

we will have a modern update to understand the set of events here.

We will still have the same problem, which is Lois Lerner was at the center of an operation that systematically abused Americans for their political beliefs, asked them inappropriate questions, delayed and denied their approvals.

The minority asserted, well, they could have self-selected. Maybe they could have, maybe they should have, but it wouldn't change the fact that under penalty of perjury the IRS was asking them inappropriate questions which they intended to make public.

The IRS is an organization that we do not have confidence in now as Americans. We need to reestablish that, and part of it is understanding how and why a high-ranking person at the IRS so blatantly abused conservative groups in America that were adverse to the President, no doubt. But that should not be the basis under which you get scrutinized, audited, or abused, and yet it clearly was.

Mr. Speaker, it is essential we vote "yes" on contempt. Let the court decide, but more importantly, let the American people have confidence that we will protect their rights from the IRS.

With that, I urge support, and I yield back the balance of my time.

Mr. POSEY. Mr. Speaker, in March of 2012, then-IRS Commissioner Douglas Shulman assured Congress: "there is no targeting of conservative groups." Yet, I continued to hear stories from constituents telling me a different story. On April 23, 2012, I joined with 62 of my House colleagues in writing the IRS Commissioner inquiring further about the possible targeting. We were assured that the rules were being applied fairly and that there was no targeting or delay of processing applications from conservative groups.

In April of 2013, top IRS official Lois Lerner revealed in a public forum that the agency had been discriminating against more than 75 groups with conservative sounding names like "Tea Party" or "Patriot" in the run-up to the 2012 election the very time we were inquiring. Ms. Lerner actually went so far as to plant a question in the audience about the issue. Ms. Lerner's admission came just days before the release of an internal Treasury Inspector General audit that documented that the IRS had been misleading Congress.

When asked by Members of the House about the targeting, Miss Lerner has refused to answer our questions on multiple occasions, prompting the House to find her in contempt of Congress. The rights of hundreds and perhaps thousands of ordinary Americans have been violated, and I am most concerned about making sure that justice is pursued in protecting their rights.

Further allegations of abuse have been made by other conservative groups. The IRS admitted that someone violated the law and leaked confidential taxpayer information on a Republican Senatorial candidate. Disclosing confidential taxpayer information is one of the worst things an IRS employee can do—it's a felony, punishable with a \$5,000 fine and up to five years in prison. The Treasury Inspector General noted eight instances of unauthorized

access to records, with at least one willful violation, yet Attorney General Eric Holder has failed to prosecute. Why?

Earlier this year I led an effort with the support of over fifty of my House colleagues demanding that Attorney General Eric Holder appoint an independent special prosecutor to investigate these IRS abuses. Instead, A.G. Holder has appointed a partisan Democrat to lead the Justice Department's internal investigation who has donated thousands of dollars to the President's campaign and other Democrat campaigns. This is completely unacceptable.

It's long past time that we have a real and thorough investigation conducted by an objective investigator. Thousands of American citizens deserve to see justice pursued rather than have these abuses swept, under the rug.

The SPEAKER pro tempore. All time for debate on the resolution has expired.

Pursuant to clause 1(c) of rule XIX, further consideration of House Resolution 574 is postponed.

#### APPOINTMENT OF SPECIAL COUNSEL TO INVESTIGATE INTERNAL REVENUE SERVICE

Mr. GOODLATTE. Mr. Speaker, pursuant to House Resolution 568, I call up the resolution (H. Res. 565) calling on Attorney General Eric H. Holder, Jr., to appoint a special counsel to investigate the targeting of conservative nonprofit groups by the Internal Revenue Service, and ask for its immediate consideration.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. Pursuant to House Resolution 568, the resolution is considered read.

The text of the resolution is as follows:

#### H. RES. 565

Whereas in February of 2010, the Internal Revenue Service ("IRS") began targeting conservative nonprofit groups for extra scrutiny in connection with applications for tax-exempt status;

Whereas on May 14, 2013, the Treasury Inspector General for Tax Administration (TIGTA) issued an audit report entitled, "Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review";

Whereas the TIGTA audit report found that from 2010 until 2012 the IRS systematically subjected tax-exempt applicants to extra scrutiny based on inappropriate criteria, including use of the phrases "Tea Party", "Patriots", and "9/12";

Whereas the TIGTA audit report found that the groups selected for extra scrutiny based on inappropriate criteria were subjected to years-long delay without cause;

Whereas the TIGTA audit report found that the groups selected for extra scrutiny based on inappropriate criteria were subjected to inappropriate and burdensome information requests, including requests for information about donors and political beliefs;

Whereas on January 27, 2010, in his State of the Union Address, President Barack Obama criticized the Citizens United v. Federal Election Commission decision, saying: "With all due deference to separation of powers, last week the Supreme Court reversed a century of law that I believe will open the flood-

gates for special interests—including foreign corporations—to spend without limit in our elections";

Whereas throughout 2010, President Barack Obama and congressional Democrats publicly criticized the Citizens United decision and conservative-oriented tax-exempt organizations;

Whereas the Exempt Organizations Division within the IRS's Tax-Exempt and Government Entities Division has jurisdiction over the processing and determination of tax-exempt applications;

Whereas on September 15, 2010, Lois G. Lerner, Director of the Exempt Organizations Division, initiated a project to examine political activity of 501(c)(4) organizations, writing to her colleagues, "[w]e need to be cautious so it isn't a *per se* political project";

Whereas on October 19, 2010, Lois G. Lerner told an audience at Duke University's Sanford School of Public Policy that "everybody" is "screaming" at the IRS "to fix the problem" posed by the Citizens United decision;

Whereas on February 1, 2011, Lois G. Lerner wrote that the "Tea Party matter [was] very dangerous," explaining "This could be the vehicle to go to court on the issue of whether Citizen's [sic] United overturning the ban on corporate spending applies to tax exempt rules";

Whereas Lois G. Lerner ordered the Tea Party tax-exempt applications to proceed through a "multi-tier review" involving her senior technical advisor and the Chief Counsel's office of the IRS;

Whereas Carter Hull, a 48-year veteran of the Federal Government, testified that the "multi-tier review" was unprecedented in his experience;

Whereas on June 1, 2011, Holly Paz, Director of Rulings and Agreements within the Exempt Organizations Division, requested the tax-exempt application filed by Crossroads Grassroots Policy Strategies for review by Lois G. Lerner's senior technical advisor;

Whereas in June 2011, Lois G. Lerner ordered the Tea Party cases to be renamed because she viewed the term "Tea Party" to be "pejorative";

Whereas on March 22, 2012, IRS Commissioner Douglas Shulman was specifically asked about the targeting of Tea Party groups applying for tax-exempt status during a hearing before the House Committee on Ways and Means, to which he replied, "I can give you assurances . . . [t]here is absolutely no targeting";

Whereas on April 26, 2012, IRS Exempt Organizations Director Lois G. Lerner informed the House Committee on Oversight and Government Reform that information requests were done in "the ordinary course of the application process";

Whereas on May 4, 2012, IRS Exempt Organizations Director Lois G. Lerner provided to the House Committee on Oversight and Government Reform specific justification for the IRS's information requests;

Whereas prior to the November 2012 election, the IRS provided 31 applications for tax-exempt status to the investigative website ProPublica, all of which were from conservative groups and nine of which had not yet been approved by the IRS, and Federal law prohibits public disclosure of application materials until after the application has been approved;

Whereas the initial "test" cases developed by the IRS were applications filed by conservative-oriented Tea Party organizations;

Whereas the IRS determined, by way of informal, internal review, that 75 percent of the affected applications for 501(c)(4) status

were filed by conservative-oriented organizations;

Whereas on January 24, 2013, Lois G. Lerner e-mailed colleagues about Organizing for Action, a tax-exempt organization formed as an offshoot of President Barack Obama's election campaign, writing: "Maybe I can get the DC office job!";

Whereas on May 8, 2013, Richard Pilger, Director of the Election Crimes Branch of the Department of Justice's Public Integrity Section, spoke to Lois G. Lerner about potential prosecution for false statements about political campaign intervention made by tax-exempt applicants;

Whereas on May 10, 2013, IRS Exempt Organizations Director Lois G. Lerner apologized for the IRS's targeting of conservative tax-exempt applicants during a speech at an event organized by the American Bar Association;

Whereas the Ways and Means Committee determined that, of the 298 applications delayed and set aside for extra scrutiny by the IRS, 83 percent were from right-leaning organizations;

Whereas the Ways and Means Committee also determined that, as of Lois G. Lerner's May 10, 2013 apology, only 45 percent of the right-leaning groups set aside for extra scrutiny had been approved, while 70 percent of left-leaning groups and 100 percent of the groups with "progressive" names had been approved;

Whereas the Ways and Means Committee has also determined that, of the groups that were inappropriately subject to demands to divulge confidential donors, 89 percent were right-leaning;

Whereas on May 15, 2013, Attorney General Holder testified before the Judiciary Committee that the Department of Justice would conduct a "dispassionate" investigation into the IRS matter, and "[t]his will not be about parties . . . this will not be about ideological persuasions . . . anybody who has broken the law will be held accountable";

Whereas on May 15, 2013, President Barack Obama called the IRS's targeting "inexcusable" and promised that he would "not tolerate this kind of behavior in any agency, but especially in the IRS, given the power that it has and the reach that it has into all of our lives";

Whereas the Attorney General has stated that the Department of Justice's investigation involves components from the Civil Rights Division and the Public Integrity Section;

Whereas the Civil Rights Division of the Department of Justice has a history of politicization, as evident in the report by the Department of Justice Office of Inspector General entitled, "A Review of the Operations of the Voting Rights Section of the Civil Rights Division";

Whereas Barbara Bosserman, a trial attorney in the Civil Rights Division who in the past several years has contributed nearly \$7,000 to the Democratic National Committee and President Barack Obama's political campaigns, is playing a leading role in the Department of Justice's investigation;

Whereas the Public Integrity Section communicated with the IRS about the potential prosecution of tax-exempt applicants;

Whereas on December 5, 2013, President Barack Obama declared in a national television interview that the IRS's targeting of conservative tax-exempt applicants was caused by a "bureaucratic" "list" by employees in "an office in Cincinnati";

