abysmal failure to act on jobs legislation all of these months, there has been no real effort to join hands on their part on jobs—the number one concern of the American people. So they hope to launch their so-called “Republican playbook” for August by which they have told their Members to go home and echo the same message and reaffirm their theme—fighting Washington for you.

They have failed miserably to fight in Washington for you, the American people.

There was terrible mismanagement at the IRS in the Tax Exempt Division. I was among the first to call for the Acting Commissioner and Lois Lerner to be removed from their duties; but instead of exploiting the deep problems at the IRS Tax Exempt Division, instead of exploiting them for political purposes, we should be fixing these problems and restoring the trust of the American people in that entity, the entity to which they voluntarily pay taxes. The Republicans have desperately sought to tie their antigovernment message to the President. Let's review the Republican approach, some of it.

Chairman ISSA said:

This was a targeting of the President's political enemies, effectively, and lies about it during the election year so that it wasn't discovered until afterwards.

Chairman HAL ROGERS said:

Of course, the enemies list out of the White House that IRS was engaged in shutting down or trying to shut down the conservative political viewpoint across the country—an enemies list that rivals those of another President some time ago.

Totally, totally false.

The facts were clear that both conservative and liberal groups were in the groups set aside by the IRS for further scrutiny, and when that became clear, the Republicans shifted to the notion that the conservative groups received more scrutiny. When all evidence to date has indicated that there was no political motivation involved and that no one outside of the IRS was involved, the majority of Republicans here shifted to the notion that they don't have all of the documents, but the political motivation has been that of the Republicans.

I want to also, at this time, express our deep disappointment with the work of the IG and the audit that he did on the Tax Exempt Division. He failed to disclose that both conservative and liberal groups were set aside for further scrutiny. He failed to disclose that he asked his investigative arm to review 5,500 emails and that they found no evidence of political motivation. This flawed report set the stage for the Republicans' manipulation of the facts, and now we are going to spend months cleaning up that work.

As to the bills before us today, these three bills, we agree that the IRS should stop unnecessary conferences, that the employees should not do their

work with any political motivation, and that taxpayer rights should be codified in the law.

This bill would impose a moratorium on conferences held by the IRS until the inspector general has submitted a report to Congress that certifies that all recommendations from the TIGTA audit of the IRS conference in Anaheim have been implemented. This audit report included nine recommendations, as the majority has now said, for the IRS to improve the oversight of conferences.

I just want the facts to be put on the table here as to what has happened by the leadership now of the IRS.

Three of the nine recommendations have been fully implemented, and it is anticipated that the remaining six recommendations will be put in place shortly, likely within 3 months. We all agree with the recommendations. The IRS has already agreed to those recommendations, and importantly, it must be acknowledged it is in the process of implementing all nine of these recommendations over the next few months.

I reserve the balance of my time.

Mr. ROSKAM. I yield myself such time as I may consume.

Mr. Speaker, I suppose that's an endorsement of the bill. It took a while. The ranking member took us on a journey, and I appreciate the journey, but I think what the ranking member said is that he actually supports H.R. 2769, and I appreciate that. I think one of the things that may have been persuasive to the ranking member, which was persuasive to me, is that part of the report—the summary from the inspector general—in which the inspector general, after reviewing all of this, says that procedures at the time of the conference did not require IRS management to track and report actual conference costs.

In other words, the IRS wasn't holding to a standard that it holds you to, Mr. Speaker, and your constituents or the ranking member's constituents or my constituents, because, when my constituents go to the IRS and when they say, “Well, I don't have my receipts,” or “I don't have ‘this’ or I don't have ‘that,’” they get a cold, glassy-eyed stare from the Internal Revenue Service and no mercy from the Internal Revenue Service.

