

At the request of Mr. UDALL of Colorado, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of amendment No. 1151 intended to be proposed to S. 954, supra.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. COLLINS (for herself, Mr. BLUMENTHAL, Mrs. BOXER, Mr. MANCHIN, Ms. MURKOWSKI, and Mr. BOOZMAN):

S. 1089. A bill to provide for a prescription drug take-back program for members of the Armed Forces and veterans, and for other purposes; to the Committee on the Judiciary.

Ms. COLLINS. Mr. President, I rise today to introduce the Servicemembers and Veterans Prescription Drug Safety Act of 2013, with my colleagues Senators BLUMENTHAL, BOXER, MANCHIN, MURKOWSKI, and BOOZMAN. This bill would require the Attorney General to establish drug take-back programs in coordination with both the Department of Defense and the Department of Veterans Affairs.

The number of reported suicide deaths in the U.S. military surged to a record 349 in 2012, which is more than the number of servicemembers who lost their lives in combat while serving our nation in Afghanistan during the same period of time. According to the Department of Veterans Affairs, the number of suicides among veterans has reached an astounding rate of 22 each day based on data collected from more than 21 states.

These losses are unacceptable. We are losing dozens of America's finest each month, squandering precious talent that our nation needs and depriving families of their loved ones. Today's soldiers are tomorrow's veterans; their mental health needs must be met now to avoid future suicides.

There is substantial evidence that prescription drug abuse is a major factor in military and veteran suicides. In its January 2012 report, *Army 2020: Generating Health and Discipline in the Force*, the Army found that 29 percent of suicides involved individuals with a known history of psychotropic medication use, including anti-depressants, anti-anxiety medicine, anti-psychotics, and other controlled substances such as opioids.

This report recommended the establishment of a military drug take-back program to help combat prescription drug abuse in the ranks. Given that more than 49,000 soldiers were issued three or more psychotropic or controlled substance prescriptions last year, and an estimated 3,500 soldiers illicitly used prescription drugs, it is past time we act on this recommendation and implement a military drug take-back program.

In Afghanistan, we have invested billions of dollars and devoted some of the military's best minds to protect our soldiers and give them the tools they

need to reduce the threat of an improvised explosive device attack. Unfortunately, we have not focused sufficient resources or creativity to suicide prevention. While I applaud the military's, and VA's efforts to address this threat seriously, we must do more.

At present, only the Drug Enforcement Administration, DEA, has the inherent authority to conduct a drug take-back program. Three years ago, the Congress passed the Secure and Responsible Drug Disposal Act of 2010, which provided the Attorney General the flexibility necessary to delegate similar authority to other agencies for the collection and disposal of controlled substances. Since that time, the Attorney General has not sufficiently exercised his existing authority to provide this much needed assistance to the Department of Defense and the VA. The DEA recently proposed new regulations to expand the options available to collect controlled substances for purposes of disposal. Unfortunately, the proposed regulations fall short because they fail to authorize the Department of Defense or the VA to collect controlled substances through appropriate mechanisms.

DEA has concerns that DOD and VA cannot maintain the same strict accountability of drugs to prevent the misuse, abuse, or sales in the black market. I am confident, however, that the DOD—the institution that has developed and implemented programs for the handling of nuclear weapons and classified information—and the VA are capable of conducting drug take-back programs with the utmost accountability and highest of standards.

Excluding the DOD and VA from conducting drug take-back programs is detrimental to efforts to reduce controlled substance abuse, decrease non-medical use of prescription drugs, prevent diversion of controlled substances, and limit the possibility for accidental overdose and death for our servicemembers and veterans, or their family members. This legislation will provide the necessary authority to give both departments an effective drug-take back program that will help address the scourge of suicide.

The loss of even one servicemember or veteran to a potentially preventable suicide involving controlled substance abuse or misuse is unacceptable. I look forward to working with my colleagues to pass this important, life-saving legislation.

By Mr. HARKIN (for himself, Ms. MIKULSKI, Mrs. MURRAY, Mr. SANDERS, Mr. CASEY, Mrs. HAGAN, Mr. FRANKEN, Mr. BENNET, Mr. WHITEHOUSE, Ms. BALDWIN, Mr. MURPHY, and Ms. WARREN):

S. 1094. A bill to amend the Elementary and Secondary Education Act of 1965, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

Mr. HARKIN. Mr. President, throughout my career in public service I have been committed to ensuring that all children in this country receive a quality education. Today, I join my Democratic colleagues on the Senate Health, Education, Labor and Pensions Committee, which I chair, in introducing a bill to reauthorize the Elementary and Secondary Education Act of 1965, ESEA, which has become better known in recent years as the No Child Left Behind Act, NCLB. In my view, our bill will appropriately redefine the Federal role in education in this country and will focus our collective efforts to improve the lives of our most vulnerable children.

