

They are watching to see if the President of the United States tosses aside another American friend, clearing the way for a new Persian empire—a tyrannical empire armed with nuclear weapons.

I will end with the thoughts of Natan Sharansky, a survivor of the Soviet Gulag. He said:

Today an American President has once again sought to achieve stability by removing sanctions against a brutal dictatorship without demanding anything in return. . . . We are at a historic crossroads, the United States can either appease a criminal regime—one that supports global terror, relentlessly threatens to eliminate Israel and executes more political prisoners than any other—or stand firm in demanding change in its behavior.

I don't think a lot of people know about Camp Liberty, but I want you all to know that there are 2,000 people over there who were fighting for freedom in Iran. The American people committed to protecting them and to getting them to a place where they can be safe. These are refugees who are fully vetted. They have gone through all the processes that we are wondering and worrying whether the Syrian refugees can. Let's show good faith by fulfilling our promise to the people at Camp Liberty and making sure that the American people know and the people at Camp Liberty know that we care about them and we wish them the very best that they can achieve—and that is not in a camp somewhere in Iraq.

Thank you, Mr. President.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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 President, I ask unanimous consent that the order for the quorum call be rescinded.

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

#### TRIBUTE TO GOVERNOR TERRY BRANSTAD

Mrs. ERNST. Mr. President, I rise today to honor my good friend and the Governor of Iowa, Terry Branstad. Monday marks his historic milestone as the Nation's longest serving Governor with 7,642 days in office working for our great State of Iowa. Our Governor has devoted his life to public service and has worked tirelessly through his 99-county tour to ensure that Iowans' voices are heard.

I have also had the great honor of serving under the Governor during my time in the Iowa Army National Guard. Through the years, Governor Branstad and I have had countless conversations about the military and our veterans. We both know these men and women are well trained and have selflessly sacrificed in defense of our freedoms and our way of life. That is why we must ensure that our veterans are properly prepared to transition back to civilian life.

As a veteran himself, Governor Branstad recognizes just that. It was

Governor Branstad who led significant efforts to help veterans find work across Iowa, following their launch of the Home Base Iowa public-private initiative in November of 2013. Since then, Home Base Iowa has succeeded in helping over 1,500 veterans in Iowa find work, getting 900 businesses to join the Home Base Iowa initiative. There are also 24 Home Base Iowa communities around the State, and we have 16 educational institutions that are working with the initiative and have been deemed Certified Higher Academic Military Partners. All that great participation and success is thanks to the Governor's leadership.

Through the years, our State has been incredibly fortunate to have a Governor who truly cares about the people and our veterans. The fact that he continues to wear his uniform for various veterans' events in Iowa further illustrates his support, his leadership, and his commitment to our men and women in uniform. Our Governor is someone who truly cares about serving others, and we are incredibly fortunate to have a leader such as he.

In light of his major and well-deserved milestone, we honor Governor Branstad's steadfast commitment and leadership to the people of Iowa.

With that, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

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

#### IRS REPORTING REGULATION ON CHARITABLE DONATIONS

Mr. ROBERTS. Mr. President, I rise to alert the Senate and all of my colleagues to yet another—yes, yet another—egregious action by the Internal Revenue Service, one that will affect every charity, every church, every nonprofit, and the communities they work so hard to serve. I emphasize “another” because it seems that the IRS continues a march toward regulations and practices that target and burden hard-working Americans.

Let me just recap. First, we learned that the IRS had released confidential tax return information on companies the IRS believed opposed the administration. Then we uncovered that the IRS had illegally targeted groups whose views differed from the White House, followed by an extensive effort to hide information on these actions—i.e., Lois Lerner, her so-called “lost e-mails,” which weren’t ever really lost. It was true injustice to law-abiding organizations and American citizens, which is why I should not have been surprised—but I was—to learn of the IRS’s latest scheme.

Hot off the press is a new IRS proposed regulation that needlessly tar-

gets charitable contributions. Right now, when you make a contribution of \$250 or more, charities will send you a “written acknowledgement” confirming the details of the donation. The taxpayer uses this acknowledgement to document his or her tax deductions should there be any question.

