

Here are a couple of other particulars: They received more than 100 million calls but only answer 1 out of 4. Calls averaged 18 minutes of hold time. In my own business, if you add 18 minutes of hold time, you just gave the order to one of your four or five competitors. None of us likes that.

Face-to-face assistance declined from 4.4 million in fiscal 2016 to only 1 million in 2020. The IRS is now telling us to buckle up for service even to get worse.

Let's use some common sense. Before you raise prices in a business or you ask your customers to even be more forbearing when you are delivering bad service, your competitors would take you out. Here, in the Federal Government, you don't have that kind of inherent competition, and, sadly, the public—American taxpayers—have to put up with it. And when your default position is always to spend more money, I know the American public is interested in something better than this. Sadly, for whatever we do that is above and beyond the ordinary, we were borrowing 23 cents of every dollar we spend here. Now it is up closer to 30 cents, and it is in the context that we are \$30 trillion in debt to boot.

This is something, what I am proposing here, since it doesn't eliminate your ability to do it, let's just take it out of the tax season.

Madam President, as if in legislative session, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 2132, and that the Senate proceed to its immediate consideration. I further ask that the bill be considered read a third time and passed, and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. WYDEN. Madam President.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, reserving the right to object, I certainly agree with the proposition that was advanced by my colleague to improve service at the Internal Revenue Service. The fact, however, is the effect of this proposal is to demean IRS workers and distract from the real challenges facing the IRS. And the real challenge can be embodied by the fact that, for years and years, my colleagues on the other side of the aisle have been squeezing and downsizing critical enforcement services at the IRS to the point where the wealthy cheats basically can get a free ride. They can get a free ride.

About the other day, in the context of talking about tax cheats and wealthy partnerships that aren't getting audited, I said the chance that they are going to be subject to real enforcement, when they are a wealthy tax cheat, is about the same likelihood of being hit by a meteor, and it is because of these policies that have been downsizing resources at the IRS to deal

with these wealthy tax cheats for years.

Now, Commissioner Rettig, who is a Trump appointee—an appointee of former President Trump—recently said there are fewer auditors to deal with these wealthy tax cheats today than at any point since World War II.

So they have got that challenge, and then they have an enormous IT challenge because the IRS, by their admission, is still using some systems that are practically dated back to the Dark Ages.

According to the National Taxpayer Advocate, during the last fiscal year, the IRS received a record 282 million customer service phone calls and, with limited staff, was only able to answer 11 percent of them. Commissioner Rettig told the Finance Committee, in a remarkable statement, that it was his opinion that the amount of taxes that go unpaid each year could now be as high as a trillion dollars.

To just wrap up, I want to describe how this all is connected. My colleagues on the other side of the aisle have repeatedly attacked the IRS. They cut, they squeeze, and they have constantly reduced the IRS budget. Wealthy tax cheats are out basically celebrating the decline of real tax enforcement. Law-abiding Americans—the vast majority of Americans—are, of course, frustrated by the declining customer service.

So then we have our colleagues on the other side of the aisle attack the IRS, and the cycle just repeats: more cuts, less enforcement targeted to wealthy tax cheats, and, unfortunately, inadequate customer service. That has been the pattern now for decades.

In my view, this is a gift to tax cheats and an annual headache for just about everyone else.

There is no question the pandemic—and this has been true for every aspect of government—has brought new challenges, just like it has for every business, every school, every government agency around the country. And, in my view, instead of misplacing what the target really ought to be, which is inadequate resources so we can't go after the wealthy tax cheats, somehow we are hearing that it is the workers, these union members, who are at fault. That is not my take.

For the reasons I have outlined, I object.

The PRESIDING OFFICER. The objection is heard.

Mr. BRAUN. Madam President.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. BRAUN. Briefly, respecting what the Senator says about wealthy tax cheats, I agree with him 100 percent. Everybody should pay their fair share. But I guarantee you, there wasn't one wealthy tax cheat that was on hold for 18 minutes. They are not calling in. They hired a lawyer or somebody to do it.

This is impacting Americans, mom-and-pop business owners, folks who

just need to talk to someone. It is not a wealthy tax cheat who would have made 1 of 100 million calls. They don't do that. There is another way to go after that.

