

assurances that they were applying the tax rules in a fair and impartial way.

Despite repeated assurances from the Obama administration that it was not targeting its political enemies through the IRS during the last election cycle, we have now learned that the IRS was in fact singling out conservative groups—groups who dared to speak up and express their First Amendment rights.

Let's recap what happened.

Last March, after receiving multiple claims of unusual harassment by the IRS from constituents who wanted to form tax-exempt political organizations, I and several of my colleagues sent a letter to then-IRS Commissioner Shulman questioning selective enforcement on tax exempt organizations.

Now, we learn, according to the IRS' own Inspector General, that the IRS was well aware that this selective treatment was happening at the time our letter was sent, and in fact had already acted to correct what they later called "inappropriate" behavior.

But there was no mention of that in the IRS initial response.

Nor was there any mention of this behavior, which was by that time well-known within the agency, in a second letter sent back to us in September 2012.

We had to wait several more months—to wait for a special investigator's report that Republicans demanded—in order to find out the truth of what was actually happening at the IRS.

In the coming days we'll learn more, and we'll start getting answers to questions like: Was the IRS deliberately misleading Republican Senators, or was it betraying profound incompetence? But, as I said, the fact is, none of this would have come out if we'd relied on the administration's own word and Republicans had not demanded the truth.

Clearly, we've only started to scratch the surface of this scandal.

The American people are looking for answers, and I am determined to help them get to the bottom of this.

Last June, I gave a very public speech in which I called out the Obama administration for serial abuses of government power in going after its political enemies in the middle of a heated national election. The left scoffed at the suggestion. The Washington Post said my speech was full of "red herrings." The New York Times called my argument "bogus". Robert Reich called it "bonkers."

Well, you know what we learned last week: these abuses were even more widespread than we knew.

So it is good to see even some of my Democrat colleagues now criticizing the IRS for such blatant and thuggish abuse of power. It is preferable to the silence—or, worse, encouragement—they have demonstrated in the past.

The Chairman of the Finance Committee was correct in referring to the IRS' actions as an "outrageous abuse

of power and a breach of the public's trust." He's vowed to "get to the bottom" of what happened, and he's promised that his committee will hold hearings on all this. Those hearings should be tough, and they should aim to bring the truth to light. But our Democrat friends should also acknowledge their role in inculcating this culture of intimidation, due to repeated calls for increased IRS scrutiny of groups like the very ones that were targeted.

We owe it to all Americans to get to the bottom of this scandal, hold those responsible accountable, and put the proper safeguards in place for moving forward. Because, as the President was correct in noting yesterday, one day a Republican will inhabit the Oval Office. And when he or she does, the left will want to know that they will not be harassed for having the audacity to disagree. That an agency like the IRS will return to its proper role as a completely non-partisan and apolitical institution—not a tool for an administration of one stripe to bully and intimidate those who adhere to another.

But in order for Congress to effectively perform the oversight it needs to do, the administration will have to make everyone who can answer these questions available expeditiously.

We have even more questions today than we did last year, and we are not going to accept more half-baked responses. We want the full truth this time. And we intend to get it. I yield the floor.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will be in a period of morning business until 11 a.m., with Senators permitted to speak therein for up to 10 minutes each, with the time equally divided and controlled between the two leaders or their designees, with the majority controlling the first half.

The Senator from California is recognized.

WATER RESOURCES DEVELOPMENT ACT

Mrs. BOXER. Madam President, pretty soon we are going to go back to the Water Resources Development Act, otherwise known as the WRDA bill. I will comment on that soon. We are making terrific progress. I hope Senators who may hear my voice would understand we would prefer to deal with a number of amendments rather than vote cloture. We have been working with almost—I can't tell you—20 different Senators to try to accommodate them, to either take their amendments, if they are noncontroversial, by

voice or to make sure we can vote on their amendments or have side-by-sides.

The bottom line is it is time now—it is past time—that Senators decide if they want to move this bill forward in an open way with regular order or if they want to avoid these very important amendments that we could vote on and go straight to cloture. I hope we can continue to work through the morning.