Whereas on April 9, 2014, the House Committee on Ways and Means referred Lois G. Lerner to the Department of Justice for criminal prosecution;

Whereas the House Committee on Ways and Means found that Lois G. Lerner used

her position to improperly influence agency action against conservative tax-exempt organizations, denying these groups due process and equal protection rights as guaranteed by the United States Constitution, in apparent violation of section 242 of title 18, United States Code;

Whereas the House Committee on Ways and Means found that Lois G. Lerner targeted Crossroads Grassroots Policy Strategies while ignoring similar liberal-leaning tax-exempt applicants;

Whereas the House Committee on Ways and Means found that Lois G. Lerner impeded official investigations by knowingly providing misleading statements to the Treasury Inspector General for Tax Administration, in apparent violation of section 1001 of title 18, United States Code;

Whereas the House Committee on Ways and Means found that Lois G. Lerner may have disclosed confidential taxpayer information, in apparent violation of section 6103 of the Internal Revenue Code;

Whereas former Department of Justice officials have testified before a subcommittee of the House Committee on Oversight and Government Reform that the circumstances of the Administration's investigation of the IRS's targeting of conservative tax-exempt applicants warrant the appointment of a special counsel;

Whereas Department of Justice regulations counsel attorneys to avoid the "appearance of a conflict of interest likely to affect the public perception of the integrity of the investigation or prosecution";

Whereas since May 15, 2013, the Department of Justice and the Federal Bureau of Investigation have refused to cooperate with congressional oversight of the Administration's investigation of the IRS's targeting of conservative tax-exempt applicants;

Whereas on January 13, 2014, unnamed officials at the Department of Justice leaked to the media that no criminal charges would be appropriate for IRS officials who engaged in the targeting activity, which undermined the integrity of the Department of Justice's investigation;

Whereas on February 2, 2014, President Barack Obama stated publicly that there was "not even a smidgen of corruption" in connection with the IRS targeting activity;

Whereas on April 16, 2014, electronic mail communications between the Department of Justice and the IRS were released showing that the Department of Justice considered prosecuting conservative nonprofit groups for engaging in political activity that is legal under Federal law, which damaged the integrity of the Department and undermined its investigation; and

Whereas the Code of Federal Regulations requires the Attorney General to appoint a Special Counsel when he or she determines—

(1) that criminal investigation of a person or matter is warranted,

(2) that investigation or prosecution of that person or matter by a United States Attorney's Office or litigating Division of the Department of Justice would present a conflict of interest for the Department or other extraordinary circumstances, and

(3) that under the circumstances, it would be in the public interest to appoint an outside Special Counsel to assume responsibility for the matter: Now, therefore, be it

*Resolved*, That it is the sense of the House of Representatives that—

(1) the statements and actions of the IRS, the Department of Justice, and the Obama Administration in connection with this matter have served to undermine the Department of Justice's investigation;

(2) the Administration's efforts to undermine the investigation, and the appointment of a person who has donated almost seven

thousand dollars to President Obama and the Democratic National Committee in a lead investigative role, have created a conflict of interest for the Department of Justice that warrants removal of the investigation from the normal processes of the Department of Justice;

(3) further investigation of the matter is warranted due to the apparent criminal activity by Lois G. Lerner, and the ongoing disclosure of internal communications showing potentially unlawful conduct by Executive Branch personnel;

(4) given the Department's conflict of interest, as well as the strong public interest in ensuring that public officials who inappropriately targeted American citizens for exercising their right to free expression are held accountable, appointment of a Special Counsel would be in the public interest; and

(5) Attorney General Holder should appoint a Special Counsel, without further delay, to investigate the IRS's targeting of conservative nonprofit advocacy groups.

The SPEAKER pro tempore. The gentleman from Virginia (Mr. GOODLATTE) and the gentlewoman from Texas (Ms. JACKSON LEE) each will control 20 minutes.

The Chair recognizes the gentleman from Virginia.

#### GENERAL LEAVE

Mr. GOODLATTE. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous materials on H. Res. 565.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Virginia?

There was no objection.

Mr. GOODLATTE. Mr. Speaker, I yield myself such time as I may consume.

On May 10, 2013, the Internal Revenue Service admitted to inappropriately targeting conservative groups for extra scrutiny in connection with their applications for tax-exempt status.

□ 1730

President Obama denounced this behavior as "outrageous" and "unacceptable" and stated that the IRS "as an independent agency requires absolute integrity, and people have to have confidence that they're applying the laws in a nonpartisan way." He pledged that the administration would "find out exactly what happened" and would make sure wrongdoers were "held fully accountable."

In testimony before my committee on May 15, 2013, Attorney General Holder testified that the Department of Justice would conduct a "dispassionate" investigation into the IRS's admitted targeting of conservative groups. The Attorney General promised me and the members of the Judiciary Committee that "this will not be about parties, this will not be about ideological persuasions, and anyone who has broken the law will be held accountable."

Unfortunately, that appears to be where the administration's commitment to pursuing this investigation ended. We have all seen the testimony

from conservative groups stating that they had yet to be interviewed by the Department of Justice investigators more than a year after the allegations came to light. Additionally, the administration has sought to undermine whatever investigation the DOJ was conducting at every opportunity.

Earlier this year, unnamed Department of Justice officials leaked information to *The Wall Street Journal* suggesting that the Department does not plan to file criminal charges over the IRS's targeting of conservative groups. When asked who leaked this information to the media and if the Department plans to prosecute the leaker once identified, Attorney General Holder admitted that he has not looked into this leak.

Additionally, on Super Bowl Sunday, President Obama stated that there was "not even a smidgen of corruption" in connection with the IRS targeting.

Finally, as we all know, the Department of Justice appointed Barbara Bosserman, an attorney in the notoriously politicized Civil Rights Division, to head the investigation. Ms. Bosserman has donated more than \$6,000 to President Obama's campaigns in 2008 and 2012.

The relevant regulations require the Attorney General to appoint a special counsel when he determines three circumstances exist:

First, that criminal investigation of a person or matter is warranted;

Second, that investigation or prosecution of that person or matter by a United States Attorney's Office or litigating division of the Department of Justice would present a conflict of interest for the Department or other extraordinary circumstances;

And third, that under the circumstances, it would be in the public interest to appoint an outside special counsel to assume responsibility for the matter.

It should be noted that these regulations require the Attorney General to exercise subjective discretion. However, there should be little doubt to any neutral observer that the requirements for appointing a special counsel have been satisfied.

First, as shown in the Ways and Means Committee's referral letter to the Department of Justice, there are serious allegations that IRS officials, including former Director of Exempt Organizations Lois Lerner, violated Federal law by targeting conservative groups and by releasing tax confidential tax information to the media. We also know that troubling information continues to come to light about this matter, including that the Department of Justice considered prosecuting conservative nonprofit groups for engaging in political activity that is legal under Federal law.

Second, it is clear that a conflict of interest exists between DOJ investigators and this administration. As a legal matter, determining whether a conflict of interest exists requires a determina-

tion of whether external interests—one's own or those of other clients or third persons—are likely to impact the exercise of independent professional judgment. In addition to Ms. Bosserman's clear conflict of interest, this administration's statements and actions have repeatedly served to undermine the Department of Justice investigation and have created an indisputable conflict of interest.

Third, it is equally clear that appointing an outside special counsel to investigate this matter would be in the public interest. The American people are very concerned that their government has targeted individual American citizens for harassment solely on the basis of their political beliefs.

The American people deserve to know who ordered the targeting, when the targeting was ordered, and why. For many Americans, the IRS is the primary way they interact with the Federal Government. To now have the IRS acting as a politicized organization that persecutes citizens for their political beliefs shakes the core of American democracy. Under the circumstances, this administration cannot credibly investigate this matter. It is time for the Attorney General to appoint an independent, professional special counsel to get to the bottom of this.

I reserve the balance of my time.

Ms. JACKSON LEE. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, as I begin this discussion today, I rise in opposition to H. Res. 565. I want to lay the premise of the discussion as I begin to explain why the question of "why?" is not answered. I would imagine that the question of "why?" will not be answered by the conclusion of this debate.

The premise of the resolution H. Res. 565 is on the Federal regulations 601, 600.2, and 600.3. On the face of the resolution, in the facts, there is no evidence under either of the two initial ones. And that is, first, there has been no elimination of the question of whether there is a criminal investigation or whether there should be; and the grounds for appointing a special counsel include whether or not they determine such an investigation is needed, and that the investigation or prosecution of the person or matter by the United States Attorney's Office would present a conflict of interest. Then the circumstances will be in the public interest. None of those criteria have been met.

First of all, in a May 7 letter most recently, the U.S. Department of Justice has said there is an ongoing determination of criminal investigation, an ongoing investigation into all of the allegations. From the Ways and Means, from the Oversight Committee there is an ongoing U.S. Department of Justice investigation.

Now, I believe in congressional oversight, but I also believe in rational congressional oversight, which means, why

are we asking for special counsel when the Department of Justice is in the middle of an active investigation? There has been no conclusion, there has been no suggestion that there will not be a further investigation or criminal investigation, and there is no proven conflict of interest.

The Department of Justice employee that has been mentioned by the majority:

One, is not lead counsel, as evidenced in a letter dated February 3, 2014;

And two, President Obama is not the point of this investigation, as I understand it, and the individual made private free speech donations in the course of a campaign.

Are you suggesting that a public employee does not have the private personal right, First Amendment right, of freedom of speech? I would think not.

So I rise in strong opposition to H. Res. 565. There are no grounds for it. The Justice Department is working and it is investigating. Again, for those of you who are unaware of the legal authority undergirding this resolution, it is based on a series of regulations promulgated by the Justice Department that has been adhered to by Republican and Democratic administrations. You may not like the results of it, but it gives the criteria for authorizing the Attorney General to appoint a special counsel "when he or she determines that criminal investigation of a person or matter is warranted."

There is an ongoing investigation. That means that at the conclusion, or when all of the data and information is reviewed, that decision is still to be made. There is no closure now to suggest that the Department of Justice has not done what it is supposed to do.

