

scandals involving this administration phony scandals. Well, I don't know anyone who actually believes that is true. When an institution such as the Internal Revenue Service, with its power to literally tax and destroy, is abusing that power, it deserves the investigation of Congress and we need to get to the bottom of it. The idea, as initially floated out, that this scandal was the work of a few rogue staffers in the Cincinnati office is no longer plausible, even if it was at one point.

This scandal clearly represents a serious breach of the public trust and has created a major credibility problem for this agency that is supposed to be objective and nonpartisan. It is bad enough that America's tax collection authority has behaved like a thuggish political machine, indeed, policing political speech and rights guaranteed under the First Amendment to the U.S. Constitution.

To make matters worse, the Internal Revenue Service will soon be responsible for administering some of the most important provisions of the Affordable Care Act, otherwise known as ObamaCare, including the individual mandate. In other words, the Internal Revenue Service will be responsible for administering a law that affects one-sixth of the U.S. economy, and it will be collecting even more information about individual American citizens.

Are we comfortable with dramatically expanding the power of an agency that has proven so abusive and so untrustworthy? I know I am not, which is why 2 months ago I introduced a piece of legislation that would prevent the Internal Revenue Service from participating in its current role of implementing ObamaCare. Yesterday I submitted this legislation as an amendment to the appropriations bill we are currently considering.

Rather than give more power to the Internal Revenue Service, we should be giving more power to patients and their doctors. Remember, even before ObamaCare became law, the IRS had enough power to destroy the lives of American citizens. In the famous words, I believe, of a Supreme Court Justice, the power to tax is the power to destroy. He had it right. Now is the worst possible time to give this agency such massive influence over the U.S. health care system, and this is past overdue action on our part. Instead, we should be curtailing the power of the Internal Revenue Service, replacing ObamaCare with sensible, patient-centered alternatives, and my amendment would do that.

Before I conclude, I wish to mention another amendment we will be filing to the appropriations bill—one I cosponsored with my friend from South Carolina Senator GRAHAM. Our amendment would prevent any funds in this bill from being used to bail out Detroit or any American city that mismanages its public finances. We have a Federal bankruptcy code—chapter 9, specifically—that was designed to handle

these problems, and Detroit has filed for bankruptcy. There is no good reason why Detroit or any other American city ought to receive a taxpayer-funded bailout from Washington. I hope that the normal bankruptcy process will be allowed to go forward, and I hope that the bankruptcy follows the rule of law and that the Obama administration resists any temptation to meddle in the process and play politics.

My colleagues might recall that during the 2009 government-run Chrysler bankruptcy process, the company's secured bondholders received much less for their loans than the United Auto Workers pension funds. My colleagues might also recall that during the runup to the 2011 Solyndra bankruptcy, the Obama administration actually made taxpayers subordinate to private lenders, in violation of the law.

Detroit's financial woes offer a warning to all cities and States that are struggling with pension obligations and unfunded liabilities. And speaking of unfunded liabilities, the Federal Government currently owes more than \$100 trillion worth of unfunded liabilities ourselves for Medicare and Social Security—something that urgently needs our attention. It is time for government officials at all levels—State, Federal, and local—to make the hard fiscal choices we have been postponing for way too long.

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

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

The legislative clerk proceeded to call the roll.

Mr. HELLER. Mr. 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.

OBAMACARE

Mr. HELLER. Mr. President, last summer the Supreme Court narrowly upheld as a tax the massive government takeover of health care in America, known more commonly as ObamaCare. Since then, as the law's provisions have slowly been implemented, the size and scope of this colossal monstrosity have become clear.

I opposed the ObamaCare bill from the very beginning as a Member of the House of Representatives serving on the Ways and Means Committee. Back then Americans were told that Congress needed to pass the bill before they could know all that was in it, but the more the American people learn about it, the less popular it becomes. In fact, news reports tell us the administration is now looking for help from Hollywood celebrities to push a bill that many Americans clearly do not support. That tactic has been used before. In the 1950s and the 1960s, Hollywood and some athletes were used to sell and glamorize tobacco products. Today, Hollywood and some athletes

are being asked to peddle the Affordable Care Act, perhaps to make up for past sins.

