

I urge our colleagues to join us in co-sponsoring and passing the Equity in Law Enforcement Act.

By Ms. COLLINS:

S. 965. A bill to prohibit the use of funds by Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States; to the Committee on Finance.

Ms. COLLINS. Mr. President, I rise to introduce a bill that would prohibit the IRS from the targeting any U.S. citizens for exercising their constitutional rights under the First Amendment.

The history of the IRS offers abundant examples of the Agency trampling on these rights. In the most recent controversy, which came to light in 2013, the IRS applied a heightened scrutiny to applications from conservative groups that were seeking tax-exempt status. Delaying these groups' applications suggests an attempt to chill the constitutional right of speech and association by groups that hold conservative views. No matter what your political views, the details that have emerged are truly alarming. The IRS 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. It also acknowledged targeting applications from groups that criticized how this country is being run or whose purpose was to address government spending, government debt, taxes, or simply to make America a better place. 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 lists. 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, and the targets have been on both sides of the aisle. A May 2013 Time magazine article noted 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 rightwing groups. President Nixon employed a secret IRS operation to investigate and audit political opponents. During the Johnson administration, the IRS targeted some antiwar activists. In the decades since, a number of political activists from both the conservative and liberal ends of the spectrum, as well as whistleblowers, have been subjected to intimidating and discriminatory scrutiny by the IRS.

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, Democrat or Republican, Independent or Green Party members, regardless of their personal views, the targeting of private citizens for exercising their First Amendment rights is out of bounds and cannot be tolerated.

Seventeen years ago, when the IRS was accused of using abusive tactics towards taxpayers, Congress responded by passing the IRS Restructuring and Reform Act. That act created the Taxpayer Bill of Rights, strengthened taxpayer protections against unauthorized collection activities, and established an oversight board to ensure that taxpayers are properly treated by the IRS.

The bill I am introducing today builds on the 1998 act, as well as an amendment I authored in 2013, which became law, that prohibited the IRS from using funds provided through the fiscal year 2014 IRS funding bill to target American citizens for exercising their First Amendment rights. That prohibition on the use of funds was continued in the fiscal year 2015 funding bill, and the legislation I am offering today would make that prohibition permanent.

The First Amendment is one of our most cherished and sacred freedoms, and its free exercise must be vigorously protected.

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.

It is imperative that Congress act to make sure the power of the IRS is never again used to harass or abuse Americans for exercising their First Amendment rights. The bill I have introduced is tailored to that end. I urge my colleagues to support this bill.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., in room SD-406 of the Dirksen Senate Office Building, to conduct a hearing entitled "Oversight Hearing: The President's FY 2016 Budget Request for Nuclear Regulatory Commission."

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

COMMITTEE ON FOREIGN RELATIONS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on April 15, 2015, at 9:30 a.m., to conduct a hearing entitled "American Food Aid: Why Reform Matters."

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

COMMITTEE ON HEALTH, EDUCATION, LABOR, AND PENSIONS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Health, Education, Labor, and Pensions be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., in room SD-106 of the Dirksen Senate Office Building.

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

COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on Homeland Security and Governmental Affairs be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., to conduct a hearing entitled "IRS Challenges in Implementing the Affordable Care Act."

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

COMMITTEE ON THE JUDICIARY

Mr. ENZI. Mr. President, I ask unanimous consent that the Committee on the Judiciary be authorized to meet during the session of the Senate on April 15, 2015, at 10 a.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled "The Need to Reform Asset Forfeiture."

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

SELECT COMMITTEE ON INTELLIGENCE

Mr. ENZI. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on April 15, 2015, at 2:45 p.m.

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

SPECIAL COMMITTEE ON AGING

Mr. ENZI. Mr. President, I ask unanimous consent that the Special Committee on Aging be authorized to meet during the session of the Senate on April 15, 2015, at 1:30 p.m., in room SD-562 of the Dirksen Senate Office Building, to conduct a hearing entitled "Catch Me If You Can: The IRS Impersonation Scam and the Government's Response."

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

SUBCOMMITTEE ON SEAPOWERS

Mr. ENZI. Mr. President, I ask unanimous consent that the Subcommittee on Seapower of the Committee on Armed Services be authorized to meet during the session of the Senate on April 15, 2015, at 9:30 a.m.

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

SUBCOMMITTEE ON STRATEGIC FORCES

Mr. ENZI. Mr. President, I ask unanimous consent that the Subcommittee on Strategic Forces of the Committee on Armed Services be authorized to meet during the session of the Senate on April 15, 2015, at 2:30 p.m.

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

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. ENZI. Mr. President, I ask unanimous consent that the Senate proceed