

personnel who have violated the tax laws or who have been subject to serious infractions of employee policy.

This is a lot like hiring someone to work for you, and then they steel money from you or acted in ways that are very inappropriate. Would you give them a bonus? I do not think most businesspeople would do that. According to the inspector general, close to \$3 million was awarded to staff with violations on their records, with about half of that amount going to people who had violated the Tax Code.

Other personnel at the IRS received cash bonuses or other awards despite being cited for—listen to this—drug use, making violent threats, fraudulently claiming unemployment benefits and misusing government credit cards. Still they got bonuses—up to \$3 million.

In fact, the report indicates that close to 70 percent of IRS personnel receive some sort of performance award—70 percent of the IRS. That is rather remarkable when you think about the sorts of problems your average taxpayer has in getting help from that particular agency.

This is flatly outrageous—if not appalling or atrocious—and cannot be tolerated. It also makes me wonder what you have to do to be disqualified from an award.

More disturbing, these awards, even for people breaking the law, are perfectly acceptable under current IRS and government-wide guidelines. Let me repeat that. These awards, even for people breaking the law, are perfectly acceptable under current IRS and government-wide guidelines.

Indeed, the IG report makes it clear that under the terms of the collective bargaining agreement with the main union for IRS employees, these awards are appropriate and cannot be taken away because of such violations.

The distribution of these awards at a time when the IRS is under scrutiny for its actions concerning the political activity of conservative groups, when its performance of basic taxpayer service functions has drastically worsened, and when it is calling for additional funding, calls into question the agency's commitment to fair enforcement of our tax laws.

The IG report recognized that these awards—while not technically prohibited—appear to be in conflict with the IRS's charge of "ensuring integrity of the system of tax administration." Well, no kidding. Thank goodness for the inspector general.

That is what we call an understatement—maybe the understatement of the year.

This is another fox in the henhouse story. Not only is the fox in the henhouse, but he is now being rewarded for eating the chickens.

These performance awards are just plain wrong and should not go to anyone who breaks the law, particularly the laws which the agency enforces.

These bonus awards weaken public confidence in the Nation's tax enforce-

ment agency and are a sign that the agency has indeed run off the rails.

The inspector general report recommended that the IRS create a new policy to take disciplinary actions into account when awarding bonuses.

It seems to me we need to do more than set up a new policy or guideline. We need something more concrete and more immediate. That is why today I am joining with my friends—Senators ENZI, CORNYN, RUBIO, TOOMEY, THUNE, JOHANNES, ISAKSON, and Leader MCCONNELL—to introduce the No Bonuses for Delinquent IRS Employees Act—a bill that really should be unnecessary. I thank my colleagues for joining me and, more especially, Senator ENZI, who has done a great deal of work on this and helped expose this from the first.

Our bill is pretty simple. It will prohibit the IRS from providing any performance award to any IRS employee who owes an outstanding Federal tax debt for failing to pay their taxes.

Nobody likes to be audited. Nobody likes to get that phone call from the IRS. Nobody likes to see the taxman at the door. And then if the taxman says: I am sorry, you owe X for a violation of Y, and you find out this individual got a performance bonus even though he or she fails to meet the tax obligations they face, that is rather incredible.

Given what we know about recent IRS actions—and the growing discontent with the agency I hear from Kansans every day—continuing to award personnel bonuses to employees who have outstanding tax liabilities or have violated the tax laws is beyond comprehension and outrageous and should be stopped.

This is not a partisan issue. It is just plain common sense. The IRS should not be in the business of awarding bonuses to its agents who are unable or unwilling to abide by the tax laws they are directed to uphold—simple as that.

So I call upon all my colleagues to support the No Bonuses for Delinquent IRS Employees Act and will ask for its immediate consideration.

In closing, I would like to point out this issue has been well-documented in a 26-page report by the inspector general. I thank the inspector general for the work he has done. Right on the first page it says: "The Awards Program Complied With Federal Regulations, but Some Employees With Tax and Conduct Issues Received Awards." Most IRS employees complied with Federal regulations, but some employees with tax and conduct issues still received awards. That is an oxymoron.

Then, if you skip to the back, there are some recommendations. The recommendation is for corrective action. This is what it says:

The IRS Human Capital Officer—Daniel Riordan is the IRS Human Capital Officer—will conduct a feasibility study. But they do not have to take action right away. They just want to discuss the feasibility of a study—by June 30 of this year—just a couple months away—for the implementation of a policy requiring management to consider a policy change.

It does not say just to do it; it says just consider whether conduct issues resulting in disciplinary actions should be made part of the performance evaluation, especially the nonpayment of taxes owed to the Federal government, prior to awarding performance and discretionary awards.

