

consent to the nominations of Kristen Marie Kulinowski, of New York, to be a Member of the Chemical Safety and Hazard Investigation Board for a term of five years; Vanessa Lorraine Allen Sutherland, of Virginia, to be a Member of the Chemical Safety and Hazard Investigation Board for a term of five years; and Vanessa Lorraine Allen Sutherland, of Virginia, to be Chairperson of the Chemical Safety and Hazard Investigation Board for a term of five years?

The nominations were confirmed en bloc.

LEGISLATIVE SESSION

THE PRESIDING OFFICER. The Senate will now resume legislative session.

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

MR. MCCONNELL. Mr. President, I ask unanimous consent that at 5 p.m. on Tuesday, September 8, the Senate proceed to executive session to consider the following nomination: Calendar No. 82, Roseann Ketchmark to be U.S. District Judge; that there be 30 minutes for debate on the nomination equally divided in the usual form; that upon the use or yielding back of time, the Senate vote without intervening action or debate on the nomination; that following disposition of the nomination, the motion to reconsider be considered made and laid upon the table with no intervening action or debate; that no further motions be in order to the nomination; that any statements related to the nomination be printed in the RECORD; that the President be immediately notified of the Senate's action, and the Senate then resume legislative session.

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

UNANIMOUS CONSENT AGREEMENT—NOMINATIONS IN STATUS QUO

MR. MCCONNELL. As in executive session, I ask unanimous consent that all the nominations received by the Senate during the 114th Congress, first session, remain in status quo, notwithstanding the provisions of rule XXXI, paragraph 6, of the Standing Rules of the Senate.

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

PROVIDING FOR A CONDITIONAL ADJOURNMENT OF THE HOUSE OF REPRESENTATIVES AND RECESS OR ADJOURNMENT OF THE SENATE

MR. MCCONNELL. Mr. President, I ask unanimous consent that the Chair lay before the Senate H. Con. Res. 72, which was received from the House.

The PRESIDING OFFICER. The clerk will report the concurrent resolution by title.

The senior assistant legislative clerk read as follows:

A concurrent resolution (H. Con. Res. 72) providing for a conditional adjournment of the House of Representatives and a conditional recess or adjournment of the Senate.

There being no objection, the Senate proceeded to consider the concurrent resolution.

MR. MCCONNELL. I ask unanimous consent that the concurrent resolution be agreed to, the motion to reconsider be laid upon the table, and any statements related to the concurrent resolution be printed in the RECORD.

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

The concurrent resolution (H. Con. Res. 72) was agreed to, as follows:

H. CON. RES. 72

Resolved by the House of Representatives (the Senate concurring), That when the House adjourns on any legislative day from Tuesday, August 4, 2015, through Friday, September 4, 2015, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand adjourned until 2:00 p.m. on Tuesday, September 8, 2015, or until the time of any reassembly pursuant to section 2 of this concurrent resolution, whichever occurs first; and that when the Senate recesses or adjourns on any day from Tuesday, August 4, 2015, through Saturday, September 5, 2015, on a motion offered pursuant to this concurrent resolution by its Majority Leader or his designee, it stand recessed or adjourned until noon on Tuesday, September 8, 2015, or such other time on that day as may be specified by its Majority Leader or his designee in the motion to recess or adjourn, or until the time of any reassembly pursuant to section 3 of this concurrent resolution, whichever occurs first.

SEC. 2. (a) The Speaker or his designee, after consultation with the Minority Leader of the House, shall notify the Members of the House to reassemble at such place and time as he may designate if, in his opinion, the public interest shall warrant it.

(b) After reassembling pursuant to subsection (a), when the House adjourns on a motion offered pursuant to this subsection by its Majority Leader or his designee, the House shall again stand adjourned pursuant to the first section of this concurrent resolution.

SEC. 3. (a) The Majority Leader of the Senate or his designee, after concurrence with the Minority Leader of the Senate, shall notify the Members of the Senate to reassemble at such place and time as he may designate if, in his opinion, the public interest shall warrant it.

(b) After reassembling pursuant to subsection (a), when the Senate adjourns on a motion offered pursuant to this subsection by its Majority Leader or his designee, the Senate shall again stand adjourned pursuant to the first section of this concurrent resolution.

SIGNING AUTHORITY

MR. MCCONNELL. Mr. President, I ask unanimous consent that the junior Senator from West Virginia, the junior Senator from Arkansas, and the junior Senator from Missouri be authorized to sign duly enrolled bills or joint resolutions today through September 8, 2015.

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

APPOINTMENTS AUTHORITY

MR. MCCONNELL. Mr. President, I ask unanimous consent that notwithstanding the upcoming adjournment of the Senate, the President of the Senate, the President pro tempore, and the majority and minority leaders be authorized to make appointments to commissions, committees, boards, conferences or interparliamentary conferences authorized by law, by concurrent action of the two Houses or by order of the Senate.

