

(4) PLANNING AND ADMINISTRATIVE EXPENSES.—There is authorized to be appropriated to the Secretary for each of fiscal years 2014 through 2018 for use by the Board, the Director, and the Assistant Administrator for planning and administrative expenses an amount equal to 3 percent of the amount appropriated for the applicable fiscal year pursuant to paragraph (1).

(b) AGREEMENTS AND GRANTS.—The Secretary may—

(1) on the recommendation of the Board, and notwithstanding sections 6304 and 6305 of title 31, United States Code, and the Federal Financial Assistance Management Improvement Act of 1999 (31 U.S.C. 6101 note; Public Law 106–107), enter into a grant agreement, cooperative agreement, or contract with a Partnership or other entity for a fish habitat conservation project or restoration or enhancement project;

(2) apply for, accept, and use a grant from any individual or entity to carry out the purposes of this Act; and

(3) make funds available to any Federal department or agency for use by that department or agency to provide grants for any fish habitat protection project, restoration project, or enhancement project that the Secretary determines to be consistent with this Act.

(c) DONATIONS.—

(1) IN GENERAL.—The Secretary may—

(A) enter into an agreement with any organization described in section 501(c)(3) of the Internal Revenue Code of 1986 that is exempt from taxation under section 501(a) of that Code to solicit private donations to carry out the purposes of this Act; and

(B) accept donations of funds, property, and services to carry out the purposes of this Act.

(2) TREATMENT.—A donation accepted under this section—

(A) shall be considered to be a gift or bequest to, or otherwise for the use of, the United States; and

(B) may be—

(i) used directly by the Secretary; or

(ii) provided to another Federal department or agency through an interagency agreement.

By Ms. COLLINS:

S. 2081. A bill to amend the Internal Revenue Code of 1986 to require notification of Congress by the Internal Revenue Service Oversight Board regarding any violation of the Constitutional rights of taxpayers; to the Committee on Finance.

#### TAXPAYER PROTECTION ACT OF 2014

Ms. COLLINS. Mr. President, I rise to introduce the Taxpayer Protection Act of 2014. This bill would require the independent IRS oversight board to better fulfill its obligation to protect the constitutional rights of American taxpayers. The history of the IRS offers abundant examples of the agency trampling on these rights. In the most recent controversy, the IRS subjected applications from conservative groups that were seeking tax-exempt status to heightened scrutiny. Delaying these groups' applications suggests an effort to chill the constitutional right of speech and association by groups that hold conservative views.

The details that have emerged are truly alarming. The IRS has admitted

that it deliberately targeted conservative groups' applications for tax-exempt status for extra review if they included such words as "tea party," "patriots," or "9/11" in their names or they criticized how this country is being run or if their purpose were to address government spending, government debt, taxes, or simply to make America a better place. Incredible.

These inappropriate criteria stayed in place for more than 18 months and resulted in substantial delays in processing the applications of many different groups. In some cases, the applications remained outstanding for more than 2 years.

The IRS also sought to compel some of the targeted groups to divulge their membership list. IRS officials have subsequently admitted there was absolutely no reason for agency personnel to have sought that kind of information.

Such behavior, unfortunately, is not a one-time aberration. A May 2013 "Time" magazine article notes that the IRS has been involved in scandals going back at least as far as the Kennedy administration, which used the service to investigate so-called right-wing groups. President Nixon employed a secret IRS operation to investigate and audit political opponents. During the Johnson administration, the IRS targeted antiwar activists.

In the decades since, civil rights groups, political activists from both the conservative and liberals ends of the spectrum, and whistleblowers have been subjected to intimidating and discriminatory scrutiny by the IRS.

In 1997, the Senate Finance Committee held 3 days of hearings instigated by reports of IRS abuses. One type of abuse was the so-called Blue Sky Assessment, which then-committee chairman William Roth characterized as agents making tax assessments that had no basis in fact or law, and were, in some instances, simply levied to hurt the taxpayer. Some witnesses had to have their identities concealed out of fear of retaliation for their testimony. As witness No. 1—an IRS agent—stated, "... abuse of the taxpaying public occurs when the IRS improperly and sometimes illegally uses its vast power in the process of implementing some type of enforcement of the tax laws."

This agent went on to note it wasn't the IRS Code which abused taxpayers but rather how it was being implemented in an unfair, intimidating, and discriminatory way.

I note these 1997 hearings in particular because they coincided with an effort to reform the IRS, culminating in the IRS Restructuring and Reform Act. The act made a number of changes to the structure of the IRS and the manner in which it administers the tax laws. One such reform was the creation of the IRS Oversight Board.

By law, the Board is charged with ensuring taxpayers are treated properly by the IRS, and the Board is designed

to be independent of the agency. Of the required nine members, seven must be Senate-confirmed appointees who have professional experience or expertise in business and tax administration. The IRS Reform Act also requires IRS employees be terminated for violating the constitutional rights of taxpayers.