Daniel Riordan has received marching orders from the Inspector General to conduct a feasibility study by June 30, to determine whether the IRS should even consider whether disciplinary actions, including the nonpayment of taxes owed to the Federal Government, should be part of the evaluation as to whether an employee should be eligible for a performance award.

We really do not need this legislation. We have introduced it to force action. The inspector general says: Let's have action. On 26 pages, he says: Let's have action.

So to Daniel Riordan, I have the following advice—before we get 60 people on this and pass a bill, why don't you just go ahead and do it. Do not conduct a feasibility study. We have all the evidence right here. If you would just change the current policy, it would remove yet another problem, another unfortunate asterisk when we think of the IRS.

I want to thank my colleagues for co-sponsoring this legislation and again ask for its immediate consideration.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 432—RECOGNIZING THE EFFORTS OF THE NATIONAL PARK SERVICE AND OTHERS IN RESTORING AND REPAIRING THE WASHINGTON MONUMENT

Mr. WHITEHOUSE submitted the following resolution; which was referred to the Committee on Energy and Natural Resources:

S. RES. 432

Whereas the employees of the National Park Service work tirelessly to maintain the beauty of the 401 national parks of the United States, revitalize communities, preserve local history, celebrate local heritage, and create outdoor recreation for children and families;

Whereas the Washington Monument was built between 1848 and 1884 to commemorate George Washington, the commander-in-chief of the Continental Army during the American Revolutionary War and the first president of the United States;

Whereas the Washington Monument is a symbol of unity and freedom in the United States and is the distinguishing feature of the skyline in Washington, DC;

Whereas the Washington Monument is admired by more than 25,000,000 individuals who visit the National Mall each year;

Whereas the Washington Monument was closed for over 2½ years for necessary repairs after being damaged by an earthquake in 2011;

Whereas engineers examined each of the 9,040 marble stones on the exterior of the Washington Monument and many of the

more than 10,000 granite stones on the interior of the monument to ensure that the repair of the monument was sound and complete;

Whereas during the rehabilitation, the Washington Monument was covered with scaffolding, markedly altering its appearance;

Whereas although the Washington Monument was closed during rehabilitation, the 488 lights on the scaffolding of the monument illuminated the night sky of the United States capital and provided visitors and residents with a sight of unexpected beauty; and

Whereas the repair of the Washington Monument would not have been possible without the vision and dedication of the National Park Service, contractors of the National Park Service, and generous philanthropic support: Now, therefore, be it

Resolved, That the Senate—

(1) pays tribute to the National Park Service, contractors of the National Park Service, and all individuals who contributed to the restoration of the Washington Monument; and

(2) calls on the people of the United States to recognize the hard work of the National Park Service in preserving the monuments of the United States.

SENATE RESOLUTION 433—CON-DEMNING THE ABDUCTION OF FEMALE STUDENTS BY ARMED MILITANTS FROM THE GOVERNMENT GIRLS SECONDARY SCHOOL IN THE NORTHEASTERN PROVINCE OF BORNO IN THE FEDERAL REPUBLIC OF NIGERIA

Ms. LANDRIEU (for herself, Mrs. BOXER, Mr. INHOFE, Mr. DURBIN, Mr. COONS, and Mr. MENENDEZ) submitted the following resolution; which was referred to the Committee on Foreign Relations:

S. RES. 433

Whereas, on the night of April 14, 2014, as many as 234 female students, most of them between 16 and 18 years old, were abducted by armed militants from the Government Girls Secondary School, a boarding school located in the northeastern province of Borno in the Federal Republic of Nigeria;

Whereas the militants burned down several buildings before opening fire on soldiers and police who were guarding the school and forcing the students into trucks;

Whereas, according to local officials in Borno state, about 43 students were able to flee their captors, and the rest remain missing;

Whereas all public secondary schools in Borno state were closed in March 2014 because of increasing attacks in the past year that have killed hundreds of students, but the young women at the Government Girls Secondary School were recalled to take their final exams;

Whereas the group popularly known as “Boko Haram”, which loosely translates from the Hausa language to “Western education is sin”, is known to oppose the education of girls, has kidnapped girls in the past to use as cooks and sex slaves, and is thought to be responsible for the April 14th kidnapping in Borno state;

Whereas there are reports that the abducted girls have been sold as brides to Islamist militants for the equivalent of \$12 each;

Whereas Boko Haram has targeted schools, mosques, churches, villages, and agricultural centers, as well as government facilities, in

an armed campaign to create an Islamic state in northern Nigeria, prompting the president of Nigeria to declare a state of emergency in three of the country’s north-eastern states in May 2013;

