

about this; I could hear it in his voice. I join him in that response. He understands this is a pervasive crisis that threatens the moral underpinnings of our military. At risk are core values of trust, discipline, and respect that every one of our servicemembers expects and deserves to protect each other and ultimately to protect America.

Next Wednesday the Army will appear before my Appropriations Subcommittee on Defense. We will be asking some hard questions: What has gone wrong? Why are so many men and women charged with stopping sexual assault being found guilty of it themselves? This is a serious issue.

According to the Pentagon survey, there were 26,000 sexual assaults in the U.S. military last year. That is a 35-percent increase since 2010. That is more than 70 service women and men sexually assaulted every single day in our military, and that is unacceptable. We also know that only a fraction of those incidents are reported. Fewer than 3,400 incidents a year, in fact, are reported to authorities. In nearly 800 of those instances, the victim seeks help but declines to file a formal complaint.

I commend every one of those men and women who had the courage to come forward and name their accused. It is an unimaginably tough thing to do, but it is the right thing for them and it is the right thing for our military. Nevertheless, we have very far to go before we can say with confidence that the system is working to prevent these incidents, protect the victims, and prosecute the perpetrators. For instance, last month a U.S. commanding general based in Italy overturned a military jury's conviction of an officer charged with aggravated sexual assault—overturned it. That sent a chill through the ranks and caused increasing fear among victims that when they had the courage to step forward, ultimately nothing would happen.

I appreciated that Secretary Hagel immediately called for a change in the Uniform Code of Military Justice. I know that Senator CARL LEVIN, Senator JIM INHOFE, and the Armed Services Committee are working to act swiftly on those recommended reforms. They have my full support.

I also wish to commend some of my colleagues who have really stepped up on this issue. Senator KIRSTEN GILLIBRAND of New York, a member of the Armed Services Committee, has shown real leadership, as have Senator PATTY MURRAY, chairman of the Budget Committee, and Senator KELLY AYOTTE. They came together to introduce a bill I support, S. 871, the Combating Military Sexual Assault Act. I also commend Senator CLAIRE MCCASKILL, who has been outspoken in the Senate Armed Services Committee on this issue.

The bill I am talking about would provide victims with a special victims' counsel to assist them through the process, and it would strengthen the military prosecution system and en-

sure that the Guard and Reserve have response coordinators available at all times regardless of their duty status. We also have to ensure that each service has a robust investigative team with real expertise when it comes to sexual assault.

These are just some of the many reforms the Pentagon must work on with Congress to make a difference. I am committed to working with Secretary Hagel and the entire Pentagon leadership to ensure that every servicemember can serve free of incidents of violence and trauma like the one that was reported this week. I urge all of my colleagues to support these reforms for our servicemembers.

I yield the floor.

The PRESIDING OFFICER. The Senator from Rhode Island.

Mr. WHITEHOUSE. Madam President, I ask unanimous consent to speak as if in morning business for up to 15 minutes.

The PRESIDING OFFICER. Is there objection? Without objection, it is so ordered.

Mr. WHITEHOUSE. Madam President, I wish to thank the distinguished Senator from Illinois for his statement. We serve together on the Judiciary Committee. I hope that in that committee as well we can work on ways to improve the prosecution—particularly of rape offenses—within the military by the Department of Justice.

We need to break through the agreement that now prevents the Department of Justice from prosecuting those crimes for the crimes they are simply because they take place in the military.

#### THE IRS

Mr. WHITEHOUSE. Madam President, I am here to speak today because Washington, DC, and the rightwing outrage machine are all abuzz about the scandal that the IRS appears to have targeted organizations for inquiry based on tea party affiliation. Obviously, that is wrong, but let's not forget that is not the only IRS scandal—that is not the only scandal in town. There are two IRS scandals. The other is the IRS allowing big, shadowy forces to meddle in elections anonymously through front groups that file false statements with the IRS.

Let's go through this. Let's begin with the principle that it is pretty clear that Americans have a strong democratic interest in knowing who is trying to influence their vote in elections. That is kind of democracy 101.

