

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

As we look at this particular piece of legislation, the real genesis of this came from very troubling testimony that a number of us on both sides of this aisle heard in hearing after hearing. It was not one agency. It has been a plethora of agencies that seem to have communication that is going on, Mr. Speaker, on a regular basis that is not being preserved.

Now, part of this is accountability; part of this is historical. Can you imagine what our Founding Fathers would do if they had communicated to one another and never preserved the letter or the communication that had taken place between them? What would our history be? It would be filled with a number of holes. So, from a historical perspective, we have the real duty to require it for our children and our grandchildren to understand what goes on in government.

But, from an accountability standpoint, I think that is where most Americans are focusing these days, Mr. Speaker. They don't understand why we continue to lose email after email, while there seems to be hard drive problems at the IRS that transcend all logical comprehension of why so many hard drives would have failed. I have a hard time understanding that as well.

Regardless of those issues, if we enact this particular bill—and I thank the ranking member from Maryland because he has, indeed, with his amendment made this bill better. It is stronger, and I thank him for his support. Because when we work together in a bipartisan way to make sure that these records are kept, it not only preserves it for historical purposes, but it starts to build back the foundation, block by block, layer by layer, where the American people can once again trust their government.

I think it is time, Mr. Speaker, that we take this act and make it into law. So I encourage my colleagues to support this. I urge them to support this bill, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from North Carolina (Mr. MEADOWS) that the House suspend the rules and pass the bill, H.R. 5170, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

#### USE OF PERSONAL EMAIL ACCOUNTS PROHIBITION

Mr. BOUSTANY. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5418) to prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5418

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. IRS EMPLOYEES PROHIBITED FROM USING PERSONAL EMAIL ACCOUNTS FOR OFFICIAL BUSINESS.

No officer or employee of the Internal Revenue Service may use a personal email account to conduct any official business of the Government.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Louisiana (Mr. BOUSTANY) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Louisiana.

#### GENERAL LEAVE

Mr. BOUSTANY. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

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

There was no objection.

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

Tonight I rise in strong support of H.R. 5418. This bill which I introduced is a response to the Ways and Means Committee's year-and-a-half-long investigation of the IRS' targeting of taxpayers based on their political beliefs.

In its exhaustive ongoing investigation, the committee found that some IRS employees risk that confidential information by circumventing official email and using their personal, non-secure email for official business. H.R. 5418 fixes this problem by prohibiting employees of the IRS from using a personal email account to conduct any official business, ensuring there is a full record of IRS activity and that taxpayer information is secure.

There is no reason for an IRS employee to have confidential taxpayer information on his or her home computer without the necessary safeguards against disclosure. This behavior must be stopped, and I urge a "yes" vote on this bill.

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield myself such time as I shall consume.

This is the first of three straightforward bills concerning the IRS. It is my hope the Republicans will focus the debate in the straightforward manner that is warranted, and that is what is happening on this bill.

Currently, the IRS restricts its employees from sending emails that contain sensitive but unclassified data outside the IRS network unless approved by senior agency management, but the manual does not specifically reference the use of personal email accounts. This legislation would specifically prohibit the use of personal email accounts to conduct official agency business. I support this bill.

Mr. Speaker, I welcome the introduction of this bill and I support it, and I yield back the balance of my time.

Mr. BOUSTANY. Mr. Speaker, I think it is a good bill. It is a common-sense bill. It has broad support. I urge its support, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Louisiana (Mr. BOUSTANY) that the House suspend the rules and pass the bill, H.R. 5418.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

#### PROVIDING FOR A RIGHT TO AN ADMINISTRATIVE APPEAL

Mr. BOUSTANY. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5419) to amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5419

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATIONS OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS.

(a) IN GENERAL.—Section 7123 of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(c) ADMINISTRATIVE APPEAL RELATING TO ADVERSE DETERMINATION OF TAX-EXEMPT STATUS OF CERTAIN ORGANIZATIONS.—

“(1) IN GENERAL.—The Secretary shall prescribe procedures under which an organization described in section 501(c) may request an administrative appeal (including a conference relating to such appeal if requested by the organization) to the Internal Revenue Service Office of Appeals of an adverse determination described in paragraph (2).

“(2) ADVERSE DETERMINATIONS.—For purposes of paragraph (1), an adverse determination is described in this paragraph if such determination is adverse to an organization with respect to—

“(A) the initial qualification or continuing qualification of the organization as exempt from tax under section 501(a) or as an organization described in section 170(c)(2),

“(B) the initial classification or continuing classification of the organization as a private foundation under 509(a), or

“(C) the initial classification or continuing classification of the organization as a private operating foundation under section 4942(j)(3).”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to determinations made after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Louisiana (Mr. BOUSTANY) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Louisiana.

#### GENERAL LEAVE

Mr. BOUSTANY. Mr. Speaker, I ask unanimous consent that all Members

have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

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

There was no objection.