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

JOINT REFERRAL—NOMINATION

MR. MCCONNELL. Mr. President, I ask unanimous consent that, as in executive session, the nomination of Michael Herman Michaud, of Maine, to be Assistant Secretary of Labor for Veterans' Employment and Training, sent to the Senate by the President, be referred jointly to the HELP and Veterans' Affairs Committees.

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

The Senator from Utah.

MR. HATCH. Mr. President, I ask unanimous consent that I be permitted to finish this speech regardless of time.

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

FINANCE COMMITTEE'S REPORT ON ITS INVESTIGATION OF THE IRS

MR. HATCH. Mr. President, earlier today, the Senate Finance Committee finally and at long last issued its report on its bipartisan investigation of the IRS's treatment of organizations applying for tax-exempt status.

As you will recall, this investigation began 2 years and 2 months ago after we became aware of allegations that the IRS had targeted certain organizations for extra and undue scrutiny based on the groups' names and political views.

These were serious allegations. Indeed, they struck at the very heart of the principle—one that everyone should agree on—that our Nation's tax laws should be administered fairly and without regard to politics or partisanship. Despite the inherently political nature of these allegations, the Finance Committee, which has exclusive legislative jurisdiction and primary oversight jurisdiction over the IRS, immediately opened a full bipartisan investigation into this matter.

The investigation officially began on May 21, 2013, under the direction of former Chairman Max Baucus and myself, when I was the ranking member. When Senator WYDEN assumed the leadership of the committee last year, he agreed to continue the bipartisan work we had begun, and I am very grateful to him. This bipartisan cooperation has continued unabated since I became chairman in January of this

year. That investigation concludes today with the release of our report.

While much has been reported about the IRS's political targeting over the last 2 years, it is important to note that the Senate Finance Committee has conducted the only bipartisan investigation into the matter. Consequently, I believe the report we have issued today will serve as the definitive account of the personal political biases, management failures, and other factors that led the IRS to unfairly target certain organizations applying for tax-exempt status.

Once again, the public has a right to expect that the IRS will administer the Tax Code with integrity and fairness in every context. Yet, for many conservative organizations that applied for tax-exempt status during the last 5 years, the IRS fell woefully short of that standard. The committee's bipartisan report examined these events in great detail.

Let's take a look at what we now know after 2 years of exhaustive investigation. We know that the White House's focus on activities of tax-exempt organizations intensified after the Supreme Court issued its Citizens United decision in January 2010, culminating in many ways with President Obama's wrongheaded castigation of the Court in his State of the Union Address and continuing throughout 2010 until the midterm elections.

The Finance Committee's report contains clear evidence that the IRS and other agencies heeded the President's call. For example, just a few weeks after the President's speech before Congress, the IRS made a pivotal decision to set aside all incoming tea party applications for special processing—a decision that would subject these organizations to long delays, burdensome questions, and would ultimately prove fatal to some of their applications.

Around that same time, the Department of Justice was considering whether it could bring criminal charges against 501(c)(4) organizations that engaged in political activities. The Federal Election Commission had also opened investigations into conservative organizations that aired political ads.

The IRS met with both agencies, providing input on the proposals of Department of Justice and information to the Federal Election Commission on organizations that were under investigation. These actions leave little doubt that, when Congress did not pass legislation to reduce spending on political speech, the administration sought alternative ways to accomplish the same goal.

Regardless of whether an explicit directive was given, the President gave the order to target conservative groups at every opportunity—the State of the Union, in press conferences, and in TV interviews. He did not send a smoking gun email because he did not need to. He gave the order for everyone to hear, and his political allies at the IRS followed those orders.

The report clearly shows that conservative groups were singled out because of their political beliefs, and gross mismanagement at the IRS allowed this practice to continue for years.

We know the IRS systematically selected tea party and other conservative organizations for heightened scrutiny, in a manner wholly different from how the IRS processed applications submitted by left-leaning and nonpartisan organizations. Although the IRS knew that the tea party applications were too dissimilar to be grouped under a common template, it continued to segregate them for screening and processing based on the presence of certain key words or phrases in the applicants' names or applications, such as "Tea Party," "9/12," and "Patriots," as well as indicators of political views that included being concerned with government debt, government spending or taxes, educating the public via advocacy, lobbying "to make America a better place to live" or being critical of how the country was being run.

Some tried to mitigate these facts, claiming that the IRS similarly targeted left-leaning groups. Indeed, this argument is posited in the additional Democratic views.

However, as our investigation made clear, the IRS's treatment of conservative organizations was without question different from that given to left-leaning and nonpartisan organizations.

True enough, some liberal organizations were also denied tax-exempt status during this period. However, with one exception that affected just two organizations, all left-leaning organizations that were, according to the Democratic views, improperly treated had participated in activities that legitimately called their tax-exempt status into question.

