

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"

for which IRS employees face mandatory firing. This bill would amend the 10th act or omission to expand existing grounds for termination to include political motivation.

We all agree that IRS employees should not act with a political purpose. We all passionately believe that. But I want it to be clear that because of the environment in which this bill is being considered, there is absolutely no evidence that any IRS employees acted with political motivation in the matter under investigation. The inspector general reviewed and concluded that "there is no indication that pulling these selected applications was politically motivated."

The inspector general has come before Congress repeatedly and testified numerous times that he has found no evidence of political motivation. At the very first hearing on this matter that was held in mid-May, the inspector general was asked if he found any evidence of political motivation in the selection of the tax exemption applications. He answered, "We did not, sir."

When questioned by my colleague on the Ways and Means Committee, Mr. McDERMOTT, whether he stands behind the assertion that "no one acted out of malice or political motivation," the inspector general answered, "We have no evidence at this time to contradict that assertion, sir."

When my colleague on the Ways and Means Committee, Mr. BECERRA, asked him if it is correct that he did not find any evidence of political motivation here, the inspector general replied, "That is correct, sir."

In addition—and I want to emphasize this—staff from the Ways and Means Committee and Government Oversight Committees of this House have interviewed 17 IRS employees directly involved in this matter under oath, and none of these employees have suggested that the IRS actions were either politically motivated or the result of influence by any individual or organization outside of the IRS.

Finally, as I mentioned earlier, the IG asked his investigative arm to review 5,500 emails. The head of the investigation concluded, "The emails indicated the organizations needed to be pulled because the IRS employees were not sure how to process them, not because they wanted to stall or hinder the application. There was no indication that pulling these applications was politically motivated. The email traffic indicated there were unclear processing directions and the group wanted to make sure they had guidance on processing the applications so they pulled them."

It's clear that there's no evidence of political motivation by the IRS under investigation now. Indeed, there has been too much political motivation in this entire effort by Republicans.

I want to say just a few words about what's in the bill, and the gentleman from Ohio and I have discussed this. The majority did not follow regular

order. This bill did not come before the Ways and Means Committee. It essentially was not considered either at the subcommittee level, I believe, or the full committee level. So the Republican majority, in my judgment, did not carefully draft their bill to ensure that it was consistent with the current statute. If it had done so, there might have been improvement to this legislation and added the language "willful failure" as it appears under four of the other acts and omissions.

I think this bill will go to the Senate, as it should. I hope if it considers it, it will take up this issue of whether or not there should be a willful requirement in terms of its conduct because we're talking about the ability administratively to discharge an employee.

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I think if there is political motivation on their part, action should be taken. I think it is also important that we understand that there had to be some willfulness in that action.

I reserve the balance of my time.

Mr. RENACCI. Mr. Speaker, I would like to start by saying this bill has nothing to do with the current investigation. It's really about installing public confidence back when it comes to the IRS. I would also like to say this that bill makes no changes to the current process or procedures for removing an IRS employee. It would simply add political targeting to the list of offenses listed in current law. And I've already said, in 1998, this legislation was approved 402-8.

As far as not having a hearing, is that technically going to be the reason opponents vote again restoring credibility to the IRS? And for the record, this bill was widely circulated, and I was more than willing to make changes to the bipartisan legislation. I drafted this language to remain as close to existing law as possible.

My addition is simply added to the current offense list No. 10: targeting a taxpayer for personal gain. Under current law, No. 10 does not use the term "willful." Therefore, I did not add willful. However, targeting a taxpayer for personal gain or political purposes could only be done in an intentional manner. And let's not forget the Commissioner of the IRS always has the ability to not remove somebody.

I reserve the balance of my time.

Mr. LEVIN. It is now my pleasure to yield 3 minutes to the distinguished gentleman from New York (Mr. CROWLEY), a member of our committee and the vice chair of our caucus.

Mr. CROWLEY. I thank my friend and colleague and ranking member of the Ways and Means Committee for yielding me this time.

I do appreciate and I don't want to call into question the motivation of how this bill came to the floor, but I find it hard to believe that we are here on this particular issue dealing with individuals who work at the IRS and what would be deemed as a fireable of-

fense and somehow not be related to the ongoing investigation into the IRS and the political motivations behind not the gentleman but my Republican colleagues as a whole in bringing this bill to the floor without a hearing in committee. That it just happened to fall onto the floor this afternoon and has no tangential connection to what is happening, I find a little bit difficult to believe.

