

the IRS in the Inflation Reduction Act, this tax-filing season has been much smoother for taxpayers.

Five thousand additional customer service agents were hired and call waiting times were reduced by 85 percent. There have been legitimate complaints across the country that when you call the IRS because you need help, it takes forever for them to answer. To reduce those by 85 percent because of the IRA bill that we just passed last summer is a very good thing. Thanks to our work, this party's work—it was opposed by every Republican—the IRA now has the resources to modernize the Agency and cut wait times, saving people heartache and making sure middle-class families get the credits they deserve. The Agency will do this while cracking down on tax enforcement for the uber-wealthy and biggest corporations.

I want to thank my colleagues for their work.

I yield the floor.

RECOGNITION OF THE MINORITY LEADER

The ACTING PRESIDENT pro tempore. The Republican leader is recognized.

JUDICIARY COMMITTEE

Mr. MCCONNELL. Mr. President, I want to address an extremely unusual request that our Democratic colleagues have made with respect to the Judiciary Committee.

Our dear friend Senator FEINSTEIN is a titanic figure and a stateswoman. Elaine and I have been honored to count the Senator and her late husband Dick as close, personal friends for many, many years. We miss our colleague. We wish her the very best for a speedy recovery and a smooth return.

In the meantime, our colleague's temporary absence has really not ground the Judiciary Committee to a halt. So far this Congress, the committee has reported out 40 judicial nominees—listen to this—more than half of them—more than half of them—on a bipartisan basis.

Let me say that again. More than two dozen judicial nominees have been reported out this Congress on bipartisan votes.

There are more than a dozen article III judges already waiting on the Executive Calendar, and a whole bunch of the nominees currently in committee are likely to receive bipartisan support as well. So the administration does not face any obstacle to moving nominees who are remotely qualified for the job. People who are mainstream and qualified have a path forward.

Yet some of the same far-left voices who have attacked Senator FEINSTEIN in the past are now suggesting that the Senate move her off the Judiciary Committee indefinitely—indefinitely. The stated reason, the supposed emergency, is that Senate Democrats are unable to push through the small fraction of their nominees who are so extreme—so extreme—and so unqualified that they cannot win a single Republican vote in Committee.

Let me say that again. The far left wants the full Senate to move a Sen-

ator off a committee so they can ram through a small sliver of their nominees who are especially extreme or especially unqualified.

There are four main nominees whom our Democratic colleagues are currently unable to move. One of them threatened an underage abuse victim while representing her prep school. One of them didn't know what article II of the Constitution says. One of them didn't know what a Brady motion is. The fourth one argued that the sex offender registry—listen to this—does not help keep children safe. Those are the four they are having a hard time moving. They are not on track to get bipartisan support.

It is purely the Democrats' political choice to hold relatively more reasonable nominees hostage so the unqualified ones can move in a pack. So even though they could move a number of less controversial nominees right now—right now—they want to sideline Senator FEINSTEIN so they can ram through the worst four as well.

I understand our Judiciary Committee colleagues report they cannot find a single past example where their committee let a Member be temporarily replaced in this fashion that some Democrats are advocating.

So let's be clear. Senate Republicans will not take part in sidelining a temporarily absent colleague off a committee just so Democrats can force through their very worst nominees.

The ACTING PRESIDENT pro tempore. The Republican whip.

TAX DAY

Mr. THUNE. Mr. President, today is Tax Day, and I think it is probably fair to say it is not most Americans' most favorite day. No one enjoys writing a check to the IRS or contemplating just how much of his or her yearly earnings goes to the Federal Government, especially when the Federal Government doesn't always make the best use of taxpayer dollars.

If you have a question for the IRS, things can get even more grim. The IRS does not exactly have a reputation for excellent customer service. During fiscal year 2021, the Agency answered just 11 percent of the 282 million calls it received—11 percent. That means that 250 million taxpayer calls went unanswered—250 million. And 2022 was barely better. During fiscal year 2022, 87 percent of taxpayer calls—87 percent—went unanswered. Any business with a customer service record like that would soon be out of business.

