

S. Res. 414. A resolution designating April 2014 as "National Congenital Diaphragmatic Hernia Awareness Month"; considered and agreed to.

By Mr. UDALL of New Mexico (for himself, Mr. BROWN, Mr. WHITEHOUSE, Mr. CARDIN, Mr. JOHNSON of South Dakota, Mr. SCHUMER, Mr. BEGICH, Ms. WARREN, Ms. HEITKAMP, and Mrs. HAGAN):

S. Res. 415. A resolution supporting the goals and ideals of National Public Health Week; considered and agreed to.

By Mr. REID (for himself and Mr. MCCONNELL):

S. Res. 416. A resolution authorizing the taking of a photograph in the Chamber of the United States Senate; considered and agreed to.

#### ADDITIONAL COSPONSORS

S. 132

At the request of Mr. CARPER, the name of the Senator from New Jersey (Mr. BOOKER) was added as a cosponsor of S. 132, a bill to provide for the admission of the State of New Columbia into the Union.

S. 392

At the request of Mr. UDALL of New Mexico, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 392, a bill to support and encourage the health and well-being of elementary school and secondary school students by enhancing school physical education and health education.

S. 429

At the request of Mr. NELSON, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 429, a bill to enable concrete masonry products manufacturers to establish, finance, and carry out a coordinated program of research, education, and promotion to improve, maintain, and develop markets for concrete masonry products.

S. 462

At the request of Mrs. BOXER, the name of the Senator from Washington (Mrs. MURRAY) was added as a cosponsor of S. 462, a bill to enhance the strategic partnership between the United States and Israel.

S. 554

At the request of Mr. ISAKSON, the name of the Senator from Nebraska (Mrs. FISCHER) was added as a cosponsor of S. 554, a bill to provide for a biennial budget process and a biennial appropriations process and to enhance oversight and the performance of the Federal Government.

S. 1695

At the request of Ms. CANTWELL, the names of the Senator from Illinois (Mr. DURBIN), the Senator from Minnesota (Mr. FRANKEN) and the Senator from Rhode Island (Mr. REED) were added as cosponsors of S. 1695, a bill to designate a portion of the Arctic National Wildlife Refuge as wilderness.

S. 1764

At the request of Ms. AYOTTE, the name of the Senator from Idaho (Mr.

RISCH) was added as a cosponsor of S. 1764, a bill to limit the retirement of A-10 aircraft.

S. 1793

At the request of Ms. KLOBUCHAR, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 1793, a bill to encourage States to require the installation of residential carbon monoxide detectors in homes, and for other purposes.

S. 1862

At the request of Mr. BLUNT, the names of the Senator from Florida (Mr. RUBIO), the Senator from Massachusetts (Ms. WARREN) and the Senator from New Mexico (Mr. HEINRICH) were added as cosponsors of S. 1862, a bill to grant the Congressional Gold Medal, collectively, to the Monuments Men, in recognition of their heroic role in the preservation, protection, and restitution of monuments, works of art, and artifacts of cultural importance during and following World War II.

S. 1923

At the request of Mr. MANCHIN, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 1923, a bill to amend the Securities Exchange Act of 1934 to exempt from registration brokers performing services in connection with the transfer of ownership of smaller privately held companies.

S. 2043

At the request of Mrs. FISCHER, the names of the Senator from Idaho (Mr. CRAPO), the Senator from Arkansas (Mr. BOOZMAN), the Senator from Texas (Mr. CORNYN) and the Senator from South Dakota (Mr. THUNE) were added as cosponsors of S. 2043, a bill to prohibit the Internal Revenue Service from asking taxpayers questions regarding religious, political, or social beliefs.

S. 2044

At the request of Mrs. FISCHER, the names of the Senator from Arkansas (Mr. BOOZMAN), the Senator from Missouri (Mr. BLUNT), the Senator from Texas (Mr. CORNYN) and the Senator from South Dakota (Mr. THUNE) were added as cosponsors of S. 2044, a bill to improve transparency and efficiency with respect to audits and communications between taxpayers and the Internal Revenue Service.

S. 2053

At the request of Ms. WARREN, the name of the Senator from Pennsylvania (Mr. TOOMEY) was added as a cosponsor of S. 2053, a bill to direct the Architect of the Capitol to place a chair honoring American Prisoners of War/Missing in Action on the Capitol Grounds.

S. 2091

At the request of Mr. HELLER, the name of the Senator from Minnesota (Ms. KLOBUCHAR) was added as a cosponsor of S. 2091, a bill to amend title 38, United States Code, to improve the processing by the Department of Veterans Affairs of claims for benefits

under laws administered by the Secretary of Veterans Affairs, and for other purposes.