Most charities take the time to send out a written confirmation of the donation as part of their thank-you to the donor. It is simple, it is inexpensive, and it builds good will. In short, it works for the taxpayer and also for the charity. That is it—a straightforward, commonsense method to confirm a donation was made, and no one, not even the IRS, argues that it is not working well.

But now the IRS has proposed a new method to substantiate donations—a method that could do great harm to the charitable sector and give the IRS more tools to go after taxpayers they may not like, as we know they have done before. The IRS wants to set up a new, more formal system where the charity would have to gather information about its donors, keep that information, and—here is the rub—report the information to the IRS.

What type of information are we talking about? The return would include the charity’s name and address, the donor’s name and address and—here is the scary piece—the donor’s Social Security number. Again, all of this new information would have to be sent to the donor and the IRS and kept on file by the charity at considerable cost. Even more disturbing, the IRS would store, maintain, and use this information in case the donor is audited.

Although this is described as an option, given the IRS’s recent track record, do we really trust the agency to store this information and not use it for other purposes? I, for one, do not. I don’t think we can trust them with a new source of data on donors. We must do all we can to prevent the IRS from gaining access to this sensitive data.

I am also alarmed at the thought of whether the IRS can properly safeguard this information because the agency has demonstrated zero capacity to keep similar data out of the hands of people who commit fraud, and thieves. Charities and churches that routinely receive thousands of dollars from their supporters now become greater targets for people to commit fraud.

Earlier this year, the IRS admitted that it had been hacked and private taxpayer information had been compromised. If they can do it to the IRS, you had better believe they can do it to your local nonprofit. And while the IRS today says this rule as proposed would simply be voluntary, suffer no illusion: The IRS will eventually move to make this a mandatory requirement.

Charitable organizations are also speaking out against the IRS proposal. They understand the chilling—chilling—effect this would have on

their donors, but, more importantly, on the communities they serve.

Tim Delaney, president and CEO of the National Council of Nonprofits, recently wrote:

The IRS proposal would open the door for scam artists. . . . Nonprofits have neither the financial resources nor sufficient staffing to combat hackers who will see an easy source for Social Security information. This also creates a liability nightmare for innocent nonprofits. . . . To be asked to share their address, their credit card number and their Social Security number all in the same place would be enough to scare even the most committed donor to decline to give.

Tim Delaney has aptly summarized this pending and serious problem. He poses very legitimate concerns, especially regarding how scam artists might operate, explaining:

Imposters' phone scripts will go something like this: "Hi . . . I'm working for several nonprofits here in Kansas to make sure that generous donors like you get full credit for your wonderful contributions. . . . The nonprofits asked me to thank you for your generosity and confirm your name and address. . . . Also, the IRS has a new regulation that nonprofits need your Social Security number so we can send you a form confirming your contribution in case you get audited. What's your Social Security number so we can send you the form?"

Sadly, many people who want to be sure to support their charity will give the scam artists exactly what they want.

To protect the mission of our non-profit community and the taxpayers who share their hard-earned dollars with those in need, I have introduced legislation to block this regulation and to maintain current law. The Protecting Charitable Contributions Act would maintain current IRS rules governing the substantiation of charitable contributions, and prohibit the IRS from issuing, revising, or completing any new regulation that would alter the existing rules. This just makes sense. And I would think the IRS would agree when in their own description of the proposal they state that the present system works effectively.

I urge my colleagues to support this legislation and to join me in stopping this dangerous and unneeded proposal from moving forward.

I urge all those who play a role in supporting nonprofits to go to the IRS Web site before December 16 to provide written comments to the IRS about this proposal. Yep, the IRS would like to have your comments.

Let me repeat that. I would urge all those who play a role in supporting nonprofits to go to the IRS Web site before December 16 to provide written comments to the IRS about this proposal. The message should be simple: No.

This is one Christmas greeting you had better send.