That is not even the worst of it. On top of its customer service problems, the IRS has a troubling record of mishandling taxpayer data. Everyone remembers the infamous targeting of conservative groups for extra scrutiny under the Obama IRS. Then there was the 2021 leak or hack of confidential taxpayer information that ended up in the hands of the left-leaning organization ProPublica and was used to advance a partisan agenda. Last September, the IRS reported that it had

inadvertently posted confidential taxpayer data for around 120,000 individuals on its website. Then, after fixing its mistake, the IRS inadvertently made much of that same information public again just 2 months later.

It is no surprise that interacting with the IRS doesn't exactly inspire confidence. Given the IRS's record, you would think everyone could agree the Agency is ripe for reform. Democrats, however, apparently thought the Agency was simply ripe for more funding, a lot more funding—funding targeted not toward reforming taxpayer services but overwhelmingly toward increasing tax enforcement.

The so-called Inflation Reduction Act Democrats passed last August contained a staggering \$80 billion for the IRS. Just 4 percent of that funding—4 percent out of \$80 billion—was earmarked for improving taxpayer services. More than half, roughly \$46 billion, was earmarked for increased audits and other tax collection efforts.

But that is not all. President Biden is now proposing to boost the IRS's budget by 15 percent next year—over and above the massive funding boost the IRS already received from the Inflation Reduction Act. And it doesn't even end there. The President's budget would also provide a separate and additional \$29 billion to the IRS for enforcement—again, in addition to the \$46 billion for enforcement the IRS received last August.

I don't need to tell anyone that President Biden's campaign to flood the IRS with unprecedented funding is motivated not by a desire to improve the Agency's performance but by a need to find money to help offset some of the cost of Democrats' Green New Deal schemes and other big-government spending.

There is reason to be concerned about where the President will be getting all this money he expects to collect. The IRS has pledged not to use its increased funding to raise audit rates on small businesses and households making under \$400,000 a year "relative to historic levels." But not only is it not clear what the Agency means by "historic levels," there is also nothing to prevent the Biden IRS from going back on that commitment—if, for example, the President finds he can't pay for his Green New Deal schemes just by increasing audits of higher earning taxpayers.

Suddenly and dramatically increasing the size of any government Agency is a cause for concern. Are there plans in place to make sure the money is used wisely, efficiently? Can the Agency in question handle such a swift expansion? These are serious questions no matter what Agency we are talking about, but these questions are particularly relevant when the Agency in question—in this case, the IRS—is already doing a poor job of handling its basic responsibilities.

Any funding infusion like the \$80 billion the IRS received in August should

be paired with commensurate oversight measures, including a requirement for a comprehensive strategy and effective execution from the IRS and appropriate safeguards and accountability for taxpayers. But that, interestingly enough, is something Democrats failed to include in their legislation, and they have shown little interest in IRS oversight since.

That cannot continue.

We need to put safeguards in place to ensure that the tens of billions of dollars Democrats have funneled to the IRS are being used responsibly and efficiently and that the IRS is not mismanaging its tax collection powers.

The National Taxpayer Advocate has noted that the money from the so-called Inflation Reduction Act has been “disproportionately allocated for enforcement activities and should be re-allocated to achieve a better balance with taxpayer service needs and IT modernization.”

“We need to put taxpayers first,” the advocate said, and she is right. But, unfortunately, Democrats’ priority is not taxpayers; it is tax collection.

Earlier this year, I introduced legislation along with Senator CHUCK GRASSLEY, cosponsored by all Senate Finance Committee Republicans, to improve oversight and hold the IRS accountable for its spending decisions. Our legislation, the IRS Funding Accountability Act, 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.

The IRS would also be required to provide Congress with quarterly updates on implementation of the spending plans, and there would be real consequences for failing to submit plans and reports on time, including the rescission of funds until the IRS complies with reporting requirements.

The IRS did recently release an underwhelming report on how it intends to spend its funding windfall, but the report, which was submitted more than 45 days late, was exceptionally vague and short on important details. Our legislation would require the IRS to put forward detailed plans on time and ensure that Congress has the ability to prevent misuse of funds or violations of taxpayer receipts. And I would hope that my Democrat colleagues would recognize the need for this kind of commonsense legislation.