All I am saying is, during the busiest time of the year, let's take the resources that we have got, whether they need to be enhanced or not, and let's let them focus on the job of answering the phone and not making a small taxpayer suffer. They are the ones wrestling with the IRS by numbers, not wealthy tax cheats.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. WYDEN. Madam President, I ask unanimous consent that notwithstanding rule XXII, at 6:30 p.m. tonight, the Senate vote on the cloture motions with respect to Executive Calendar Nos. 614, 644, 649, 627, 616, 473, and 474; that at 12:30 p.m. tomorrow, Thursday, February 3, the Senate vote on the cloture motions with respect to Executive Calendar Nos. 495, 496, 673, and 654; further, that if cloture is invoked on any of these nominations, the Senate vote on confirmation of the nominations at a time to be determined by the majority leader, or his designee, following consultation with the Republican leader.

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

The Senator from Iowa.

HUNTER BIDEN

Mr. GRASSLEY. Madam President, this week, news reports made public a May 2019 subpoena from the Justice Department. That subpoena requested financial records relating to Hunter Biden as part of the Department's criminal investigation into his activities.

Notably, that subpoena also requested records relating to James Biden, Devon Archer, and Eric Schwerin. That subpoena sought records relating to companies that Senator JOHNSON and I discussed in our Biden report.

If the reports are accurate, this subpoena is yet another stake in the heart of a totally unsubstantiated claim made by the liberal media and Democrats that the Grassley-Johnson report on Biden was Russia disinformation.

Today, I come here to speak about a matter directly related to the recent news—specifically, the Biden Justice Department's failure to answer fundamental questions related to Hunter's criminal investigation.

I have asked serious ethical questions of the Justice Department that the Department so far has refused to answer. In fact, the Department has actually publicly contradicted itself.

Just one example of contradiction: On May 31, 2021, Senator JOHNSON and I wrote to Attorney General Garland. Our letter noted that Hunter Biden had a close association with Patrick Ho, an individual who is associated with the

communist Chinese Government and its intelligence services. Patrick Ho was also charged and convicted of international bribery and money laundering offenses relating to his work for companies connected to that communist regime.

After his arrest, his first call was reportedly to James Biden, President Biden's brother. Hunter Biden reportedly represented Patrick Ho for \$1 million.

In our letter, we noted that a Justice Department Federal court filing said DOJ had FISA information on Patrick Ho. Not only did they possess this information, the Department informed the court that they intended to use it to prosecute that person.

Senator JOHNSON and I asked the Justice Department for that FISA information as well as FISA information for other Chinese nationals linked to Hunter Biden. In response, I quote the Justice Department:

Unfortunately, under the circumstances described in your letter, we aren't in a position to confirm the existence of the information that is sought (if it exists in the Department's possession).

Now, get that—"if it exists in the Department's possession."

Simply put, that is not a true and accurate statement unless the Department's statement to the Federal court in the Patrick Ho matter wasn't true and accurate.

So, then, as we naturally followed up, on November 15, 2021, we asked Attorney General Garland to explain the discrepancy. No response to this very day.

Both statements can't be true. Either the Department possesses the information or it doesn't possess the information.

So we can legitimately ask Attorney General Garland again: What is your answer?

Now, this doesn't end there with that question. On February 3, 2021, and March 9, 2021, Senator JOHNSON and I asked Attorney General Garland if Nicholas McQuaid is recused from the Hunter Biden criminal case. Now, this McQuaid works in the Department's Criminal Division but worked with Hunter Biden's criminal attorneys before joining the Department. This poses a clear conflict of interest. Attorney General Garland has refused to answer to this very day.

On June 29, 2021, Senator JOHNSON and I asked Attorney General Garland whether Susan Hennessey, a National Security Division employee, is recused from the Durham investigation. Before working for the Department, she made negative comments about the Durham investigation.

In Attorney General Garland's July 13, 2021, response letter, he failed to answer our questions. However, at the Senate Judiciary Committee's oversight hearing October 27, 2021, the Attorney General said she "has nothing whatsoever to do with the Durham investigation."

Although this statement doesn't fully answer our questions, such as

whether she has been formally recused from the matter, it is more than what we were provided in the Department's letter response.