Even the Supreme Court, which can hardly agree 8 to 1 on what time it is, agreed 8 to 1 that knowing who is trying to influence our votes is really important. Here is what they said: "Effective disclosure" would "provide shareholders and citizens with the information needed to hold corporations and elected officials accountable for their positions and supporters." That is very much a part of the democratic process.

Some folks don't want us to know who they are when they meddle in our politics, such as big companies taking positions that would annoy their shareholders or their customers and secretive billionaires who want influence without accountability. They want to pull the strings behind the scenes. It also includes polluters, Wall Street, Big Oil, and other folks the public is fed up with. They all have lots of reasons for wanting to stay secret.

The law in America requires lots of disclosure, and the Supreme Court has emphasized the importance of lots of disclosure.

What is a company or a billionaire trying to hide their influence-seeking going to do? How does the secret money get in? Well, it is easy. They create a front organization, usually with a phony-baloney happy name, and hide behind that—except it is not quite that easy. There are not that many types of organizations that can hide their donors that way. The most commonly used is called a 501(c)(4), which is a tax-exempt, nonprofit form of corporation that is regulated by—guess who—the IRS.

There is one big problem for people wanting that secret influence in politics; that is, that kind of organization, the 501(c)(4), needs to be set up under the law "for the promotion of social welfare"—indeed, the law says "exclusively" for the promotion of social welfare. According to the IRS's own regulations, "The promotion of social welfare does not include direct or indirect participation or intervention in political campaigns on behalf of or in opposition to any candidate for public office." So that is a problem.

Well, the first kind of miniscandal is that the IRS has decided that an organization is organized exclusively for the promotion of social welfare if it is primarily engaged in social welfare activities. By "primarily," they mean 51 percent, so the other 49 percent can be purely political. So "does not include direct or indirect participation in political activity" has been turned into "actually does include but up to 49 percent," which is nonsensical. As I said, that is a miniscandal of its own.

Let's go on. The IRS allowing a bunch of political operatives to form nonprofit groups that don't disclose their donors and then collect millions of dollars and spend them on elections in contravention of a clear statute and seemingly in violation of their own rules also requires that they usually make some false statements. That is where the scandal really worsens.

There is a form called the 1024 form that is the application form for 501(c)(4) status. If we go to that form, we will see question 15. Question 15 asks:

Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, state, or local public office or to an office in a political organization?

That is the question on the form, and it has to be answered under oath.

A considerable number of groups appear to have lied on their applications for nonprofit status as well as on their returns, and they have lied with absolutely no consequences.

There is a Pulitzer Prize-winning, nonpartisan investigative group called ProPublica. ProPublica has investigated these 501(c)(4) filings. As part of their investigation, they looked at 104 different organizations that had reported to the Federal Election Commission or to the State equivalent Federal elective bodies—104 organizations that reported electioneering activity, that they were involved in trying to elect candidates. In those filings to the Federal and State election boards, they said: Here is what we spent on influencing those elections.

ProPublica cross-checked those 104 that had filed statements saying how much they had spent to influence elections and 32 of them—32 of them—told the IRS they spent no money to influence elections, either directly or indirectly. Both statements cannot be true. An organization cannot tell one Federal agency how much they spent to influence elections and tell another Federal agency they spent no money to influence elections and have both statements be true.

Then we look at these organizations' behavior and the false statements look even worse. One organization said it would spend 50 percent of its effort on a Web site and 30 percent on conferences. The investigation showed its Web site consisted of one photograph and one paragraph; no sign of any conference. The same group declared it would take contributions "from individuals only" and then took \$2 million from PhRMA, the pharmaceutical lobby.

Another declared to the IRS it had spent \$5 million on political activities, but it told the Federal Election Commission it had spent \$19 million on political advertisements.

Another pledged its political spending would be "limited in amount and will not constitute the organization's primary purpose." Then that organization went out and spent \$70 million on ads and robocalls in one election season. It is almost funny it is so bad.

But there is nothing funny about making a material false statement to a Federal agency. That is not just bad behavior, it is a crime. It is a statutory offense under 18 U.S. Code section 1001. The Department of Justice indicts and prosecutes violations of this statute all the time, but they never do for this. Never. Why? It appears there is a bad agreement between the Department of Justice and the Internal Revenue Service that the Department of Justice will not prosecute false statements if they are made on this form unless the case has been referred to them by the IRS.