Mr. Speaker, I rise in opposition to this bill because it is not an attempt at better governance, but rather it is a solution in search of a problem. In the months of investigations into the IRS targeting of nonprofits, here is what we found without a doubt:

Progressive groups were targeted alongside Tea Party affiliations.

There was no interference or coordination in the targeting scandal by anyone at the White House or at the Treasury Department.

No IRS agents have ever been cited or even been accused of forcing their own personal political ideology onto the process of granting nonprofit status. In fact, the person who was in charge of the IRS nonprofit office in Cincinnati self-identifies as a conservative Republican.

Those are all facts. So this bill is a solution in search of a problem.

But still, Mr. Speaker, I recognize the sensitive powers at the fingertips of IRS employees, and I would be open to looking into whether we should add something to this as a fireable offense. But the Ways and Means Committee, as I said before, held no hearings on this bill. We've had many hearings of testimony on the issue of the IRS, but not on this specific bill. It was never considered in committee. It was drafted at the last minute to fulfill, in my opinion, the Republican Party desire to say how awful government is. What better way to do it than to use the IRS?

And when you govern like that, these are the kinds of bills we get on the floor. But worse, I believe this is just a ploy being used to cover up the facts surrounding this IRS problem, and I believe it actually harms our ability to address the real management issues at the IRS that were the basis of the problem to begin with.

So once again, Mr. Speaker, with all due respect, bills don't just fall out of the sky and land on the floor of the House without a hearing in committee.

The SPEAKER pro tempore (Mr. GARDNER). The time of the gentleman has expired.

Mr. LEVIN. I yield an additional 1 minute to the gentleman.

Mr. CROWLEY. Bills don't just fall out of the sky, Mr. Speaker. They don't. They're here to meet a purpose. The purpose was to evade the committee process in regular order and to bring this bill here before we break for the summer recess, the last week in Congress before the summer recess, for a political purpose. I've stated it. It's not worth restating again, but I do suggest that the notion or idea that this

bill is on the floor and has nothing to do with the ongoing investigation, in my opinion, is very hard to believe.

Mr. RENACCI. Mr. Speaker, I hope the American people are listening to this debate because the American people are the ones who have the right, they have the right to know that they are not going to be targeted, whether they're conservative, liberal, whatever organization they are. And that's what this bill is about. It's about the American people.

In regards to bringing it up in a hearing, it's interesting because I think my colleagues were at the hearing where I actually asked the Commissioner what he thought about political targeting being added and he indicated he wasn't sure if it was in there, but thought it was a good idea. So even the Acting Commissioner made that comment, that this was an issue that should be considered.

This is about the American people. This is about restoring confidence not only in the American people but in the IRS. As an employer for over 28 years, I wanted to make sure all of my employees felt the integrity, and when there was a concern, we had issues with fixing that problem. This is about fixing a problem for the American people. I hope the American people continue to listen to this debate because this is one that I know the American people are behind.

I reserve the balance of my time.

Mr. LEVIN. Is the gentleman from Ohio ready to close?

Mr. RENACCI. I am.

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

There's no question there should be no political motivation. So far there's been no evidence there was any.

This bill is being brought up in a context. It's outlined in the Republican playbook and, that is, go home and essentially go after the government. I think we should make sure in Washington that we act so the government acts on our behalf.

So everybody can reach their own judgment. I've told the gentleman from Ohio that the way you drafted it—and I'll just read this. The present language says "threatening to audit a taxpayer for the purpose of extracting personal gain or benefit." That's the present language. Threatening is willful by definition. You can't threaten somebody unwillfully. Instead, we have new language, and I want to pick up the point of Mr. CROWLEY in terms of regular procedure. I mentioned it before.

It's important that we follow regular order in this institution. The bills before oversight were brought before the committee. We had no chance to act on this, and I would have suggested that the word "willful" be placed before it. However, everyone will vote as they wish on this. I think it will pass. It will go over to the Senate, and I will suggest if this passes and the Senate decides to act, that they take a clear look at whether there needs to be a re-

quirement of an intentional misdeed as defined here because what we're talking about is the discharge of an employee; and whether it's IRS or some other government employee, whether in a local unit or any unit, it seems to me—or in the military, for example—I think we want to have some consideration of due process for them.