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

Tonight I rise in strong support of H.R. 5419. This bill which I introduced requires the IRS to grant the same fair and unbiased appeal process to groups applying for tax-exempt status as it grants to other taxpayers.

During the investigation, we found that groups were being denied their ability to appeal denials of tax-exempt applications due to an unfair administrative practice at the IRS. This puts too much decisionmaking power in the hands of Washington bureaucrats, the same people we now know were depriving certain conservative groups of their right to operate as tax-exempt groups. This bill fixes that and provides equal rights to appeal for all tax-exempt applicants.

Mr. Speaker, I urge a "yes" vote on this bill, and I reserve the balance of my time.

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

Under current law, tax-exempt organizations are not able to request an administrative appeal of their initial classification of tax-exempt status. The bill would amend the Internal Revenue Code of 1986 to provide a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations.

I might add, this would apply to all, whatever their political leanings, provided they meet the requirements of the statute. So this would apply to liberal as well as conservative organizations that were subject to the inappropriate standards used by the IRS.

In 2012, the IRS received 51,748 applications for 501(c)(3) status and 2,774 applications for (c)(4) status.

□ 2100

In each case, less than three-tenths of 1 percent were denied. In 2013, two-tenths of 1 percent of all 501(c)(3) applications and 501(c)(4) applications were denied.

I support this legislation, and urge all of my colleagues to do so.

I yield back the balance of my time.

Mr. BOUSTANY. Mr. Speaker, I think this is, again, commonsense legislation that is needed. It is a necessary reform which came out in the investigation that we have done so far.

I urge its passage, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Louisiana (Mr. BOUSTANY) that the House suspend the rules and pass the bill, H.R. 5419.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

#### PERMITTING RELEASE OF INFORMATION REGARDING CERTAIN INVESTIGATIONS

Mr. BOUSTANY. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 5420) to amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 5420

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. RELEASE OF INFORMATION REGARDING THE STATUS OF CERTAIN INVESTIGATIONS.

(a) IN GENERAL.—Section 6103(e) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(11) DISCLOSURE OF INFORMATION REGARDING STATUS OF INVESTIGATION OF VIOLATION OF THIS SECTION.—In the case of a person who provides to the Secretary information indicating a violation of section 7213, 7213A, or 7214 with respect to any return or return information of such person, the Secretary may disclose to such person (or such person's designee)—

“(A) whether an investigation based on the person's provision of such information has been initiated and whether it is open or closed,

“(B) whether any such investigation substantiated such a violation by any individual, and

“(C) whether any action has been taken with respect to such individual (including whether a referral has been made for prosecution of such individual).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Louisiana (Mr. BOUSTANY) and the gentleman from Michigan (Mr. LEVIN) each will control 20 minutes.

The Chair recognizes the gentleman from Louisiana.

GENERAL LEAVE

Mr. BOUSTANY. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and to include extraneous material on the subject of the bill under consideration.

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

There was no objection.

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

Mr. Speaker, tonight I rise in support of H.R. 5420. This bill, which I introduced, reforms the Tax Code's rules on information disclosures to victims of unauthorized disclosures.

In recent years, the IRS has leaked the confidential tax information of numerous groups: The National Organization for Marriage, Crossroads GPS, Americans for Responsible Leadership, Freedom Path, and others. Disclosing taxpayer information like this is a

crime, but current law does not allow the victimized taxpayer to know anything of the status of the investigation into the leak.

H.R. 5420 fixes this by allowing victims of unauthorized disclosures to learn about the status of any investigations into their particular cases.

Additionally, some victims of IRS targeting were subject to the flagrant disclosure of their confidential tax information to the media. Yet these victims are not permitted access to any information about the progress on the investigation of these violations.

This bill provides certainty to taxpayers who have been victimized in this manner to inquire about the status of their investigations. It is a commonsense bill. It is a good reform.

I urge a "yes" vote on this bill, and I reserve the balance of my time.

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

I support this legislation.

When a taxpayer makes a complaint regarding unlawful disclosure of information, current law does not permit the Treasury Department to provide the affected taxpayer with information concerning the status or resolution of the complaint.

Under the provision here, the enumerated circumstances in which taxpayer information may be lawfully disclosed by the Treasury Department would be expanded to include disclosure to certain complainants of information regarding the status and results of any investigation initiated by their complaint.

I support this bill, and I yield back the balance of my time.

Mr. BOUSTANY. Mr. Speaker, I thank my friend across the aisle. I think if only we could conduct business this way, it might all be good and we could solve a lot of problems, so I thank the gentleman.

This is, again, a commonsense reform, it came out of the investigation, I urge its passage.

I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Louisiana (Mr. BOUSTANY) that the House suspend the rules and pass the bill, H.R. 5420.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

#### TRIBAL GENERAL WELFARE EXCLUSION ACT OF 2013

Mr. NUNES. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 3043) to amend the Internal Revenue Code of 1986 to clarify the treatment of general welfare benefits provided by Indian tribes.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 3043

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*