

S. 867

At the request of Mr. MERKLEY, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a co-sponsor of S. 867, a bill to improve student academic achievement in science, technology, engineering, and mathematics subjects.

S. 901

At the request of Mr. MORAN, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 901, a bill to establish in the Department of Veterans Affairs a national center for research on the diagnosis and treatment of health conditions of the descendants of veterans exposed to toxic substances during service in the Armed Forces that are related to that exposure, to establish an advisory board on such health conditions, and for other purposes.

S. 933

At the request of Mr. ALEXANDER, the name of the Senator from South Dakota (Mr. THUNE) was added as a co-sponsor of S. 933, 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. RES. 116

At the request of Mr. GRAHAM, the name of the Senator from California (Mrs. FEINSTEIN) was added as a co-sponsor of S. Res. 116, a resolution providing for free and fair elections in Burma.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. CANTWELL (for herself and Ms. COLLINS):

S. 959. A bill to establish a tax credit for on-site apprenticeship programs, and for other purposes; to the Committee on Finance.

Ms. COLLINS. Mr. President, I wish to speak in support of the Apprenticeship and Jobs Training Act, which I have introduced with my colleague Senator CANTWELL. Few issues are as important to the American people as the availability of good jobs in our communities. Unemployment in Maine and across the country remains unacceptably high. It is crucial that we continue to improve job training initiatives to help people find jobs in fields with open positions.

Many business owners in Maine have told me that they have jobs available, but they cannot find qualified and trained workers to fill these vacant positions. One way for employees to acquire the skills needed to succeed in these in-demand fields is through apprenticeship programs. Apprentices gain hands-on experience that is invaluable to employers and can help workers secure a well-paying job.

According to the Department of Labor's Employment and Training Ad-

ministration, more than 44,000 participants graduated from the apprenticeship system in fiscal year 2014. In Maine, there were almost 700 registered apprentices. That number, however, is likely insufficient to meet tomorrow's needs. One manufacturer in Maine estimates that nearly 2.7 million manufacturing employees are expected to retire in the next decade. We must do all we can to ensure that an adequate pool of skilled workers is available to fill these well-paying jobs.

Our bill helps achieve this goal by giving tax credits to businesses that hire apprentices. To ensure that workers are given adequate time to prove their value, the apprentice must be employed for seven months in order for a business to claim the credit. Our bill also provides incentives for experienced workers who spend at least 20 percent of their time passing their hard-earned knowledge on to the next generation. These workers would be allowed to receive some retirement income early, without facing tax penalties. Finally, our bill ensures that the brave men and women who defend our country are given credit for the skills they learn while serving. Training received while serving in the Armed Forces would count toward an apprentice's training requirement.

This bill would help better align the needs of our Nation's employers with potential employees to promote hiring and the creation of new jobs. I encourage all my colleagues to support this bill, and I am pleased to join Senator CANTWELL in introducing it.

By Mr. REED (for himself, Ms. AYOTTE, Mr. LEAHY, Mr. WHITEHOUSE, and Mr. MARKEY):

S. 962. A bill to extend the same Federal benefits to law enforcement officers serving private institutions of higher education and rail carriers that apply to law enforcement officers serving units of State and local government; to the Committee on the Judiciary.

Mr. REED. Mr. President, today I am reintroducing the Equity in Law Enforcement Act to extend Federal benefits to law enforcement officers who serve at private institutions of higher education and rail carriers. Through this legislation, these individuals would be eligible for many of the same benefits provided to public law enforcement officers, including line-of-duty death benefits and access to federal grant opportunities through the Department of Justice's Bulletproof Vest Partnership Grant and Byrne Justice Assistance Grant, JAG, programs.

In 1976, the Public Safety Officers' Benefits PSOB program was enacted to aid in the recruitment and retention of public safety officers. Recognizing the danger that law enforcement officers, firefighters, and first responders face while serving in our communities, the PSOB provides a one-time financial benefit to survivors of officers who die as a result of injuries sustained in the line of duty.

Although the officers protecting our private universities and railways face the same risks, they are currently not included in the PSOB program. These brave individuals protect our communities every day, enforce the law within their jurisdiction, and receive similar training to their government counterparts. However, they are currently excluded from the line-of-duty federal death benefits available to law enforcement officers serving units of State and local governments, and from access to federal grant programs for protective body armor and other equipment.

Since 1960, approximately 35 college or university law enforcement officers have lost their lives while protecting our communities. While some families of officers that have been gravely injured while serving at public universities have received PSOB line-of-duty death benefits, the families of those who lost their lives while serving at private institutions have been ineligible. We should fix this inequity.

Inscribed on the National Law Enforcement Officers Memorial are the names of the heroes who gave their full measure while protecting our communities. This memorial includes Patrol Officer Joseph Francis Doyle, who was killed in the line of duty at Brown University in 1988, as well as the other officers who died while working at private universities and colleges and on our railways.