The IRS did not target these groups based on their names or ideology. Instead, it evaluated their actual activities that were known to the IRS—activities that, in many cases, properly resulted in denial or revocation of tax-exempt status.

That same deference and attention to detail was not offered to tea party groups and other organizations. As a result, many of the tea party applicant groups gave up on the process, and some of these groups ceased to exist entirely, based, at least in part, on the failure to obtain tax-exempt status.

Once again, we know all this happened. It is spelled out in great detail in the committee's report. On top of all of this, our investigation revealed an environment at the IRS where the political bias of individual employees such as Lois Lerner—who was, once again, the Director of the Exempt Organizations unit—was allowed to influence agency decisionmaking.

The IRS's upper management gave Ms. Lerner free rein to manage applications for tax-exempt status. During our investigation, the Finance Committee found evidence that Lerner's personal

political views directly resulted in disparate treatment for applicants affiliated with the tea party and other conservative causes.

Ms. Lerner orchestrated a process that subjected applicants to multiple levels of review by numerous components within the IRS, thereby ensuring they would suffer long delays and be required to answer burdensome and unnecessary questions. Lerner showed little concern for conservative applicants, even when Members of Congress inquired on their behalf, allowing their applications to languish in the IRS bureaucracy for as long as 2 years with little or no action. The IRS began to resolve these applications only after some of the problems became public in 2012, but, of course, by that time the damage had been done.

Our investigation also uncovered a pattern at the IRS of continually misleading Congress about its handling of applications submitted by tea party organizations. Specifically, top IRS officials, including Doug Shulman, Steve Miller, and, of course, Lois Lerner, made numerous misrepresentations to Congress in 2012 and 2013 regarding the IRS's mistreatment of these groups. As if that wasn't bad enough, the IRS impeded congressional investigations—including our investigation—by failing to properly preserve a significant portion of Ms. Lerner's emails and then concealing the fact that the emails had been lost from the committee for months.

Long before these allegations surfaced, the IRS was already one of the most feared and loathed agencies of the Federal Government. Virtually all Americans had some level of either apprehension or animosity toward the IRS, due in large part to the power it had to impact the lives of everyday, hard-working taxpayers. Then, beginning at least in 2010, if not sooner, the IRS made things even worse, demonstrating a pattern of incompetence, mismanagement, political bias, and obstruction toward congressional oversight. As a result, the agency has in many respects lost the public's confidence.

There is a lot of work that needs to be done if the agency is ever going to restore that confidence and regain the public's trust. I believe the Finance Committee's report gives the best account we have of how that trust was broken. It spells out in great detail the organizational and personnel problems that plagued the agency and allowed partisan agendas and political tribalism to influence important decisions. I hope all of my colleagues will take the time to examine this report and its findings. The report itself is over 400 pages long and includes roughly 5,000 pages of additional supporting documents. In other words, all of my colleagues have a lot of reading to do over the August recess. I hope we will take a close look at the events detailed in the report and come together to work

on legislative solutions that will prevent this kind of misconduct from happening again in the future.

In closing, I want to acknowledge the hard work and countless hours of time spent by the Finance Committee staff who worked on this report. All told, they conducted over 30 exhaustive interviews and reviewed more than 1.5 million pages of documents. They also drafted numerous versions of this report and performed countless other tasks necessary to bring this investigation to a close. The bipartisan committee staff whose diligence and devotion to duty made this investigation and report possible include the following: John Angell, Kimberly Brandt, John Carlo, Austin Coon, Michael Evans, Daniel Goshorn, Christopher Law, Jim Lyons, Todd Metcalf, Harrison Moore, Mark Prater and Tiffany Smith. All of them deserve our gratitude for the work they have put in.

I also thank former Chairman Baucus for his work in starting this investigation, as well as my colleague Senator WYDEN, who once again continued to work with us in a bipartisan fashion to get us to this point. I personally appreciate both of those gentlemen very much. I have to say it wasn't easy for them to sit through some of this stuff. Nevertheless, it has been a privilege to work with them.

This is the first of a number of speeches I will probably give on this subject. Hopefully it gives everybody a little bit of an understanding as to why we are so upset and a little bit of understanding about the report we have issued today and have put on the Web page.

With that, I yield the floor.

THE PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, I want to thank the distinguished chairman from Utah. As Members will see from the views I am going to articulate, we have some strong differences about how the facts ought to be interpreted, but we worked very closely together to ensure that there would be one bipartisan compilation of the underlying facts. The two of us certainly agree that there is evidence of vast bureaucratic bumbling at the IRS.

I will also say that a review of 1.5 million pages of emails and documents and interviews with more than 30 IRS officials does not point to a single shred of political interference. I think as colleagues look at particularly the majority views and the minority views—set them aside for a moment; the fact is, the facts of the report show that no order—no order was ever given to target political groups.