I want to start with a few words about the Federal role in education, since ESEA, in large measure, determines that role. While it is certainly true that education is primarily a State and local function, the Federal Government also plays an important role, and a well-educated citizenry is clearly in the national interest. A cardinal Federal role is to ensure all Americans, regardless of race, gender, national origin, religion and disability have the same equal opportunity to a good education. Likewise, the Constitution expressly states that our national government was formed to "promote the general welfare, and secure the blessings of liberty." The general welfare is greatly endangered when the populace is not adequately educated. And, education is critical to liberty.

ESEA was first passed in 1965 in order to provide aid to States and school districts to improve education for children from low-income families. And in 1975, Congress passed the Education for All Handicapped Children Act, later renamed the Individuals with Disabilities Education Act, to assist States and districts in educating children with disabilities. For more than 40 years, the Federal government has trained its focus on the mission that all children should have the chance to fulfill their full potential.

The No Child Left Behind Act represented a departure from previous reauthorizations of ESEA. Lawmakers felt compelled to be more prescriptive with States to ensure that they improved their low-performing schools and focused on closing pernicious student achievement gaps. NCLB defined "adequate yearly progress" for schools and districts; it required districts to put aside money to implement public school choice and tutoring in schools identified for improvement; it included a list of rigorous interventions for low-performing schools and an additional category of "restructuring" for the most chronically low-performing schools with even more severe consequences. NCLB reflected good intentions. However, as we have seen over the course of the past 12 years, those good intentions did not translate to good policy on-the-ground. Many States lowered expectations for students with the standards and assessments they developed. Many local

schools and teachers were branded failing when some of their students did not meet the rigid benchmarks the Federal Government had set—even though in many instances students had made substantial progress. Districts felt hamstrung by the requirement to spend money on reforms that simply did not meet the needs of many students.

The Secretary of Education has given schools a reprieve from these onerous requirements through a flexibility agreement that States have undertaken voluntarily. While this reflects a positive change for the time being, it is no substitute for a new law. The actions of the Secretary, while laudable, may only last as long as this administration. What will happen in 2016? Will the flexibility agreements stay in place or will States be forced to revert to the requirements of what will then be a 15-year-old law that reflects old thinking?

The bill I am introducing along with HELP Committee Democrats follows a different course than NCLB, and one similar to the flexibility agreements instituted by the U.S. Department of Education. We ask for a system of shared responsibility with States and school districts. I believe that we are entering an era in which the Federal Government can work in partnership with States to improve our Nation's schools, while continuing to provide a backstop to avoid returning to old ways. Our bill gets rid of AYP, but sets Federal parameters for State- and locally-designed accountability systems. These systems must: cover all students, including students with disabilities and English learners; continue to measure and report on the performance of all schools; expect sufficient progress for all schools and subgroups of students; and provide for local interventions in low-performing schools or schools with low-achieving student subgroups beyond the lowest performing 5 percent. States that have received a waiver from the Secretary in the past two years can continue to operate under the agreements they made. States without a waiver will develop accountability plans that set schools on a path to attain the same levels of student achievement as the top 10 percent of schools in their State. However, if States have a different accountability system in mind, they can develop one that is equally ambitious to the ones above, subject to approval by the Secretary of Education, an important safeguard on the quality and integrity of these systems.

Our bill sets the high bar of ensuring that students who graduate from high school are college- and career-ready. It narrows the Federal focus to turning around persistently low-achieving schools and our Nation's dropout factories—those schools that graduate less than 60 percent of their students—as well as schools with significant student achievement gaps.

Our bill also asks States to put greater emphasis on the learning of children in the early years because we

know that so many of our children, particularly children from low-income families, have gaps in learning before they even enter the school door. I have often said that learning begins at birth and the preparation for learning begins before birth. For the first time in the law's history, it is a purpose of Title I to provide children access to high-quality early learning experiences so that they come to school ready to learn. Our bill also encourages States to begin providing full-day kindergarten if they do not do so already. It also asks States to have, or establish, early learning and development guidelines that describe what children should know and be able to do before they enter kindergarten so that States can address gaps in learning as early as possible.

