

Committee on Appropriations, with my vice chairman Senator RICHARD SHELBY, Senator DAN COATS, and the Subcommittee on Homeland Security, Senator DAN COATS and Senator Mary Landrieu, we came up with a fiscal framework. So did the House. They came up with it. So the very money that we put into the CR and the clean bill that Senator SHAHEEN—now the ranking member—and I had, has the funding for Homeland Security that Homeland Security says it needs and we have arrived at on a bipartisan basis.

If in fact we are allowed to bring up a clean bill, we have agreed on the money. There is no dispute over the money. We have looked very carefully at it. We worked on a bipartisan basis. We worked on a bicameral basis. We are ready to go. What will slow us down is if we get into an intense debate on immigration and riders to try to stop the activities of President Obama.

I strongly recommend to my colleagues: Do not play politics with the security of the United States of America. We were all horror stricken at what happened in Paris. We are repulsed at what is going on with ISIL. We are very concerned about lone-wolf attacks. We worry—and the chair of the authorizing committee on Homeland Security in the House has said: They are coming here, they are coming here, they are on their way. We have got to be ready. Well, one of the ways we have got to be ready is to make sure the resources in Homeland Security are funded and that they are not worried about a shutdown, showdown, slamdown politics over a fight on immigration.

Should we have a discussion on immigration? You bet. Should we even have an outright robust debate on it? I am all for it. But leave Homeland Security alone. Pass the money bill. If you disagree with the money, argue over that. But if you want to fight over immigration policy, that is another debate for another day in another way.

The Nation faces growing threats where Americans are endangered at home and abroad. Terrorists are threatening us with bombs and guns, and lone wolves in Ottawa, organized radicals in Paris, cyber criminals with backing from nation states and organized crime.

In terms of the Secret Service, we have the need to reform the Secret Service. We have fence jumpers at the White House, drones landing on the White House lawn.

In the face of these threats, the Republican majority's response is to hold the funding of Homeland Security up to pick a fight with the President over immigration. Uncertainty undermines security. Let's give the Agency certainty of funding.

We are 4 months into the fiscal year. Another continuing funding resolution would be the fifth continuing resolution. That is no way to run an agency so big, so complicated.

Senator COATS and Senator Landrieu and our House colleagues worked so well to come up with the bill. They provide resources for DHS, with the total funding of \$39.7 billion, an increase of over \$400 million above the fiscal year 2014. We could pass that today. We could pass it on Monday, we could pass it on Tuesday.

All of my Democratic colleagues and I wrote a letter to Senator MCCONNELL asking him to schedule an immediate vote on a clean vote on Homeland Security. Well, let's see where we go on that.

What we have here, the clean bill offered by Senator SHAHEEN—now the ranking member on the Homeland Security Subcommittee on Appropriations—and I have a compromise funding bill that gives certainty to the people who work on the front lines to secure the Nation, whether it is securing the border, whether it is building capacity to meet agricultural and biological threats, whether it is replacing aging nuclear detection equipment, also helping our Coast Guard build their national security cutter so the Coast Guard can protect us against drug runners, pirates, terrorists.

More than any other specific increase, enacting a clean Homeland Security bill shows the Congress and the Nation value. We do value security, and we value the men and women who work every day to provide us with that security. Uncertainty jeopardizes security. We value them.

I urge my colleagues to put their money where their mouths are to enact a clean homeland security bill, and not to get into this whole debate with immigration.

I look forward—as we wrap up the debate on the Keystone Pipeline, we then take up Homeland Security and we take up a clean bill.

I yield the floor.

I suggest the absence of a quorum.

Mr. BOOZMAN addressed the Chair.

The PRESIDING OFFICER. Will the Senator withhold?

Ms. MIKULSKI. Mr. President, I would say to the Senator from Arkansas, my time was delayed. I hope I have not slowed the Senator down this morning. I didn't realize you were here.

Mr. BOOZMAN. No, No. I thank the Senator. Everything is fine. We appreciate the Senator, as always.

The PRESIDING OFFICER. The Senator from Arkansas.

#### HONORING LIEUTENANT COLONEL STEVE GRAY, RETIRED

Mr. BOOZMAN. Mr. President, I wish to take a few moments to honor a true champion of veterans, retired Lt. Col. Steve Gray, who is set to retire from public service at the end of this month after nearly 16 years of helping his fellow veterans in Arkansas.

Since I came to Washington 13 years ago, Steve has served on my staff advocating for the needs of servicemembers and veterans across the Nation.

He has been a trusted aide whose reputation in Arkansas's veterans community is second to none. His passion and advocacy has resulted in better service offerings at veterans facilities across Arkansas. It is reflected in the lives that he has helped make better by solving an individual's problems at the VA.

