

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.

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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

report, which doesn't say I'm responsible for that.

With that said, this happened on my watch, and I very much regret that it happened on my watch.

He also said this:

I had a partial set of facts, and I knew that the inspector general was going to be looking into it, and I knew that it was going to be stopped. Sitting there then and sitting here today, I think I made the right decision, which is to let the inspector general get to the bottom of it, chase down all the facts, and then make his findings public.

We heard, in the Ways and Means Committee, Mr. Speaker, from the former Acting Commissioner, Steven Miller. He said this:

I think that what happened here was that foolish mistakes were made by people trying to be more efficient in their workload selection. The listing described in the report, while intolerable, was a mistake and was not an act of partisanship.

Can you imagine how we would all be feeling if somebody came and there was an officer of the law who said, Well, I know I'm supposed to read Miranda rights. I know that's what the law says. I know it's settled doctrine. I know that that's what a defendant expects. But I was busy. I had a heavy workload. So I chose not to Mirandize the defendant. I just figured I didn't have enough time.

There are so many things that are going on in this IRS story, there are so many components and elements of it, much of this is actually things that we have yet to learn. I think we're marveling every day at new facts that are coming out, and I think the House has been very disciplined, frankly, in letting the facts speak for themselves. But there is a fact, and here it is: there is ambiguity about who is in charge at the IRS; there is ambiguity about who is responsible at the IRS. And when the IRS commissioners, both of these recent appointees—not the current one, but both recent appointees—have the sense of, Well, the responsibility belongs here and the responsibility belongs there, I think it is incumbent on the House to say, No, the responsibility for this lies with the Commissioner of the Internal Revenue Service, and that's what the plain language of this bill does.

I reserve the balance of my time.

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

I support this bill, and I think everybody will.

I think we all agree that IRS employees, indeed, should perform their duties in accordance with the taxpayers' rights outlined in this bill. These rights have been outlined a number of times in the National Taxpayer Advocate's annual report to Congress. In fact, Democrats in the past have introduced legislation to codify these rights, and the National Taxpayer Advocate's support for codifying these rights dates back to 2007.

I urge support of this bill, and I yield back the balance of my time.

Mr. ROSKAM. Mr. Speaker, I urge an "aye" vote on H.R. 2768, and I yield back the balance of my time

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. 2768, 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 TARGETING OUR POLITICS IRS ACT

Mr. RENACCI. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2565) to provide for the termination of employment of employees of the Internal Revenue Service who take certain official actions for political purposes.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2565

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 Targeting Our Politics IRS Act" or as the "STOP IRS Act".

SEC. 2. TERMINATION OF EMPLOYMENT OF INTERNAL REVENUE SERVICE EMPLOYEES FOR TAKING OFFICIAL ACTIONS FOR POLITICAL PURPOSES.

Paragraph (10) of section 1203(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 is amended to read as follows:

"(10) performing, delaying, or failing to perform (or threatening to perform, delay, or fail to perform) any official action (including any audit) with respect to a taxpayer for purpose of extracting personal gain or benefit or for a political purpose."

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

The Chair recognizes the gentleman from Ohio.

GENERAL LEAVE

Mr. RENACCI. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and add extraneous material on this bill.

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

There was no objection.

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

I rise today to urge approval of H.R. 2565, the Stop Targeting Our Politics IRS Act.

Despite being introduced only 1 month ago, this bipartisan legislation already has over 75 cosponsors, but also overwhelming support from the American people. This support shows that the vast majority of Members and Americans, regardless of their party affiliation, believe the IRS should be above politics. This is not a partisan issue. It is absolutely unacceptable for

a government official to consider the political leanings of any taxpayer when conducting official business.

If it is determined that a Federal employer did, in fact, engage in targeting, they should be relieved of their duties. It is that simple. In fact, this is so commonsense, in 1998, Congress enacted the IRS Restructuring and Reform Act by a vote of 402-8. That legislation sought to bring accountability to the IRS by allowing for immediate termination of IRS employees who engaged in the so-called "10 Deadly Sins" against taxpayers.

A large percentage of the Members here in this Chamber today supported those reforms back then. Unfortunately, while the legislation covers many offenses, it did not include political targeting. I have no doubt this was a simple oversight. I cannot imagine any Member would support a process for removing an employee for bad behavior, but somehow not consider political targeting to be bad enough. This is exactly what my legislation would do. It would specifically spell out that any IRS employee, regardless of political affiliation, who targeted a taxpayer for political purposes could be immediately relieved of their duties. This legislation does not change any of the procedures for removing an IRS employee. It simply adds political targeting to the list of 10 Deadly Sins already in existence. Any statements to the contrary are simply not true.

Some have said this bill is not needed because the current investigation is still ongoing. This legislation does not, in any way, impact the current investigation. It simply says, regardless of the current situation, if you work for the IRS, you cannot target taxpayers for political purposes. There should be no controversy in that. There is currently a process in place to remove bad actors. There is currently a list of offenses that would subject an employee to that process. All I want to do is add political targeting to the list of fireable offenses.

Regardless of the outcome of this current investigation, the reputation and credibility of the IRS has been badly damaged. The IRS needs this legislation. The entire Federal Government needs this legislation. And most importantly, the American people need this legislation. They need to know that they will not be targeted by their government for political purposes. They need to know that those who are entrusted with the vast power of this Federal Government are going to act in a responsible and professional manner, or be held accountable if they do not.

I urge all Members to support this legislation, and I reserve the balance of my time.

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

Let me spend a few minutes, if I might, discussing the context of this legislation and a bit of what's in it.

The Internal Revenue Service Restructuring and Reform Act of 1998 enacted a list of 10 "acts or omissions"