

Despite IRS's shortcomings, my Democratic colleagues handed the IRS \$80 billion in additional funding without seeing its plan for the funds or including the additional oversight. So that is why we are calling on additional oversight. It is very important to protect this \$80 billion.

Moreover, my Democratic colleagues have heavily weighted the additional funding toward enforcement rather than updating its systems or taxpayer services, because you can hardly call the IRS and get a live person. If you do, you probably don't get the right answers to your questions. So taxpayer service ought to be the No. 1 goal of this additional \$80 billion instead of enforcement.

Specifically, more than half of the additional IRS funding is dedicated to enforcement, while less than 5 percent is for taxpayer services. So you can see that taxpayer services isn't high on the agenda of the IRS. The lopsided nature of the IRS funding raises legitimate concerns of overly aggressive tax enforcement.

This is especially true given that 3.2 million tax filers are still waiting for the IRS to process their 2022 tax returns. Countless others are trying to voluntarily comply with the law but can't get anyone at the IRS to answer the telephone. As a result, my office has been flooded with calls from frustrated Iowans requesting assistance in getting the services they need from the IRS.

This is a recipe for disaster. While serving on the 1998 IRS Restructuring Commission, I heard firsthand from small businesses and from individuals about the abusive tactics the IRS can use when enforcement takes priority over taxpayer services.

Given these and other concerns, Senator THUNE and I introduced the IRS Funding Accountability Act. Our bill would place a moratorium on IRS spending its additional funding, other than for taxpayer services, until the IRS submits its spending plan to Congress for approval.

Congress would then have the option to reject the plan.

If Congress approves the spending plan, the IRS and the Treasury would be subject to regular reporting requirements and incur financial penalties for noncompliance—in other words, enhancing Congress's constitutional responsibility of oversight to see that the money spent is intended by Congress.

As the former chairman of the Senate Finance Committee, I understand the necessity for enforcement. Taxpayers should pay what they owe and not a penny less or a penny more. During my time on the Finance Committee, I have worked to provide the IRS with additional tools to identify tax cheats and to collect tax debts that are already due and owed. For instance, I helped create the bipartisan IRS Private Debt Collection Program, which uses private contractors to track down and collect taxes owed to the IRS

that they have shelved as a very low priority.

This program has collected nearly \$3 billion in net revenue since fiscal year 2019, including over 1.3 billion in the fiscal year of 2022 alone. Every year this program has operated, it has brought more revenue into the Treasury.

Additionally, I offered improvements to the IRS whistleblower program in 2006. This program incentivizes whistleblowers to expose tax fraud by corporations and high-net worth individuals. Since 2007, this program has collected over \$6 billion from noncompliant taxpayers.

Both of these proven programs initially received resistance from the IRS. However, I appreciated former Commissioner Rettig's public support for both of these programs.

If President Biden is really committed to closing the tax gap and going after wealthy tax cheats, he should encourage his nominee for IRS Commissioner, Daniel Werfel, to embrace both of these programs.

The IRS has significant and persistent issues that need to be addressed. Congress must exercise robust and aggressive oversight. This is especially true given the outrageous infusion of \$80 billion that is mostly geared toward enforcement against the taxpayer.

The IRS must do a better job protecting taxpayer data, provide better taxpayer service, and use its existing enforcement tools and regular appropriations funding more efficiently. Simply put, that is what the taxpayers deserve.

#### BIODIESEL

Madam President, on another subject matter, biodiesel producers are a vital part of Iowa's rural economy. In 2021, Iowa produced 340 million gallons of biodiesel, which helps Iowa farmers add value to each bushel of soybeans by producing a much needed transportation fuel in addition to high-protein animal feed.

Not only is biodiesel good for Iowa's economy, it is also significantly better for the environment. According to our Department of Energy, greenhouse gas emissions from biodiesel are as much as 74 percent lower as compared to traditional petroleum diesel.

Recently, we have seen rapid growth in the renewable diesel production, which also uses soybeans as a feedstock. Currently, the United States has the capacity to produce about 900 million gallons of renewable diesel. However, if all of the planned investments come to be, within 2 years, the United States will have the capacity to produce 5 billion gallons.

Despite rapid growth in the biodiesel industry, the Environmental Protection Agency has proposed a mere 60 million gallon increase in RFS volumes for 2023. The proposed RFS volume is particularly disappointing given that the Energy Information Administration predicts a 500 million gallon increase.