I am very pleased that we now have a bipartisan report that was conducted here in the Congress. That is why the bipartisan findings are especially important. As I have stated, the findings contain absolutely no evidence to support the narrative that has been advanced by other committees and some in the media that tea party groups

were targeted by the IRS because of their political views.

My own view is that groups on the progressive side and groups on the conservative side—both of them were handled in a fashion that was unacceptable. Both were handled badly. So as we kind of get into these issues—as I say, I think it was a very thorough and professional effort that was conducted to get at the facts. I want to kind of set the stage with some background.

Under our Federal tax laws, people can establish various types of tax-exempt groups. There are different rules for each type. Under Section 501(c)(4), an organization can be established as a social welfare organization. One of the rules for these social welfare organizations is they have to be operated exclusively for social welfare purposes. That has been interpreted since 1959 to mean, among other things, that the organization can engage in some political campaign activity, but that cannot be its primary activity. There is no precise meaning of "primary" for this purpose, and exactly what constitutes "political campaign activity" is similarly unclear.

Another type of tax-exempt organization is established under section 527. A 527 organization can engage in an unlimited amount of political campaign activity, but there is an important distinction because a 527 organization has to disclose the identity of its donors.

Finally, the type of tax-exempt entity Americans are most familiar with—501(c)(3)s are not allowed to engage in any political campaign activity.

So now, with that as some legal background, let's unpack the events we looked at.

In February of 2010, the IRS Exempt Organizations Determinations Office, located in Cincinnati, began processing the first application for 501(c)(4) status from a tea party group. Before long, the office was—as one IRS employee was quoted as saying, they were inundated with applications from tea party groups, other conservative groups, and some progressive-leaning organizations. The additional Republican views estimate that a total of 547 applications were the focus of our investigation; 65 percent were from tea party or conservative groups; 19 percent were from progressive organizations. To the IRS employees in the tax-exempt organizations division, these applications raised questions about whether the organizations were planning to engage in more political campaign activity than the 501(c)(4) law allowed.

We also tried to assess the cause of the surge in applications, and I think it would be fair to say no one really knows what was behind that. It may have been related to the Supreme Court's Citizens United decision in January of 2010 which knocked down some of the key limits on political campaign spending. It may have been related to the rise in citizen activism embodied in the tea party movement, the Occupy movement. In any event, there was a surge in applications.

Now let's fast forward to May of 2013. At the conclusion of her remarks at an American Bar Association conference, the Director of the IRS tax-exempt organizations division, Lois Lerner, disclosed that IRS employees had selected 501(c)(4) applications by groups with terms like "tea party" and "patriot" in their name for further reviews. She stated that the IRS employees had done so simply because the applications had those names in the title. Lerner described this process of selecting cases for review because of a particular name as "wrong," "insensitive," "inappropriate."

A few days later, the Treasury Inspector General For Tax Administration, who is known as TIGTA, released a report finding that the IRS "used inappropriate criteria that identified for rebuke Tea Party and other organizations applying for tax-exempt status based on their names or policy positions instead of indications of potential political campaign intervention."

At the time of these disclosures from the IRS and the inspector general, there was a very serious concern that the singling out of conservative groups by name may have been a consequence of political bias or motivation on the part of IRS employees, possibly at the direction of political appointees at the IRS, the Treasury Department, or the White House. Although the inspector general report found no evidence of political bias or targeting by the IRS, this was obviously a serious matter.

The then-chairman of the Finance Committee, Chairman Baucus, and the then-ranking member of the committee, now our chairman, Senator HATCH, began an in-depth, bipartisan investigation to assess the facts. The investigation continued after I became chairman of the committee, and it has gone forward under Chairman HATCH this year. So our bipartisan inquiry has been underway for more than 2 years. In the course of the investigation, the bipartisan committee staff has reviewed more than 1.5 million pages of documents and interviewed 32 witnesses.

At the committee's request, the inspector general has undertaken several related but separate investigations. The results of the investigation are in the report the Finance Committee submitted to the Senate today. That consists of a bipartisan report prepared by the committee staff and represents the views of Chairman HATCH and myself; additional views of Chairman HATCH's prepared by the majority staff, which I will refer to as the additional Republican views; and my own additional views, prepared by the minority staff, which I will refer to as the additional Democratic views.

In total, the principal parts of the report are 318 pages long, plus a 90-page chronology of events and another 5,000 or so pages of attached exhibits.

I certainly hope the report is going to clear away some of the smoke and cut through some of the rhetoric to ensure that all sides can see what really

happened. The report also makes a series of recommendations, including bipartisan recommendations, about how to initiate reforms going forward.

I would like to now describe the main conclusions that I draw from the report. First and foremost, the IRS's handling of this matter was an unmitigated bureaucratic disaster. There were some extenuating circumstances.