So I am delighted and I am encouraged, and I very much appreciate the ranking member's pointing out the progress that the IRS has made and the other areas where the IRS needs to go. Just let me briefly draw the body's attention to what these nine actual recommendations are. After all, this is not climbing Mount Everest, but they are pretty solid, commonsense recommendations:

It requires the IRS' Chief Financial Officer to verify that appropriate information is being tracked to ensure actual costs of the conferences can be established and audited. That's what I referenced a minute ago;

It implements a policy to determine whether training sessions held at the conference qualify for continuing professional education credits for CPA employees;

It sets standards for the site of a conference. The report recommends against nongovernmental facilities unless the benefits will offset increased expenditures and spending will not be seen as unnecessary by the public;

It implements procedures to identify when nongovernment event planners are used, how much they are paid and how they are being selected;

It directs the Chief Financial Officer to establish standards regarding planning trips for conferences;

It outlines the necessity for produced videos at conferences in response to the claim that the IRS spent over \$50,000 on video skits;

It sets standards on whether hotel room upgrades should be allowed;

It requires the submission of W-2 tax forms for local IRS employees who were reimbursed for staying overnight at conferences—just a little irony there if you're tracking with me, Mr. Speaker;

Finally, it recommends that the CFO establish procedures to determine the necessity of an exhibitor's hall, promotional items, and other significant costs.

Common sense. Thoughtful. It's meant to restore the public's confidence in the Internal Revenue Service, and it is my hope that it is widely supported on both sides of the aisle today.

I reserve the balance of my time.

Mr. LEVIN. Might I ask the gentleman, are you ready to close?

Mr. ROSKAM. I am.

Mr. LEVIN. I yield myself the balance of my time.

Mr. Speaker, I think all of the recommendations make sense. We Democrats—throughout our Caucus and the President, all of us—joined in making clear what we thought of the mismanagement within the IRS and what we thought about the abuse of conferences.

As I said before, with this leadership of IRS appointed by the President, all of these recommendations either have been implemented or are in the process of being implemented. So, before the end of the year—I think well before it—this one problem—and there are others—will be resolved. I support this bill.

I yield back the balance of my time.

Mr. ROSKAM. Mr. Speaker, I urge an “aye” vote on H.R. 2769, and I yield back the balance of my time.

Mr. CRENSHAW. Mr. Speaker, as the Chairman of the Appropriations Subcommittee on Financial Services and General Government, my Subcommittee directly oversees the Internal Revenue Service's budget. And for the past 6 months now I have witnessed an arrogant and absolute abuse of power. Targeting groups based on their names and political beliefs is both chilling and outrageous regardless of their political affiliation. And then

finding out of the flagrant waste of taxpayer dollars on conferences and videos, is just downright disheartening.

Two weeks ago my Subcommittee Marked-up our Fiscal Year 2014 Financial Services and General Government Appropriations bill in the full Appropriations Committee. In my mark, I include this exact language of H.R. 2769, the "Stop Playing on Citizen's Cash Act"—common sense legislation prohibiting conferences until the IRS implement all of the recommendations from the Treasury Inspector General for Tax Administration.

As the agency tasked with processing over 237 million tax returns that result in the collection of \$2.5 trillion in taxes and \$373 billion in refunds annually you would think they would have safeguards in place that treats all Americans equal and the hard-earned taxpayer dollars they send to Washington spent wisely, effectively and legally. This however, is not the case.

Congress appropriates more than \$10 billion in hard-earned taxpayer dollars each year for IRS operations. Before we spend one more dime on the IRS, we need to know how it spends the money it already receives. And, we need to know what safeguards the IRS plans to have in place to make sure the funds are used in a legal and appropriate way.

These conferences and videos were a flagrant waste of taxpayer dollars. And, what is most disconcerting, the money came in part from unused funds from the IRS enforcement budget—at a time when they were asking for even more funding.

Nonetheless, we need to fund this agency so that it can accurately answer questions from individuals and businesses about tax issues, produce tax forms and instructions that promote compliance, process tax returns in a timely manner, and investigate criminals committing tax fraud.

However, we cannot in good conscience provide taxpayer dollars that are used to abuse the rights of American citizens, nor can we provide dollars that are wasted in such a flagrant manner as we have discovered.

Mr. Speaker, I want to thank the gentlemen from Illinois for bringing forward this common sense legislation to the floor; a step in the right direction of accountability for an agency that receives such a large appropriation of taxpayer dollars.

But I also hope we can bring forward the Fiscal Year 2014 Financial Services and General Government Appropriations bill to the floor for consideration. It is time to have a serious debate on ways to increase transparency and bring accountability to many agencies that have had a history of wasteful spending.