So it is very clear. It sounds like the EPA has failed to consult with the executive branch's own Energy Department. This bad policy can be corrected because this is just a proposed rule. The EPA has the ability to correct its mistakes in the final rule.

If the EPA fails to account for expected growth in this industry, then the EPA will have failed soybean farmers in the United States—in my State of Iowa as well. This also comes at a time when soybean farmers are making great strides in conservation practices that further reduce carbon emissions and improve soil health.

As the Treasury Department begins to look at the sustainable aviation fuel tax credit in the so-called Inflation Reduction Act that passed last August, they need to acknowledge these advances. I did not support the Inflation Reduction Act because it is chock-full of reckless spending and job-killing taxes.

However, that act tasks and requires the Treasury Department with determining how to measure carbon emissions for a variety of renewable fuels. What Treasury decides could make or break the renewable fuels industry. Treasury must use the best available science for determining carbon emissions.

So I want the Treasury Department to take note: This science is found at the Department of Energy's Argonne National Laboratory. The National Lab has developed a state-of-the-art model for estimating greenhouse emissions by fuel source.

Oddly, for determining the carbon emissions of sustainable aviation fuel, the Inflation Reduction Act directs Treasury to use the International Civil Aviation Organization model or a similar model.

If I was involved in writing the bill, I would have made sure that the Treasury Department could not outsource these important modeling decisions to an international organization when we have got a U.S. laboratory that can tell you how you do it in the most environmentally positive way.

The international model doesn't reflect advances in conservation practices used by American farmers. American farmers are at the cutting edge of conservation practices, and that should be reflected in any model that Treasury adopts.

Farmers across the country stand ready to provide low-cost and low-carbon fuel to consumers on land, air, and sea. However, if the international model is adopted, a sustainable aviation fuel made from homegrown corn and soybeans will be very much short-changed.

As the Treasury Department begins to write these regulations, as a result of the Inflation Reduction Act, it must listen to farmers and our own scientists, particularly the scientists at our own Department of Energy. We should not be awarding tax benefits based on an international model that is

very much outdated and very much out of touch and that has shortchanged American innovation as proven by our laboratory in the Department of Energy.

I yield the floor.

The PRESIDING OFFICER. The Senator from New Jersey.

#### TURKEY

Mr. MENENDEZ. Madam President, a few days ago, in front of a townhall in northern Turkey, President Erdogan threatened a missile strike on Athens.

Greece is afraid of our missile. They say that the Typhoon Missile will hit Athens.

Then he addressed the Greek people directly and said:

It will, unless you stay calm.

This is a NATO member directly threatening to target Athens, a city of 3 million civilians. According to the United Nations, an intentional attack on civilians—an intentional attack on civilians—is a war crime.

I come to the floor today to condemn the recent actions of the Turkish President, which are not only disturbing, they are totally unacceptable. For years, Erdogan has pursued repressive, anti-democratic policies at home and abroad, from criminalizing insults of Turkey and freedom of expression, to the suppression of dissent and political opposition figures. Erdogan has jailed and silenced so many pro-democracy and human rights activists that at one point, there were more lawyers and journalists in Turkish jails than anywhere else in the world.

His government continues to try to hide the truth about the Armenian genocide, prosecuting writers and historians. In 2008, one of the journalists who wrote about the genocide was assassinated on the streets of Istanbul.

As violent as Erdogan's tenure has been at home, his foreign policy has been absolutely awful. On the eve of Baku's war in Nagorno-Karabakh, Turkey sold Azerbaijan \$77 million of military equipment that was used to attack innocent Armenians.

It is no surprise that Erdogan met in Tehran this summer with the Russian and Iranian Presidents, some of the world's most brutal dictators. Just look at the leaders he collaborates with. It is because he shares their world view, and you can see this clearly in the way he approaches the region.

Five decades after Turkey's illegal occupation of Cyprus, Erdogan is still stoking divisions on the island. Last year, he proposed reopening the Cypriot town of Varosha in an attempt to spread Turkish influence. That is a violation of U.N. Security Council resolutions that was condemned by the European Union. This September, Erdogan threatened to reinforce the already 40,000 Turkish troops in Cyprus with more land, naval, and aerial weapons, ammunition, and vehicles. Clearly, Erdogan looks at Putin's illegal annexation of parts of Ukraine and is taking note. That is what makes President Erdogan's recent comments about

launching missile attacks on Greece so disconcerting.