Whereas, according to the Brookings Institution, Boko Haram burned down or destroyed 50 schools and killed approximately 30 teachers in Nigeria in 2013, leaving tens of thousands of children unable to attend school;

Whereas, on April 14, 2014, hours before the kidnapping in Borno state, Boko Haram bombed a bus station in Abuja, Nigeria, killing at least 75 people and wounding over 100, making it the deadliest attack ever in Nigeria’s capital;

Whereas Amnesty International estimates that more than 1,500 people have been killed in attacks by Boko Haram or reprisals by Nigerian security forces this year alone, and the Council on Foreign Relations estimates that almost 4,000 people have been killed in Boko Haram attacks since 2011;

Whereas the Department of State designated Boko Haram as a Foreign Terrorist Organization in November 2013, recognizing the threat posed by the group’s large-scale and indiscriminate attacks against women and children;

Whereas, according to the United Nations, girls’ education is a major challenge in Nigeria;

Whereas, according to the United Nations Children’s Emergency Fund (UNICEF), some 4,700,000 children of primary school age are still not in school in Nigeria, with attendance rates lowest in the north;

Whereas a study conducted by the United Nations Educational, Scientific and Cultural Organization (UNESCO) found that school children in Nigeria, particularly those in the northern provinces, are at a disadvantage in their education, with 37 percent of primary-age girls in the rural northeast not attending school, and 30 percent of boys not attending school;

Whereas, according to the World Economic Forum’s Global Gender Gap Index, Nigeria is ranked 106 out of 136 countries based on women’s economic participation, educational attainment, and political empowerment;

Whereas, according to the United Nations, women held only 6.7 percent of the seats in Nigeria’s parliament in 2013;

Whereas the advancement of women around the world is a foreign policy priority for the United States;

Whereas, according to the United States Agency for International Development, “Broader, more equitable access to education encourages political participation, enhances governance, strengthens civil society, and promotes transparency and accountability.”;

Whereas a 100-country study by the World Bank shows that increasing the share of women with a secondary education by 1 percent boosts annual per capita income growth by 0.3 percentage points;

Whereas, according to UNICEF, adolescent girls that attend school are less likely to be married as children, “are less vulnerable to disease including HIV and AIDS, and acquire information and skills that lead to increased earning power. Evidence shows that the return to a year of secondary education for girls correlates to a 25 percent increase in wages later in life.”;

Whereas, according to the World Bank, “The benefits of women’s education go beyond higher productivity for 50 percent of the population. More educated women also tend to be healthier, participate more in the formal labor market, earn more income, . . . and provide better health care and education to their children, all of which eventually im-

prove the well-being of all individuals and lift households out of poverty. These benefits also transmit across generations, as well as to their communities at large.”; and

Whereas women and girls must be allowed to go to school without fear of violence and unjust treatment so that they can take their rightful place as equal citizens of and contributors to the world: Now, therefore, be it

Resolved, That the Senate—

(1) expresses its strong support for the people of Nigeria, especially the parents and families of the girls abducted by Boko Haram in Borno state, and calls for the immediate, safe return of the girls;

(2) condemns Boko Haram for its violent attacks on civilian targets, including schools, mosques, churches, villages, and agricultural centers in Nigeria;

(3) encourages the Government of Nigeria to strengthen efforts to protect the ability of children to obtain an education and to hold those who conduct such violent attacks accountable;

(4) encourages efforts by the United States Government to support the capacity of the Government of Nigeria to provide security for schools and to hold terrorist organizations, such as Boko Haram, accountable;

(5) urges timely civilian assistance from the United States and allied African nations in rescuing and reintegrating the abducted girls;

(6) recognizes that every individual, regardless of gender, should have the opportunity to pursue an education without fear of discrimination;

(7) reaffirms its commitment to ending discrimination and violence against women and girls, to ensuring the safety and welfare of women and girls, and to pursuing policies that guarantee the basic human rights of women and girls worldwide;

(8) recognizes that the empowerment of women is inextricably linked to the potential of countries to generate economic growth, sustainable democracy, and inclusive security; and

(9) encourages the Department of State, the United States Agency for International Development, and the Department of Defense to continue their support for initiatives that positively impact the ability of women and girls to fully access their human rights.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON AGRICULTURE, NUTRITION, AND FORESTRY

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Agriculture, Nutrition, and Forestry be authorized to meet during the session of the Senate on May 1, 2014, at 10 a.m., in room SR-328A of the Russell Senate Office Building, to conduct a hearing entitled “The Importance of Regional Strategies in Rural Economic Development.”

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON ARMED SERVICES

Mrs. MURRAY. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on May 1, 2014, at 2 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.