In sum, these circumstances are that the Justice Department's prosecution will present a conflict of interest for the Department and that it would be in the public interest for a special counsel to assume responsibility.

This measure that we are debating today, however, utterly fails to meet any of that criteria.

The sponsors of H. Res. 565 make bald, unsupported conflict of interest allegations against a mid-level career attorney whose only fault was to engage in lawful, constitutionally protected political activity, of which I have spoken, and is not the lead counsel—definitively is not the lead counsel.

We have two distinct and qualified experts: Bruce Green, a former Federal prosecutor and current professor of law at Fordham Law School, and Daniel Richman, an expert in criminal procedure from Columbia, who clearly articulate no basis for experts conflict of interest. In fact, the ranking member of the Oversight and Government Reform Committee issued a report earlier this week detailing that committee's yearlong investigation of the IRS efforts to screen applicants for their tax exempt status.

Among this report's principal findings are that over the course of lengthy

and detailed interviews of 39 witnesses, absolutely no evidence of White House involvement was identified. Not a single one of these witnesses' interviews revealed any evidence of political motivation.

These interviewees included IRS employees who identified themselves as Republicans, Democrats, Independents, and others who had no political affiliation.

Another fact that the supporters of this measure ignore is that there already is, as I have indicated, an ongoing investigation by the Justice Department in this matter, and they are complying with the structure of the appointment process for a special counsel. There has been no determination of conflict. There has been no determination that we are ending the investigation to the lack of satisfaction of the United States Congress. We are in an ongoing investigation.

600.2 of the Code, as I mentioned, of the Federal Regulations explicitly authorizes the Attorney General to direct an initial investigation in lieu of appointing a special counsel to determine whether grounds can even exist to warrant the appointment of a special counsel. But an easy manner, other than a resolution on the floor of the House: a simple letter could have been written to the Attorney General for his consideration.

So what is this resolution about? To begin with, it is pure political theater. Rather than simply writing a letter to the Attorney General asking him to appoint a special counsel, which is the time-honored way to do this, the House leadership has resorted to using a resolution that is subject to floor debate and, of course, C-SPAN coverage, but has no real legal effect.

Even The Wall Street Journal's editorial board, which is certainly not a partisan entity as it relates to its advocacy of President Obama or its administration, which is not a bastion of liberalism, noted in an editorial published a year ago that "calling for a special prosecutor is a form of cheap political grace that gets a quick headline at the cost of less political accountability."

I would rather have us working together, Mr. Speaker. I would rather us get to the facts. I would rather that the professional men and women of the U.S. Department of Justice be allowed to pursue this investigation unbiased and thorough.

Rather than promoting greater transparency, the appointment of a special counsel, as the Wall Street Journal points out, would have the opposite result. The Journal explains:

With a special prosecutor, the probe would immediately move to the shadows, and the Administration and the IRS would use it as an excuse to limit its cooperation with Congress. Special prosecutors aren't famous for their speed. If there were no indictments, whatever the prosecutor has discovered would stay secret. And even if specific criminal charges were filed, the facts of an indictment couldn't stray far from the four corners of the violated statute.

Beyond proving the specific case in court, a special prosecutor will not be as concerned with the larger public policy consequences and political accountability. We could be doing other things, and we could not be spending \$14 million.

There has been no basis for this resolution to pass, and I ask my colleagues to oppose this resolution.

With that, I reserve the balance of my time.

Mr. Speaker, I rise in strong opposition to H. Res. 565.

For those of you who are unaware of the legal authority undergirding this resolution, it is based on a series of regulations promulgated by the Justice Department.

In pertinent part, section 600.1 of title 28 of the Code of Federal Regulations authorizes the Attorney General to appoint a special counsel "when he or she determines that criminal investigation of a person or matter is warranted," under certain specified circumstances.

In sum, these circumstances are that the Justice Department's prosecution would present a conflict of interest for the Department and that it would be in the public interest for a special counsel to assume responsibility for this matter.

This measure that we are debating today, however, utterly fails to meet any of these criteria.

The sponsors of H. Res. 565 make bald, unsupported conflict of interest allegations against a mid-level career attorney whose only fault was to engage in lawful—constitutionally protected—political activity.

In fact, the Ranking Member of the Oversight and Government Reform Committee issued a report earlier this week detailing that Committee's year-long investigation of the IRS efforts to screen applicants for their tax-exempt status.

Among this report's principal findings are that: over the course of lengthy and detailed interviews of 39 witnesses involved in this matter, absolutely no evidence of White House involvement was identified; and not a single one of these 39 witness interviews revealed any evidence of political motivation.

These interviewees included IRS employees who identified themselves as Republicans, Democrats, Independents, and others who had no political affiliation.

Another fact that the supporters of this measure ignore is that there already is an ongoing investigation by the Justice Department into this matter.

Indeed, section 600.2 of title 28 of the Code of Federal Regulations explicitly authorizes the Attorney General to direct an initial investigation—in lieu of appointing a special counsel—to determine whether grounds even exist to warrant the appointment of a special counsel.

So what is this resolution really about?

To begin with, it's pure political theater. Rather than simply writing a letter to the Attorney General asking him to appoint a special counsel, which is the time-honored way to do this, the House Leadership has resorted to using a resolution that is subject to floor debate and C-span coverage, but has no real legal effect.

Even the Wall Street Journal's Editorial Board, which is not a bastion of liberalism, noted in an editorial published a year ago that

"calling for a special prosecutor is a form of cheap political grace that gets a quick headline at the cost of less political accountability."

And, rather than promoting greater transparency, the appointment of a special counsel, as the Wall Street Journal points out, would have the opposite result. The Journal explains:

With a special prosecutor, the probe would immediately move to the shadows, and the Administration and the IRS would use it as an excuse to limit its cooperation with Congress. Special prosecutors aren't famous for their speed . . . . If there were no indictments, whatever the prosecutor has discovered would stay secret. And even if specific criminal charges were filed, the facts of an indictment couldn't stray far from the four corners of the violated statute.

Beyond proving his specific case in court, a special prosecutor will not be as concerned with the larger public policy consequences and political accountability.

The Wall Street Journal concludes by pointing out the obvious:

Congress can do the investigating first, and if it discovers criminal behavior it can make that known and refer the cases and evidence to Mr. Holder, who will then be accountable if he refuses to act.

Unfortunately, the real scandal here is that this foolhardy witch hunt directed at the IRS has cost American taxpayers well in excess of \$14 million dollars, money that we all know could have been better spent.

And now we are wasting limited floor time on this charade rather than taking up the issues that the American people urgently need this Congress to act upon.

These include: fixing our broken immigration system; increasing the minimum wage; strengthening our Nation's economic recovery; creating more jobs; extending unemployment insurance; and helping students struggling with overwhelming educational loan debt, which now exceeds one trillion dollars.

These are real issues that affect real people across America. This is where we should be focusing our resources.

Accordingly, I urge my colleagues to reject this ill-conceived measure.

Mr. GOODLATTE. Mr. Speaker, at this time, it is my pleasure to yield 3 minutes to the gentleman from Texas (Mr. POE), a member of the Judiciary Committee.

Mr. POE of Texas. Mr. Speaker, I thank the gentleman for yielding.

This is about real people. One of those is my friend and constituent down in Houston, Texas, by the name of Catherine Engelbrecht. She is the founder of True the Vote and King Street Patriots in Houston, Texas, and she became intimidated and harassed by our very own government, all because she dared to speak her mind and engage in politics, a right that she is guaranteed under the Constitution.

□ 1745

It all began when Catherine Engelbrecht, a businesswoman, applied for nonprofit status in 2010 for True the Vote, which is a voter integrity group, and King Street Patriots; and so began the tidal wave of government inquiries and harassment.

She said it best in her testimony before Congress:

We applied for nonprofit status in 2010. Since then, the IRS has run us through a gauntlet of analysts and hundreds of questions over and over and over again. They've requested to see each and every tweet I've ever tweeted and each and every Facebook post I've ever posted. They've asked to know every place I've ever spoken since our inception, who was in the audience, and everywhere I intend to speak in the future.

This is our government—our government oppressing someone—at its worst.

There is even more. We have learned that the IRS even asked her group and others for their donor lists. This level of detail goes well beyond the business of the IRS.

It didn't stop there. All of a sudden, the Federal Government's snooping included six visits by the FBI, where they would sit in the auditoriums when she was speaking.

Two of those visits, apparently, were by the terrorist inspection—or investigation—division of the FBI. They had numerous and multiple unannounced visits from OSHA, from the ATF, and even from the Texas equivalent of the EPA.

Now, was this just a coincidence that all of these groups were investigating True the Vote and also investigating King Street Patriots? Or was it collusion?

We really don't know. Unfortunately, our Justice Department has lost credibility with the American public on investigating the IRS. We need things to be right, and things need to look right. We need to have a special counsel.

I would like to conclude with a statement that was made during the Abramoff investigation by Senators in 2006 about having a special counsel:

The highly political context of the allegations and charges may lead some to surmise that political influence may compromise the investigation . . . because this investigation is vital to restoring the public's faith in its government. Any appearance of bias, special favor, or political consideration would be a further blow to democracy. The appointment of a special counsel would ensure that the investigation and the prosecution will proceed without fear or favor and provide the public with full confidence that no one is above the law.

Signed, Barack Obama, 2006.

And that's just the way it is.

The SPEAKER pro tempore. The gentleman from Virginia has 11½ minutes remaining, and the gentlewoman from Texas has 11½ minutes remaining.

Ms. JACKSON LEE. Mr. Speaker, it is my pleasure to yield 1½ minutes to the gentlelady from New Mexico, Congresswoman MICHELLE LUJAN GRISHAM, a former official of the New Mexico State Government.

Ms. MICHELLE LUJAN GRISHAM of New Mexico. Thank you to my colleague.

Mr. Speaker, Federal law clearly states that tax-exempt social welfare groups must exclusively promote social welfare, and yet the IRS continues to allow these groups to engage in partisan political activity, instead of in their social welfare missions.

This has allowed social welfare nonprofits to spend over a quarter of a bil-

lion dollars on partisan political activities while keeping their donors secret. Congress has known about this issue for years, and it has done absolutely nothing.

