

have known for a long time that the erosion of law and order is a terrible and pressing problem.

After the nationwide murder rate clocked its largest single-year increase in more than a century in 2020, it climbed even higher last year. A record-high majority of Americans report that crime in their communities is getting worse.

This is an area where our two political parties, the two sides of the aisle, have totally opposite instincts about the right way forward. Republicans are focused on making American communities safer, and we know that accomplishing that takes compassion for innocent people, not weak justice—not weak justice—for violent criminals who hurt them.

Meanwhile, Democrats are focused on making it even harder to secure real justice. They have spent 2 years doubling down on anti-law enforcement rhetoric and putting radical local prosecutors at the center of their plans to make America softer on crime.

Far-left special interests have poured massive amounts of money into political campaigns of radical, soft-on-crime prosecutors in major cities, from New York to Chicago, to Philadelphia, to Los Angeles. Up to one in five Americans now lives in the jurisdiction of prosecutors a Democrat mega-donor has handpicked for their willingness—their willingness—to ignore entire categories of criminal law.

This soft-on-crime campaign has gone to such absurd lengths, communities are taking it upon themselves to push back. Earlier this year, voters in San Francisco showed their radical left district attorney the door for using their neighborhoods as a proving ground for soft-on-crime experiments. Just earlier this month, the Pennsylvania House of Representatives impeached Philadelphia's liberal district attorney for "misbehavior in office" after violent crime in the city soared.

Here in Washington, things are no different. Our colleague, the junior Senator from Connecticut, made this crystal clear a few days ago when he kicked off a fresh wave of Democratic calls to defund the police. Senator MURPHY says that because, in his estimation, 60 percent of the counties in this country are friendlier to citizens' Second Amendment rights than Senator MURPHY would like, those communities should be punished by defunding their police forces. Fewer resources for police officers, less safety for local communities—unless every county in America kowtows to Senate Democrats' particular view of the Second Amendment.

Democrats spent all this past year insisting they don't support defunding the police, but here they go, yet again, proposing to do just that. One wonders how the American people—the people of Georgia, for example—feel about this renewed push to respond to violent crime by defunding local police. After all, the per capita homicide and assault

rate in the city of Atlanta is now even higher than it is in Chicago.

Working American families deserve safety in their communities. Grieving families deserve the small measure of peace that comes from actual justice. And the people of Georgia deserve a check and balance against Washington Democrats' reckless and radical defund-the-police proposals, not a rubberstamp.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

#### INTERNAL REVENUE SERVICE

Mr. THUNE. Mr. President, ask any group of Americans how they feel about the IRS and you are unlikely to come up with a lot of positive reviews and with good reason.

Repeated mishandling of taxpayer data, not to mention almost nonexistent customer service, is unlikely to gain any Agency many fans. At this point, the IRS has a disturbing record of mishandling taxpayer information. In the past 2 years alone, the IRS has inadvertently posted confidential information from 120,000 taxpayers on its website, destroyed 30 million unprocessed tax documents, and had troves of private taxpayer information end up in the hands of the left-leaning news site ProPublica.

The Agency's customer service record might be even worse. During fiscal year 2021, the Agency answered just 11 percent of the 282 million calls that it received—11 percent. That means that 250 million taxpayer calls went unanswered—250 million. And 2022 was no better. During the 2022 filing season, 90 percent of taxpayers' calls—90 percent—went unanswered.

Any business with a customer service record like that wouldn't be in business for very long. Given the Agency's record, I think most Americans would say that the IRS is ripe for reform. Democrats, however, apparently thought the IRS was ripe for more funding—a lot more funding. In August, Democrats passed their so-called Inflation Reduction Act. This legislation takes no meaningful steps to reduce inflation, but it does flood the IRS with a staggering \$80 billion over the next 10 years, a sum equal to six times the Agency's 2022 budget. That is enough money to double—double—the size of the IRS.

The bill provides for the hiring of as many as 87,000 new IRS employees, an estimate that came from President Biden's Treasury Department. That would make the IRS larger than the Customs and Border Protection and the U.S. Coast Guard combined.