S. 2113

At the request of Ms. COLLINS, the names of the Senator from West Virginia (Mr. MANCHIN), the Senator from Tennessee (Mr. ALEXANDER), the Senator from Arkansas (Mr. BOOZMAN), the Senator from Missouri (Mr. BLUNT), the Senator from Indiana (Mr. COATS), the Senator from Mississippi (Mr. COCHRAN), the Senator from Texas (Mr. CORNYN), the Senator from Idaho (Mr. CRAPO), the Senator from Iowa (Mr. GRASSLEY), the Senator from Utah (Mr. LEE), the Senator from Kentucky (Mr. MCCONNELL), the Senator from Kansas (Mr. ROBERTS), the Senator from Florida (Mr. RUBIO), the Senator from Alabama (Mr. SESSIONS), the Senator from South Dakota (Mr. THUNE), the Senator from Pennsylvania (Mr. TOOMEY) and the Senator from Mississippi (Mr. WICKER) were added as cosponsors of S. 2113, a bill to provide taxpayers with an annual report disclosing the cost and performance of Government programs and areas of duplication among them, and for other purposes.

S. 2125

At the request of Mr. JOHNSON of South Dakota, the names of the Senator from California (Mrs. BOXER) and the Senator from Montana (Mr. TESTER) were added as cosponsors of S. 2125, a bill to amend the Communications Act of 1934 to ensure the integrity of voice communications and to prevent unjust or unreasonable discrimination among areas of the United States in the delivery of such communications.

S. 2133

At the request of Ms. BALDWIN, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 2133, a bill to amend title VII of the Civil Rights Act of 1964 and other statutes to clarify appropriate liability standards for Federal anti-discrimination claims.

S. 2141

At the request of Mr. REED, the name of the Senator from Delaware (Mr. COONS) was added as a cosponsor of S. 2141, a bill to amend the Federal Food, Drug, and Cosmetic Act to provide an alternative process for review of safety and effectiveness of nonprescription sunscreen active ingredients and for other purposes.

S. 2146

At the request of Mrs. FEINSTEIN, the name of the Senator from Wyoming (Mr. ENZI) was added as a cosponsor of S. 2146, a bill to establish a United States Patent and Trademark Office Innovation Promotion Fund, and for other purposes.

S. 2156

At the request of Mr. VITTER, the names of the Senator from Idaho (Mr. RISCH) and the Senator from Alaska (Ms. MURKOWSKI) were added as cosponsors of S. 2156, a bill to amend the Federal Water Pollution Control Act to

confirm the scope of the authority of the Administrator of the Environmental Protection Agency to deny or restrict the use of defined areas as disposal sites.

S. 2178

At the request of Mr. ALEXANDER, the name of the Senator from Florida (Mr. RUBIO) was added as a cosponsor of S. 2178, a bill to amend the National Labor Relations Act with respect to the timing of elections and pre-election hearings and the identification of pre-election issues, and to require that lists of employees eligible to vote in organizing elections be provided to the National Labor Relations Board.

S. 2190

At the request of Mr. BLUNT, the name of the Senator from Wisconsin (Mr. JOHNSON) was added as a cosponsor of S. 2190, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act.

S. 2195

At the request of Mr. CRUZ, the names of the Senator from Indiana (Mr. COATS), the Senator from Louisiana (Mr. VITTER), the Senator from Mississippi (Mr. COCHRAN), the Senator from Ohio (Mr. PORTMAN) and the Senator from South Carolina (Mr. GRAHAM) were added as cosponsors of S. 2195, a bill to deny admission to the United States to any representative to the United Nations who has been found to have been engaged in espionage activities or a terrorist activity against the United States and poses a threat to United States national security interests.

S. 2199

At the request of Ms. MIKULSKI, the names of the Senator from Wisconsin (Ms. BALDWIN), the Senator from Alaska (Mr. BEGICH), the Senator from Ohio (Mr. BROWN), the Senator from Washington (Ms. CANTWELL), the Senator from Maryland (Mr. CARDIN), the Senator from North Carolina (Mrs. HAGAN), the Senator from Hawaii (Ms. HIRONO), the Senator from West Virginia (Mr. MANCHIN), the Senator from Massachusetts (Mr. MARKEY), the Senator from Oregon (Mr. MERKLEY), the Senator from Arkansas (Mr. PRYOR), the Senator from Rhode Island (Mr. REED), the Senator from Vermont (Mr. SANDERS), the Senator from Michigan (Ms. STABENOW), the Senator from Montana (Mr. WALSH) and the Senator from Massachusetts (Ms. WARREN) were added as cosponsors of S. 2199, a bill to amend the Fair Labor Standards Act of 1938 to provide more effective remedies to victims of discrimination in the payment of wages on the basis of sex, and for other purposes.

S. 2209

At the request of Mr. CARDIN, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cospon-

sor of S. 2209, a bill to require a report on accountability for war crimes and crimes against humanity in Syria.