Mr. Speaker, I came to Congress to solve problems on behalf of the American people, and this resolution does absolutely nothing to solve the underlying problem that we have identified at the IRS.

As long as Congress continues to ignore the fact that social welfare organizations are actively engaged in political activity, social welfare groups will continue spending hundreds of millions of dollars on partisan political campaign activities in direct contradiction to current Federal law and congressional intent.

So I urge my colleagues to vote against this very partisan resolution, as it doesn't solve any underlying problems, and, instead, pass legislation that enforces Federal law and that prohibits tax-exempt social welfare groups from engaging in partisan political activity.

Mr. GOODLATTE. Mr. Speaker, it is now my pleasure to yield 5 minutes to the gentleman from Ohio (Mr. JORDAN), a member of the Judiciary Committee and the author of this resolution.

Mr. JORDAN. I thank the chairman of the Judiciary Committee for yielding and for all of his good work.

Mr. Speaker, the gentlelady from Texas said in her opening statement that there has been no conclusion to the investigation. Yes, there has, and Ms. Lerner knows it.

Why do you think Ms. Lerner is willing to sit down with the Justice Department and answer their questions? She knows the fix is in. She knows it has already been prejudged and decided.

When the Department of Justice leaks to The Wall Street Journal that no one is going to be referred for prosecution, she knows she is just fine. The investigation is over. They are not doing it.

When the President, who is the highest elected official in this land, goes on national television and says there is nothing there, not even a smidgen, Ms. Lerner knows the fix is in.

Let's review the facts with a quick timeline. On May 10 of last year, Ms. Lerner goes in front of a bar association group here in town and, with a planted question, tells that group and tells the whole country that conservative groups were targeted for exercising their First Amendment free speech rights.

She did that before the inspector general's report was made public. It is unprecedented what she did, not only in her actions, but in her spilling the beans before the report was issued.

On May 13, we get the report from the inspector general that says, in fact, the targeting of conservative groups did take place at the IRS.

On May 14 of last year, the Attorney General launches a criminal investiga-

tion and says that what took place was outrageous and unacceptable, and the President of the United States says that what took place was inexcusable.

In June of last year, in the Judiciary Committee, we had then-FBI Director Mueller in front of the committee, and we asked him three simple questions: Who is the lead agent? How many agents have you assigned to the case? Have you talked to any of the victims?

This was a month into this. This was the biggest story in the country at the time, and the FBI Director's response was: I don't know. I don't know. I don't know.

There were seven written inquiries to Justice, asking: Can you tell us some basics about the investigation? Who is, in fact, leading it? Is it truly Barbara Bosserman, as we believe?

Everyone tells us—the witnesses we have interviewed: she is leading the investigation.

How many agents have you assigned? There were seven different inquiries with no responses from the Department of Justice.

On January 13 of this year, as I said earlier, the FBI leaks to The Wall Street Journal that no one is going to be referred for prosecution.

In February, the President says no corruption, not even a smidgen; then we learned Barbara Bosserman, a maxed-out contributor to the President's campaign, was leading the investigation.

Now, take that fact pattern, and apply it to the elements that the Attorney General looks at when you are deciding if you are going to have a special prosecutor. The chairman pointed out, in his opening statement, three elements the Code of Federal Regulations requires for the AG to appoint a special counsel.

It is when he determines these three things:

One, that a criminal investigation of a person or of a matter is warranted; of course, it is warranted. The AG already said it was. This is a big matter. This is a violation of people's First Amendment rights, and the Ways and Means Committee has already said Ms. Bosserman should be referred for prosecution.

The second element, that the investigation by the United States Attorneys' Office or by the litigating division of the Department of Justice would present a conflict of interest for the Department; if we don't have a conflict of interest here, I don't know where we do.

The President has prejudged the outcome, the FBI has leaked to The Wall Street Journal that no one is going to be prosecuted, prejudging the outcome, and the lead investigator is a maxed-out contributor to the DNC and to the President's campaign.

Finally, the third element, that it would be in the public interest to appoint an outside special counsel; frankly, I would think the Attorney General would want this.

There are all kinds of Americans who think this thing is not being done in an impartial and fair manner. I would think the Attorney General would want to pick someone who is above reproach, that he would want to pick someone whom everyone agrees is going to do a fair job.

Why have this cloud hanging over the investigation that the person leading it gave \$6,750 to the President's campaign? That is all this asks.

This should be something that the administration should want to do because it clears up, in people's minds all across this country, that we are going to get to the truth and that we are going to have a real investigation.

Never forget what took place here. This is so important. People's most fundamental right—your right to speak out and the First Amendment right to speak out against your government—was targeted.

That is why we need to get to the truth, and that is why we need a special counsel who will do a real investigation.

Ms. JACKSON LEE. Mr. Speaker, I yield myself such time as I may consume.

I think it is important to state that one of the provisions that is not in the regulation for establishing a special counsel is that it is a "get you" procedure. It is not a "got you" procedure. It follows an orderly process of which the Department of Justice is engaged.

I would like to introduce into the RECORD a letter dated February 3, 2014, that indicates that the Justice Department's lawyer who has been charged with leading the investigation is not leading the investigation. He is part of a team.

OFFICE OF THE  
DEPUTY ATTORNEY GENERAL,  
Washington, DC, February 3, 2014.

Hon. JIM JORDAN,  
Chairman, Subcommittee on Economic Growth,  
Job Creation and Regulatory Affairs, Committee on Oversight and Government Reform, House of Representatives, Washington, DC.

DEAR CHAIRMAN JORDAN: This responds to your letter to an attorney in the Civil Rights Division, dated January 31, 2014, again requesting her testimony at a Subcommittee hearing on February 6, 2014, regarding the Department of Justice's ongoing criminal investigation into the Internal Revenue Service's treatment of groups applying for tax exempt status. To reiterate, consistent with longstanding Department policy, no Department representative will be in a position to provide testimony about this ongoing law enforcement matter.

As a preliminary matter, we disagree with your allegation that because of the attorney's engagement in lawful political activity, she has a conflict of interest regarding the investigation. Your letter of January 28, 2014, selectively quoted the Department regulation concerning the disqualification of employees from investigations based on personal or political relationships, and alleged that "at the very least, [the attorney's] participation in the investigation runs afoul of this regulation." A careful review of 28 C.F.R. 45.2, however, shows that this is not true. That regulation provides that an employee should not participate in an inves-

tigation if he or she has "a personal or political relationship" with a person or organization substantially involved in the conduct being investigated or who has a specific and substantial interest in the investigation's outcome. The regulation defines a "political relationship" as "close identification with an elected official, a candidate (whether or not successful) for elective, public office, a political party, or a campaign organization, arising from service as a principal adviser thereto or a principal official thereof," and defines "personal relationship" as a "close and substantial connection of the type normally viewed as likely to induce partiality" and states that employees are presumed to have a personal relationship with spouses, parents, children, and siblings, and that other relationships must be judged on an individual basis. Accordingly, consistent with this regulation, the attorney whose integrity you have unfairly questioned has neither a political nor personal relationship that disqualifies her from the investigation. We also note again that, contrary to the assertion in your letter of January 28, 2014, this attorney was not assigned to lead the investigation, but rather is a member of a team that includes representatives of the Criminal Division, the Civil Rights Division, the Federal Bureau of Investigation, and the Treasury Inspector General for Tax Administration.

We agree with your view that "[t]he American people deserve to have complete confidence that the Administration is conducting through and unbiased investigation." Accordingly, it is imperative that we avoid actions—such as testifying before Congress about this pending criminal investigation—that could give rise to a perception that the criminal investigation is subject to undue influence by elected officials. We reiterate that consistent with longstanding policy, in order to protect the integrity of our investigation, we are not in a position to provide you with any non-public information about this ongoing matter. This policy is intended to protect the effectiveness and integrity of the criminal justice process, as well as the privacy interests of third parties. It is neither new nor partisan, but rather based upon longstanding views of Department officials, both Democrat and Republican alike. While we respect the important role of congressional oversight, we believe that our provision of the testimony you have requested would be inconsistent with our commitment to principles of justice and the independence of our law enforcement efforts.

As the Attorney General stated in his testimony before the Senate Judiciary Committee on January 29, 2014, "[t]he men and women of the Justice Department have for time immemorial put aside whatever their political leanings are and conducted investigations in a way that relies only on facts and the law," and we do not "have any basis to believe that the people who are engaged in this investigation are doing so in a way other than investigations are normally done—that is, by looking at the facts, applying the law to those facts and reaching the appropriate conclusions." We request that you allow the Department employees responsible for this investigation to conduct it without demands for disclosures or other interference that would be inconsistent with their commitment to the integrity of the criminal justice process. We appreciate your interest in this investigation and, as the Attorney General has explained, we will be in a better position to provide Congress with information about our decisions in this matter when it is concluded.

Sincerely,

JAMES M. COLE,  
Deputy Attorney General.

Ms. JACKSON LEE. Mr. Speaker, it is my privilege to yield 3 minutes to

the gentleman from Florida (Mr. DEUTCH), a member of the House Judiciary Committee.

Mr. DEUTCH. I thank my friend, the gentlelady from Texas.

Mr. Speaker, we have learned a great deal, since the allegations surfaced, that IRS officials discriminated against political-leaning groups that were seeking tax-exempt 501(c)(4) status. I joined with many of my Republican colleagues in condemning the notion that politics in any way influenced the behavior of the IRS.

We learned that the IRS kept a list of key words that triggered extra review, a misguided practice that we are grateful has since stopped. We also learned that the IRS targeted more liberal-leaning groups than conservative ones, meaning there was no conservative witch-hunt.

What my colleagues on the other side of the aisle have apparently failed to learn, however, is that the clear solution to this problem is to get the IRS out of the business of evaluating political conduct.

I wholeheartedly agree with my colleagues that the IRS has no business meddling in our elections, but we don't need a special counsel to make this stop.

Applications for 501(c)(4) tax-exempt status exploded after the Citizens United decision because special interests found a new way to secretly funnel money into our elections. Let me tell you how it works.

