

Again, I thank the gentleman from Illinois and my Republican colleague—the chairman—and others for bringing this bill to the floor today.

I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield such time as he may consume to the gentleman from Illinois (Mr. ROSKAM).

Mr. ROSKAM. Thank you, Mr. Chairman.

Mr. Speaker, I want to associate myself with the remarks of the ranking member, which are that the American public has an expectation that they are going to be treated with respect and with dignity. With that, I urge the passage of H.R. 1058.

Mr. LEWIS. Mr. Speaker, in closing, I support H.R. 1058, the Taxpayer Bill of Rights Act of 2015. On this tax day, we must do more for our taxpayers. I urge all of my colleagues on both sides of the aisle to vote “yes” for H.R. 1058.

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

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1058, 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.

IRS EMAIL TRANSPARENCY ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1152) to prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1152

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “IRS Email Transparency Act”.

SEC. 2. 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 Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. RYAN of Wisconsin. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their re-

marks and to include extraneous material on H.R. 1152, currently under consideration.

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

There was no objection.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield myself such time as I may consume.

I want to congratulate and thank Mr. MARCHANT of Texas, a member of the Ways and Means Committee, for bringing this issue to the floor. I want to thank the gentleman from Georgia, who is the ranking member of the subcommittee, for partnering, along with other members of the minority on the Ways and Means Committee, on this.

This is a perfect example of Congress’ seeing an abuse that was made and rectifying it, and that is why these laws are here.

For the purpose of explaining what this particular bill does, I yield such time as he may consume to the gentleman from Texas (Mr. MARCHANT).

Mr. MARCHANT. Thank you, Mr. Chairman, and thank you for your leadership in helping advance the IRS Email Transparency Act.

Mr. Speaker, we have an important responsibility in Congress to protect American taxpayers. That is what our constituents sent us here to do. I believe we have the opportunity to do that today. By moving forward this bill, we put safeguards in place for taxpayers, and we bring greater transparency and accountability to the IRS.

H.R. 1152 is a clear, straightforward bill that will prohibit the IRS’ officers and employees from using personal email accounts for official IRS business—a very commonsense thing.

This bill came as a result of the Ways and Means Committee’s investigation into the IRS’ targeting of taxpayers based on their political beliefs. Many of those wrongly targeted were in my district in Texas. The underlying issue of H.R. 1152 is about finding ways to fix the problem and ensuring that such abuses never happen again. This is something that will impact all Americans.

One of the abuses the committee discovered in our investigation was that some IRS employees used their personal, nonsecure email accounts to conduct official IRS business. In doing so, they also disclosed confidential taxpayer information.

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Lois Lerner, a former IRS official at the center of the agency’s targeting scandal, routinely conducted official business involving taxpayer information on her personal email account. If that is not bad enough, nothing on her personal email is subject to official recordkeeping, which conveniently keeps taxpayer information outside the orbit of proper security.

Such reckless behavior by the IRS breaches the trust between the American people and their government. This

is wrong in principle and has failed in practice.

Currently, the IRS employee manual only says that sensitive but unclassified data can’t be emailed outside the IRS network, but it says nothing about an outright prohibition. In other words, it is bad practice, but it is not prohibited. It clearly didn’t stop Lois Lerner from betraying the confidence of the American taxpayer.

This bill makes it against the law for IRS employees to share confidential tax information on their personal email account. As I said at the outset, Congress has a responsibility to protect taxpayers. Just avoiding a repeat of past failures cannot be our ambition.

So let’s put commonsense safeguards in place, shine the light of transparency on the IRS, and provide greater accountability to the American people. The IRS Email Transparency Act does just that.

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

Mr. Speaker, I rise in support of H.R. 1152, the IRS Email Transparency Act.

In 2012, the Internal Revenue Service prohibited employees from using personal email accounts for governmental or official purposes. This bill simply makes this commonsense rule a Federal law.

H.R. 1152 responds to the investigation into the processing of tax-exempt applications. This investigation started nearly 2 years ago, in May 2013. To date, the agency has spent more than \$20 million to produce more than 1.3 million pages of documents, including 78,000 emails from Ms. Lois Lerner.

Mr. Speaker, to date, there has not been one shred of evidence produced to support the Republican claim that the processing of applications was politically motivated or intended to target the President’s political enemies. The inspector general even stated that no one outside of the agency was involved in setting the standards for processing tax-exempt applications. The delays experienced by groups were the result of incompetence at the agency in the Exempt Organizations Division.

I want to thank the gentleman from Texas (Mr. MARCHANT) and my Republican colleagues for bringing this bill to the floor today.

Mr. Speaker, I reserve the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the subcommittee.

Mr. ROSKAM. Mr. Speaker, I thank the chairman for yielding.

One of the questions I get at home a lot is: How did the Lois Lerner scandal happen? How did it come to pass that that happened, and how do you make sure that it doesn’t happen again?

Mr. MARCHANT’s bill doesn’t deal necessarily with Lois Lerner 1.0, but it deals with Lois Lerner 2.0. So it is a prohibition against this very cavalier attitude that we have seen coming from the Internal Revenue Service, and

that is to be cavalier about taxpayer information. It hasn't just been leaked through emails. It has been leaked in other sources and in other ways and shapes and iterations, but the effect is the same, and the effect is devastating.