Our bill also takes the significant step of closing the “comparability loophole” so that funds provided through Title I of ESEA will finally serve as additional dollars for our neediest students, and Title I schools will get their fair share of Federal resources. It also provides districts with more flexibility in how States and districts spend their Federal funds while ensuring that the resources designated to serve our most disadvantaged students get to those students. The bill creates a Professional Growth and Improvement System that requires the development of rigorous and fair teacher and principal evaluations, and provides these critical school staff with the support they need to continually improve teaching and learning. It also leverages opportunities for more children to access high quality early learning programs and adds new protections for some of our most vulnerable children—homeless students and students in foster care—so that they will be better served by schools.

Our bill strategically consolidates programs and focuses grant funds on a smaller number of programs to allow for greater flexibility, and supports districts in extending the school day and year, strengthening their literacy, science, math or technology programs, fostering safe and healthy students, and offering a more well-rounded curriculum that includes the arts and physical education. It invests in effective programs to train and support principals and teachers for high-need schools. And, it fosters innovation through new programs like Race to the Top, Investing in Innovation, and Promise Neighborhoods.

I believe this is a very good bill and I am proud of our efforts. We owe it to our kids and our nation to produce a law that provides States and districts with the certainty, support and resources they need to make meaningful strides in improving our educational system. To that end, I would note that historically, education policy in Congress has been done in a bipartisan fashion. I want to give appropriate credit to the Ranking Member of the HELP Committee, the distinguished

senior Senator from Tennessee, Senator ALEXANDER. We worked in good faith for many months to attempt to forge an agreement on a path forward. However, in the end, there were certain fundamental issues on which we could not agree. That is why, along with other HELP Committee Democrats, I have decided to move forward with a Democratic bill. It is my strong hope that Senate Republicans will recognize the significant changes that we have made in this bill to address their concerns, and will work with us to reconcile remaining disagreements so that together we can pass a law that provides children with a greater chance at reaching their full potential. It is the duty and responsibility of members of Congress in both houses to replace the No Child Left Behind Act with a new and better law.

This bill represents significant change, and change is difficult. We must work together to move from a culture of minimal compliance with Federal requirements to one of shared innovation, shared responsibility and success for all students. I look forward to working towards this new partnership and to the next chapter of an effective Federal role in promoting educational excellence and equity.

By Mr. BAUCUS (for himself, Mr. ROCKEFELLER, and Ms. COLLINS):

S. 1096. A bill to establish an Office of Rural Education Policy in the Department of Education; to the Committee on Health, Education, Labor, and Pensions.

Mr. BAUCUS. Mr. President, in 1865, Horace Greeley wrote in the New York Tribune, “Go West, young man, and grow up with the country.”

For decades, Greeley's words captured the imagination of a country, and millions of families flocked to the West for a glimpse of the American dream. Rural America continues to thrive, and places like my home State of Montana offer an excellent place to raise a family. But there is a no question that rural and frontier America present unique circumstances that differ substantially from our more urban neighbors.

While rural education is becoming an increasingly large and important part of the U.S. public school system, the unique challenges and opportunities within rural communities are often misunderstood or overlooked. According to the Digest of Education Statistics reported annually by the National Center for Education Statistics, the number of students attending rural schools increased by over 11 percent, from 10.5 million in 2004 to nearly 11.7 million by 2008. Rural students now comprise almost one fourth of the Nation's public school enrollment. And nearly one-third of all schools in the nation are located in rural areas.

Yet despite the significant percentage enrolled in rural schools, the importance of rural education is often obscured by the fact that rural students

are—naturally—widely-dispersed, located in small, geographically isolated school districts. The size, diversity, and complexity of rural education support a greater policy focus on the unique challenges and solutions for rural education.

Montana is the fourth largest State by land mass, totaling over 147,000 square miles. More than half of Montana's 830 schools enroll less than 100 students. From Eureka to Ekalaka, from Scobey to Darby, these small schools dot the landscape, providing not only a learning environment but often a thriving community center.

Montana's rural communities are doing an excellent job educating our next generation. Overall, Montana graduation rates are higher than the national average. Montana students taking the National Assessment of Educational Progress, NAEP, in 2011 scored higher than the national average in both reading and math.

But despite the success of Montana's rural schools, they also face a unique set of challenges that their urban-centric peers may not even comprehend.