Just last year we heard of the GSA scandal at their Las Vegas conference. This year we included instructions to make the GSA more transparent by requiring additional reporting, separating administrative funds from programmatic funds, and encouraging the better utilization of their space inventory.

In addition, we make regulators such as the FCC and FTC do more with less. And in order to increase the transparency and accountability of agencies created by Dodd-Frank, the bill makes the Consumer Financial Protection Bureau subject to the appropriations process.

I strongly encourage my colleagues to vote in favor of H.R. 2769 on the floor today. A voluntary tax system depends on a fair and impartial collection process because, as Chief

Justice Marshall said, the power to tax is the power to destroy.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Illinois (Mr. ROSKAM) that the House suspend the rules and pass the bill, H.R. 2769, as amended.

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

A motion to reconsider was laid on the table.

#### TAXPAYER BILL OF RIGHTS ACT OF 2013

Mr. ROSKAM. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2768) to amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2768

*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 "Taxpayer Bill of Rights Act of 2013".

#### SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FAMILIAR WITH AND ACT IN ACCORD WITH CERTAIN TAXPAYER RIGHTS.

Section 7803(a) of the Internal Revenue Code of 1986 is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) EXECUTION OF DUTIES IN ACCORD WITH TAXPAYER RIGHTS.—In discharging his duties, the Commissioner shall ensure that employees of the Internal Revenue Service are familiar with and act in accord with taxpayer rights as afforded by other provisions of this title, including—

- "(A) the right to be informed,
- "(B) the right to be assisted,
- "(C) the right to be heard,
- "(D) the right to pay no more than the correct amount of tax,
- "(E) the right of appeal,
- "(F) the right to certainty,
- "(G) the right to privacy,
- "(H) the right to confidentiality,
- "(I) the right to representation, and
- "(J) the right to a fair and just tax system."

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Illinois (Mr. ROSKAM) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Illinois.

#### GENERAL LEAVE

Mr. ROSKAM. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days within which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

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

There was no objection.

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

H.R. 2768 is entitled the "Taxpayer Bill of Rights Act of 2013." What it does is address a fundamental question. There was an ambiguity, apparently, Mr. Speaker, in the testimony that you heard in the Ways and Means Committee and that the ranking member heard in the Ways and Means Committee and in some other testimony that we've heard from the other body, which is this: Who is responsible for having an understanding of what's going on at the Internal Revenue Service? Who is responsible for the missteps and the mishaps and so forth?

There was a theme that we heard from a couple of folks who you would have thought would have said that the responsibility was theirs, but they weren't really willing to take the responsibility. Here is what I mean by that. There currently exists 10 enumerated rights in the statute, and let me just quickly run through these. It's important that we look at this as a foundation upon which we have an expectation that the Internal Revenue Service is operating:

Taxpayers have the right to be informed, the right to be assisted, the right to be heard, the right to pay no more than the correct amount of tax, the right of appeal, the right of certainty, the right of privacy, the right of confidentiality, the right to representation, and the right to a fair and just tax system.

That's current law, but here is where parts of things get lost in the shuffle in that, apparently, the Commissioner of the Internal Revenue Service doesn't view that as that person's responsibility to make sure, A, that the Commissioner knows it and, B, that other employees know it.

So what we are doing today, what we are proposing to the House today, is to put this in a place in the statute that unambiguously says that this is the responsibility of the Commissioner's. I alluded to a couple of quotes before, and I want to walk through them with you just briefly and put it in this context:

What we are talking about, Mr. Speaker, are fundamental rights that are foundational and that the Congress has put into the Internal Revenue Code to make sure that taxpayers are protected. This is settled ground. This is common knowledge. This is a general understanding. There is no new ground. Nobody is hunting out ahead of the pack here. This is a very solid doctrine, these 10 enumerated rights.

□ 1545

The former Commissioner of the Internal Revenue Service, Douglas Shulman, said before the Finance Committee in the other body on May 21:

I certainly am not personally responsible for creating a list that had inappropriate criteria on it. What I know, with the full facts that are out, is from the inspector general's