If Steve was able to track down military medals a veteran earned but never received, those medals weren't just dropped in the mail. Steve would crisscross the State, personally delivering them, dressed in his Air Force blues, and present them with the stories of the veteran's time in service.

A veteran himself, Steve served honorably in the Air Force as a tactical air controller, with assignments as director of operations and commander in Virginia, Vietnam, California, Utah, Florida, Colorado, Kansas, and Iceland.

He also served as national director for the National Guard recruiting, retention, and advertising at the Pentagon. His final assignment before retiring with the rank of lieutenant colonel was in Germany where he served as an adviser to the commander and chief of the Air Force in Europe.

Along with the work he does in an official capacity, Steve is active in a number of veterans service organizations, including the American Legion and the Wounded Warrior Program.

He has served as vice president of the Arkansas Council of Military Officers Association of America.

I am excited for Steve as he embarks on the next chapter of his life, but we are losing a fantastic advocate for Arkansas veterans. However, I know that my staff will continue to provide the best possible service to Arkansas's veterans as we have the blueprint on how to do it right, thanks to Steve. He has literally set the gold standard on how to deliver for veterans.

I know also that in retirement Steve does not mean to fade from sight. Steve is not the slowing-down type of personality. Certainly he will take some time to travel with his wife Sharon in their retired life. But along with the relaxation, Steve has grand plans to travel the country singing at veterans retirement homes, and he intends to stay active with the Arkansas Veterans Coalition. This is his calling, his passion, and I am quite certain Steve will continue to work with the veterans community for years to come.

Thank you, Steve, for your service in uniform, your dedication to your fellow veterans, and most of all thank you for your friendship.

I yield the floor.

The PRESIDING OFFICER (Mr. ROUNDS). The senior Senator from South Dakota.

#### HELPING THE MIDDLE CLASS

Mr. THUNE. Mr. President, last week President Obama came over to Congress to deliver his annual State of the Union Address. His speech focused heavily on something Republicans have

been talking about for the last 6 years: helping the middle class. Occasionally the President even sounded as if he had stolen a line from Republicans, which I can assure you Republicans were happy to provide.

Seriously, Republicans were glad to hear the President pivoting back to the middle class. Providing relief for the middle class is the Republican priority in the new Congress and we are eager to work with the President to get things done for American families.

Unfortunately the President's speech didn't show the same willingness to work together. In fact, Wolf Blitzer from CNN said: "I don't remember a State of the Union Address where I heard a President issue so many veto threats to the opposite party in the United States Congress."

While it was good to hear the President focus on the middle class, his actual proposals for helping them left much to be desired, because unfortunately they were more of the same top-down, big government policies that have failed to help Americans over the past 6 years. For example, the President proposed a new tax on middle-class families' college savings accounts—the last thing families need when they want to save for their children to go to college. Fortunately, the President because he received so much pressure has been forced to withdraw this particular proposal, but his speech contained a lot of other proposals that would not provide the help American families need.

If there is anything the past 6 years have shown, it is that big government is not the solution to our economic challenges. In fact, it is the cause of many of our economic problems.

Take a look at ObamaCare. A Gallup poll released last week found that health care costs are one of American families' top two concerns. It is no wonder. ObamaCare was supposed to help our Nation's health care problems. It was supposed to drive down premiums and make health care more affordable. Instead, it has generally done the opposite.

Since ObamaCare became law in 2010, health care premiums have risen. Millions of Americans have lost their health insurance plans. Others have lost access to doctors or to convenient hospitals. Still others are stuck in insurance plans paying more for less coverage. Then of course there are all the problems the law has created for workers and businesses and the pain millions of Americans will be feeling this tax season when they discover they owe the government money from their ObamaCare subsidies or that they must pay a tax penalty for failing to have government-approved health insurance.

The American Action Forum recently ran the numbers and estimated that 6,000 people in South Dakota will have to pay the ObamaCare tax penalty for not having government-approved health insurance. According to a calculator on the Wall Street Journal's Web

site, the average individual in South Dakota will pay a \$394 penalty this year, while the average family of four in South Dakota will pay a \$650 penalty. Now that is a lot of money. That is a lot of money for a family in South Dakota, and it is only going to go up because the tax penalty will rise in 2016.

As we can see on this chart, South Dakotans could be spending that tax money on a number of essential items if they didn't have to pay the penalty. In fact, for \$394 in South Dakota you can buy 201 gallons of gas at current South Dakota prices, buy 6 weeks of groceries or make 1.1 car payments with that amount of money. That is for an individual and the amount they can be basically hit with in terms of the tax penalty.

If we look at how this impacts a typical South Dakota family—and the distinguished Chair knows exactly what I am talking about—if they didn't have to pay that \$650 tax penalty, it could be used for 332 gallons of gas in South Dakota at South Dakota prices, 3 weeks of groceries or almost two car payments. If we think about 332 gallons of gas in South Dakota, that would cover a lot of trips to school or to football practice or to dance practice. These are real-world impacts on real people. As ObamaCare has demonstrated, big government is not the answer.