Because these groups aren't required to disclose their donors, wealthy special interests that are bent on influencing the political process for their benefit anonymously give to the 501(c)(4). The 501(c)(4) then funnels the money to the super-PAC; and, voila, there are millions of secret dollars influencing our elections.

We ought to be working together in a bipartisan way to get secret money out of our elections. I asked the Treasury Department to review the murky regulations on the books, to revise the rules to restore integrity to 501(c)(4) status and to ensure that taxpayers are never again forced to subsidize blatant political behavior.

I would have hoped that my colleagues in the majority would have joined me in that effort. Instead, Republican leaders responded by attempting to block Treasury from fixing these broken rules and from forcing these secret givers to tell us who they are and what they want from this Congress.

I am afraid there is only one explanation for this latest partisan resolution. I hope I am wrong. I hope I am wrong in that my Republican colleagues don't actually want to protect secret money in our elections. I hope I am wrong in that the GOP does not want to protect the billionaires and the corporations that want to conceal themselves from the American people and believe that they have the right to funnel millions of dollars through 501(c)(4)'s into super-PACs in order to corrupt our elections.



I ask my colleagues to prove me wrong. Prove me wrong by working in a bipartisan way to protect the American people from helping sham special interest groups influence elections on the taxpayers' dime. Let's bring transparency and accountability back to our elections. Reject this sham resolution, and prove me wrong.

Mr. GOODLATTE. Mr. Speaker, at this time, it is my pleasure to yield 3 minutes to the gentleman from Florida (Mr. DESANTIS), a member of the Judiciary Committee.

Mr. DESANTIS. Mr. Speaker, a year ago, when news broke that the IRS had been targeting Americans based on their political beliefs, the President of the United States said that it was outrageous. He said that: we demand full accountability.

Attorney General Eric Holder said that it was outrageous and unacceptable. Everybody agreed this was serious. Everybody agreed that this required a serious investigation; yet, as we sit here a year later, it is clear that we have not seen the action that we were promised.

First of all, the Department of Justice had been discussing with the IRS, as late as May of 2013, the possibility that some of these groups that had been targeted could end up being prosecuted criminally. The DOJ actually had a role with the IRS.

□ 1800

We know that the investigation is being led by somebody who is a big contributor to President Obama's reelection campaign.

Of course, at the Super Bowl earlier this year, the President said the investigation was essentially over. Nothing happened, he said. No, not even a smidgen of impropriety. And, of course, the Department of Justice has leaked to the media that no prosecutions will in fact occur.

And when the President said as a senator in 2006 that the highly political context of the allegations and charges may lead some to surmise that political influence may compromise the investigation because this investigation is vital to restoring the public's faith in government, any appearance of bias, special favor, or political consideration would be a further blow to our democracy, that basically applies to what we have now.

The American people don't want their government targeting them and targeting their First Amendment rights. If that is done and power is abused, they need to be held accountable.

But when this is all said and done, I think the American people want to have confidence that this was looked at in a fair manner. And when you have all these political considerations swirling around, I don't think many Americans have confidence that the Department of Justice is doing this in a way that is not conflicted.

And, don't forget, the entire context of this whole scandal was targeting es-

entially the President's political opposition in the run-up to his reelection campaign.

So I am proud to stand here supporting this resolution. I think voting "yes" on it is voting "yes" for transparency and accountability in government.

The SPEAKER pro tempore. The gentleman from Virginia has 4 minutes remaining. The gentlelady from Texas has 6½ minutes remaining.

Ms. JACKSON LEE. Mr. Speaker, I yield myself such time as I may consume.

Let me just say very quickly that the entire premise of the gentleman's comments have been proven absolutely wrong. Thirty-nine witnesses never said one moment that the Presidential election of 2012 was in any way involved in this particular issue.

In addition, this is a bipartisan investigation because we have the Treasury Inspector General for Tax Administration appointed by a Republican and who is a Republican working with the Department of Justice.

I yield 5 minutes to the gentleman from Michigan (Mr. LEVIN), the distinguished ranking member of the Ways and Means Committee, who has had a detailed investigation and oversight from his committee on this issue.

(Mr. LEVIN asked and was given permission to revise and extend his remarks.)

Mr. LEVIN. Mr. Speaker, let me sum up what this is really all about.

This hallowed institution must not be turned into a campaign arm of either political party. That is what the House Republicans are exactly doing here.

It has been a year since multiple committee investigations began into the IRS handling of 501(c)(4) organization applications, and Republicans are no closer to finding evidence to back up their baseless allegations of a "White House enemies list," as they said, or a "White House culture of coverup," as a Republican said on day one.

So here is what has been going on.

More than 250 employees at the IRS have worked more than 100,000 hours and sent nearly 700,000 pages of documents to Ways and Means in response to Republican requests. More than 60 interviews have been conducted. Also, \$14 million in taxpayer money has been spent by the IRS responding to congressional investigations.

And here is what we know.

Documents show that the IRS used inappropriate criteria to treat progressive groups as they did for conservative groups. There was never any evidence of White House involvement. Nada.

There was never any evidence of political motivation. In fact, before the flawed audit was published last May, the IG's head of investigations reviewed 5,500 pages of documents and determined that there was "no indication that pulling these selected applications was politically motivated." Instead,

the head of investigations said the cases were consolidated due to "unclear processing directions."

Republicans have indicated that they think this action today is necessary because the Department of Justice did not react quickly enough to the referral of information from Ways and Means on Lois Lerner that was sent last month. There is a letter from the Department of Justice saying that they have received this information and have referred it to those in charge of the IRS investigation at Justice.

The Republicans say they want an independent investigation, but what they really want to do is to interrupt the investigation going on and preempt it with their own political theater.

Indeed, talking about fixation, their political fixation, I say this not only to my colleagues but to every one of our citizens: this is the House of Representatives, not a political circus.

I ask my colleagues to see this for what it is worth and vote "no" on the resolution.

Ms. JACKSON LEE. Mr. Speaker, could you give us how much time is remaining on both sides, please?

The SPEAKER pro tempore. The gentlewoman from Texas has 2½ minutes remaining. The gentleman from Virginia has 4 minutes remaining.

Ms. JACKSON LEE. I am sure my kind friend from Virginia will yield me some additional time, but I will use what I have.

Let me try to bring us together, Mr. Speaker.

Yesterday, in the Rules Committee, there was a collegial moment when we said, Let's clarify the law.

If there is anything the Democrats and Republicans agree with, it is that ineptness, wrongness, misdirection was obviously evident in the equal targeting of all groups—groups that had the name "progressive," "Occupy," and others.

As Members of Congress, none of us want the citizens of the United States to be in any way intimidated by a government that is here to help them. And I stand here saying we can come together to ensure that all of our government agencies work well.

The President made the point in May of 2013 that if in fact the IRS personnel engaged in the kind of practices that have been reported on and were intentionally targeting conservative groups—and it has been noted by the witnesses in the Oversight Committee that they were targeting other groups as well—Occupy, progressive—then that is outrageous, and there is no place for it.

There is no conflict in this.

What we are now debating is a fallacy of the appointment of a special counsel and the \$14 million and the 700,000 pages of unredacted documents, more than 250 people who have been responding to congressional inquiries.

I will include in the RECORD an April 23, 2014, letter to Congressman SANDER LEVIN that talks about the litany of requests that the IRS has been requested to do.

DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE,  
Washington, DC, April 23, 2014.

Hon. SANDER LEVIN,  
Ranking Member, Committee on Ways and Means,  
House of Representatives, Washington, DC.

DEAR MR. LEVIN: I am responding to your request for documents relating to tax exempt advocacy organizations.

Since May of last year, the Internal Revenue Service has been collecting, reviewing, and producing materials in response to a number of Congressional requests, including those from you and your Committee. In order to provide you and your staff our full cooperation in addressing this matter, more than 250 people, including attorneys, litigation support staff, and other IRS personnel have worked more than 100,000 hours.

With this production, we have produced, including special requests from individual committees, nearly 700,000 pages of unredacted documents to the Senate Finance and House Ways and Means Committees, which are authorized to receive I.R.C. §6103 information. We also have produced, including special requests from individual committees, over 530,000 pages, redacted as required by section 6103, to the Senate Permanent Subcommittee on Investigations and the House Government Reform and Oversight Committee. Our productions have prioritized the custodians, subject matters, and search terms when and as requested.

We have responded to more than fifty Congressional letters and hundreds of informal Congressional requests.

We have facilitated more than sixty transcribed interviews by Congressional staff of current and former IRS employees.

IRS personnel have answered questions related to the subjects of these investigations at 18 Congressional hearings.

The IRS document production was collected from IRS hard copy and electronic files, including documents from 83 individual custodians.

This production consists of documents from multiple custodians; the materials are Bates-stamped IRSR0000617700—  
IRSR0000645643 and IRSR0000649674—  
IRSR0000650117.

Additionally, we are reproducing documents that were previously produced with non-6103 redactions, which have been removed in this production. These documents are Bates-stamped as follows:

Begin Bates	End Bates
IRSR0000572647	IRSR0000572649
IRSR0000572657	IRSR0000572659
IRSR0000572665	IRSR0000572666
IRSR0000572667	IRSR0000572669
IRSR0000574027	IRSR0000574029
IRSR0000574572	IRSR0000574575
IRSR0000574627	IRSR0000574630
IRSR0000574641	IRSR0000574643
IRSR0000574654	IRSR0000574657
IRSR0000574735	IRSR0000574737
IRSR0000574732	IRSR0000574734
IRSR0000574735	IRSR0000574737
IRSR0000574742	IRSR0000574743
IRSR0000574744	IRSR0000574747
IRSR0000575418	IRSR0000575424
IRSR0000579620	IRSR0000579623
IRSR0000581378	IRSR0000581381
IRSR0000581459	IRSR0000581462
IRSR0000582671	IRSR0000582674
IRSR0000582782	IRSR0000582785
IRSR0000589737	IRSR0000589741
IRSR0000589756	IRSR0000589758
IRSR0000589759	IRSR0000589764
IRSR0000589787	IRSR0000589789
IRSR0000590764	IRSR0000590770
IRSR0000590783	IRSR0000590786
IRSR0000590791	IRSR0000590797
IRSR0000591252	IRSR0000591256
IRSR0000591422	IRSR0000591425
IRSR0000593400	IRSR0000593401

For your convenience, we are also providing this set of documents in PDF.

