

they will work with us to advance this bill and legislation in the future more expeditiously than we have in the past.

RECOGNITION OF THE MINORITY LEADER

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

THE IRS

Mr. McCONNELL. Mr. President, just last year, IRS officials and an inspector general report confirmed what we have been hearing from constituents for quite a while: The IRS was being used to target Americans for daring to exercise their first amendment rights, for daring to think differently, for daring to hold opinions contrary to high-ranking government officials. They confirmed that civic groups the administration opposed, including at least one in my home State of Kentucky, were harassed and bullied by the IRS. They confirmed that individuals who supported these groups were intimidated and attacked, and they confirmed something else too—that this happened in the runup to a national election.

So Americans were rightly outraged—outraged—when the worst fears of citizen organizations came to light. The American people rightly expected the Obama administration to take concrete steps to end this harassment once and for all—to put safeguards in place that would ensure the same kind of abuse never, ever happens again.

But that is not what happened. No, in fact, basically, the opposite of that happened. The Obama administration now seems to be trying to legitimize the harassment after the fact, to enact regulations that would essentially allow the IRS to bully and intimidate Americans who exercise their right of free speech. It is something they were originally planning actually to slip by while the harassment was actually still going on.

But here is the thing. The administration knew it could never get anything like that through Congress the democratic way, so it is trying to quietly impose these new regulations through the back door—through the back door—by executive fiat. Administration officials insist the rules change is just a minor bureaucratic adjustment. Nothing to it, they say. They claim it is just a “good government” idea from the IRS—a response to the inspector general report that brought these terrible abuses to light.

Of course, we know that is not true. We know the administration had been working on this proposed rule for at least 2 years—2 years—before the inspector general report came out, and from the looks of things there is nothing “good government” about this at all. As with so much of what we have seen with the Obama administration, it is almost purely political—transparently political.

Under the administration’s proposed regulations, many citizen groups could

be prohibited—prohibited—from participating in some of the most basic civic engagement activities—things such as voter registration, issue advocacy, and educating citizens about candidates before an election. This is just plain wrong. Grassroots groups shouldn’t be persecuted for doing what Americans expect them to do. They shouldn’t be forced to shut up or shut down or for engaging in the very kinds of educational activities that the 501(c)(4) designation was designed to support.

The idea is to shut up and shut down the voices that oppose the administration’s priorities, and it comes on the heels of a long-running pet project of this administration to expose conservative donors to harassment in order to try to dry up their funding.

Americans who care about the First Amendment need to stand up to this regulation before the administration has a chance to finalize it. The American people need to stand up to this regulation before the administration has a chance to finalize it. And they actually are. More than 20,000 citizens have already submitted comments on this proposed rule at regulations.gov. Nearly all the ones I saw were opposed.

In the House, Representative DAVE CAMP has introduced legislation that would prevent the IRS from implementing any such regulation, and next week, I, along with Senator FLAKE, Senator ROBERTS, and others, will introduce companion legislation that would do the same in the Senate.

But I hope it doesn’t have to come to that. There is a much easier fix available. There is a way out of this dilemma. The new commissioner of the IRS, John Koskinen, can put a stop to the rule right now if he chooses. He can stop this right now if he chooses. If he means what he said when the Senate confirmed him—the comments we heard about restoring integrity to the IRS—then he will do just that. The Speaker and I, along with top Senate and House leadership and the leadership of the relevant authorizing and appropriating committees, have just sent a letter to Mr. Koskinen on this topic, and we look forward to his response.

Back in the 1970s, Richard Nixon famously tried to influence the IRS into helping him punish his political opponents. The IRS has been in this spot before. Back then, the IRS commissioner stood up to President Nixon and said, essentially: No, that is not what this agency is supposed to do. So the history is that when a previous IRS commissioner had a President of the United States try to use him to target his political enemies, the Commissioner of the IRS stood up to the President and said no. He said no to the President. The President cannot use the IRS to target the President’s political enemies. That act of courage and independence became the defining act of an already distinguished career, and it was something for which the American taxpayer should be forever grateful.

So, today, Commissioner Koskinen has a similar choice. He can either be remembered as the man who reformed this IRS at a time when Americans were deeply distrustful of it or he can be remembered as the man who allowed himself to be used by the administration for its own political ends. That is the choice.

The bottom line is this. Americans need to be able to trust the IRS again, and that means getting our Nation’s tax agency back into the mission it was designed to perform such as processing tax returns, not regulating free speech. The Obama administration’s proposed rule has almost nothing to do with actual tax policy. It is more about making harassment of its political opponents the official policy of the IRS. That is completely unacceptable. Remember, this is an agency that has access to some of America’s most sensitive personal information: the power to audit, to penalize, to harass—power that is pretty wide-ranging.

So it is not surprising that groups all across the political spectrum, from the ACLU to the Chamber of Commerce, have expressed concerns about this rule.

Let’s be clear. Let’s be perfectly clear. Commissioner Koskinen knows the IRS has no business regulating free speech. He knows that. The eyes of America are on the IRS commissioner. They are counting on him to do the right thing.

Mr. President, I yield the floor.

RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

EMERGENCY UNEMPLOYMENT COMPENSATION EXTENSION ACT

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will resume consideration of S. 1845, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (S. 1845) to provide for the extension of certain unemployment benefits, and for other purposes.

Pending:

Reid (for Reed) amendment No. 2714, of a perfecting nature.

Reid amendment No. 2715 (to amendment No. 2714), to change the enactment date.

Reid motion to commit the bill to the Committee on Finance, with instructions, Reid amendment No. 2716, to change the enactment date.

Reid amendment No. 2717 (to (the instructions) amendment No. 2716), of a perfecting nature.

Reid amendment No. 2718 (to amendment No. 2717), of a perfecting nature.

The ACTING PRESIDENT pro tempore. Under the previous order, the time until 11 a.m. will be equally divided and controlled between the two leaders or their designees.

Mr. REED. I ask unanimous consent that the time until 2 p.m. be equally divided and controlled between the two