Likewise, the Justice Department said that Margaret Goodlander "has no role in Mr. Durham's investigation." She is married to Biden's National Security Advisor, Jake Sullivan. Sullivan worked for the Clinton Presidential campaign. While there, he peddled the false Alfa-Bank story about the Trump Organization having a secret back channel to this Russian bank. Those false allegations were reviewed as part of Crossfire Hurricane.

Now, with all that said, let's take stock of where we are. On the one hand, Attorney General Garland has publicly said Susan Hennessey and Margaret Goodlander have no roles in the Durham investigation. On the other hand, Attorney General Garland refuses to say the same for McQuaid and the Hunter Biden criminal investigation.

So we can really ask, "Why is it that way? Why won't the Attorney General say that McQuaid has no role in the criminal case involving the President's son?" because this is a fundamental ethical question.

Our letters have provided Attorney General Garland the opportunity to hit the ball right out of the park. Instead, he doesn't even try to make a swing.

What is the Biden Justice Department hiding? This blatantly inconsistent treatment has cast a cloud over Hunter Biden's criminal case.

Just imagine if this fact pattern had evolved between President Trump and his sons. The media would have gone nuts over it. You wouldn't hear the end of it—also from my Democratic colleagues here in the Senate. Yet not a sound from them, not a peep.

The American people are rightly skeptical of how the Justice Department is handling the Hunter Biden criminal investigation. And the secrecy and the lack of public transparency will only increase the skepticism that the American people have.

So I and Senator JOHNSON won't stop doing good government oversight on this issue. The American people deserve answers, one way or another.

COUNTERFEITS

Madam President, on another point and a shorter point, I would like to take a moment to update my colleagues on a bill that I introduced in 2021 designed to fight counterfeits.

As we all know, counterfeits are a threat to the U.S. economic and national security interests. Most counterfeits originate in China, one of our largest competitors. Counterfeits are dangerous to consumers. And, lastly, counterfeits rip off American ingenuity and result in billions of dollars in losses.

For these reasons, Congress must ensure the Federal Government arms its partners with the tools and the resources that these people need to combat the bad guys who sell these fake goods.

My bill has the number S. 1159, and it does just that. It gives the partners the tools and resources they need to combat the bad guys. Now, it happens that S. 1159 was incorporated in the United States Innovation and Competition Act of 2021 that passed this Senate on a very bipartisan vote. The bill with that title, Innovation and Competition Act, was an effort, in a bipartisan way, to crack down on China.

Now, the bill that I am telling you I cosponsored and is part of that gives our U.S. Customs and Border Protection, CBP, authority to share more information with the private sector on counterfeits identified at the border. It also gives Customs and Border Protection the authority to share information with other parties, like e-commerce parties and shipping carriers.

Sharing information then creates a more secure trade ecosystem that keeps counterfeits out of our country. This is good, commonsense policy.

Now, my colleagues may be asking themselves: Why is this really needed? Well, Customs and Border Protection believes that the Trade Secrets Act keeps this Agency from sharing certain types of information with the private sector. This keeps American companies, then, in the dark and prevents these companies from pursuing the bad guys who rip them off.

Indeed, companies have repeatedly told me that if they just had more information from the Federal Government, they would and could keep more counterfeits out of the United States. So my bill removes this barrier and specifically gives Customs and Border Protection the authority that it needs to share information with the private sector.

Now, here is the icing on the cake. Recently, Customs and Border Protection confirmed that my bill would resolve their concerns about violating the Trade Secrets Act and would permit the sharing of more information on counterfeits.

A few weeks ago, the Congressional Budget Office confirmed that my bill will cost absolutely nothing. So good government legislation that costs the taxpayers zero dollars ought to not raise any questions when it protects the consumer and protects our businesspeople. That is what I like to call a slam dunk, and I hope my colleagues will join me in making sure that it gets passed this Congress.

Now, since this has become an issue in the House of Representatives, I hope that the House wakes up to this commonsense policy being included in the China package as negotiations continue because they left it out in the version that has come to the House floor now.

I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

Ms. CANTWELL. Madam President, I ask unanimous consent that the order for the quorum call be rescinded.