Suddenly and dramatically increasing the size of any government Agency

is cause for concern. Are there plans in place to make sure the money is used efficiently? Can the Agency in question handle such a swift expansion and the increased responsibility that comes with it?

These are serious questions no matter what Agency we are talking about, but these questions are particularly relevant when the Agency in question is already doing a poor job of handling its basic responsibilities.

Yet despite the IRS's record, despite the repeated breaches of taxpayer confidentiality and the nearly nonexistent taxpayer service, Democrats passed legislation to double the size of the Agency without including any meaningful accountability measures to ensure that the new funding is used responsibly.

I guess it is not terribly surprising, given that the Democrats made it clear that their main interest in supersizing the IRS was increasing government revenue. But it is deeply troubling. We should not be doubling the size of an Agency that is already notable for its failure to adequately carry out its basic mission.

Since Democrats are flooding the IRS with a lot of additional money, Americans deserve to know that money is being spent wisely and efficiently and that it isn't going to make taxpayers' experiences with the IRS even worse. That is why I and my fellow Republicans have been focused on doing everything we can to provide rigorous oversight and accountability for this new money. I have introduced multiple bills to help protect taxpayers.

My Increase Reliable Services Now Act, which I introduced with Senator COLLINS, would prevent the IRS from hiring new enforcement agents until customer service at the IRS has reached a more acceptable standard. I also worked with Senator MIKE CRAPO on a bill to protect taxpayers earning less than \$400,000 per year from increased audits.

Democrats' main reason for boosting IRS funding was to increase tax collection measures, including audits, to squeeze out revenue for their Green New Deal agenda.

There is substantial reason to be concerned that despite Democrats' protests to the contrary, some of that audit funding will be used to increase audits of middle-income taxpayers. It is hard to explain why else every single Democrat opposed an amendment to prevent the IRS from using its new funding to increase audits of these Americans.

The bill I introduced with Senator CRAPO and my Republican colleagues on the Senate Finance Committee would protect middle-income Americans from seeing new audits as a result of this new money.

Most recently, just a few days before Thanksgiving, Senator CHUCK GRASSLEY and I led our fellow Finance Committee Republicans in introducing the IRS Funding Accountability Act. Our

legislation would require the IRS to provide Congress with an annual plan for how the Agency intends to use its new funding, a plan that could be rejected by Congress with a joint resolution of disapproval. And the IRS would be required to provide Congress with quarterly updates on implementation of its spending plans.

This would enable consistent and transparent oversight, provide accountability for any misuse of funds, and guard against violations of taxpayer rights.

And there would be real consequences for failing to submit plans or reports on time, including the rescission of funds until the IRS complies with reporting requirements.

The mission statement of the IRS is to:

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Unfortunately, in recent years, the IRS has fallen far short of this standard. And flooding the agency with \$80 billion over and above its current budget—the majority of it for increased enforcement, let's just be honest—with no accountability, no oversight measures, is unlikely to do much to ensure taxpayers receive top-quality service.

I hope at least some of my Democratic colleagues will decide to join Republicans to enact measures that provide real accountability at the IRS, which is needed now more than ever. American taxpayers deserve nothing less.

I yield the floor.

I suggest the absence of a quorum.

The ACTING PRESIDENT pro tempore. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

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

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

The Senator from Texas.

NATIONAL DEFENSE AUTHORIZATION ACT

Mr. CORNYN. Mr. President, the global threat landscape today is more complex and dangerous than at any other time in recent memory. From Russia's invasion of Ukraine to the Chinese Communist Party's growing hostility to the West, to North Korea and Iran's nuclear aspirations, to a Taliban-controlled Afghanistan, the threats we face today are as diverse as they are significant.

The fact is, we are now facing the reality of a power contest in two theaters, both in Europe and the Pacific. This is a reality we haven't confronted since World War II. Our military has been engaged in a 20-year asymmetric war against terrorism, meaning that our weapons, our materiel, our training, our doctrine, and our overall mindset has been focused on insurgent and terrorist threats, like the Taliban, like al-Qaeda and ISIS. The result is the Department of Defense inter-

national security apparatus has largely given up the post-Cold War numbers and size in favor of a smaller, more nimble, more agile fighting force.

