

So today I am offering legislation to block Federal employees who are delinquent on their Federal taxes—here is the key—and making no effort to pay their tax liability; we will block them from receiving a bonus or award from the Federal Government. If someone is a Federal employee, they should not be receiving a bonus if they are not making an effort to pay back taxes.

I think the purpose of my bill is very simple. If someone is a Federal worker, they should be making a good-faith effort to pay their taxes like everybody else or at least work with the IRS to pay down their debt. Holding Federal employees accountable for their tax debt may even foster public confidence again in our tax system.

Amazingly there are Federal employees at almost every agency, including the Internal Revenue Service, who are significantly delinquent in their taxes and not working to pay their debts. That is wrong. That is not fair. It is not good government practice. That is an understatement. My bill will put a stop to this practice.

It is no wonder, given the IRS's behavior and the behavior of these Federal tax delinquents, that Kansans and virtually every American doubt that the government can administer the tax laws in good faith. The lack of faith in the Internal Revenue Service is an important reason why Congress must rewrite the Tax Code, simplify how we pay taxes, and reduce the government's intrusion into economic and other affairs of the public.

We don't need the IRS regulating constitutionally guaranteed free speech and muzzling lawful political activity. We also do not need to reward Federal employees who do not even make the most minimal effort to pay their tax debt and then give them bonuses. The hypocrisy of IRS agents getting bonuses when they don't pay their taxes has to stop.

Finally, there are other issues at the Internal Revenue Service. There was a recent statement by the IRS Commissioner warning—threatening—the tax-paying public, during tax-filing season no less, that the agency is drastically cutting taxpayer service functions. I am talking about answering calls, tax return help, and other programs that assist the average American to fulfill their tax obligation.

The Commissioner blames the budget sequester. I understand that. Every Federal agency is now upset about the sequester. I am upset about the sequester with regard to our national security and the spending caps setting these cuts. The IRS Commissioner is upset about that as well. That is beyond amazing when we have learned that the agency has made so many poor decisions, such as entering into a contract with the IT company that was just fired by Massachusetts, Vermont, and the Department of Health and Human Services for its failure in implementing the healthcare.gov Web site. The historic rollout was a total

disaster. I expect we will get into this in detail next week when the Commissioner comes before the Finance Committee. I am going to be asking him questions about the same topics I brought up in these remarks.

In the meantime, just a suggestion to the IRS—from the Commissioner on down—take a hard look at the mission statement, concentrate on serving the taxpayer, stop threatening the American public with the loss of service, and try to do the best you can in a most difficult budget environment.

We have an obligation to have the IRS serve with integrity and fairness to the American public, and that is not happening now. Let's work together to make sure it does happen.

I yield the floor, and after careful inspection, it appears to me we do not have a quorum present. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The legislative clerk proceeded to call the roll.

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

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

Mr. UDALL. Mr. President, I ask unanimous consent to speak in morning business. I know the managers will be here shortly, and when they arrive I will obviously yield the floor to them.

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

#### RENEWABLE ELECTRICITY STANDARD

Mr. UDALL. Mr. President, today we are voting in the 11 o'clock series on the renewable electricity standard—a bill to promote 25 percent of our electricity to come by renewable sources by 2025.

From what we have heard these past few weeks, we are either on the floor debating an energy bill or a jobs bill. This is what my Republican friends and colleagues have been saying.

The Keystone Pipeline fits neither one of these descriptions. The Keystone Pipeline is not an energy bill. The bill lacks a comprehensive energy policy; it lacks even trying to set one. This is not a “do it all, do it right” energy bill. It isn't even a “drill, baby, drill” bill. This is the “drill, Canada” bill.

If we are going to debate energy policy, we need to debate and adopt a renewable electricity standard. The Keystone Pipeline is an investment in doing things the old way—importing foreign oil. Instead of doubling down on foreign oil, we should be talking about how we can move America forward by investing in homegrown energy for the future. The renewable electricity standard is such a bill.

I wish to point out that States already recognize this fact significantly. Colorado has a 30-percent target by 2020. Nevada has a 25-percent target by

2025. Oregon has a 25-percent target by 2025. A number of other States have renewable electricity targets. Twenty-nine States, in fact, are developing a national market. There are many States that are meeting these goals and moving forward aggressively.

In 2013, the State of Iowa produced 27 percent of its electricity alone with wind power.

I see the chairwoman of the Energy and Natural Resources Committee on the floor. I promise to yield. I only have a couple of more minutes. I thank the chairwoman.

This amendment—the renewable electricity standard—is a start to a comprehensive energy policy for the United States.

We are told the Keystone Pipeline is a jobs bill. We are told Keystone will create jobs. Of course, we are all for that. But how many jobs? We are talking about 2,000, 3,000 construction jobs, but the permanent jobs are in the range of 50. How about a renewable electricity standard that promotes long-lasting manufacturing and installation jobs—American jobs, permanent jobs—jobs that can't be outsourced?

The renewable electricity standard could create an additional 274,000 to 297,000 jobs in the United States in such areas as construction, operations, and engineering. Over 50 percent of these jobs would be created in the manufacturing sector. These are hundreds of thousands of 21st century American jobs in my State and across the country. We owe it to all Americans to consider this and other amendments that would improve the bill.

Right now, we are losing out to other countries in both solar and wind. China has the largest market share. A national renewable electricity standard would help us move forward aggressively to get our market share in those two areas.

It is clear to me a national renewable electricity standard would combat global warming while creating hundreds of thousands of jobs across the country. It will help maximize our energy potential while strengthening our economy and our energy security.

Let's vote on that. Let's move forward to meet the real energy needs of American families.

I thank the chairwoman for being so gracious and for her courtesy.

I yield the floor.

#### CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

#### KEYSTONE XL PIPELINE ACT

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of S. 1, which the clerk will report.

The legislative clerk read as follows: A bill (S. 1) to approve the Keystone XL Pipeline.