While the American people grow more uncomfortable with this law, the administration has allowed \$54 million to be spent on "navigators" to help push people toward this program. Reports have suggested that there will be 175,000 of these so-called navigators, whose job it is to facilitate this law. Add that to the 16,000 new IRS agents who are being hired to implement ObamaCare, and it has become even clearer now just how flawed this law is. It is being widely circulated that the administration is willing to spend nearly \$1 billion on advertisements to entice the American people into buying something they do not want.

The President's recent decision to delay for another year the law's mandate on employers and small businesses is more compelling evidence that the ObamaCare approach to health care reform is not working and is only going to make matters worse. It is remarkable that the same administration that pushed so hard for this health care takeover is now hesitant to put in place the very measures contained in the law, but I think the administration has a very good reason to be hesitant.

Since ObamaCare's inception, middle-class families have seen their premiums skyrocket by an average of \$2,500. Nearly 75 percent of small businesses in this country have been forced to fire their employees or cut their hours and turn full-time employees into part-time workers. In fact, just last month 322,000 workers were forced into part-time employment. So the administration has created quite the balancing act for middle-class families: At the same time they are dealing with increased health care costs and higher premiums, they are confronted with reduced work hours and the threat of being forced into part-time positions. I say that is an unacceptable situation in which to put the American people.

Clearly, at a time when we are approaching 5 straight years with an unemployment rate over 7.5 percent, ObamaCare's job-crushing provisions are only making things worse for our economy, and that is why the administration is having second thoughts.

No one argues that the health care system in this country is perfect. There are absolutely steps we can take to increase access to high-quality, affordable health care. But ObamaCare's massive expansion of the Federal Government's role in the health care industry is not turning out to be the solution its supporters said it would be. That is why the architects of the legislation are cherry-picking which parts of the law to enforce, delaying some of its key provisions. It is obvious this legislation is well on its way to collapsing under its own weight, and that will only further hurt the American people and cause even greater damage to our economy.

I have a three-part test that I have told my constituents about countless

times. It is a test that I apply whenever I evaluate legislation, and it is called the more-higher-less test. When legislation hits my desk, I evaluate whether that bill will lead to more competition, higher quality, and less cost—hence the more-higher-less test. If the bill passes the test, then it is a bill I will consider supporting.

That test is rooted in my belief that the American free market system has created the world's greatest economy and allowed innovation and creativity to thrive. Competition is the key to improving our health care system, not burdensome regulations and mandates, especially when they are selectively enforced by government bureaucrats.

Perhaps the Obama administration has the same concerns about ObamaCare that I have, and that is why they would rather not fully enforce it until after the next election. But if that is the case, they need to make the tough decisions to address the problems instead of pretending those problems do not exist.

When I was recently back in my home State of Nevada, I toured a medical school and spoke with a number of bright, hard-working students who expressed serious concerns about the effects of ObamaCare. I told them that one of my biggest fears was that the law would turn them all into government employees and it would put a bureaucrat between them and their patients.

Instead of a system like that, we need to reduce the cost of health care services by enacting meaningful tort reform, making insurance more affordable, and providing market-based solutions to meet consumer needs. We need to create an atmosphere that will foster economic growth and job creation instead of punishing the middle class with higher health care premiums and fewer hours at work.

I can understand the Obama administration's decision to delay the employer mandate that is crushing small businesses across the country. That is why so many of us opposed the law to begin with. But the American people deserve far better than a cherry-picking, tax-increasing approach to health care reform. American families should not have to juggle higher health care premiums with the threat of losing their jobs or losing hours at work. They deserve commonsense solutions that will reduce costs and increase access to high-quality care. ObamaCare clearly is not that solution.

I yield the floor.

I suggest the absence of a quorum.

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

The legislative clerk proceeded to call the roll.

Mr. THUNE. Mr. 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.

OBAMACARE

Mr. THUNE. Mr. President, this week, the President of the United States, President Obama, has made yet another pivot back to the economy and to jobs, issues the American people have not had the luxury of pivoting away from.