Unfortunately, we now face conventional military threats that we haven't faced for a long, long time, where not only the size and number matter but also the right type of weapons, be it ships, long-range assault vehicles, or modern aircraft like the F-35 and the V-22.

In short, we are now in a position where we can't choose between a large force and an advanced one. We need both. When we talk about modernization, that is the goal. So to state the obvious, this shift can't happen overnight. It won't be the result of a single funding or authorization bill. A bigger, stronger, and more advanced military will require an ongoing commitment, from Congress and the administration.

It seems self-evident that we need to supply our commanders, our professional military leaders, with the funding and the predictability that they need in order to prepare for the diverse threats just on the horizon.

In order to do that, we need to work with them to understand what it is they need, when they need it, and how we can help them get it and plan for the future.

Earlier this week, that answer arrived in the form of a letter from Defense Secretary Lloyd Austin. In that letter, he urged congressional leaders to complete a full-year funding bill.

He wrote:

Failure to do so will result in significant harm to our people and our programs and would cause harm to our national security and our competitiveness.

There is not much nuance or subtlety here. It is clear: an urgent warning from our Nation's top Defense official.

His letter didn't arrive completely out of the blue. It came following a widespread rumor that Congress would skip the regular appropriations process this year entirely and potentially maintain current funding levels through the next year, something we call a CR or continuing resolution.

A number of our Members have floated that idea, and reports indicate that the White House has begun preparing for that possibility.

In his letter, Secretary Austin outlined the long list of problems that a continuing resolution would create. Another short-term funding bill would hamstring the procurement of those needed weapons and other military assets. It would lead to delays in all three legs of the nuclear triad, stall our research and development efforts, delay critical investments in barracks, childcare centers, and other infrastructure projects. It would disrupt the training schedule for our brave service-members. It would cause unnecessary disruptions of military families, who already are sacrificing a lot, and it would hamper our recruitment efforts in an all-volunteer military.

We are already dealing with record inflation and supply chain issues, mak-

ing the process of granting and fulfilling defense contracts even more challenging. Given the threats that I have outlined around the world, America's Defense Department cannot afford for Congress to create even more obstacles for them to achieve their mission.

We all need to understand that a continuing resolution is not a consequence-free way to keep the doors of government open or the lights on. Continuing resolutions prevent the leaders of every Department and Agency in the U.S. Government, including the Department of Defense, from operating with the certainty and the predictability that they need. Stopgap funding bills should only be used as a last resort. They are not a responsible way for Congress to operate or for the U.S. Government to govern.

Now, our Democratic colleagues have had a majority in both the Senate and the House, and despite having ample time, they failed to advance any appropriations bills so far this year.

In September, they punted to December 16, which is when the current continuing resolution expires. That is 2 weeks from Friday. It doesn't look like we are much closer to a funding deal now than we were then.

Again, Secretary Austin says:

We can't outcompete China with our hands tied behind our back for three, four, five or six months of every fiscal year.

On-time appropriations bills are absolutely critical to our national defense. We can't expect our military leadership to operate in this sort of chaotic environment.

And it is a chaotic environment of the congressional leadership's own making. Our Democratic colleagues have the chairs of the relevant committees. Senator SCHUMER is the majority leader. He is the one who schedules votes on legislation on the floor. But, so far this year, we haven't gone through a regular appropriations process at all. It is all pushed back against the deadline of the end of the year, frankly, which diminishes the significance of individual rank-and-file Members of the Senate and the House, and we are left only with the option of voting up or down on a bill that could well approach \$1.6 trillion in an Omnibus appropriations bill. A CR would be slightly less than that because it would continue current appropriation levels.

This is a miserable way and, frankly, an embarrassing way for Congress to do business, and it is potentially dangerous, too, as I said.

Well, it isn't because of lack of effort, particularly when it comes to our national security. Speaking now about the National Defense Authorization bill, the Senate has so far this year failed to bring that bill to the floor for a vote. And, again, Senator SCHUMER is the majority leader, and he is the only one who can schedule that vote.

But it is not for lack of preparation. This is by design by the majority leader. Our colleagues on the Senate Armed Services Committee, led by Senators