The Citizens United decision had opened the floodgates to millions of dollars flowing into political activities, with 501(c)(4) organizations seeming to be one of the favored vehicles. As a result, the IRS was facing a dramatic increase in the number and complexity of applications for 501(c)(4) status. At the same time, the IRS was working with vague regulatory standards that have not been updated since 1959. So the staff at the IRS exempt organizations division has one tough job. They were racing against a late-model Mustang in a 1959 jalopy.

Even taking that into account, the IRS handled the situation badly. Essentially, the IRS froze. The bipartisan report shows that for more than 2 years, officials in the tax-exempt organizations division in both Cincinnati and Washington failed to develop a good system for processing 501(c)(4) applications that seemed to present issues about the group's potential involvement in political campaign activity.

During that time, the IRS staff and managers tried a variety of different approaches. They asked one of their experts on tax-exempt organization law to focus on two test cases—in effect, models. That took more than 8 months, and nothing really came of it.

Then they set up task forces, and they tried what has come to be known as the infamous BOLO or “be on the lookout” list. They tried to get more information from applicants by asking a long list of detailed questions. This approach actually backfired because of the volume and the inappropriate nature of the questions.

The bumbling and the bureaucratic paralysis just went on and on. By my count, there were seven different efforts over more than 2 years to figure out how to handle these applications, and the first six were for naught. By December 2011, a total of 290 applications for 501(c)(4) status had been set aside for further review. Two of these applications have been successfully resolved, not 202. It wasn't until the late spring of 2012—more than 26 months after the first tea party application had arrived in Cincinnati—that the IRS finally started to get its act together, setting up a triage group that was able to work through the backlog of applications more quickly.

This process could and should have been handled better. Senior IRS leadership should have recognized or been made aware of the problem and should have stepped in much earlier to develop a system that provided fair and expeditious processing of these applications.

In light of all of this, the bipartisan report concludes that “between 2010 and 2013, the IRS failed to fulfill its obligation to administer the tax law with integrity and fairness to all.”

At a time of rising political activity and under increased political scrutiny and pressure after the Citizens United decision:

Senior IRS executives, including Lerner, failed to properly manage political advocacy cases with the sensitivity and promptness that the applicants deserve. Other employees in the IRS failed to handle the cases with a proper level of urgency, which was symptomatic of the overall culture within the IRS where customer service was not prioritized.

These are all findings of the bipartisan report.

Further, and I wish to make this clear, most of the applications caught up in this mismanagement were tea party or other conservative groups, including in some cases small and relatively unsophisticated groups who didn't have the resources to engage in a protracted review with the IRS. And I think we ought to make no mistake about it—these groups deserve much better treatment from their government.

If there is any good news in all of this, the Democratic view notes that there have been some positive steps. Four key employees in the IRS who failed to manage properly have been removed from their positions, the backlog of applications has largely been eliminated, and all but 10 of the applications have now been resolved.

The bipartisan report recommends several further steps that should be taken. It makes 16 recommendations, including such reforms promulgating objective criteria to trigger special review, prohibiting requests for donor lists, creating a position in the taxpayer advocate dedicated to assisting applicants for tax-exempt status, and improving the system for tracking resolution of pending applications, with a target of resolving applications within 270 days.

Now let me turn to this question of political influence. Beyond the indisputable gross management, another important focus of our investigation was to deal with these speculative charges and issues with respect to political influence. When the original inspector general report was issued in 2013, there was a concern that it looked like most of the groups that were caught up in all of this were conservative-leaning groups, such as those with “tea party” in their names. In light of this, there was concern that we might be looking at something that was much worse than bureaucratic bungling. The concern was that there might have been an attempt to exert inappropriate political influence over the process of reviewing applications for tax-exempt status by disfavoring certain applications because of their perceived political views.

In my view, that would constitute a grave and completely legitimate con-

cern not just for Republicans, not just for conservatives, but for every American. Among the fundamental principles underpinning our system of government are equal treatment for all and an inviolate right to freedom of speech and expression. Both of these principles are especially important when it comes to the IRS, which has great power that must be exercised in an evenhanded fashion. Of perhaps equal importance to an evenhanded exercise of its authority, it is incumbent on the IRS to take great care to ensure against any perception that it is acting because of bias, political or otherwise.

In the committee's investigation—which, as Chairman HATCH has noted, went for more than 2 years—the bipartisan staff carefully reviewed the evidence, and in contrast to the bipartisan analysis and recommendations I have just described, in this instance, the Democratic and Republican views have come to different conclusions. The additional Democratic views conclude that there is absolutely no evidence that there was an attempt to exert political influence. The additional Republican views—in contrast, in the 120 pages—are trying to make the case that there somehow, someway, must have been political interference involved but without identifying any direct evidence, documentary or otherwise, to support the case.

I wish to explain first by laying out the basic facts and then by responding to the main points in the additional Republican view.

First, on the facts, according to the report, the staff found no evidence of involvement by the White House or by Treasury Department political officials. None. The staff found no evidence that any political appointee in the Obama administration was involved in the review of applications or in the establishment of standards for their review. None.