Any massive funding infusion to a Federal Agency needs to be accompanied by meaningful oversight to protect taxpayer dollars and doubly so when it comes to an Agency like the IRS with a track record for poor customer service and mishandling Americans’ priority information. As we move forward, I will continue to do everything I can to push for accountability at the IRS to make sure that taxpayers’ rights are respected and that Americans’ tax dollars are being used responsibly.

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

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

Mr. DURBIN. Mr. President, I ask unanimous consent to speak and complete my remarks before the rollcall starts.

The PRESIDING OFFICER. Also without objection.

U.S. SUPREME COURT

Mr. DURBIN. Mr. President, the highest Court in America should not have the lowest standards when it comes to ethics, but for too long that has been the case for the U.S. Supreme Court. It definitely needs to change.

While the Senate was out of session for the Easter recess, the independent nonprofit news organization ProPublica published a series of stunning reports.

They found that a billionaire real estate developer and prominent Republican donor, Harlan Crow, has given Supreme Court Justice Clarence Thomas as nearly 20 years of undisclosed luxury gifts and getaways: a lavish yacht vacation in Indonesia, private plane trips, visits to a deluxe mountainside resort, and more.

Then, just days ago, ProPublica found that in 2014, Crow’s company bought properties owned by Thomas and his family, including the house where the Justice’s mother still lives. These transactions were also hidden, undisclosed, even though Federal law clearly requires that they be reported publicly.

Let’s be clear. Serving as a Federal judge, and especially a Supreme Court Justice, is one of the highest honors in the Nation that we can confer on an individual. But above all, it is a public service. Judges and Justices are entrusted by the American people to serve the public interest and administer equal justice under the law. That is why taxpayers and not billionaire donors fund judicial salaries, court-houses, and operations. Judges have a responsibility to put service to others ahead of their own personal self-interest.

But the conduct revealed in ProPublica’s reporting tells a much different story. They show a Justice accepting secret, lavish luxury trips and real estate purchases from a wealthy donor with interests affected by the Court.

This is conduct we cannot tolerate, whether it is from a mayor, a city council member, or other elected official, and we certainly shouldn’t tolerate it in the highest Court of the land. The Supreme Court needs to clean up its act and fast.

Throughout our history, ethics scandals at every level of government have

inspired reform. Congress has repeatedly amended ethics laws governing the House and Senate to ensure that there is transparency and disclosure for the trips we take and the donations we receive. We have a Code of Official Conduct that we must follow and Ethics Committees that provide guidance and oversight for our activities. These committees can launch investigations and penalize misconduct when it occurs.

Congress has also passed numerous laws that affect the operation of the Federal judiciary, including the Supreme Court. We pass appropriations bills each and every year to cover judges’ paychecks and the operations of our courthouses. We have enacted financial disclosure laws like the Ethics and Government Act and recusal laws like 28 U.S.C. 455 that apply to all Federal judges, including Supreme Court Justices.

We have long known there are shortcomings in the current ethics standards for the highest Court in the land, the Supreme Court. For example, the Justices do not consider themselves bound by the Code of Conduct that every other Federal judge follows. Additionally, they do not have clear and uniform processes for making and explaining their decisions on whether to recuse themselves from a case where there is a conflict of interest or an appearance of one. And as the recent ProPublica series has revealed, some Justices simply aren’t telling the American people about the gifts and travel that they are accepting.

Frankly, the excuses we have heard thus far from Justice Thomas are laughable. Claiming that a private luxury yacht in Indonesia from a major political donor was “personal hospitality” that didn’t need to be disclosed is an absurd conclusion, and it is insulting to the American people who expect Justices to be held to the same standards as anyone else in government.

That is why reform is essential. It is critical to our justice system and to our democracy that the American people have confidence that the judges and especially the Supreme Court Justices can’t be bought and that they are serving the public interest and not their own personal interests.

In the past, Congress has stepped up to strengthen court ethics. Just last June, we passed the bipartisan Courthouse Ethics and Transparency Act which applies the STOCK Act’s reporting and disclosure requirements to Federal judges and Justices. But the Supreme Court doesn’t need to wait on Congress to clean up its act. The Justices could take action today if they wanted to, and if the Court fails to act, Congress must.

In the coming days, the Senate Judiciary Committee will hold a hearing on the need to restore public confidence in the highest Court of our land, the Supreme Court. This won’t be our first hearing on the topic. We have held a