We have seen Erdogan challenge Greek sovereignty repeatedly. This summer, he sent fighter jets over the Greek islands in the Aegean Sea. His threats to strike Athens fit a pattern of Turkish claims to what is Greek territory. He has said Turkish forces may land in Greece "suddenly one night."

He seems to be increasing his illegal autocratic behavior in the runup to the elections in Turkey next year. In November, he launched an air, artillery, and drone assault on Kurdish cities in northern Syria and suggested ground forces would soon follow. "Payback time," Turkey's Ministry of National Defense tweeted, announcing the operation against the Kurds who have long been a target of Erdogan's wrath, attacking the very forces that are essential U.S. partners in combating ISIS, and in doing so, putting at risk U.S. troops in Syria.

He has been out for revenge at home too. Just last week, one of Erdogan's political rivals, the popular mayor of Istanbul, was sentenced to prison for 2½ years. The charge? Insulting members of the Supreme Electoral Council. The charge was insulting members of the Supreme Electoral Council. That would be the equivalent of an American being put in jail for 2½ years for insulting some State electoral commission or the Federal Election Commission or any entity as such. And in case the prison sentence didn't send a clear enough message, the court also imposed a political ban on the mayor.

Erdogan might be using this aggression and oppression as a diversion, no doubt, from the dire failure of his own economy, he might be doing it out of spite, or he might be doing it because he is a thug. But one thing is clear: The United States must take the Turkish President's actions seriously. Those who just simply say: Oh, well, he is a lot of bluster—they do so at risk. They said Putin was bluster, and we have a war in the European continent.

We need to hold Erdogan accountable for his behavior when he violates international laws or challenges democratic norms or allows his forces to commit human rights abuses. That is why I am calling for free and fair elections in Turkey. I am asking the international community of democracies to condemn Erdogan's jailing of his political opponent. I want our allies to use their leverage to try to prevent further incursions into northeastern Syria. And I am demanding that Erdogan end all overflights of Greece and pull every last Turkish soldier out of Cyprus.

I think, given all of his recent behavior, the United States should not be putting F-16 fighter jets in President Erdogan's hands. That is why, as chairman of the Senate Foreign Relations Committee, I will not approve any F-16s for Turkey until he halts his campaign of aggression across the entire region. I am sure this won't make me many friends in Ankara, and President

Erdogan has criticized me personally, calling me an enemy of the state. But if standing up to human rights abuses makes me an enemy of Erdogan's; if calling out Turkey, under Erdogan, for arming Azerbaijan and enabling the massacre of innocent Armenian civilians makes me an enemy of Erdogan's; if demanding Turkey recognizes Greek and Cypriot sovereignty makes me an enemy of Erdogan's, that is a badge I will wear with honor.

So to my colleagues here in the Senate, I will close by saying do not be afraid to stand up for American values in the face of Erdogan's aggression.

To the international community, do not hesitate to hold Turkey accountable for violating international law.

To the citizens living in the shadow of Erdogan's Typhoon missiles, do not forget the United States stands shoulder to shoulder with you.

To those people in Turkey who still hope for a free, democratic future, do not give up. One day soon, with your bravery, peace and prosperity will return to your homeland.

I yield the floor.

The PRESIDING OFFICER. The Senator from Tennessee.

Mrs. BLACKBURN. Madam President, I ask unanimous consent that the confirmation vote on the Gruenberg nomination occur following the completion of my remarks and those of Senator BROWN.

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

#### TENNESSEE

Mrs. BLACKBURN. Madam President, I have always believed that serving the people of Tennessee requires that I meet them right there in their communities, and I bring their ideas to Washington to put those perspectives to work. What we do on Capitol Hill gets a lot of attention, but back home is where the real work of making this country work really gets done.

So this year, I have completed another of my tours of all 95 counties; that is every county in our State. At every stop, I met with local officials, business owners, civic leaders, and citizens who really keep these communities afloat. That is a task that my Democratic colleagues have made almost impossible with their massive spending bills and their attacks on small businesses.

In so many ways, their situation mirrors that of thousands of families struggling under recordbreaking inflation and broken supply chains. During teletownhall calls with Tennesseans in each of our 95 counties, this was a constant refrain: They are finding more month at the end of their paycheck than paycheck at the end of their month. From the moment their feet hit the floor in the morning until they put their heads on the pillow at night, Tennesseans are counting their pennies and wondering when the Democrats are going to put their radical agenda aside and go back to putting the American people first.