For example, rural schools report greater difficulties in recruiting and retaining qualified teachers, due to inability to offer competitive salaries, geographic isolation, and for some, severe weather. Rural districts often have fewer personnel. The district superintendent is often also the high school principal. He or she may also be the Title I coordinator, the math curriculum specialist, and sometimes also the bus driver. In isolated areas, schools face challenges in providing professional development and training for teachers and principals. Small rural districts are often located long distances from other districts, towns, and universities, drastically reducing opportunities to partner or collaborate. Additionally, the long distances students must travel between school and home make it more difficult to participate in traditional remedial services, mentoring, and after-school programs.

And while Horace Greeley encouraged us to "Go West", many of the Department of Education's recent initiatives have failed to do just that. In the first two rounds of the Race to the Top competitive grant, only one State west of the Mississippi received funding.

And in some cases, even good intentions have created adverse consequences. The first round of the Investing in Innovation, i3, competitive grant program provided "competitive preference points" for applicants serving at least one rural district, in an effort to encourage and support rural applicants. However, the Department's lack of guidance and independent scorers' lack of understanding of rural areas still left authentically rural programs at a clear disadvantage. The Rural School & Community Trust highlighted in its report Taking Advantage that this "rural preference" instead had the effect of inducing urban applicants to include minimal

rural participation merely in order to gain the additional scoring points for primarily urban projects. While the Department has made strides to improve the competitive chances of rural applicants, funding under the I3 grant continues to be directed to more urban school districts.

I am joined today by my colleagues Senator ROCKEFELLER of West Virginia and Senator COLLINS of Maine in reintroducing the Office of Rural Education Policy Act. This bipartisan bill will establish the Office of Rural Education Policy, housed at the Department of Education's Office of Elementary & Secondary Education. This Office and its Director will be tasked with coordinating the activities related to rural education and advising the Secretary on issues important to rural schools and districts. The legislation requires the Department to consider the impact of proposed rules and regulations on rural education and to produce an annual report on the condition of rural education. The goal of this bill is to allow rural schools to focus their time and resources on students in the classroom rather than red tape in the bureaucracy.

The Office of Rural Education Policy will be tasked with establishing a clearinghouse for collecting and disseminating information related to the unique challenges of rural areas, as well as, the innovative efforts underway in rural schools to tackle these challenges.

We have received strong support from dozens of organizations, including: American Association of Community Colleges, American Association of School Administrators, Alliance for Excellent Education, Center for Rural Affairs, Coalition for Community Schools, Council for Opportunity in Education, Montana School Board Association, Montana State Superintendents Association, Montana Rural Education Association, National Association of Development Organizations, National Education Association, National Farmers Union, National School Board Association, Organizations Concerned about Rural Education, Rural School and Community Trust, and Save the Children. I want to thank all the supporters of the bill, and want to particularly thank the efforts of the Rural School and Community Trust for its steadfast commitment to this proposal.

I look forward to working with my colleagues here in the Senate to move this legislation, to ensure our rural students and schools across the country are given a fair shake.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1096

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 "Office of Rural Education Policy Act".

SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress finds the following:

(1) The Secretary of Education has recognized that "[r]ural schools have unique challenges and benefits", but a recent report by the Rural School and Community Trust refers to the "paucity of rural education research in the United States".

(2) Rural education is becoming an increasingly large and important part of the United States public school system. According to the Digest of Education Statistics reported annually by the National Center for Education Statistics, the number of students attending rural schools increased by more than 11 percent, from 10,500,000 to nearly 11,700,000, between the 2004-2005 and 2008-2009 school years. The share of the Nation's public school enrollment attending rural schools increased from 21.6 percent to 23.8 percent. In school year 2008-2009, these students attended 31,635 rural schools, nearly one-third of all schools in the United States.

(3) Despite the overall growth of rural education, rural students represent a demographic minority in all but 3 States, according to the National Center for Education Statistics.

(4) Rural education is becoming increasingly diverse. According to the National Center for Education Statistics, the increase in rural enrollment between the 2004-2005 and 2008-2009 school years was disproportionately among students of color. Enrollment of children of color in rural schools increased by 31 percent, and the proportion of students enrolled in rural schools who are children of color increased from 23.0 to 26.5 percent. More than one-third of rural students in 12 States are children of color, according to research by the Rural School and Community Trust (Why Rural Matters 2009).