THE IRS

Mrs. BOXER. Madam President, there is no room for politics at the IRS. Senator MCCONNELL is right. Senator REID is right. They have both addressed it. The issue is the IRS has to be completely neutral in politics, but they do have to go after organizations and individuals who are not abiding by the rules, whether they are right, left, center or no ideology at all.

I remember during the Bush years we saw the IRS targeting liberal churches. It was awful. They were harassing them and forcing them to show that they were nonprofits. Now we see the IRS has been targeting tea party groups. Whether they are targeting right or left, that is wrong, and anyone doing it, frankly, needs to get another job because that is against the law. We cannot have politically motivated audits or harassing people, whatever their politics may be.

Here is what we do need. We do need a fair IRS that definitely looks at whether organizations, be they left or right, are truly deserving of tax-exempt status—that is important—but not targeting one group or another. We also know the targeting of the tea party groups took place while a Bush appointee was the head of the IRS, probably—perhaps was quite unaware.

The bottom line is people at the top have to be held accountable. I agree with that. He should have known what was going on. But there is no room for this. I do believe there has to be serious action taken at the personnel level; otherwise, people will just go ho-hum.

No, not ho-hum; you cannot use a position to harass people because of their politics, regardless of where their politics may lie.

BENGHAZI

Mrs. BOXER. Madam President, I wish to be heard on the issue of Benghazi. I wrote an op-ed piece on this because I absolutely cannot believe what is happening with our Republican friends on this issue.

As a senior member of the Foreign Relations Committee, I can say I sat through the entire testimony of then-Secretary of State Hillary Clinton. Not only did she sit for hours, not only was she straight from the heart and straight from the shoulder, she took full responsibility for what went on, and she ordered an independent investigation which was launched by Admiral Mullen and Ambassador Pickering.

They did an exhaustive study. What they found is that, unfortunately, we did not have enough security at that outpost. It was not an embassy, but it was definitely an outpost.

There is a lot of talk going on about how could this happen—e-mails and all the rest. Let me focus on something very important. It takes funding to protect an embassy. It takes funding to protect a consulate. It takes funding to protect an outpost. Yes, it takes funding. Who cut the funds from embassy security? The Republicans in the House, that is who—hundreds of millions of dollars. If it were not for the Democrats, it would have been cut more, because when it came here, we stood our ground. We had to accommodate their cuts. That is how the process works. So I think the Benghazi “scandal” starts with the Republicans looking in the mirror. Mirror mirror, who is the fairest of them all? They ought to ask: Mirror, mirror, who cut the funding for diplomatic security across this world for America? The answer: Republicans.

They cannot stand the heat so they turn it on Secretary Clinton, and that is completely wrong. I believe if we want to know what happened in Benghazi, it starts with the fact that there was not enough security. There was not enough security because the budget was cut. Secretary Clinton said that she, in hindsight, should have definitely fought against it even harder than she did. But let the record show she predicted problems. When she saw the cuts—I don’t have the exact quote in front of me but to paraphrase—she said there are going to be problems here. This budget is cut too much. And she was right.

What about these talking points? I do not know if the Presiding Officer sits down with her staff to discuss how she is going to phrase something. I don’t know whether the Presiding Officer does that or whether she just does it by herself. What I do or what most people do is they have a collaborative process. When we are trying to put out a press release with a whole number of agencies having to sign off on it, it is a collaborative process. At the end of the day, one statement was approved. The statement that was made by Susan Rice, her paraphrasing of the statement was: It looks like this started because of this protest, but we don’t know for sure. We don’t know and as soon as we know we will say.

The day of or the day after what happened in Benghazi, the President of these United States, President Obama, stood and said this was a terror attack.

Why are the Republicans playing politics with this? It is pretty clear. Their attack coincides with the Karl Rove ad against Secretary of State Hillary Clinton. They are going after her. Why? Because they are looking to the 2016 Presidential election.

I have to say, keep politics out of the IRS, keep politics out of Benghazi. Don’t take four beautiful Americans

who died in a tragic fashion and play politics, 2016 politics, with it. It is an outrage.