If you have any questions, please contact me or have your staff contact me.

Sincerely,

LEONARD OURSLER.

National Director for Legislative Affairs.

Ms. JACKSON LEE. I also will include in the RECORD a May 7, 2014, letter that emphasizes that this is a bipartisan investigation. The inspector general of the Tax Administration, appointed by George Bush, is working with the U.S. Department of Justice. It negates very visibly any suggestion of conflict of interest or that this is a biased investigation.

U.S. DEPARTMENT OF JUSTICE,  
OFFICE OF LEGISLATIVE AFFAIRS,  
Washington, DC, May 7, 2014.

Hon. DAVE CAMP,  
Chairman, Committee on Ways and Means,  
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: This responds to your letter of April 9, 2014, providing the Department of Justice (the Department) information and documents that the Committee on Ways and Means (the Committee) has obtained in the course of its ongoing investigation into allegations of targeting by the Internal Revenue Service of organizations based on their political views.

As you may know, the Department has an ongoing criminal investigation into the IRS's treatment of groups applying for tax-exempt status, which is being conducted jointly with the Treasury Inspector General for Tax Administration (TIGTA). We appreciate your concern and will carefully consider the Committee's findings as part of our investigation into these allegations.

We hope that this information is helpful. Please do not hesitate to contact this office if we may provide assistance in this or any other matter.

Sincerely,

PETER J. KADZIK,

Principal Deputy Assistant Attorney General.

Ms. JACKSON LEE. In addition, I think it is very important to note that we are the Congress and the administration. But I take great issue in suggesting the lack of integrity of our employees in the Federal Government and that they would do anything to undermine an official investigation.

The letter that we received on February 23, 2014, debunks any personal relationship of this single attorney in a single office with any one political candidate from a personal perspective.

A donation, yes. But are you suggesting that that individual has no private right to enterprise their free speech?

There is no close identification with an elected official, no relationship with families and children.

And so, Mr. Speaker, I ask my colleagues to vote against this resolution that is not grounded in any substance, does not meet the standard of 600.1, 600.2, and finds no conflict. This is no investigation that is over. There is no suggestion that they are not, in essence, investigating all parties, and that there will not be a conclusion that will ultimately make a decision that is unbiased as to whether or not persons will be criminally prosecuted.

And so this resolution does not meet the standard. It is, again, taking up space on the floor. I would like to see

unemployment insurance and immigration reform here. I would like to help the American people and help job legislation to make a difference here in the United States Congress.

I have other documents I will add into the RECORD, Mr. Speaker. These letters are experts saying there is no conflict of interest.

COLUMBIA UNIVERSITY LAW SCHOOL,  
New York, NY, February 5, 2014.

Re Prosecutorial Disqualification

Hon. DONALD K. SHERMAN,  
Counsel, Committee on Oversight and Government Reform, House of Representatives,  
Washington, DC.

DEAR MR. SHERMAN: Although I lack deep familiarity with the matter you are inquiring about, I can offer some brief thoughts on the questions you have posed to me, specifically:

Do past political contributions by a career prosecutor to a Presidential campaign or political party create a conflict of interest in a multi-agency investigation regarding allegations of political targeting by federal agency officials?

Do past political contributions by a career prosecutor to a Presidential campaign or political party create grounds for disqualification arising from a personal or "political relationship" under 28 C.F.R. §45.2 in a multi-agency investigation regarding allegations of misconduct of federal agency officials?

Is it appropriate for Department of Justice leadership to check the political donations made by a career prosecutor before assigning that person to join a multi-agency investigation involving victims claiming that they were treated unfairly because of their political beliefs?

For background: I am currently the Paul J. Kellner Professor of Law at Columbia Law School. For the past twenty years, my scholarship has focused on criminal procedure and federal criminal enforcement issues. I teach courses in Criminal Procedure, Evidence, Federal Criminal Law, and a Sentencing seminar. Before entering academia, I served as an assistant U.S. Attorney in the Southern District of New York, and ultimately was the Chief Appellate Attorney in that Office. Since leaving government service in 1992, I have served as a consultant for various federal agencies, including the Justice Department's Office of the Inspector General, and I have been retained as defense counsel or a consultant in a number of criminal and civil matters.

You have posed these questions with respect to a specific Justice Department employee who, according to publically available FEC data, donated amounts totaling \$4250 to political campaign funds related to the Democratic Party and Barack Obama in 2004, and \$2000 to funds relating to President Obama in 2012. Any claim that these contributions, in of themselves, create a conflict of interest or should be cause for disqualification for a career prosecutor investigating allegations of political targeting in the Executive Branch strikes me as meritless.

28 CFR 45.2 bars an employee from participating "in a criminal investigation or prosecution if he has a personal or political relationship with:

(1) Any person or organization substantially involved in the conduct that is the subject of the investigation or prosecution; or

(2) Any person or organization which he knows has a specific and substantial interest that would be directly affected by the outcome of the investigation or prosecution.

And it goes on to define a "political relationship" as



a close identification with an elected official, a candidate (whether or not successful) for elective, public office, a political party, or a campaign organization, arising from service as a principal adviser thereto or a principal official thereof. . . .

Simple past campaign contributions do not come close to meeting this standard. Indeed, were they to do so, the conflict concerns would extend as much to employees who had donated to the party out of office, since presumably that party would be gain from any findings of impropriety by the current Administration. It would similarly be highly inappropriate for Justice Department officials, in putting an investigative team together to inquire into the legal political contributions that line prosecutors have made in their private capacity. In my experience, one of the glories of the Justice Department—worthy of celebration, not undermining—is the non-partisan way in which line prosecutors have done their work as Administrations come and go. The last thing we want is to divide them into political affinity groups.

Very truly yours,

DANIEL RICHMAN.

FORDHAM UNIVERSITY SCHOOL OF  
LAW,  
New York, NY, February 4, 2014.

c/o

DONALD K. SHERMAN,  
Counsel, Committee on Oversight and Govern-  
ment Reform, Washington, DC.

Re “The IRS Targeting Investigation”—  
Hearing scheduled for February 6, 2014

TO THE CHAIRMAN AND MEMBERS OF THE  
COMMITTEE: I understand that your Com-  
mittee is considering how conflict of interest  
laws apply to federal prosecutors. Specifi-  
cally, do career federal prosecutors who pre-  
viously contributed to the presidential cam-  
paign or political party of the incumbent  
President have a conflict of interest that  
precludes them from investigating federal  
agency officials? I submit this letter to ex-  
plain why this scenario does not comprise a  
conflict of interest under prevailing ethics  
standards and law.

#### INTRODUCTION

By way of introduction, I am a former fed-  
eral prosecutor and, as a legal academic,  
have spent much of the past 27 years study-  
ing questions of legal, judicial, prosecutorial  
and government ethics.

I served as an Assistant U.S. Attorney in  
the Southern District of New York from 1983  
to 1987, after serving as a judicial law clerk.  
I served under U.S. Attorney Rudolph W.  
Giuliani throughout my time in the U.S. At-  
torney's Office. Before leaving in 1987, I  
served as Deputy Chief Appellate Attorney  
and Chief Appellate Attorney in the Crimi-  
nal Division. My responsibilities included ad-  
vising other prosecutors on legal and ethical  
questions.

Since 1987, I have taught full-time at Ford-  
ham Law School, where I now direct the  
Stein Center for Law and Ethics. For the  
past 27 years, I have taught courses relating  
to legal ethics and criminal law and proce-  
dure, including a seminar on “Ethics in  
Criminal Advocacy.” As an academic, I have  
written more than 25 articles on prosecutors’  
ethics and I have spoken widely on this sub-  
ject, including at programs of the U.S. De-  
partment of Justice, the National Associa-  
tion of Former United States Attorneys, the  
American Bar Association (ABA), and other  
national, state and local organizations and  
entities. I have also engaged in substantial  
professional service involving legal ethics  
generally and prosecutors’ ethics particu-  
larly. Among other things, I have chaired  
the ABA Criminal Justice Section and that

Section’s ethics committee, chaired the New  
York State Bar Association’s ethics com-  
mittee, and served for more than a decade on  
the committee that drafts the national bar  
examination on lawyers’ professional respon-  
sibility (the MPRE).

While teaching law full-time, I have also  
engaged in various part-time public service  
relating to issues of government integrity. I  
served as Associate Counsel in the Office of  
Independent Counsel Lawrence Walsh (the  
Iran/Contra prosecutor) and as a consultant  
to the N.Y.S. Commission on Government In-  
tegrity (under Fordham’s then-Dean, John  
Feerick). In 1995, then-Mayor Giuliani ap-  
pointed me to serve on the five-member New  
York City Conflicts of Interest Board, which  
interprets and enforces the city’s conflicts of  
interest law for government officials and em-  
ployees. I was subsequently reappointed and  
served on the Board until early 2005.

Finally, in light of the subject of this let-  
ter, I note that I am registered to vote as an  
“independent.”

#### DISCUSSION

I understand that this Committee is con-  
sidering the following three questions among  
others) on which I hope to be of assistance.

1. Do past political contributions by a ca-  
reer prosecutor to a Presidential campaign  
or political party create a conflict of inter-  
est in a multi-agency investigation regard-  
ing allegations of political targeting by fed-  
eral agency officials?

As lawyers, federal prosecutors are gov-  
erned by the professional conduct rules of  
the states in which they work. In most  
states, these rules are based on the ABA  
Model Rules of Professional Conduct. All  
state codes of professional conduct for law-  
yers include provisions on conflicts of inter-  
est. In general, the rules provide that a law-  
yer has a conflict of interest if there is a sig-  
nificant risk that the lawyer’s representa-  
tion will be materially limited by the law-  
yer’s personal interest.