While the President is yet again attempting to refocus on jobs and the economy, giving speeches is not a real solution to our Nations problems. In fact, yesterday President Obama said in his speech that Washington is taking its eye off the ball. Mr. President, you are Washington. You have been President now for 4½ years. These are your policies, policies that are hurting our economy and costing Americans jobs.

As for taking your eye off the ball, the President appears to be swinging with his eyes closed, with his eyes closed to the impact that his policies are having on the economy in this country. We do not have to look very far to see the impact of those policies. The ObamaCare legislation is having a crushing impact on jobs in this country—a crushing impact on the economy.

As we look at the unemployment rate, it is still over 7½ percent. It has been there now for 54 months. That is the worst job record of any President since the Great Depression.

The President's signature law, ObamaCare, continues to hamstring the job market. In June alone, the last month for which we have data, 322,000 Americans were forced into part-time employment status. Those are people who otherwise would have been willing to work full-time but because of these policies that are encouraging more employers to push their employees into part-time status, we have 322,000 individuals in this country who want to work full-time that are now having to work part-time.

ObamaCare and other policies put forward by this administration have been probably the best thing that has happened to part-time jobs. Unfortunately, for most Americans, they want to be working full-time. A recent chamber of commerce survey shows that nearly 75 percent of small businesses are firing workers or cutting hours. As implementation of the ObamaCare law continues, the number of small business owners who take those steps, unfortunately, is only going to increase.

According to a recent Wall Street Journal article:

Rod Carstensen, owner of 11 Del Taco restaurants around Denver began in April converting his mostly full-time workforce into one comprising mostly part-time help to minimize his health care costs. . . . He is plowing ahead despite the ObamaCare administration's reprieve, he said, because we need to get there anyway, and it will take until January 1 of 2015 to make this transition.

He is referring, of course, to the employer mandate which the President

has chosen to delay for this next year when it was supposed to take effect, until January 1 of 2015. Most employers, unfortunately, are not taking great consolation in the fact that this is being delayed by 1 year. They know at some point they are going to have to comply with it.

So they are taking those steps already, which is adding and fueling the data—the numbers I just mentioned with regard to people being forced into part-time jobs. Americans are facing decreased hours which means decreased wages. Additionally, families are facing higher insurance premiums, which further erodes their disposable income and opportunities to invest in a new home or a better education for their children.

A growing number of Americans are realizing ObamaCare is the wrong prescription for families who are at the mercy of an already struggling economy. The administration has been forced to concede that the employer mandate, which is a key component of the ObamaCare legislation, is broken and unworkable, which is why they have delayed it.

We are starting to see Democrats, who have historically been supportive of the law, suddenly jumping from the ObamaCare sinking ship. On Monday, a headline in the Washington Post read, "Moderate Democrats are quitting on ObamaCare."

The article disclosed that fewer than 50 percent of moderate to conservative Democrats now support ObamaCare, which is down more than 25 percentage points since 2010 when it passed. Congressional Democrats are also becoming increasingly skittish about ObamaCare. The House vote last Wednesday on the employer mandate delay passed 264 to 161—35 Democrats joined 229 Republicans in support for that bill.

Additionally, there were 22 House Democrats who voted to delay the law's individual mandate. Even a Democratic Senator has introduced legislation for a 2-year—not a 1-year but a 2-year employer mandate delay. In a recent letter to the Democratic leadership, three large unions expressed grave concerns with the law, led by the Teamsters Union, the organization that Jimmy Hoffa leads.

Once some of the biggest supporters of ObamaCare penned a letter—three major unions penned a letter basically saying that the health care law will "shatter" health benefits and cause "nightmare scenarios." Shatter health benefits, create nightmare scenarios, that is what the unions are saying. The unions also slammed the law for defining a full-time employee as one who works less than 30 hours.

The unions went on to say in their letter that the law "will destroy the foundation of the 40 hour work week that is the backbone of the middle class."

It is very clear that even those who were vocal, those who vigorously defended and supported the ObamaCare