(5) Rural education is varied and diverse across the Nation. In school year 2007-2008, the national average rate of student poverty in rural school districts, as measured by the rate of participation in federally subsidized meals programs, was 39.1 percent, but ranged from 9.7 percent in Connecticut to 71.9 percent in New Mexico, according to the National Center for Education Statistics.

(6) Even policy measures intended to help rural schools can have unintended consequences. In awarding competitive grants under the Investing in Innovation Fund program under section 14007 of the American Recovery and Reinvestment Act of 2009 (Public Law 111-5), the Secretary of Education attempted to encourage and support rural applicants by providing additional points for proposals to serve at least 1 rural local educational agency. But according to research by the Rural School and Community Trust (Taking Advantage, 2010), this "rural preference" mainly had the effect of inducing urban applicants to include rural participation merely in order to gain additional scoring points for primarily urban projects.

(7) Rural schools generally utilize distance education more often for both students and teachers. A fall 2008 survey of public schools by the National Center for Education Statistics found that rural schools were 1½ times more likely to provide students access for online distance learning than schools in cities. A September 2004 study from the Government Accountability Office reported that rural school districts used distance learning for teacher training more often than non-rural school districts.

(8) The National Center for Education Statistics reports that base salaries of both the lowest and highest paid teachers are lower in

rural schools than any other community type.

(b) PURPOSES.—The purposes of this Act are—

(1) to establish an Office of Rural Education Policy in the Department of Education; and

(2) to provide input to the Secretary of Education regarding the impact of proposed changes in law, regulations, policies, rules, and budgets on rural schools and communities.

SEC. 3. ESTABLISHMENT OF OFFICE OF RURAL EDUCATION POLICY.

(a) IN GENERAL.—Title II of the Department of Education Organization Act (20 U.S.C. 3411 et seq.) is amended by adding at the end the following:

“SEC. 221. OFFICE OF RURAL EDUCATION POLICY.

“(a) IN GENERAL.—There shall be, in the Office of Elementary and Secondary Education of the Department, an Office of Rural Education Policy (referred to in this section as the ‘Office’).

“(b) DIRECTOR; DUTIES.—

“(1) IN GENERAL.—The Office shall be headed by a Director, who shall advise the Secretary on the characteristics and needs of rural schools and the effects of current policies and proposed statutory, regulatory, administrative, and budgetary changes on State educational agencies, and local educational agencies, that serve schools with a locale code of 32, 33, 41, 42, or 43, as determined by the Secretary.

“(2) ADDITIONAL DUTIES OF THE DIRECTOR.—In addition to advising the Secretary with respect to the matters described in paragraph (1), the Director of the Office of Rural Education Policy (referred to in this section as the ‘Director’), through the Office, shall—

“(A) establish and maintain a clearinghouse for collecting and disseminating information on—

“(i) teacher and principal recruitment and retention at rural elementary schools and rural secondary schools;

“(ii) access to, and implementation and use of, technology and distance learning at such schools;

“(iii) rigorous coursework delivery through distance learning at such schools;

“(iv) student achievement at such schools, including the achievement of low-income and minority students;

“(v) innovative approaches in rural education to increase student achievement;

“(vi) higher education and career readiness and secondary school completion of students enrolled in such schools;

“(vii) access to, and quality of, early childhood development for children located in rural areas;

“(viii) access to, or partnerships with, community-based organizations in rural areas;

“(ix) the availability of professional development opportunities for rural teachers and principals;

“(x) the availability of Federal and other grants and assistance that are specifically geared or applicable to rural schools; and

“(xi) the financing of such schools;

“(B) identify innovative research and demonstration projects on topics of importance to rural elementary schools and rural secondary schools, including gaps in such research, and recommend such topics for study by the Institute of Education Sciences and other research agencies;

“(C) coordinate the activities within the Department that relate to rural education;

“(D) provide information to the Secretary and others in the Department with respect to the activities of other Federal departments and agencies that relate to rural edu-

cation, including activities relating to rural housing, rural agricultural services, rural transportation, rural economic development, rural career and technical training, rural health care, rural disability services, and rural mental health;

“(E) coordinate with the Bureau of Indian Education, the Bureau of Indian Affairs, the Department of the Interior, and the schools administered by such agencies regarding rural education;

“(F) provide, directly or through grants, cooperative agreements, or contracts, technical assistance and other activities as necessary to support activities related to improving education in rural areas; and

“(G) produce an annual report on the condition of rural education that is delivered to the members of the Education and the Workforce Committee of the House of Representatives and the Health, Education, Labor, and Pensions Committee of the Senate and published on the Department’s Web site.