S. 2212

At the request of Mrs. FISCHER, the names of the Senator from Wyoming (Mr. BARRASSO), the Senator from Oklahoma (Mr. INHOFE) and the Senator from South Carolina (Mr. SCOTT) were added as cosponsors of S. 2212, a bill to amend the Consumer Financial Protection Act of 2010 to strengthen the review authority of the Financial Stability Oversight Council of regulations issued by the Bureau of Consumer Financial Protection, and for other purposes.

S. 2213

At the request of Mrs. FISCHER, the names of the Senator from Wyoming (Mr. BARRASSO), the Senator from Georgia (Mr. CHAMBLISS), the Senator from Maine (Ms. COLLINS), the Senator from Wisconsin (Mr. JOHNSON) and the Senator from South Carolina (Mr. SCOTT) were added as cosponsors of S. 2213, a bill to replace the Director of the Bureau of Consumer Financial Protection with a five-person Commission.

S. CON. RES. 33

At the request of Mr. COCHRAN, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of S. Con. Res. 33, a concurrent resolution celebrating the 100th anniversary of the enactment of the Smith-Lever Act, which established the nationwide Cooperative Extension System.

S. RES. 369

At the request of Mr. MENENDEZ, the name of the Senator from Virginia (Mr. KAINE) was added as a cosponsor of S. Res. 369, a resolution to designate May 22, 2014 as "United States Foreign Service Day" in recognition of the men and women who have served, or are presently serving, in the Foreign Service of the United States, and to honor those in the Foreign Service who have given their lives in the line of duty.

S. RES. 402

At the request of Mr. FRANKEN, the names of the Senator from Minnesota (Ms. KLOBUCHAR) and the Senator from Wisconsin (Ms. BALDWIN) were added as cosponsors of S. Res. 402, a resolution expressing the regret of the Senate for the passage of section 3 of the Expatriation Act of 1907 (34 Stat. 1228) that revoked the United States citizenship of women who married foreign nationals.

S. RES. 410

At the request of Mr. MENENDEZ, the names of the Senator from California (Mrs. FEINSTEIN), the Senator from Massachusetts (Mr. MARKEY), the Senator from California (Mrs. BOXER), the Senator from Rhode Island (Mr. REED) and the Senator from Rhode Island (Mr. WHITEHOUSE) were added as cosponsors of S. Res. 410, a resolution expressing the sense of the Senate regarding the anniversary of the Armenian Genocide.

S. RES. 411

At the request of Mr. INHOFE, the names of the Senator from Alabama

(Mr. SESSIONS) and the Senator from Kansas (Mr. ROBERTS) were added as cosponsors of S. Res. 411, a resolution expressing the sense of the Senate with respect to the territorial integrity and sovereignty of the Republic of Moldova.

## STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN:

S. 2215. A bill to protect taxpayers from improper audits by the Internal Revenue Service; to the Committee on Finance.

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

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

S. 2215

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

### SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the "Eliminating Improper and Abusive IRS Audits Act of 2014".

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

- Sec. 1. Short title; table of contents.
- Sec. 2. Civil damages allowed for reckless or intentional disregard of internal revenue laws.
- Sec. 3. Modifications relating to certain offenses by officers and employees in connection with revenue laws.
- Sec. 4. Modifications relating to civil damages for unauthorized inspection or disclosure of returns and return information.
- Sec. 5. Extension of time for contesting IRS levy.
- Sec. 6. Increase in monetary penalties for certain unauthorized disclosures of information.
- Sec. 7. Ban on raising new issues on appeal.
- Sec. 8. Limitation on enforcement of liens against principal residences.
- Sec. 9. Additional provisions relating to mandatory termination for misconduct.
- Sec. 10. Extension of declaratory judgment procedures to social welfare organizations.
- Sec. 11. Review by the Treasury Inspector General for Tax Administration.

### SEC. 2. CIVIL DAMAGES ALLOWED FOR RECKLESS OR INTENTIONAL DISREGARD OF INTERNAL REVENUE LAWS.

(a) INCREASE IN AMOUNT OF DAMAGES.—Section 7433(b) of the Internal Revenue Code of 1986 is amended by striking "\$1,000,000 (\$100,000, in the case of negligence)" and inserting "\$3,000,000 (\$300,000, in the case of negligence)".

(b) EXTENSION OF TIME TO BRING ACTION.—Section 7433(d)(3) of the Internal Revenue Code of 1986 is amended by striking "2 years" and inserting "5 years".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to actions of employees of the Internal Revenue Service after the date of the enactment of this Act.

### SEC. 3. MODIFICATIONS RELATING TO CERTAIN OFFENSES BY OFFICERS AND EMPLOYEES IN CONNECTION WITH REVENUE LAWS.

(a) INCREASE IN PENALTY.—Section 7214 of the Internal Revenue Code of 1986 is amended—