So that's the basis for the discussion here. This bill, I think, talks about political motivation. And I just wanted to add, as I end, the thought expressed before. There has been no evidence of political motivation by an IRS employee, and the effort to try to tie what happened there to the executive was an example of pure political motivation and terribly misguided and I think a harmful kind of connection when it did not exist. We should not do that in this country.

I yield back the balance of my time.

Mr. RENACCI. Mr. Speaker, I yield myself the balance of my time.

First, I want to thank my colleague for saying that political targeting should not occur in any way, shape, or form. So I would agree with him. And what this does, this ensures no political targeting going forward, which is important. We agree that political targeting shouldn't occur. This ensures political targeting doesn't happen going forward.

The other issue, when we talk about the change in the language, the current language says threatening to audit a taxpayer for the purpose of extracting personal gain. We talk about the same thing by saying:

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.

So we are actually protecting the integrity of the IRS going forward. This is a simple piece of legislation that really implements the will of the American people. It shows we will not allow our constituents to be targeted based on their political beliefs. This is the only bipartisan measure we consider on this topic today. It simply improves an existing process that was approved with overwhelming bipartisan support.

As I said earlier, the IRS needs this. The hardworking employees of the IRS who have been tainted by this scandal need this. But let's remember this has nothing to do with the scandal. Let's begin the long process of restoring faith in our government. Let's come together, put politics aside, and show the American people that the IRS is above politics. I urge all Members to support this legislation.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Ohio (Mr. RENACCI) that the House suspend the rules and pass the bill, H.R. 2565.

The question was taken; and (two-thirds being in the affirmative) the

rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

BIPARTISAN STUDENT LOAN CERTAINTY ACT OF 2013

Mr. KLINE. Mr. Speaker, I move to suspend the rules and concur in the Senate amendment to the bill (H.R. 1911) to amend the Higher Education Act of 1965 to establish interest rates for new loans made on or after July 1, 2013, to direct the Secretary of Education to convene the Advisory Committee on Improving Postsecondary Education Data to conduct a study on improvements to postsecondary education transparency at the Federal level, and for other purposes.

The Clerk read the title of the bill.

The text of the Senate amendment is as follows:

Senate amendment:

Strike all after the first word and insert the following:

1. **SHORT TITLE.**

This Act may be cited as the "Bipartisan Student Loan Certainty Act of 2013".

SEC. 2. **INTEREST RATES.**

(a) **INTEREST RATES.**—Section 455(b) of the Higher Education Act of 1965 (20 U.S.C. 1087e(b)) is amended—

(1) in paragraph (7)—

(A) in the paragraph heading, by inserting "AND BEFORE JULY 1, 2013" after "ON OR AFTER JULY 1, 2006";

(B) in subparagraph (A), by inserting "and before July 1, 2013," after "on or after July 1, 2006,";

(C) in subparagraph (B), by inserting "and before July 1, 2013," after "on or after July 1, 2006,"; and

(D) in subparagraph (C), by inserting "and before July 1, 2013," after "on or after July 1, 2006,";

(2) by redesignating paragraphs (8) and (9) as paragraphs (9) and (10), respectively; and

(3) by inserting after paragraph (7) the following:

"(8) **INTEREST RATE PROVISIONS FOR NEW LOANS ON OR AFTER JULY 1, 2013.**—

"(A) **RATES FOR UNDERGRADUATE FDSL AND FDUSL.**—Notwithstanding the preceding paragraphs of this subsection, for Federal Direct Stafford Loans and Federal Direct Unsubsidized Stafford Loans issued to undergraduate students, for which the first disbursement is made on or after July 1, 2013, the applicable rate of interest shall, for loans disbursed during any 12-month period beginning on July 1 and ending on June 30, be determined on the preceding June 1 and be equal to the lesser of—

"(i) a rate equal to the high yield of the 10-year Treasury note auctioned at the final auction held prior to such June 1 plus 2.05 percent; or

"(ii) 8.25 percent.

"(B) **RATES FOR GRADUATE AND PROFESSIONAL FDUSL.**—Notwithstanding the preceding paragraphs of this subsection, for Federal Direct Unsubsidized Stafford Loans issued to graduate or professional students, for which the first disbursement is made on or after July 1, 2013, the applicable rate of interest shall, for loans disbursed during any 12-month period beginning on July 1 and ending on June 30, be determined on the preceding June 1 and be equal to the lesser of—

"(i) a rate equal to the high yield of the 10-year Treasury note auctioned at the final auction held prior to such June 1 plus 3.6 percent; or