As “ministers of justice,” prosecutors are  
expected to conduct investigations and pro-  
secutions without regard to partisan political  
considerations. Indeed, the ABA Standards  
governing prosecutors’ conflicts of interest  
provide: “A prosecutor should not permit his  
or her professional judgment or obligations  
to be affected by his or her own political . . .  
interests.” One can envision situations in  
which prosecutors’ political interests would  
significantly limit their ability to pursue  
justice evenhandedly, and in such situations,  
prosecutors would be obligated to step aside.  
An elected prosecutor’s investigation of a  
campaign rival would surely be one such sit-  
uation.

I understand that in an investigation of  
possible misconduct by public officials, the  
particular prosecutor’s political affiliation  
or level of political engagement might seem  
to matter. A prosecutor who contributed fi-  
nancially to the winning side might be sus-  
pected of favoring officials in the incumbent  
administration or of harboring an interest in  
avoiding embarrassment to the administra-  
tion. A prosecutor who contributed finan-  
cially to the losing side might be suspected  
of bias against the incumbents or of desiring  
to embarrass them. Even a prosecutor who  
made no financial contribution but who  
voted for one side or the other might be sus-  
pected of bias or favoritism.

Under the prevailing legal and ethical un-  
derstandings, however, this scenario does not  
constitute a conflict of interest. The rel-  
evant standards for prosecutors—e.g., the  
ABA rules and standards and the National  
District Attorneys Association standards—  
do not forbid prosecutors from making polit-  
ical contributions. Nothing in the rules or  
standards requires prosecutors who made

contributions to recuse themselves from  
cases involving public officials. This is in  
contrast to rules of judicial conduct that for-  
bid judges from making contributions to po-  
litical organizations and candidates. Pros-  
ecutors are not held to the same level of neu-  
trality and nonpartisanship as judges. As the  
Supreme Court has observed, “the strict re-  
quirements of neutrality cannot be the same  
for . . . prosecutors as for judges.”

Likewise, judicial decisions do not support  
the premise that prosecutors who make cam-  
paign contributions have a conflict of inter-  
est in cases of political significance. In  
criminal cases, the question of whether a  
prosecutor has a conflict of interest may be  
raised by a criminal defendant or by an in-  
dividual who is the subject of a criminal in-  
vestigation. Additionally, in some jurisdictions,  
prosecutors who perceive that they have a  
conflict of interest may ask the court to ap-  
point an independent prosecutor. Thus,  
courts have had occasion to issue opinions  
regarding whether a particular prosecutor  
must be disqualified, or an independent pros-  
ecutor appointed, because of an alleged con-  
flict. Prosecutors who have prior lawyer-cl-  
ient relationships, or family or business re-  
lationships, with a defendant or potential de-  
fendant are ordinarily understood to have a  
significant personal interest that may im-  
pair their impartiality. But no court would  
seriously entertain a claim that the pros-  
ecutor should be disqualified from investi-  
gating or prosecuting officials of an execu-  
tive-branch agency because the prosecutor  
previously made political donations sup-  
porting or opposing the incumbent president  
or the president’s party.

2. Do past political contributions by a ca-  
reer prosecutor to a Presidential campaign  
or political party create grounds for dis-  
qualification arising from a personal or “po-  
litical relationship” under 28 C.F.R. §45.2 in  
a multi-agency investigation regarding al-  
legations of misconduct of federal agency of-  
ficials?

Federal prosecutors are subject to 28  
C.F.R. §45.2, which requires prosecutors to be  
disqualified from cases in which they have a  
personal or “political relationship” with the  
subject of the investigation or with another  
person or organization having a specific and  
substantial interest in the investigation or  
prosecution. The provision defines a dis-  
qualifying “political relationship” to mean  
“a close identification with an elected offi-  
cial, a candidate (whether or not successful)  
for elective, public office, a political party,  
or a campaign organization, arising from  
service as a principal adviser thereto or a  
principal official thereof” (emphasis added).

Section 45.2 plainly does not apply to a ca-  
reer prosecutor who contributed to the in-  
cumbent president’s campaign or political  
party. The provision is very limited. It ap-  
plies only to a prosecutor whose close iden-  
tification with an official, candidate, party or  
organization arises from the prosecutor’s  
prior service as a principal adviser to the of-  
ficial or candidate or as a principal official  
of the party or organization that is the sub-  
ject of the investigation or otherwise an in-  
terested party. Few, if any, federal prosecu-  
tors fit into that category. A campaign con-  
tributor does not, because he or she is not “a  
principal adviser” or a “principal official.”

That this federal regulation has a “narrow  
definition of a disqualifying political conflict  
of interest” was noted in *In re: Independent  
Counsel Kenneth W. Starr*, where the court  
of appeals refused to revive an ethics griev-  
ance, filed against Independent Counsel Ken-  
neth Starr, maintaining that the Inde-  
pendent Counsel had a conflict of interest in  
the Whitewater investigation arising out of  
his political affiliation with the Republican  
Party. In a concurring opinion, Circuit

Judge Loken explained that “it is not surprising that federal law does not restrict or disqualify prosecutors on the basis of vaguely defined political conflicts of interest,” and that “even a brief look at history will confirm [that] judicial reluctance to question a prosecutor’s background is even more important” in an investigation of government misconduct. That history includes the appointment of corruption investigators and prosecutors from “highly partisan backgrounds and [with] strong personal political ambitions.” Making a campaign contribution reflects a low level of political involvement by comparison.

3. Is it appropriate for Department of Justice leadership to check the political donations made by a career prosecutor before assigning that person to join a multi-agency investigation involving victims claiming that they were treated unfairly because of their political beliefs?

As discussed above, a career prosecutor assigned to investigate a federal official would not have a conflict of interest simply because the prosecutor contributed to one or the other party or to one or the other presidential candidate. I am unaware of any federal or state jurisdiction in which prosecutors investigating or prosecuting government corruption cases are limited to those who are so politically disengaged. Because political donations are not a relevant consideration in making assignments, it would not be appropriate for Department of Justice leadership to check career prosecutors’ political donations before assigning them to an investigation.

There has never been a political-affiliation litmus test for prosecutors engaged in government corruption investigations or other investigations of government officials. Rather, it should be assumed that prosecutors, as professionals, will put their political preferences to the side, because their fundamental allegiance is to the rule of law and to pursuing justice.

Very truly yours,

BRUCE A. GREEN,  
*Louis Stein Professor of Law.*

Ms. JACKSON LEE. Oppose this present resolution and let’s move on to come together and effectively work on behalf of the American people.

I yield back the balance of my time.

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

Mr. Speaker, in response to the gentleman from Texas and the gentleman from Michigan, who said that this hallowed institution should not be turned into a campaign arm of either political party, I totally agree with the gentleman’s assertion. I also believe that he would agree with me that the Internal Revenue Service should not be turned into a political arm of any administration.

The IRS—the tax collectors—have the most unenviable job. And they are despised by most Americans coming to collect their taxes from them. To politicize that organization, to turn it into an organization that the American people mistrust, is an abuse.

The contention that the IRS targeted progressives is debunked by this staff report prepared by the House of Representatives Committee on Oversight and Government Reform dated April 7, 2014, just 1 month ago.

I will read from the conclusion of that report:

Evidence available to the committee contradicts Democrats’ claims about bipartisan targeting. Although the IRS’s BOLO list included entries for liberal-oriented groups, only Tea Party applicants received systematic scrutiny because of their political beliefs. Public and nonpublic analyses of IRS data show that the IRS routinely approved liberal applications while holding and scrutinizing conservative applications. Even training documents produced by the IRS indicate stark differences between liberal and conservative applications: “progressive” applications are not considered “Tea Parties.” These facts show one unyielding truth: Tea Party groups were targeted because of their political beliefs, liberal groups were not.

And from the executive summary:

For months, the administration and congressional Democrats have attempted to downplay the IRS’s misconduct. First, the administration sought to minimize the fallout by preemptively acknowledging the misconduct in response to a planted question at an obscure Friday morning tax-law conference. When that strategy failed, the administration shifted to blaming “rogue agents” and “line-level” employees for the targeting. When those assertions proved false, congressional Democrats baselessly attacked the character and integrity of the inspector general. Their attempt to allege bipartisan targeting is just another effort to distract from the fact that the Obama IRS systematically targeted and delayed conservative tax-exempt applicants.

The gentleman from Michigan is right: this institution should not be used, nor the IRS, to benefit either political party. And that is why an independent, professional special counsel should be appointed immediately by the Attorney General. Because the three tests for that appointment have already been met.

□ 1815

That is the reason why we are here today. A criminal investigation of a person or a matter is warranted. An investigation or prosecution of that person or matter by a United States Attorneys’ Office or litigating division of the Department of Justice would prevent a conflict of interest for the department.

All of these false assertions made over and over and over again show there is a conflict in this investigation by this administration.

Third, under those circumstances, it would be in the public interest to appoint an outside special counsel to assume responsibility for the matter.

It is time for that outside special counsel to be appointed, to take the politics out of this, and to make sure that the American people’s interest in having an Internal Revenue Service—the tax collectors of the country—not attempting to influence public policy, not taking ideological points of view in the enforcement of our tax law is not to take place.

The only way we can assure it is by having that special counsel appointed.

I urge my colleagues to support this resolution.

Mr. Speaker, I will insert an executive summary into the RECORD.

#### EXECUTIVE SUMMARY

In the immediate aftermath of Lois Lerner’s public apology for the targeting of

conservative tax-exempt applicants, President Obama and congressional Democrats quickly denounced the IRS misconduct. But later, some of the same voices that initially decried the targeting changed their tune. Less than a month after the wrongdoing was exposed, prominent Democrats declared the “case is solved” and, later, the whole incident to be a “phony scandal.” As recently as February 2014, the President explained away the targeting as the result of “bone-headed” decisions by employees of an IRS “local office” without “even a smidgeon of corruption.”

To support this false narrative, the Administration and congressional Democrats have seized upon the notion that the IRS’s targeting was not just limited to conservative applicants. Time and again, they have claimed that the IRS targeted liberal- and progressive-oriented groups as well—and that, therefore, there was no political animus to the IRS’s actions. These Democratic claims are flat-out wrong and have no basis in any thorough examination of the facts. Yet, the Administration’s chief defenders continue to make these assertions in a concerted effort to deflect and distract from the truth about the IRS’s targeting of tax-exempt applicants.