A recent name on the Memorial is Patrol Officer Sean Collier. Today, we mark the second anniversary of the Boston Marathon bombings, an act of terror that tragically killed three and injured hundreds of others. Three days after the bombings, during the manhunt for the attackers, Officer Collier of the MIT Police Department was shot and killed by the perpetrators on the university's campus. Officer Collier died while not only bravely serving the students and faculty of MIT. He was also serving the city of Boston, working with others in the law enforcement community during an exceptionally difficult time to keep the city and our nation safe. However, since he was employed by a private university, Officer Collier was not eligible for line-of-duty death benefits. To honor Officer Collier's service and sacrifice, this bill would be retroactive to April 15, 2013, the day of the Boston bombings.

I am pleased that Senators AYOTTE, LEAHY, WHITEHOUSE, and MARKEY have once again joined me in introducing this legislation, which would ensure that officers who have lost their lives protecting our communities and their families are eligible for the benefits associated with law enforcement work as well as access to the protective equipment they need. The bill would only apply to officers who are sworn, licensed, or certified to enforce the law within their jurisdiction, and is supported by the International Association of Campus Law Enforcement Administrators.

I urge our colleagues to join us in co-sponsoring and passing the *Equity in Law Enforcement Act*.

By Ms. COLLINS:

S. 965. A bill to prohibit the use of funds by Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States; to the Committee on Finance.

Ms. COLLINS. Mr. President, I rise to introduce a bill that would prohibit the IRS from targeting any U.S. citizens for exercising their constitutional rights under the First Amendment.

The history of the IRS offers abundant examples of the Agency trampling on these rights. In the most recent controversy, which came to light in 2013, the IRS applied a heightened scrutiny to applications from conservative groups that were seeking tax-exempt status. Delaying these groups' applications suggests an attempt to chill the constitutional right of speech and association by groups that hold conservative views. No matter what your political views, the details that have emerged are truly alarming. The IRS 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. It also acknowledged targeting applications from groups that criticized how this country is being run or whose purpose was to address government spending, government debt, taxes, or simply to make America a better place. 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 lists. 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, and the targets have been on both sides of the aisle. A May 2013 *Time* magazine article noted 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 rightwing groups. President Nixon employed a secret IRS operation to investigate and audit political opponents. During the Johnson administration, the IRS targeted some antiwar activists. In the decades since, a number of political activists from both the conservative and liberal ends of the spectrum, as well as whistleblowers, have been subjected to intimidating and discriminatory scrutiny by the IRS.

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, Democrat or Republican, Independent or Green Party members, regardless of their personal views, the targeting of private citizens for exercising their First Amendment rights is out of bounds and cannot be tolerated.

Seventeen years ago, when the IRS was accused of using abusive tactics towards taxpayers, Congress responded by passing the IRS Restructuring and Reform Act. That act created the Taxpayer Bill of Rights, strengthened taxpayer protections against unauthorized collection activities, and established an oversight board to ensure that taxpayers are properly treated by the IRS.

The bill I am introducing today builds on the 1998 act, as well as an amendment I authored in 2013, which became law, that prohibited the IRS from using funds provided through the fiscal year 2014 IRS funding bill to target American citizens for exercising their First Amendment rights. That prohibition on the use of funds was continued in the fiscal year 2015 funding bill, and the legislation I am offering today would make that prohibition permanent.

The First Amendment is one of our most cherished and sacred freedoms, and its free exercise must be vigorously protected.

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.

It is imperative that Congress act to make sure the power of the IRS is never again used to harass or abuse Americans for exercising their First Amendment rights. The bill I have introduced is tailored to that end. I urge my colleagues to support this bill.

#### AUTHORITY FOR COMMITTEES TO MEET

##### COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., in room SD-406 of the Dirksen Senate Office Building, to conduct a hearing entitled "Oversight Hearing: The President's FY 2016 Budget Request for Nuclear Regulatory Commission."

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

##### COMMITTEE ON FOREIGN RELATIONS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on April 15, 2015, at 9:30 a.m., to conduct a hearing entitled "American Food Aid: Why Reform Matters."

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

##### COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., in room SD-106 of the Dirksen Senate Office Building.

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

##### COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., to conduct a hearing entitled "IRS Challenges in Implementing the Affordable Care Act."

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

##### COMMITTEE ON THE JUDICIARY

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled "The Need to Reform Asset Forfeiture."

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

##### SELECT COMMITTEE ON INTELLIGENCE

Mr. ENZI. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on April 15, 2015, at 2:45 p.m.

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

##### SPECIAL COMMITTEE ON AGING

Mr. ENZI. Mr. President, I ask unanimous consent that the Special Committee on Aging be authorized to meet during the session of the Senate on April 15, 2015, at 1:30 p.m., in room SD-562 of the Dirksen Senate Office Building, to conduct a hearing entitled "Catch Me If You Can: The IRS Impersonation Scam and the Government's Response."

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

##### SUBCOMMITTEE ON SEAPOWER

Mr. ENZI. Mr. President, I ask unanimous consent that the Subcommittee on Seapower of the Committee on Armed Services be authorized to meet during the session of the Senate on April 15, 2015, at 9:30 a.m.

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

##### SUBCOMMITTEE ON STRATEGIC FORCES

Mr. ENZI. Mr. President, I ask unanimous consent that the Subcommittee on Strategic Forces of the Committee on Armed Services be authorized to meet during the session of the Senate on April 15, 2015, at 2:30 p.m.

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

##### UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. ENZI. Mr. President, I ask unanimous consent that the Senate proceed