As a side note, during most of the relevant period, the IRS Commissioner was Mr. Douglas Shulman, who was appointed by President Bush, and the principal official responsible for the management of the relevant IRS activities, Lois Lerner, was a career civil servant who was named to her position as Director of the tax-exempt organizations division by IRS Commissioner Mark Everson, who also was appointed by President Bush.

In addition to finding no emails, no memos, and no other documents indicating there was an attempt to exert political influence, the report indicates that the staff asked every IRS employee who was directly involved in the review of the applications whether there had been any attempt to exert political influence over the handling of applications or whether they saw anyone else processing applications in a politically biased way. The staff asked 25 people. Every single one of them said there was no political bias.

In addition, the inspector general audit that spurred the investigation

also found no evidence of targeting or political bias. Let me repeat that because there have obviously been some misconceptions. The 2013 inspector general audit found no evidence of political bias in 501(c)(4) processing. This is discussed further in the committee's report, including an email from the deputy inspector general at the office stating: "There was no indication that pulling these applications was politically motivated." There is an email from the inspector general chief counsel stating that the tea party was not targeted. The inspector general himself testified before our committee that no political motivation was found, and his office further stated that no relevant communications were found coming from the White House or Treasury.

Further, although more conservative-leaning than progressive-leaning groups were affected, several progressive organizations were subject to the same kind of gross mismanagement, long delays, and inappropriate information requests that were experienced by the conservative organizations. The bipartisan report notes that terms such as "progressive" and "ACORN," as well as terms intended to capture the various Occupy Wall Street groups, were included with "tea party" and "9/12" on the IRS BOLO list. Again, "progressive" appeared on the same BOLO list as "tea party" from day one. The report also shows that progressive groups were subject to mismanagement, delays, and intrusive questions from the IRS.

I also would like to respond to several other particulars to the additional Republican views. Notwithstanding the plain fact that there is no evidence of any attempt to exert political influence over the process, the additional Republican views strive over the course of 120 pages to make the case that somehow, someway, somewhere, there was something sinister going on. This is done through a combination of innuendo, speculation, and unjustified inference.

The additional Republican views make much of the fact that the head of the tax-exempt organizations division and the principal person responsible for the management issues involved, Lois Lerner, appears to have been a Democrat with liberal views about some issues. Much is also made of the fact that the President and some congressional Democrats wanted to impose tighter restrictions on campaign spending. Put these two facts together—say, Republicans—and it becomes clear in their view that the fix was in.

However, the actual evidence to support this theory is nonexistent. For example, the Republican views quote an email from Ms. Lerner's husband in which on election day he told her he had written in the names of Socialist Labor candidates on his ballot. They quote an email from Ms. Lerner—an email she wrote—celebrating Maryland's approval of same-sex marriage. And they note what they apparently

consider to be particularly suspicious: that in the 1.5 million pages of documents, the Republican staff found no instance in which Ms. Lerner, members of her family, or her friends "expressed positive sentiments about the Republican Party, a specific Republican candidate, or the Tea Party."

So what we have is that Ms. Lerner's husband voted for Socialists, she is a Democrat, she supports same-sex marriage, and she apparently doesn't have a lot of Republican supporters among her family. You just have to ask yourself, what is this supposed to prove? There is no evidence that any of these views were brought to the actual review of the application process, and that, to me, is what is paramount.

Granted, the Republican views also quote various other emails in which Ms. Lerner expresses support for President Obama or is critical—sometimes harshly so—of the Republican Party and specific Republican officials. To my mind, this is pretty much irrelevant chitchat. It is gossip. It is coffee-shop talk, locker-room talk. As the Democratic views puts it, "There is no evidence that Lois Lerner allowed her political belief to affect how she carried out her duties as a manager of the Exempt Organizations office."

The Republican views also highlight Ms. Lerner's views about the Supreme Court Citizens United decision. It is pretty obvious she didn't like it. She thought it threatened to unleash a flood of unregulated money in the Federal campaign. The Republican views even suggests that it was somehow nefarious that Ms. Lerner was closely following the Citizens United decision.

All of this tells us nothing. She was the head of the IRS division responsible for applying the law regarding the appropriate level of political campaign activity undertaken by 501(c)(4) organizations. It would be odd, in my view, if she weren't closely following Citizens United. It was an important decision with major implications for political campaign spending.

It is not surprising to me that she didn't like the decision. Eighty percent of Americans felt the same way. I am one of them.

The Republicans also were exercised that President Obama, various congressional Democrats, and the Democratic Party in general opposed the Citizens United decision and supported tighter limits on campaign spending. No question that is true. But the Republican views make a remarkable leap. They say:

Overall, it is apparent that the need for an explicit Presidential directive to target the Tea Party and conservative organizations was rendered unnecessary by the White House's frequent public statements condemning political spending. Government agencies were acutely aware of the President's wishes and responded accordingly.

So said the majority in their views.