So this takes away any ambiguity that somebody can use their own private email account and begin to do official activity. If that is the bright line that is necessary, that is the bright line that Mr. MARCHANT's bill creates.

So what we want to make sure is that we do more than simply say Lois doesn't work here anymore, as if that is the remedy, but to actually change these underlying policies, reclaim this authority, and make sure that this can never happen again.

Mr. LEWIS. Mr. Speaker, I don't have any other speakers.

I yield back the balance of my time.

Mr. RYAN of Wisconsin. Mr. Speaker, I yield such time as he may consume to the gentleman from Texas (Mr. MARCHANT) for the purpose of closing.

Mr. MARCHANT. Mr. Speaker, today is the day that we should declare that the IRS cannot take our personal tax information and put it on their private email account so that it could be subject to discovery by other people and people who will not observe and revere that information.

I urge passage today of H.R. 1152.

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

The SPEAKER pro tempore (Mr. DENHAM). The question is on the motion offered by the gentleman from Wisconsin (Mr. RYAN) that the House suspend the rules and pass the bill, H.R. 1152, 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.

TAXPAYER KNOWLEDGE OF IRS INVESTIGATIONS ACT

Mr. RYAN of Wisconsin. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1026) to amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1026

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

SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Knowledge of IRS Investigations Act".

SEC. 2. 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 viola-

tion 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 apply to disclosures made on or after the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Wisconsin (Mr. RYAN) and the gentleman from Georgia (Mr. LEWIS) each will control 20 minutes.

The Chair recognizes the gentleman from Wisconsin.

GENERAL LEAVE

Mr. RYAN of Wisconsin. 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 material on H.R. 1026, currently under consideration.

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

There was no objection.

Mr. RYAN of Wisconsin. At this time, I would like to thank Mr. KELLY, a member of the Ways and Means Committee, along with the minority ranking member for their diligence in uncovering this problem also. You are seeing a theme here, Mr. Speaker, which is both the Republican and Democratic side of the Ways and Means Committee in conducting oversight saw abuses that needed to be fixed. We are fixing these abuses so that they can't happen again, in this statute.

For the purpose of describing this particular legislation, I would like to yield such time as he may consume to the gentleman from Pennsylvania (Mr. KELLY), the author of the bill.

Mr. KELLY of Pennsylvania. I thank the chairman for yielding me this time.

Mr. Speaker, H.R. 1026, as has been described, this actually had come before Congress before. Dr. BOUSTANY and Mr. ROSKAM have presented this. This is about taxpayer knowledge of IRS investigations.

Now, this would make sense to almost everybody to understand what exactly has been going on. Under section 6103 in the Tax Code, it is a felony to disclose or to compromise people's tax information and give it to other groups to work with. We shouldn't have to pass laws like this; but unfortunately, laws are not made and governments are not run by angels but they are run by men, so we have to have oversight over what has happened.

This piece of legislation gives the same rights to those people whose information has been violated, whose information has been compromised, as is given to IRS personnel. We found out 2

years ago, and Dr. John Eastman really made the point of it for the National Organization for Marriage, their tax information on their people, their members, was given out, and it went to Human Rights Campaign. Now, you would think by the name of that that it makes sense, Human Rights Campaign, those are probably good people, but you cannot divulge private tax information to anybody else. It is a felony to do that. But section 6103 also prevented those whose tax information was divulged, they couldn't get information on it. They weren't allowed to even inquire and were not allowed to be informed of what was taking place. Did it in fact take place? Well, we knew it took place because it was out in the public.

Secondly, who was it who divulged it? We don't know. We can't talk to you about that because that is protected under the Tax Code.

Well, is there an investigation? We can't tell you that either, because that is protected. We can't tell you who it was who divulged it, who they divulged it to, is there an investigation or is there not an investigation. And at the end of it, was there proof found that this was actually done? If so, what is the penalty for it? Those are basic tenets of what we are as Americans.

So I submit to people, this is not a Republican or Democrat issue, as we know it—Mr. LEWIS is a good friend of mine—it is American tenets. It is what we firmly believe as Americans. Nobody should be able to do that to us; and if they do that to us, we should be able to inquire about the status of that. This piece of legislation gives every single taxpayer the same rights as those doing the investigation, those doing the leaks and the findings.

Now, if we are to restore the American people's confidence in our form of government, this is essential. We can't allow these things to happen and then say, well, we could have helped you except for one thing in the Tax Code, section 6103(e). What is going to happen, those people are going to look at us and say: I have absolutely no idea what you are talking about. We say: Well, we can't really let you know what happened.

So if it really is an American principle and if we really do need to have faith and trust and feel that we are all being treated the same way and in an honest way, and if that is the only way to restore the confidence that the people need to have and the trust they have in our form of government and those of us who they have sent to represent them, then this type of legislation has to take place.

I am so proud of what our Committee on Ways and Means is doing today under Chairman RYAN and under Mr. ROSKAM. What are we doing? We are protecting taxpayers and taxpayers' rights. This is so fundamentally American. This shouldn't be anything you even have to stop and think about.

So what we are proposing today under H.R. 1026 is that the taxpayers