So I say they should start off by looking in the mirror, stepping to the plate, admitting that they cut too much from embassy security. If they want to hold a hearing on it, fine. If they want a hearing, they need to call the people to the table who can help us make sure this never happens again.

I will continue to speak out on Benghazi, and I will continue to speak out on whatever issues my Republican friends are pounding on. At the end of the day, the bottom line is, Who cut the money for embassy security?

If they want to divert attention from that, be my guest, but I will bring it home. Everyone knows if we had adequate security there, it could have well been a different outcome.

WRDA

If there are any Senators who have amendments, please come down to the Senate floor. Let’s get this done. We hope to get this agreed to in a timely manner. Let’s get to the amendments. There is a whole list of bipartisan amendments we believe have been cleared. Let’s get this bill done.

The rating we have been given from the engineers is a D-plus for our infrastructure. We need to deepen our ports and there needs to be more flex control. We need to invest in water infrastructure as well as restore our wetlands. We have a lot of work to do.

We are entering into a period of time now where there is more and more extreme weather—weather we have never seen before. We need to make those investments to prevent the worst from happening. We saw what Superstorm Sandy, that one event cost: \$60 billion. How does it make sense to pay after the fact? We need to invest.

This bill has a lot of important reforms. People know we need to fix our infrastructure. We need to fix our roads, bridges, and water infrastructure. It has to be done. This bill will support 550,000 jobs, and Lord knows, people need that as well.

I yield the floor and note the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mrs. FISCHER. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

ABUSES OF POWER

Mrs. FISCHER. Madam President, I rise to speak out against the alarming reports that have recently surfaced by the IRS and the Department of Justice.

As the Federal agency tasked with administering the U.S. Tax Code, the IRS has an extraordinary influence on the lives of all Americans, from all walks of life and all points of view. As

citizens we have the absolute right to expect the IRS to be free from political influence, with taxpayers treated fairly and enforcement carried out in an unbiased manner. Unfortunately, in recent days we have learned our expectations are far adrift from reality.

Last week the Internal Revenue Service acknowledged a history of targeting conservative politically active groups during their process of seeking tax-exempt status. This practice first involved flagging groups concerned about government spending and debt. Ironically, such targeting comes at a time when poll after poll indicates the Federal Government’s out-of-control spending and our \$17 trillion debt are top concerns for all Americans. I can tell my colleagues from my experience it is the top concern for Nebraskans.

Despite these legitimate concerns and the patriotic desire of Americans to effect change in government, the IRS worked to impede these organizations with one of the bluntest instruments of government: regulatory abuse. The IRS demanded inordinate amounts of documents from these groups, including donor lists, which served to unfairly delay the tax-exempt certification of these well-intentioned groups.

This news is alarming on multiple fronts. First and foremost, it is unacceptable that the IRS would blatantly target any of our fellow citizens, let alone groups of Americans whose views are at odds with their own. As the Washington Post noted in today’s lead editorial: “Any unequal application of the law based on ideological viewpoint is unpardonable—toxic to the legitimacy of the government’s vast law enforcement authority.” I couldn’t agree more.

These activist groups were simply trying to exercise their First Amendment rights of peaceable assembly and free speech—the cornerstone of our democracy. Yet their reward for expressing concern about the direction our country is going was to be singled out in an attempt to prevent them from fully engaging in the democratic process.

It has been reported that the targeting of these Americans—and muffling of their voices on the pressing issues facing our country—began in 2010. What has happened since then? The passage of very consequential pieces of legislation, including ObamaCare and the Dodd-Frank Financial Reform Act, multiple debates on how to address our Nation’s dire fiscal situation, two national elections, including last fall’s Presidential election.

As alarming as the actions of the IRS are, I am even more troubled by the IRS trying to hide these actions. When an IRS official last week finally acknowledged and apologized for the targeting of conservative groups, it was more than 3 years after the practice is said to have begun. It was more than 1 year after the current Acting IRS Commissioner, Steven Miller, is reported to