Now, just think about that. Just kind of put your arms around that. The President wanted to limit campaign

spending. So the Republicans on the committee would have us conclude that various relatively low-level career government officials, without any direct intervention whatsoever from the White House, from the Treasury Department or from anybody else in a position of political authority, just sprang into action and engaged in a conspiracy of some sort to harass conservative groups. I guess it was almost conspiracy by osmosis. I find these extraordinary leaps to just defy logic.

Federal civil servants are allowed to have a political opinion. The President of the United States and Members of Congress are allowed to express their views about the campaign finance system. Certainly some of Ms. Lerner's personal emails were in poor taste, and it may have been bad judgment for someone in her position to be sending emails to her friends on her office computer expressing political opinions, but the only pertinent question here—the only pertinent question—is whether the political views of Ms. Lerner or other officials influenced the even-handed administration of the law. Although the majority points to numerous embarrassing emails from Ms. Lerner, they cannot point to even a single one where she directed or encouraged employees to exercise political bias.

The majority views also make another argument. They assert that significantly more conservative-leaning groups than progressive-leaning groups were affected by the dysfunction at the IRS and that this, in and of itself, proves there was a bias against conservatives. This is a more serious argument, but when you unpack this one, it, too, falls short. As I have said before, it appears from the report that most of the groups affected were conservative, but progressive groups were affected too. The bipartisan report indicates that progressive was on the BOLO list, along with ACORN and other terms such as "Occupy" that were considered to indicate progressive or Democratic-leaning political engagement.

The report also shows the IRS conducted workshops directing employees to look for terms such as "progressive" and "Emerge" as well as "tea party." Again, these groups suffered from the same sort of delays and intrusive questions that tea party and other conservative groups suffered from.

Nonetheless, Republicans on the committee insist the fact that more conservative than progressive groups were caught up in the IRS dysfunction necessarily means there was bias. However, this inference can be only drawn if there were equal volumes of applications coming into the IRS from conservative and progressive groups. There is just no evidence this was the case.

Moreover, there is good reason to believe that in the wake of Citizens United, the increasing volume of applications—particularly applications that raised serious issues about involvement

in political campaign activity—came primarily from conservative-leaning groups. Independent watchdogs have determined that 80 percent of political campaign spending by 501(c)(4)s was supported by conservatives, and the IRS staff said they were inundated with tea party applications. If that is the case, it would be unsurprising that most of the delays and other problems included conservative groups. They were mostly the ones who were applying.

Again, I am not trying in any way to justify the poor treatment received by conservative groups, but the report found no evidence that the typical conservative application was any more likely to be mistreated than the typical progressive application, and without such evidence it is inappropriate to infer there was bias.

A third argument the Republican views assert, which also falls short, is that there was a double standard: on one hand the treatment of the conservative groups caught up in the 501(c)(4) dysfunction and on the other hand the treatment of some nonprofit groups supported by Democratic Senators. The Republican views cite three cases in which Democratic Senators asked that the review of applications for tax-exempt status be expedited and where that apparently was done. They contrast the relatively quick resolution of these cases to the delays experienced by tea party and other conservative applicants for 501(c)(4) status.

On the face of it, the facts the three cases relied on do not support the Republican inference there was a double standard. In the first place, according to the information in the report, the three groups supported by Democratic Senators had applied for 501(c)(3) status, under which they can engage in no political activity. Further, in two of the three cases there is nothing in the report indicating the cases were particularly difficult or controversial.

In the Democratic views, it is noted the third case was a request for the expeditious consideration of an application for tax-exempt status by the One Boston Foundation in order to facilitate fundraising and assistance to those who were the victims of the Boston Marathon terrorist attacks in April of 2013. In that case, it appears from public reporting there was an unusual legal issue and that in part at the request of various public officials, the IRS did in fact cut through some redtape and resolve the issue so this organization could get up and running quickly.

As far as I know, there are no allegations that the One Boston Foundation was anything remotely like a political organization, and I am not aware of any partisan or other controversy surrounding it. I was surprised by the Republican views that apparently thought it was inappropriate or unfair for public officials to encourage the IRS to help get the organization up and running or that the IRS did anything

wrong by handling this case well. To put it more pointedly, I was surprised this was considered to be in any way relevant to our investigation.

As the bipartisan report makes clear, the IRS took far too long to review 501(c)(4) applications from tea party and other groups, and it subjected many of the groups to unnecessary delay and inappropriate questioning, but the fact that the IRS was able to handle a few very different cases reasonably well does not show a double standard. In effect, the Republican views compare apples and oranges.

Before closing, I want to briefly address several other matters covered in our report. The first is the crash of Lois Lerner's hard drive in 2011 which resulted in the loss of some emails that may have been relevant to our inquiry.

Senator HATCH and I learned about the hard drive crash in June 2014, just before we were originally planning to release the committee's report. The two of us immediately asked the inspector general to investigate to determine whether there was evidence of intentional wrongdoing and whether any of the lost emails could be recovered from other sources.