While it is great the President wants to focus on helping the middle class who suffered for years under his policies, he cannot help them if he insists on pushing more of the same failed top-down, big government policies. The last few years have involved laying a lot of burden on American workers and on the American economy to fund big government programs and the President's pet projects.

Take the ObamaCare tax on life-saving medical devices such as pacemakers and insulin pumps. This tax was put in place to help pay for the President's health care law, but it has ended up negatively affecting jobs in this industry. Even Democrats who voted for the President's health care law are pushing to get rid of this tax.

Take the Obama Interior Department's recent decision to push for closing off large swaths of Alaska to energy development that would create jobs and benefit Alaska's economy, as well as strengthen America's energy independence or take the crippling new energy rules the President's EPA has proposed, such as a new tax on coal-fired powerplants that could result in the loss of tens of thousands of jobs and devastate entire communities; likewise, the EPA proposal to lower the ozone standard that would be the most expensive EPA regulation in history.

I intend to reintroduce my bill, the bipartisan CASE Act, to make sure we tackle places with the worst smog in the country before forcing cleaner areas to meet what is an impossible standard.

If we want to fix the economy, we have to stop weighing it down with taxes and regulations. We have to reject yesterday's stale policies with their focus on taxing, spending, and regulating. Instead of pushing big government solutions, we need to rebuild our economy from the bottom up.

Republicans are focused on the future that embraces and fights for the potential of the people, not government. That means passing legislation to free businesses to create jobs. It means reforming our Tax Code to put more money in the pockets of American families and to make it easier for American businesses to compete around the globe. It means eliminating the kind of heavy Washington spending that is weakening the economy and piling up debt on the backs of the next generation of Americans. It means getting rid of redtape and regulations that are stifling energy development and the jobs that go along with it and preventing more American businesses from growing and hiring new workers. It means opening new markets abroad for American manufacturing and American farm products.

The past 6 years have not been kind to American families. A recent Reuters story opened by saying, "Barack Obama enters the final 2 years of his legacy with a blemish on his legacy that looks impossible to erase: the decline of the middle class he has promised to rescue."

Household income has fallen by more than \$2,000 on the President's watch, according to Sentier Research. Meanwhile, prices have gone up. Millions of Americans are unemployed while millions more are stuck with part-time jobs because they cannot find more work. Millions of other Americans are so discouraged with not finding work over the past 6 years that they gave up looking and dropped out of the labor force entirely. Wage growth has remained stagnant during the Obama Presidency. As a CNN headline put it after the President's State of the Union Address, "Obama says wages are growing. They're not."

It is no surprise middle-class families aren't feeling an economic recovery or that Americans list lack of money and low wages as one of their top financial concerns.

A New York Times headline from Sunday read "Middle Class Shrinks Further As More Fall Out Instead of Climbing Up."

It doesn't have to stay this way. Republicans don't believe in a permanent middle-class decline. If we stop government from weighing down our economy with taxes and regulations and start freeing businesses to create new jobs and opportunities for American workers, our economy will rebound and the middle class will feel the effects.

Republicans are already working on legislation to help the middle class and we will be sending our first job-creating bill with legislation to approve the Keystone XL Pipeline and the

42,000 jobs it will support during construction to the President very shortly. We hope the President will sign it.

American families have had to spend 6 years in this economy. They shouldn't have to wait any longer for relief.

Mr. President, I yield the floor.

The PRESIDING OFFICER. The Senator from Kansas.

Mr. ROBERTS. Thank you, Mr. President. I would like to thank my distinguished colleague from South Dakota, Senator THUNE, for his very comprehensive review of where we are with the economy and the need for the Keystone Pipeline to pass. As always, Senator THUNE in a very articulate manner made the case for our country to become more energy independent and also touched on national security and the stagnant situation we face with our economy.

I thank the Senator for his remarks.

#### INTERNAL REVENUE SERVICE

Mr. ROBERTS. Mr. President, in this new Congress we have an opportunity and a responsibility to address an issue of utmost importance to every American: the current dysfunction at the Internal Revenue Service.

I do not use the word "dysfunction" lightly, but I reach that conclusion when I see the agency systematically suppress the political activity and free speech rights of American citizens. I also reach that judgment when I see the agency unable to effectively police its personnel, as seen in the tax delinquency levels of the agency's staff, when bonuses have been awarded to these same employees. These are critical issues we must address, particularly as we in Congress face our obligation to reform our tax system.

The IRS targeting of conservative and other groups that came to light way back in May 2013 is neither a trivial issue, nor one we can ignore—no more back burner. This is a front-burner issue.

