

(4) PLANNING AND ADMINISTRATIVE EXPENSES.—There is authorized to be appropriated to the Secretary for each of fiscal years 2014 through 2018 for use by the Board, the Director, and the Assistant Administrator for planning and administrative expenses an amount equal to 3 percent of the amount appropriated for the applicable fiscal year pursuant to paragraph (1).

(b) AGREEMENTS AND GRANTS.—The Secretary may—

(1) on the recommendation of the Board, and notwithstanding sections 6304 and 6305 of title 31, United States Code, and the Federal Financial Assistance Management Improvement Act of 1999 (31 U.S.C. 6101 note; Public Law 106-107), enter into a grant agreement, cooperative agreement, or contract with a Partnership or other entity for a fish habitat conservation project or restoration or enhancement project;

(2) apply for, accept, and use a grant from any individual or entity to carry out the purposes of this Act; and

(3) make funds available to any Federal department or agency for use by that department or agency to provide grants for any fish habitat protection project, restoration project, or enhancement project that the Secretary determines to be consistent with this Act.

(c) DONATIONS.—

(1) IN GENERAL.—The Secretary may—

(A) enter into an agreement with any organization described in section 501(c)(3) of the Internal Revenue Code of 1986 that is exempt from taxation under section 501(a) of that Code to solicit private donations to carry out the purposes of this Act; and

(B) accept donations of funds, property, and services to carry out the purposes of this Act.

(2) TREATMENT.—A donation accepted under this section—

(A) shall be considered to be a gift or bequest to, or otherwise for the use of, the United States; and

(B) may be—

(i) used directly by the Secretary; or

(ii) provided to another Federal department or agency through an interagency agreement.

By Ms. COLLINS:

S. 2081. A bill to amend the Internal Revenue Code of 1986 to require notification of Congress by the Internal Revenue Service Oversight Board regarding any violation of the Constitutional rights of taxpayers; to the Committee on Finance.

TAXPAYER PROTECTION ACT OF 2014

Ms. COLLINS. Mr. President, I rise to introduce the Taxpayer Protection Act of 2014. This bill would require the independent IRS oversight board to better fulfill its obligation to protect the constitutional rights of American taxpayers. The history of the IRS offers abundant examples of the agency trampling on these rights. In the most recent controversy, the IRS subjected applications from conservative groups that were seeking tax-exempt status to heightened scrutiny. Delaying these groups' applications suggests an effort to chill the constitutional right of speech and association by groups that hold conservative views.

The details that have emerged are truly alarming. The IRS has admitted

that it deliberately targeted conservative groups' applications for tax-exempt status for extra review if they included such words as "tea party," "patriots," or "9/11" in their names or they criticized how this country is being run or if their purpose were to address government spending, government debt, taxes, or simply to make America a better place. Incredible.

These inappropriate criteria stayed in place for more than 18 months and resulted in substantial delays in processing the applications of many different groups. In some cases, the applications remained outstanding for more than 2 years.

The IRS also sought to compel some of the targeted groups to divulge their membership list. IRS officials have subsequently admitted there was absolutely no reason for agency personnel to have sought that kind of information.

Such behavior, unfortunately, is not a one-time aberration. A May 2013 "Time" magazine article notes that the IRS has been involved in scandals going back at least as far as the Kennedy administration, which used the service to investigate so-called right-wing groups. President Nixon employed a secret IRS operation to investigate and audit political opponents. During the Johnson administration, the IRS targeted antiwar activists.

In the decades since, civil rights groups, political activists from both the conservative and liberal ends of the spectrum, and whistleblowers have been subjected to intimidating and discriminatory scrutiny by the IRS.

In 1997, the Senate Finance Committee held 3 days of hearings instigated by reports of IRS abuses. One type of abuse was the so-called Blue Sky Assessment, which then-committee chairman William Roth characterized as agents making tax assessments that had no basis in fact or law, and were, in some instances, simply levied to hurt the taxpayer. Some witnesses had to have their identities concealed out of fear of retaliation for their testimony. As witness No. 1—an IRS agent—stated, ". . . abuse of the taxpaying public occurs when the IRS improperly and sometimes illegally uses its vast power in the process of implementing some type of enforcement of the tax laws."

This agent went on to note it wasn't the IRS Code which abused taxpayers but rather how it was being implemented in an unfair, intimidating, and discriminatory way.

I note these 1997 hearings in particular because they coincided with an effort to reform the IRS, culminating in the IRS Restructuring and Reform Act. The act made a number of changes to the structure of the IRS and the manner in which it administers the tax laws. One such reform was the creation of the IRS Oversight Board.

By law, the Board is charged with ensuring taxpayers are treated properly by the IRS, and the Board is designed

to be independent of the agency. Of the required nine members, seven must be Senate-confirmed appointees who have professional experience or expertise in business and tax administration. The IRS Reform Act also requires IRS employees be terminated for violating the constitutional rights of taxpayers.

The current IRS scandal was not, however, brought to light by this IRS Oversight Board. Instead, these abuses came to the public's and our attention through a May 2013 report by the Treasury Inspector General for Tax Administration. Following the release of the inspector general's report, the Oversight Board released a statement saying it would work with the IRS and the IG, among others, to meet its statutory responsibility to protect taxpayers. That is the whole purpose of this Board, and I believe it should do much more than just work with IRS officials and the IG.

So my bill would strengthen its oversight role by requiring reporting to Congress. My bill would ensure the existing laws, which are rooted in the response to prior IRS scandals, work as they should. It would require that the Oversight Board report to Congress each and every year on allegations of abuse, of taxpayers' constitutional rights, on the number of employees who were terminated for such violations, on why employees against whom allegations were raised were not terminated, and on the effectiveness of internal controls, if any, that the IRS has put in place to prevent the unfair targeting of taxpayers.

The IRS's history of abuses demonstrates that Congress must be ever vigilant in protecting taxpayers. The agency's power allows it to pervade the most sensitive aspects of Americans' private lives. Irrespective of whether those singled out are liberal or conservative, Democratic or Republican, Independent or Green Party members, irrespective of their personal views, the targeting of private citizens for exercising their First Amendment rights is way out of bounds. It is illegal behavior and cannot be tolerated.

It has been said the power to tax is the power to destroy. The American people cannot and will not tolerate any abuse of that power.

I urge my colleagues to join me in co-sponsoring this bill and let us pass it to help protect the most fundamental rights guaranteed by our Constitution against abuse by government's ability to tax.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 370—SUPPORTING THE TERRITORIAL INTEGRITY OF UKRAINE AND CONDEMNING RUSSIAN MILITARY AGGRESSION IN UKRAINE

Mr. COATS (for himself, Mr. KIRK, Mr. GRAHAM, Mr. MCCAIN, Mr. PORTMAN, Mr. BARRASSO, Mr. CORNYN,