“(c) IMPACT ANALYSES OF RULES AND REGULATIONS ON RURAL SCHOOLS.—

“(1) PROPOSED RULEMAKING.—Whenever the Secretary publishes a general notice of proposed rulemaking for any rule or regulation that may have a significant impact on State educational agencies or local educational agencies serving schools with a locale code of 32, 33, 41, 42, or 43, as determined by the Secretary, the Secretary (acting through the Director) shall prepare and make available for public comment an initial regulatory impact analysis. Such analysis shall describe the impact of the proposed rule or regulation on such State educational agencies and local educational agencies and shall set forth, with respect to such agencies, the matters required under section 603 of title 5, United States Code, to be set forth with respect to small entities. The initial regulatory impact analysis (or a summary) shall be published in the Federal Register at the time of the publication of general notice of proposed rulemaking for the rule or regulation.

“(2) FINAL RULE.—Whenever the Secretary promulgates a final version of a rule or regulation with respect to which an initial regulatory impact analysis is required by paragraph (1), the Secretary (acting through the Director) shall prepare a final regulatory impact analysis with respect to the final version of such rule or regulation. Such analysis shall set forth, with respect to State educational agencies and local educational agencies serving schools with a locale code of 32, 33, 41, 42, or 43, as determined by the Secretary, the matters required under section 604 of title 5, United States Code, to be set forth with respect to small entities. The Secretary shall make copies of the final regulatory impact analysis available to the public and shall publish, in the Federal Register at the time of publication of the final version of the rule or regulation, a statement describing how a member of the public may obtain a copy of such analysis.

“(3) REGULATORY FLEXIBILITY ANALYSIS.—If a regulatory flexibility analysis is required by chapter 6 of title 5, United States Code, for a rule or regulation to which this subsection applies, such analysis shall specifically address the impact of the rule or regulation on State educational agencies and local educational agencies serving schools with a locale code of 32, 33, 41, 42, or 43, as determined by the Secretary.”

(b) EFFECTIVE DATE.—Section 221(c) of the Department of Education Organization Act, as added by subsection (a), shall apply to regulations proposed more than 30 days after the date of enactment of this Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 159—EX-PRESSING THE SENSE OF THE SENATE CONDEMNING THE TARGETING OF TEA PARTY GROUPS BY THE INTERNAL REVENUE SERVICE AND CALLING FOR AN INVESTIGATION

Mr. PAUL submitted the following resolution; which was referred to the Committee on Finance:

S. RES. 159

Whereas it is a well-founded principle that the power to tax involves the power to destroy;

Whereas employees of the Internal Revenue Service (commonly known as the “IRS”) have publicly admitted that the IRS targeted Tea Party groups in a manner that infringes on the free association rights and free speech rights of those groups;

Whereas the IRS admitted that employees of the IRS engaged in politically discriminatory actions;

Whereas the IRS used the taxing power as a political tool to intimidate Tea Party groups from engaging in free speech;

Whereas, according to media reports, as early as in 2010, the IRS was targeting Tea Party groups;

Whereas President Obama is aware that a Federal agency under his control has admitted to targeting Tea Party groups;

Whereas, according to media reports, a report by the Treasury Inspector General for Tax Administration indicates that some Tea Party groups withdrew applications for tax-exempt status as a result of the discriminatory actions of the IRS;

Whereas, according to the Washington Post, in late June 2011, employees of the IRS discussed giving special attention to case files in which groups made statements that “criticize[d] how the country is being run” and educated the people of the United States “on the Constitution and Bill of Rights” and targeting groups interested in limiting government; and

Whereas the discriminatory actions of the IRS impacted the free speech rights of the groups targeted by the IRS: Now, therefore, be it

Resolved, That it is the sense of the Senate that—

(1) the Internal Revenue Service engaged in discriminatory behavior;

(2) Congress should use existing authority—

(A) to investigate potential criminal wrongdoing by individuals who authorized or were involved in targeting people of the United States based on their political views; and

(B) to determine if other entities in the administration of President Obama were involved in or were aware of the discrimination and did not take action to stop the actions of the Internal Revenue Service;

(3) President Obama should terminate the individuals responsible for targeting and willfully discriminating against Tea Party groups and other conservative groups; and

(4) the Senate condemns the actions of all individuals and entities involved in the infringement of the First Amendment rights of members of the Tea Party and other affected groups.