The current IRS scandal was not, however, brought to light by this IRS Oversight Board. Instead, these abuses came to the public's and our attention through a May 2013 report by the Treasury Inspector General for Tax Administration. Following the release of the inspector general's report, the Oversight Board released a statement saying it would work with the IRS and the IG, among others, to meet its statutory responsibility to protect taxpayers. That is the whole purpose of this Board, and I believe it should do much more than just work with IRS officials and the IG.

So my bill would strengthen its oversight role by requiring reporting to Congress. My bill would ensure the existing laws, which are rooted in the response to prior IRS scandals, work as they should. It would require that the Oversight Board report to Congress each and every year on allegations of abuse, of taxpayers' constitutional rights, on the number of employees who were terminated for such violations, on why employees against whom allegations were raised were not terminated, and on the effectiveness of internal controls, if any, that the IRS has put in place to prevent the unfair targeting of taxpayers.

The IRS's history of abuses demonstrates that Congress must be ever vigilant in protecting taxpayers. The agency's power allows it to pervade the most sensitive aspects of Americans' private lives. Irrespective of whether those singled out are liberal or conservative, Democratic or Republican, Independent or Green Party members, irrespective of their personal views, the targeting of private citizens for exercising their First Amendment rights is way out of bounds. It is illegal behavior and cannot be tolerated.

It has been said the power to tax is the power to destroy. The American people cannot and will not tolerate any abuse of that power.

I urge my colleagues to join me in co-sponsoring this bill and let us pass it to help protect the most fundamental rights guaranteed by our Constitution against abuse by government's ability to tax.

#### SUBMITTED RESOLUTIONS

SENATE RESOLUTION 370—SUPPORTING THE TERRITORIAL INTEGRITY OF UKRAINE AND CONDEMNING RUSSIAN MILITARY AGGRESSION IN UKRAINE

Mr. COATS (for himself, Mr. KIRK, Mr. GRAHAM, Mr. MCCAIN, Mr. PORTMAN, Mr. BARRASSO, Mr. CORNYN,

Mr. GRASSLEY, Mr. WICKER, Mr. ROBERTS, and Mr. HOEVEN) submitted the following resolution; which was referred to the Committee on Foreign Relations:

## S. RES. 370

Whereas, on February 26–27, 2014, armed men in unmarked military uniforms seized key strategic objects in the Autonomous Republic of Crimea (“Crimea”) in Ukraine, including the building of the Crimean Parliament and airports;

Whereas, as of March 4, 2014, the Government of Ukraine confirms that there are approximately 16,000 Russian troops occupying Crimea;

Whereas, on February 28, 2014, President Barack Obama stated that the United States is “deeply concerned by reports of military movements taken by the Russian Federation inside of Ukraine” and that it “would be a clear violation of Russia’s commitment to respect the independence and sovereignty and borders of Ukraine, and of international law”;

Whereas President Obama pledged that “the United States will stand with the international community in affirming that there will be costs for any military intervention in Ukraine”;

Whereas the armed forces of the Russian Federation have violated Ukrainian sovereignty, violated international law, threatened the stability of Ukraine and the European continent, and compelled the North Atlantic Treaty Organization (NATO) to meet in emergency session to consider threats to Poland and other NATO members states; and

Whereas President Obama has announced his intention to work with Congress to respond forcefully to the outrageous and dangerous misbehavior of the Government of the Russian Federation: Now, therefore, be it

*Resolved*, That the Senate—

(1) strongly condemns the Russian Federation’s military incursion into Crimea, in clear violation of Ukraine’s territorial integrity and in contravention of international law;

(2) calls on the Government of the Russian Federation to immediately withdraw all unauthorized military personnel from Crimea;

(3) pledges to work urgently and in bipartisan fashion with the President to identify a comprehensive package of economic sanctions and other measures to compel President Vladimir Putin to remove his armed forces from Ukrainian territory and return that territory to full Ukrainian sovereign control;

(4) calls upon the President to seek to reschedule a meeting of the G–8 nations, to take place as soon as practicable, where the participating nations should consider a United States proposal to formally expel the Russian Federation;

(5) urges the United States to propose to NATO that the Alliance immediately suspend operation of the Russia–NATO Council and expel the Russian Federation’s military and diplomatic representation in NATO;

(6) urges the United States to work with other members of the Organization for Security and Cooperation in Europe (OSCE) to deploy monitors in Ukraine to help confirm that the security of the Russian-speaking population is not threatened;

(7) urges the President to consider downgrading United States diplomatic representation with the Russian Federation, including refraining from sending a new United States ambassador to Moscow and closing United States consulates general in Yekaterinburg and Vladivostok and requiring the Government of the Russian Federation to make reciprocal steps to close consulates in the United States;

(8) calls on the President to utilize all tools, including the Sergei Magnitsky Rule of Law Accountability Act of 2012 (title IV of Public Law 112–208; 126 Stat. 1502), to expand the Act’s list of sanctioned individuals to impose sanctions on all officials of the Ministry of Defense of the Russian Federation in the chain of command responsible for the invasion of Crimea, leadership of the Duma responsible for condoning the invasion, and Crimean officials complicit in its execution;

(9) urges the President to consider additional sanctions, such as suspension of eligibility of Russian citizens for temporary or seasonal United States work visas;

(10) urges the leadership of FIFA to reconsider its decision to place World Cup 2018 matches in Russia and instead award those games to a more worthy alternative country.