Mr. President, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

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

#### PERKINS LOANS, HARDEST HIT FUND, AND ENFORCE ACT

Mr. PORTMAN. Mr. President, I rise today to talk about a couple of areas where I think we can make progress on legislation before the end of the year. This has been a legislative session in which we passed a number of important bills, and I think there is more we can do. Specifically, I am going to talk about some legislative initiatives that will give a leg up to American workers—Ohio workers—and also to help our families and help our students.

I will start with students. There is an opportunity over the next couple of weeks for us to ensure that we reauthorize the Perkins Loan Program. Perkins is an incredibly important program, particularly for low-income students. In my view, of all the student loan programs out there, Perkins is by far the most flexible. This is an urgent matter because if we don't pass an extension, new loans will not be rewarded, even in January as students start this next semester. Let's not allow college tuition to become even less affordable for low-income students. Let's ensure that they can get a college degree to pursue their dreams and that we do move forward with this Perkins reauthorization.

I spoke about this on the floor a month or so ago. I talked about it as a program that was incredibly important for students in my State. I talked about the fact that there are 60 schools in the Buckeye State, in Ohio, that have received loans from this program. Over the last school year, more than 25,000 Ohio students received financial aid through Perkins—including about 3,000 students at Kent State University and about 1,700 students at the Ohio State University.

I was in Columbus last weekend and had a chance to meet with some Ohio State students who care a lot about this. They want to ensure that this Perkins is going to be there for them so they can stay in school. Some of them already have help from other programs, but they know that if they don't have the Perkins Loan Program, they can't afford to make ends meet and to stay in school. It is very important.

I have also heard from our college Presidents from around the State—particularly from Dr. Beverly Warren from Kent, who was here a couple of weeks ago to talk to me about this, and Dr. Michael Drake, whom I saw last week at Ohio State. They want to ensure that their students have this possibility.

One of the students I talked to is Keri Richmond. Keri is a junior at Kent State, and she interned at my office this past summer. Keri was an in-

credible intern. She is a student who is working hard. She is at Kent State, likely to graduate a little bit early. She spent her teenage years going from foster home to foster home. She fought the odds, and she is now excelling in college. She is bright. She is ambitious. Even with her Pell Grant, she has to have that Perkins loan in order to be able to stay in school, in order to make ends meet.

This is an important program, but it is not about a program. It is not about numbers. It is about people. It is about Keri Richmond and others like her. The impact goes well beyond Ohio. Over 1,700 colleges and universities across the country participate in this program. Low-income students everywhere rely on it. If it expires, it is only more difficult to pay for school. Instead, what we should be doing in the Senate is making it easier, not harder, to afford to go to school. Some of these tuitions have gone up and up. We have to be sure every kid has a chance to be able to get ahead by going to college or university.

If we don't move, students who previously received a Perkins loan will lose their eligibility if they change institutions or academic programs. It is a big deal for them. If we don't act soon, students who are seeking loans for the winter and spring semesters will be ineligible. In total, it is possible that 150,000 freshmen will lose their eligibility this fall. We can't let that happen. Let's not allow college tuition to become this roadblock for low-income students who are looking for a college degree. Let's give them this chance. Let's give them this opportunity. By the way, let's extend it but at the same time work on ways to improve the program. I know there are some Members on my side of the aisle—and I think on the other side as well but certainly on my side of the aisle—who said they have concerns about some of these student loan programs and would like to reform them to make them work better. That is great. Let's take the time to do that.

In the meantime, let's not eliminate this program and have these kids fall between the cracks. I am there on the reforms. I would like to help on that. I think we can do better for all of our student loan programs and help all of our kids be able to have a better chance to succeed. Let's not create this terrible uncertainty for these students in the meantime. Let's extend this program and then work on those reforms.

I thank Senator CASEY, Senator BALDWIN, Senator COLLINS, and others for their strong leadership on this. I want to ask my colleagues in the Senate to do simply what the House has done and do an extension of this program. The House has already passed this legislation. There is no reason it shouldn't be in the omnibus legislation, and there is no reason we shouldn't move forward with ensuring that these kids have the certainty they need to be able to stay in school.