

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.

So today I am offering legislation to block Federal employees who are delinquent on their Federal taxes—here is the key—and making no effort to pay their tax liability; we will block them from receiving a bonus or award from the Federal Government. If someone is a Federal employee, they should not be receiving a bonus if they are not making an effort to pay back taxes.

I think the purpose of my bill is very simple. If someone is a Federal worker, they should be making a good-faith effort to pay their taxes like everybody else or at least work with the IRS to pay down their debt. Holding Federal employees accountable for their tax debt may even foster public confidence again in our tax system.

Amazingly there are Federal employees at almost every agency, including the Internal Revenue Service, who are significantly delinquent in their taxes and not working to pay their debts. That is wrong. That is not fair. It is not good government practice. That is an understatement. My bill will put a stop to this practice.

It is no wonder, given the IRS's behavior and the behavior of these Federal tax delinquents, that Kansans and virtually every American doubt that the government can administer the tax laws in good faith. The lack of faith in the Internal Revenue Service is an important reason why Congress must rewrite the Tax Code, simplify how we pay taxes, and reduce the government's intrusion into economic and other affairs of the public.

We don't need the IRS regulating constitutionally guaranteed free speech and muzzling lawful political activity. We also do not need to reward Federal employees who do not even make the most minimal effort to pay their tax debt and then give them bonuses. The hypocrisy of IRS agents getting bonuses when they don't pay their taxes has to stop.

Finally, there are other issues at the Internal Revenue Service. There was a recent statement by the IRS Commissioner warning—threatening—the tax-paying public, during tax-filing season no less, that the agency is drastically cutting taxpayer service functions. I am talking about answering calls, tax return help, and other programs that assist the average American to fulfill their tax obligation.

The Commissioner blames the budget sequester. I understand that. Every Federal agency is now upset about the sequester. I am upset about the sequester with regard to our national security and the spending caps setting these cuts. The IRS Commissioner is upset about that as well. That is beyond amazing when we have learned that the agency has made so many poor decisions, such as entering into a contract with the IT company that was just fired by Massachusetts, Vermont, and the Department of Health and Human Services for its failure in implementing the healthcare.gov Web site. The historic rollout was a total

disaster. I expect we will get into this in detail next week when the Commissioner comes before the Finance Committee. I am going to be asking him questions about the same topics I brought up in these remarks.

In the meantime, just a suggestion to the IRS—from the Commissioner on down—take a hard look at the mission statement, concentrate on serving the taxpayer, stop threatening the American public with the loss of service, and try to do the best you can in a most difficult budget environment.

We have an obligation to have the IRS serve with integrity and fairness to the American public, and that is not happening now. Let's work together to make sure it does happen.

I yield the floor, and after careful inspection, it appears to me we do not have a quorum present. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Mr. UDALL. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER (Mr. COATS). Without objection, it is so ordered.

Mr. UDALL. Mr. President, I ask unanimous consent to speak in morning business. I know the managers will be here shortly, and when they arrive I will obviously yield the floor to them.

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

#### RENEWABLE ELECTRICITY STANDARD

Mr. UDALL. Mr. President, today we are voting in the 11 o'clock series on the renewable electricity standard—a bill to promote 25 percent of our electricity to come by renewable sources by 2025.

From what we have heard these past few weeks, we are either on the floor debating an energy bill or a jobs bill. This is what my Republican friends and colleagues have been saying.

The Keystone Pipeline fits neither one of these descriptions. The Keystone Pipeline is not an energy bill. The bill lacks a comprehensive energy policy; it lacks even trying to set one. This is not a “do it all, do it right” energy bill. It isn't even a “drill, baby, drill” bill. This is the “drill, Canada” bill.

If we are going to debate energy policy, we need to debate and adopt a renewable electricity standard. The Keystone Pipeline is an investment in doing things the old way—importing foreign oil. Instead of doubling down on foreign oil, we should be talking about how we can move America forward by investing in homegrown energy for the future. The renewable electricity standard is such a bill.

I wish to point out that States already recognize this fact significantly. Colorado has a 30-percent target by 2020. Nevada has a 25-percent target by

2025. Oregon has a 25-percent target by 2025. A number of other States have renewable electricity targets. Twenty-nine States, in fact, are developing a national market. There are many States that are meeting these goals and moving forward aggressively.

In 2013, the State of Iowa produced 27 percent of its electricity alone with wind power.

I see the chairwoman of the Energy and Natural Resources Committee on the floor. I promise to yield. I only have a couple of more minutes. I thank the chairwoman.

This amendment—the renewable electricity standard—is a start to a comprehensive energy policy for the United States.

We are told the Keystone Pipeline is a jobs bill. We are told Keystone will create jobs. Of course, we are all for that. But how many jobs? We are talking about 2,000, 3,000 construction jobs, but the permanent jobs are in the range of 50. How about a renewable electricity standard that promotes long-lasting manufacturing and installation jobs—American jobs, permanent jobs—jobs that can't be outsourced?

The renewable electricity standard could create an additional 274,000 to 297,000 jobs in the United States in such areas as construction, operations, and engineering. Over 50 percent of these jobs would be created in the manufacturing sector. These are hundreds of thousands of 21st century American jobs in my State and across the country. We owe it to all Americans to consider this and other amendments that would improve the bill.

Right now, we are losing out to other countries in both solar and wind. China has the largest market share. A national renewable electricity standard would help us move forward aggressively to get our market share in those two areas.

It is clear to me a national renewable electricity standard would combat global warming while creating hundreds of thousands of jobs across the country. It will help maximize our energy potential while strengthening our economy and our energy security.

Let's vote on that. Let's move forward to meet the real energy needs of American families.

I thank the chairwoman for being so gracious and for her courtesy.

I yield the floor.

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

#### KEYSTONE XL PIPELINE ACT

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of S. 1, which the clerk will report.

The legislative clerk read as follows:

A bill (S. 1) to approve the Keystone XL Pipeline.