So that is really scandal two right there. No matter how flagrant the false statement, no matter how great the

discrepancy between the statements filed with the IRS under oath and the statements also filed with the Federal and State election agencies, no matter how baldly the organization in practice contradicts how it answered IRS questions about political activity, the IRS never makes a referral to the Department of Justice. Thirty-two flagrantly false statements and, as far as anyone knows, not one referral to the Department of Justice as a false statement. It is a mockery of the law and it is a mockery of the truth.

There is an easy solution. The Department of Justice prosecutes these false statements in lots of other instances. Prosecute these. Juries are good at sorting out what is a lie and what is not.

Investigations, interviews, statements, and subpoenas can look behind what appears to be a false statement, and prosecutors can get a full sense of the case, in a grand jury, before any charges are finalized. But they can't if they don't even look.

Right now, multiple organizations lie with impunity and in large numbers. It is indeed a scandal that the IRS will not even make a referral. Frankly, it is no great credit to the Department of Justice that the Department will not act on its own with all of this so public and so plain. Hiding behind their agreement with the IRS, on these facts, is not that great Department's finest hour.

So it is very wrong. It is very wrong that the IRS required additional information from a number of organizations—mostly small organizations—based on a screen that incorporates those organizations' tea party orientation. But it is also very wrong that the IRS goes AWOL when wealthy and powerful forces want to break the law in order to hide their wrongful efforts at secret political influence. Picking on the little guy is a pretty lousy thing to do; rolling over for the powerful and letting them file false statements is pretty lousy too. Two scandals. Let's not let one drown out the other.

I yield the floor.

The PRESIDING OFFICER. The Senator from Florida.

Mr. RUBIO. Are we in morning business?

The PRESIDING OFFICER. Yes, we are.

Mr. RUBIO. I don't anticipate using it all, but I ask unanimous consent to be recognized for up to 15 minutes.

The PRESIDING OFFICER. Without objection.

#### THE ROLE OF GOVERNMENT

Mr. RUBIO. Thank you. Madam President, I wanted to come to the floor to address the news of the last 4 days which I think has shocked the American people in the wake of a series of revelations made across news agencies about the role our Federal Government has played and the way it has used its power to intimidate those who

they believe are not doing what they want them to do.

For example, we learned last week from testimony in the House of Representatives that there were employees of the State Department who disagreed with the direction and the way the government was handling the Benghazi situation and the word that was being put out by the State Department. They disagreed with it. They didn't like it. They testified last week they were made to feel threatened, and the message was sent to them very clearly from the highest levels of the State Department that they should not be talking or saying the things they were saying. That concerned a lot of people.

Unfortunately, on Friday of last week, in what I think was an attempt to bury a story—and there was no way they were going to bury this one—they put it out on Friday, which is notoriously known as the slowest news day of the week because it goes into the weekend and people forget it and move on, but this one was not easy to forget. On Friday, we learned the Internal Revenue Service had specifically targeted organizations in this country because of their political leanings and affiliation.

I understand this is not something new. People have been complaining about this for a couple of years; anecdotally, from organizations across the country, people coming to us and saying: We got this weird request from the IRS asking us for all sorts of things. We started to hear that everywhere. We still, I think to some level, have confidence and hope, have the best hopes of the Federal Government and the people who work within it. As we started to hear that more and more, people became concerned.

So Members of this body wrote letters inquiring of the IRS: Is this going on? Are groups being targeted because they are a tea party member or because they are a 9/12 group? Of course, the answer they gave was: No, that is just not true; that is absolutely false.

We know it wasn't false.

Then the IRS said: But it was just this group of employees in Cincinnati. As it turns out, that is not true either. It was widespread. It was an effort throughout the IRS to specifically target groups because they were called tea party or liberty groups or groups organized to defend the scope of government, groups that are critical of decisions being made by the government. This is chilling. This was discovered last Friday and it has only gotten worse. Every day that goes on we get more and more information in that regard.

Then the revelation on Monday that the Justice Department of the United States—think about that, the chief law enforcement agency of the country—had issued this blanket search of the phone records of I think the Nation's largest reporting group, the Associated Press. I understand if they were going after a leak that endangered America