## SENATE RESOLUTION 371—HONORING THE LEGACY OF JAN KARSKI BY DESIGNATING APRIL 24, 2014, AS “JAN KARSKI DAY”

Mr. MENENDEZ (for himself, Mr. KIRK, and Mr. DURBIN) submitted the following resolution; which was referred to the Committee on the Judiciary:

## S. RES. 371

Whereas Jan Karski was born on April 24, 1914, in Lodz, Poland;

Whereas Jan Karski managed to escape the Soviet massacre in the Katyn forest in 1940, in which almost 22,000 Polish citizens lost their lives;

Whereas Jan Karski became a key emissary in the Polish underground resistance, the Home Army, against Nazi occupation;

Whereas Jan Karski risked his own life after escaping a prisoner of war camp, having endured Gestapo torture, to continue to act as an emissary for the Polish Underground, in order to provide critical intelligence to the Allied war effort and alert Allied governments about the Holocaust and the dire situation on the ground in German-occupied Poland;

Whereas Jan Karski traveled to allied capitals and provided critical eyewitness testimony about the horrors of Hitler’s “Final Solution” and the extermination of Jews and others in Nazi-occupied Poland to British Foreign Minister Anthony Eden and United States President Franklin Roosevelt;

Whereas Jan Karski, after living through the atrocities of World War II, went on to earn a Ph.D. from Georgetown University in 1952;

Whereas Jan Karski became a United States citizen and taught generations of students of foreign policy at Georgetown University for 40 years, dedicating the rest of his life to strengthening the idea of tolerance and respect for different religions and cultures and ensuring that the full extent of the Nazi atrocities are never forgotten; and

Whereas Jan Karski was awarded the Presidential Medal of Freedom posthumously on May 29, 2012, one of the highest civilian honors in the United States: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates April 24, 2014, as “Jan Karski Day”;

(2) recognizes the life and legacy of Dr. Jan Karski, and expresses its gratitude for his efforts alerting the free world about the atrocities committed by Nazi and totalitarian forces in occupied Poland during World War II; and

(3) applauds the awarding of the Presidential Medal of Freedom to Jan Karski for his efforts during World War II and reaffirms

the importance of the United States–Poland bilateral relationship.

## SENATE RESOLUTION 372—SUPPORTING THE GOALS AND IDEALS OF THE SECONDARY SCHOOL STUDENT ATHLETES’ BILL OF RIGHTS

Mr. MENENDEZ submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

## S. RES. 372

Whereas over 7,700,000 student athletes participated in secondary school athletics during the 2012 to 2013 academic year;

Whereas it is estimated that in 2012, secondary school student athletes participating in 9 of the most popular high school sports, including football, boys’ and girls’ soccer, girls’ volleyball, boys’ and girls’ basketball, wrestling, baseball, and softball, suffered over 1,300,000 instances of injury;

Whereas every 3 minutes, a child is treated in an emergency department for a sports-related concussion, accounting for more than 8 percent of all sports-related emergency cases;

Whereas the number of sports-related concussion injuries has doubled in the last 15 years among student athletes aged 8 to 19, despite an overall decrease in the number of students participating in sports;

Whereas sudden cardiac arrest (SCA) is the leading cause of death for youth participating in sports or exercising, with upwards of 80 percent of those suffering from SCA being asymptomatic prior to cardiac arrest;

Whereas instances of heat-related illness have more than doubled since 1997 and affect high school football players at an average rate that is 10 times higher than that of participants in other sports;

Whereas approximately 1,500 children aged 12 to 17 were treated in an emergency department for energy drink-related emergencies in 2011;

Whereas secondary school student athletes with access to certified athletic health care professionals have lower overall injury rates, lower recurrent injury rates, and lower concussion rates than student athletes without access to certified athletic health care professionals;

Whereas in light of the increase in athletic-related injuries to student athletes, schools are encouraged to develop and adopt best practices and standards to prevent and address student athlete injury;

Whereas the Secondary School Student Athletes’ Bill of Rights sets forth that secondary school student athletes have the right to—

(1) be coached by individuals who are well-trained in sport-specific safety and to be monitored by athletic health care team members;

(2) quality, regular pre-participation examinations and each athlete has the right to participate under a comprehensive concussion management plan;

(3) participate in sporting activities on safe, clean playing surfaces, in both indoor and outdoor facilities;

(4) utilize equipment and uniforms that are safe, fitted appropriately, and routinely maintained, and to appropriate personnel trained in proper removal of equipment in case of injury;

(5) participate safely in all environmental conditions where play follows approved guidelines and medical policies and procedures, with a hydration plan in place;

(6) a safe playing environment with venue-specific emergency action plans that are coordinated by the athletic health care team