The Committee’s investigation demonstrates that the IRS engaged in disparate treatment of conservative-oriented tax-exempt applicants. Documents produced to the Committee show that initial applications transferred from Cincinnati to Washington were filed by Tea Party groups. Other documents and testimony show that the initial criteria used to identify and hold Tea Party applications captured conservative organizations. After the criteria were broadened in July 2012 to be cosmetically neutral, material provided to the Committee indicates that the IRS still intended to target only conservative applications.

A central plank in the Democratic argument is the claim that liberal-leaning groups were identified on versions of the IRS’s “Be on the Look Out” (BOLO) lists. This claim ignores significant differences in the placement of the conservative and liberal entries on the BOLO lists and how the IRS used the BOLO lists in practice. The Democratic claims are further undercut by testimony from IRS employees who told the Committee that liberal groups were not subject to the same systematic scrutiny and delay as conservative organizations.

The IRS’s independent watchdog, the Treasury Inspector General for Tax Administration (TIGTA), confirms that the IRS treated conservative applicants differently from liberal groups. The inspector general, J. Russell George, wrote that while TIGTA found indications that the IRS had improperly identified Tea Party groups, it “did not find evidence that the criteria [Democrats] identified, labeled ‘Progressives,’ were used by the IRS to select potential political cases during the 2010 to 2012 timeframe we audited.” He concluded that TIGTA “found no indication in any of these other materials that ‘Progressives’ was a term used to refer cases for scrutiny for political campaign intervention.”

An analysis performed by the House Committee on Ways and Means buttresses the Committee’s findings of disparate treatment. The Ways and Means Committee’s review of the confidential tax-exempt applications proves that the IRS systematically targeted conservative organizations. Although a small number of progressive and liberal groups were caught up in the application backlog, the Ways and Means Committee’s review shows that the backlog was 83 percent conservative and only 10 percent were liberal-oriented. Moreover, the IRS approved 70

percent of the liberal-leaning groups and only 45 percent of the conservative groups. The IRS approved every group with the word “progressive” in its name.

In addition, other publicly available information supports the analysis of the Ways and Means Committee. In September 2013, USA Today published an independent analysis of a list of about 160 applications in the IRS backlog. This analysis showed that 80 percent of the applications in the backlog were filed by conservative groups while less than seven percent were filed by liberal groups. A separate assessment from USA Today in May 2013 showed that for 27 months beginning in February 2010, the IRS did not approve a single tax-exempt application filed by a Tea Party group. During that same period, the IRS approved “perhaps dozens of applications from similar liberal and progressive groups.”

The IRS, over many years, has undoubtedly scrutinized organizations that embrace different political views for varying reasons—in many cases, a just and neutral criteria may have been fairly utilized. This includes the time period when Tea Party organizations were systematically screened for enhanced and inappropriate scrutiny. But the concept of targeting, when defined as a systematic effort to select applicants for scrutiny simply because their applications reflected the organizations’ political views, only applied to Tea Party and similar conservative organizations. While use of term “targeting” in the IRS scandal may not always follow this definition, the reality remains that there is simply no evidence that any liberal or progressive group received enhanced scrutiny because its application reflected the organization’s political views.

For months, the Administration and congressional Democrats have attempted to downplay the IRS’s misconduct. First, the Administration sought to minimize the fallout by preemptively acknowledging the misconduct in response to a planted question at an obscure Friday morning tax-law conference. When that strategy failed, the Administration shifted to blaming “rogue agents” and “line-level” employees for the targeting. When those assertions proved false, congressional Democrats baselessly attacked the character and integrity of the inspector general. Their attempt to allege bipartisan targeting is just another effort to distract from the fact that the Obama IRS systematically targeted and delayed conservative tax-exempt applicants.

#### CONCLUSION

Democrats in Congress and the Administration have perpetrated a myth that the IRS targeted both conservative and liberal tax-exempt applicants. The targeting is a “phony scandal,” they say, because the IRS did not just target Tea Party groups, but it targeted liberal and progressive groups as well. Month after month, in public hearings and televised interviews, Democrats have repeatedly claimed that progressive groups were scrutinized in the same manner as conservative groups. Because of this bipartisan targeting, they conclude, there is not a “smidgeon of corruption” at the IRS.

The problem with these assertions is that they are simply not accurate. The Committee’s investigation shows that the IRS sought to identify and single out Tea Party applications. The facts bear this out. The initial “test” applications were filed by Tea Party groups. The initial screening criteria identified only Tea Party applications. The revised criteria still intended to identify Tea Party activities. The IRS’s internal review revealed that a substantial majority of applications were conservative. In short, the IRS treated conservative tax-exempt applica-

tions in a manner distinct from other applications, including those filed by liberal groups.

Evidence available to the Committee contradicts Democrats’ claims about bipartisan targeting. Although the IRS’s BOLO list included entries for liberal-oriented groups, only Tea Party applicants received systematic scrutiny because of their political beliefs. Public and nonpublic analyses of IRS data show that the IRS routinely approved liberal applications while holding and scrutinizing conservative applications. Even training documents produced by the IRS indicate stark differences between liberal and conservative applications: “‘progressive’ applications are not considered ‘Tea Parties.’” These facts show one unyielding truth: Tea Party groups were targeted because of their political beliefs, liberal groups were not.

Mr. GOODLATTE. Mr. Speaker, I yield back the balance of my time.

The SPEAKER pro tempore. All time for debate on the resolution has expired.

Pursuant to House Resolution 568, the previous question is ordered on the resolution.

The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. JACKSON LEE. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this question will be postponed.

#### RECOMMENDING THAT LOIS G. LERNER BE FOUND IN CONTEMPT OF CONGRESS

The SPEAKER pro tempore. Pursuant to clause 1(c) of rule XIX, further consideration of House Resolution 574 will now resume.

The Clerk read the title of the resolution.

#### MOTION TO REFER

Mr. CUMMINGS. Mr. Speaker, I have a motion at the desk.

The SPEAKER pro tempore. The Clerk will report the motion to refer.

The Clerk read as follows:

Mr. Cummings moves to refer the resolution H. Res. 574 to the Committee on Oversight and Government Reform with instructions that the Committee carry out the following:

(1) Conduct a bipartisan public hearing with testimony from legal and constitutional experts on whether Lois Lerner waived her Fifth Amendment rights when she professed her innocence during a hearing before the Committee on May 22, 2013, and whether Chairman Darrell E. Issa complied with the procedures required by the Constitution to hold Ms. Lerner in contempt.

(2) As part of that public hearing and in relationship to Ms. Lerner’s profession of innocence in her testimony before the Committee, consider and release publicly the full transcripts of the following 39 interviews conducted by Committee staff of employees of the Internal Revenue Service and the Department of the Treasury, who discussed the actions that occurred within the Exempt Organizations Division that Ms. Lerner supervised and who identified no White House involvement or political motivation in the

screening of tax exempt applicants, with appropriate redactions as determined by Chairman Darrell E. Issa in consultation with Ranking Minority Member Elijah E. Cummings:

(A) Screening Agent, Exempt Organizations, Determinations Unit, Internal Revenue Service (May 30, 2013).

(B) Screening Group Manager, Exempt Organizations, Determinations Unit, Internal Revenue Service (June 6, 2013).

(C) Determinations Specialist I, Exempt Organizations, Determinations Unit, Internal Revenue Service (May 31, 2013).

(D) Determinations Specialist II, Exempt Organizations, Determinations Unit, Internal Revenue Service (June 13, 2013).

(E) Determinations Specialist III, Exempt Organizations, Determinations Unit, Internal Revenue Service (June 19, 2013).

(F) Group Manager I, Exempt Organizations, Determinations Unit, Internal Revenue Service (June 4, 2013).

(G) Group Manager II, Exempt Organizations, Determinations Unit, Internal Revenue Service (June 12, 2013).

(H) Program Manager for Exempt Organizations, Determinations Unit, Internal Revenue Service (June 28, 2013).

(I) Tax Law Specialist I, Exempt Organizations, Technical Unit, Internal Revenue Service (July 10, 2013).

(J) Tax Law Specialist II, Exempt Organizations, Technical Unit, Internal Revenue Service (June 14, 2013).

(K) Tax Law Specialist III, Exempt Organizations, Technical Unit, Internal Revenue Service (July 2, 2013).

(L) Tax Law Specialist IV, Exempt Organizations, Technical Unit, Internal Revenue Service (July 31, 2013).

(M) Group Manager, Exempt Organizations, Technical Unit, Internal Revenue Service (June 21, 2013).

(N) Manager I, Exempt Organizations, Technical Unit, Internal Revenue Service (July 16, 2013).

(O) Manager II, Exempt Organizations, Technical Unit, Internal Revenue Service (July 11, 2013).

(P) Director of Rulings and Agreements, and Director of Employee Plans Division, Tax Exempt Government Entities, Internal Revenue Service (Aug. 21, 2013).

(Q) Director of Rulings and Agreements and Technical Unit Manager, Exempt Organizations, Internal Revenue Service (May 21, 2013).

(R) Technical Advisor to the Division Commissioner, Tax Exempt and Government Entities, Internal Revenue Service (July 23, 2013).

(S) Senior Technical Advisor to the Director of Exempt Organizations I, Tax Exempt Government Entities, Internal Revenue Service (Oct. 29, 2013).

(T) Senior Technical Advisor to the Director of Exempt Organizations II, Tax Exempt Government Entities, Internal Revenue Service (Sept. 5, 2013).

(U) Former Senior Technical Advisor to the Division Commissioner, Tax Exempt Government Entities, Internal Revenue Service (Oct. 8, 2013).

(V) Counsel I, Office of Chief Counsel, Tax Exempt Government Entities, Internal Revenue Service (Aug. 9, 2013).

(W) Counsel II, Office of Chief Counsel, Tax Exempt Government Entities, Internal Revenue Service (July 26, 2013).

(X) Senior Counsel, Office of Chief Counsel, Tax Exempt Government Entities, Internal Revenue Service (July 12, 2013).

(Y) Deputy Division Counsel and Deputy Associate Chief Counsel, Office of Chief Counsel, Tax Exempt Government Entities, Internal Revenue Service (Aug. 23, 2013).