

both attending Carroll College in Helena, MT. They have two children and one grandchild, all of whom they are very proud. JOHN WALSH received his master's degree at the U.S. Army War College in 2007.

JOHN WALSH possesses a true independent Western spirit and a commendable dedication to the people of Montana. I have no doubt he will continue to serve his State and the Nation with distinction as a U.S. Senator.

#### RESTORING EARNED PENSIONS

Mr. REID. Mr. President, in addition to the swearing-in of Lieutenant Governor WALSH, I expect that this afternoon the Senate will adopt the motion to proceed to legislation to restore the earned pensions of military retirees. This measure restores cost-of-living adjustments for military retirees. Although no veterans will be affected until the end of next year, there is no reason to delay a solution. I will continue to work with my Republican colleagues to process what we need to do to pass this important measure. We know the Ayotte amendment is one Republican have indicated they want a vote on, and I see no reason why we shouldn't allow them to have a vote on it.

#### OBAMACARE

Mr. REID. Mr. President, I was surprised this morning to hear Republicans literally howling over President Obama's decision to ease the transition for medium-sized businesses to providing health insurance for all of their employees. Republicans have complained that health care reform is a burden to employers, but now they are complaining that President Obama is trying to ease that burden and smooth the transition to a new system. Think about that one.

But this Republican duplicity should come as no surprise. After all, Republicans are the ones who invented the individual mandate. It was their idea. It is a conservative idea that every American has a responsibility to seek insurance to cover their health care needs, and the government has a responsibility to make that coverage accessible and affordable. But now Republicans are attacking their own brain child—the individual mandate. The individual mandate was their idea, and Republicans are willfully ignoring the fact that the Affordable Care Act creates a transition period for individuals to obtain insurance as well.

It is time for Republicans to stop talking out of both sides of their mouths. If they have legitimate concerns about the Affordable Care Act, or ObamaCare, and not just political gripes, they should work with the President and the Democrats in Congress to fix and improve the law; otherwise, they should stop complaining and get out of the way.

#### RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Republican leader is recognized.

#### IRS REGULATIONS

Mr. MCCONNELL. Mr. President, the two parties have engaged in a lot of big debates over the past several years, and no one, obviously, should be surprised by that. The President came into office vowing to fundamentally transform the country, and a lot of us have had big problems with the policies he has tried to implement in pursuit of that goal. But there are some things we should all agree on, and one of them is this: No President—no President of either party—should use the power of the Federal Government to punish his ideological opponents. That is why, when the targeting of conservative groups by the IRS came to light after the last Presidential election, just about everybody denounced the Nixonian tactics up and down and loudly declared that it should never be allowed to happen again. They knew that this kind of targeting represented a direct attack on our most fundamental freedoms—on our abilities to organize and educate and engage in the democratic process. And while the abuse may have been aimed at conservatives this time, it is easy to see how it could one day be used against organizations of any ideological hue.

So America's culture of civic engagement simply has to be defended—by all of us. Yet, with the passage of time, that is not what we have seen. Instead of putting safeguards in place to protect our civil liberties, the Obama administration is now dragging the IRS back in the opposite direction. It is now pushing a regulation that would actually entrench and encourage the harassment of groups who dare to speak up and engage in the conversation. It is trying to intimidate into silence those who send donations to civic groups too.

Predictably, the Obama administration has tried to spin these regulations as some sort of "good government" measure, as reforms initiated in response to the IRS scandal, but, of course, we know that is simply not true. In recent days we learned that these regulations—regulations designed to suppress free speech—have been in the works for years.

So let's be clear. All of this is simply unacceptable. After denouncing the abuse last year, I believe it is shortsighted of our friends on the other side not to oppose these rules forcefully today. The path this administration is embarking on is a dangerous one with the slipperiest of slopes. Left-leaning civic groups should be just as alarmed about what these regulations could mean for them in the future as what the rules almost certainly will mean for conservative groups today. That is why some, such as the ACLU, have

begun to speak out against these regulations.

Last week I joined several of my colleagues in sending a letter to the new Commissioner for the IRS that laid out these concerns. We reminded Commissioner Koskinen that he was confirmed with a mandate to reform the IRS and return the agency to its actual mission—processing tax returns, not suppressing speech. We expect him to fulfill that mandate—to prove his reformist credentials—by halting the regulations immediately and to enact new rules that would stop similar harassment from occurring in the future. This is something the Commissioner can and must do now. He needs to realize this isn't some issue to move past but a serious threat to be confronted.

Commissioner Koskinen could go down in history as a hero, as did the IRS Commissioner who stood up to Nixon and said no to harassment of political opponents. I want to believe that this is the choice he will make, that he wants to be remembered as a strong and independent public servant rather than some political pawn. But we can't be sure what he will do, and the American people need a backup plan in case he decides his fealty lies with the opponents of free speech rather than with them.

That is why today I, along with Senators FLAKE, ROBERTS, HATCH, and others, have introduced legislation that would prevent the IRS from enacting regulations that would permit the suppression of First Amendment rights. It aims to return the agency to its mission and get it out of the speech police business altogether—a goal that should be a bipartisan one.

This is something worth fighting for. It is something I hope Commissioner Koskinen will work with us to achieve. But if he does not—if he does not—he should know we are prepared to go to the mat to defend the First Amendment rights of our constituents and our neighbors—and that we will continue to do so until those rights are safe once again.

I yield the floor.

#### RESERVATION OF LEADER TIME

The PRESIDING OFFICER. Under the previous order, the leadership time is reserved.

#### REPEALING SECTION 403 OF THE BIPARTISAN BUDGET ACT OF 2013—MOTION TO PROCEED

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of the motion to proceed to S. 1963, which the clerk will report.

The legislative clerk read as follows: Motion to proceed to Calendar No. 298, S. 1963, a bill to repeal section 403 of the Bipartisan Budget Act of 2013.

The PRESIDING OFFICER. The Senator from Illinois.