We have hit many roadblocks in this investigation, and it is certainly premature for us to reach any conclusions or to make concrete recommendations on how to address the IRS targeting. That being said, we have a pretty clear sense of what happened. In my view, this egregious conduct and the condescending response by the top IRS officials should come to a screeching halt. For over 2 years the IRS targeted conservative and many other groups applying for tax-exempt status with inappropriately intrusive information requests. The IRS also delayed processing these applications, and according to recent reports has continued to delay processing applications. It hasn't stopped—amazing, simply amazing.

When the targeting came to light, senior members of the agency tried to cover up the IRS' actions by providing incomplete and misleading information to Congress about what was being done. Very recently we learned the

agency has found tens of thousands of pages of information relating to the targeting. The review of these documents has not yet begun.

The good news is that the inspector general for the IRS has these records now. The bad news is that there are technical difficulties processing those records. The Senate Finance Committee has yet to receive this information as the investigation continues. There is no doubt the review will lead to further interviews with officials in the IRS and other government agencies.

The actions of the IRS and its leadership have profound implications for reform of our overly complex and antiquated Federal tax system. Let me quote from the Internal Revenue Service mission statement: The IRS tries to provide America's taxpayers "top quality service" by helping them understand and meet their tax responsibilities. They are meant to do all this—this is the underlying, this is the one statement the IRS should remember every day—"with integrity and fairness to all." With integrity and fairness to all.

Now in the targeting scandal, I believe the IRS is no longer the neutral tax collector its mission states it to be and that the IRS is inappropriately open to a partisan political agenda of the White House and its allies, if not to working as a direct tool or means of suppression to the right of free speech.

The other issue with the IRS also showing its dysfunction relates to the tax compliance of IRS employees and in fact the compliance level of Federal employees all across our government. As of September 2013, Federal employees were delinquent on \$3.4 billion in taxes. Yes, that is right—1,500 Treasury employees were delinquent, owing close to \$10 million. While in the grand scheme of Federal finances it is a very small amount, it is tremendously galling and sends a terrible message to taxpayers to know that many of these employees were awarded bonuses—they were awarded bonuses—even though they owed back taxes.

Let me be perfectly clear. Any employee who deliberately ignores the process and procedures for fulfilling their tax obligations like every other American must be held accountable. This is a basic principle upon which I think we can all agree. When these public employees serve at the IRS, their lack of willingness to pay their tax obligations calls into question the integrity of the agency. It is unconscionable that there are tax delinquents working as tax collectors.

In these two matters, it is very clear that the IRS is again not conducting itself with integrity and fairness—far from it. The crux of the issue is that neither the Congress nor the tax-paying public can have any confidence that the agency acts in an evenhanded manner or with the best interest of the taxpayer at heart.

This is a very troubling at a time when the IRS's role in the economy

and in people's lives has been greatly expanded by ObamaCare. From the very first, the idea of using the IRS to implement and enforce ObamaCare is an anathema to common sense.

It is bad enough now when taxpayers are audited. Nobody likes to hear that knock on the door or receive a telephone call or email after being targeted for their political beliefs and blocked from exercising their free speech rights. But to expand the role of this agency into everyone's health care decisions is just plain wrong. That is a box canyon we should not ride into.

Tax reform presents us with the opportunity to look at these issues much more closely. When we have completed these investigations and have issued reports, I will review the results very carefully to see what legislative fixes to the IRS and the Tax Code may be necessary. Make no mistake about it, I am not going to let this slip from the radar, and we should not let this slip from the radar with regard to the Senate Finance Committee. There are too many blips on the screen—large blips.

I hear from Kansans every day who are fed up with the IRS. I think most Members in this body feel the same way. There is a lot of discontent with the tax system and its enforcement, and there are regular calls for even scrapping the whole collection apparatus. I agree we need to take a hard look at tax reform in the agency.

Of course we have an immediate obligation to take up tax reform, and the Finance Committee will do so, but the question remains: If we are successful in reforming the Tax Code—truly climbing that mountain—how can we turn a reformed code over to an IRS that is so rife with scandal?

The other action we must take immediately is to block the IRS from taking any further steps to restrict constitutional free speech rights. This is why just yesterday I joined with my colleague from Arizona Senator FLAKE to again introduce legislation to prevent the IRS from moving forward with a regulation project on the political activities of social welfare groups, the 501(c)(4) regulations.

It is completely inappropriate for the agency to move forward with this project until we understand what went on and what structural and procedural changes are needed at the Internal Revenue Service to prevent the targeting of political opponents from ever happening again. Senator FLAKE and I have proposed a very straightforward and commonsense approach to this challenge. We simply halt further action on the proposed regulations until the congressional investigations into the IRS actions are completed.

The bill we have introduced freezes further IRS actions for 2 years and would make it clear the IRS can only enforce the regulations that were in place before all the targeting began.

I also wish to make it clear that we can no longer tolerate rewarding government workers who cannot be bothered to comply with our tax laws.