The inspector general conducted a thorough investigation, which took more than 1 year. Here is what the inspector general found, as explained in the report: Although we do not know why her hard drive crashed, there is no evidence it was crashed intentionally. The inspector general was able to recover about 1,300 additional emails, and the inspector general found that some potentially relevant backup tapes had been unintentionally mishandled and then destroyed, contrary to the document retention policy the IRS put in place after our investigation began. These findings have led to a significant amount of criticism about the current IRS Commissioner, Mr. John Koskinen.

Before closing, I want to make a couple of points in response to the criticism of Commissioner Koskinen. First, it is important to remember that the principal problems we have been talking about—in other words, Chairman HATCH and I have been talking about these issues here for probably close to an hour regarding the IRS handling of applications for section 501(c)(4) status—all occurred before Mr. Koskinen came on board as IRS Commissioner in December of 2013. In fact, during the entire period covered by the original 2013 inspector general investigation, the IRS Commissioner was Mr. Doug Shulman, as I stated, appointed by President Bush. Although Mr. Koskinen inherited these problems, he did not create them.

Second, looking at how the IRS handled the hard drive crash, I do think Mr. Koskinen waited too long to inform the Committee on Finance and that the senior IRS leadership could have done a better job keeping track of the backup tapes. That said, there is zero evidence that these mistakes were politically motivated, and there is no

reason to believe the potential loss of some of Lois Lerner's emails compromised the investigation.

We recovered thousands of emails covering this period from the relevant people corresponding with Ms. Lerner. Even taking the potential loss of some emails into account, the bipartisan report concludes that “the large volume of information we have received gives us a high degree of confidence in the accuracy of the conclusions reached during our investigation.”

Looking forward, Commissioner Koskinen is a skilled and experienced leader. I am confident he is going to work closely and cooperatively with Chairman HATCH, with myself, with Democrats and Republicans on the Committee on Finance to continue to improve the operation of the IRS Exempt Organizations Division.

We also asked the inspector general to investigate four other cases in which there have been allegations of political motivation by the IRS. One involved a White House official who referred to a specific company when criticizing the use of tax loopholes. The question was whether he had received inside information from the IRS, and of course that would be a serious violation of the law.

The other cases involved conservative groups that unfortunately had some of their confidential tax information inappropriately made public. These cases have generated intense congressional interest and lawsuits. The underlying concern, similar to the concern about the handling of the 501(c)(4) applications, was the serious and legitimate worry as to whether there had been an effort to exert political influence over the IRS—in effect, to use the IRS as a weapon against conservatives.

Here, based on the information in the report, the inspector general's investigations have led to clear conclusions. The inspector general investigation of the White House official found he did not receive any confidential information from the IRS. He apparently was just shooting from the hip, which may be bad judgment, but it is not a crime. In the three cases where confidential taxpayer information was inappropriately disclosed, it was because of unintentional mistakes by low-level IRS employees, some of whom have been subject to administrative discipline.

These mistakes were regrettable, and the staff has made bipartisan recommendations to prevent them from recurring, but the bottom line is that in each of these cases there was no effort to exert political pressure.

In summary, our report tells a regrettable story. Many applicants for tax-exempt status were treated badly. They were treated in an unacceptable way, and they deserved better service from their government, but in the end this is a story about gross bureaucratic dysfunction. It is not about an attempt to exert political influence over or inject political bias into how the IRS does its job.

Further, the main culprits are gone, the system has been improved, the committee has made a series of bipartisan recommendations to improve it further, and I think it is fair to say that both Democrats and Republicans on the Senate Committee on Finance—Chairman HATCH has worked very closely with me on this—are committed to making sure nothing like this vast bureaucratic bungling ever happens again.

So we here in the Senate have more to do. We are going to have to do some hard thinking about one of the underlying issues, which is the money and politics, including in the context of tax-exempt organizations that are not supposed to be engaged primarily in political activity.

As part of this—and I respect the views of Chairman HATCH and others who may disagree—I think the Congress has to come up with better standards. We ought to set—again, in a bipartisan way—to overhaul the 1959 regulatory jalopy. Just put our arms around that one. Here we are in the digital world with so many changes in our country, and we still have the basic 1959 approach to regulating these issues. We ought to establish rules of the road that fully respect First Amendment rights and also give all organizations—be they progressive, conservative or in between; whatever they are—better guidance about what they can and cannot do given their tax-exempt status.

My own view is, when it comes to money and politics, we really can't get enough transparency. I hope we will be able to work on those issues in the future. In fact, the last time we had a bipartisan bill here was in the last Congress, when Senator MURKOWSKI, our colleague from Alaska, joined me on a bill that said all major spending from everywhere—wherever you were; progressive, conservative—essentially had to be disclosed. So my own view is that we need more transparency, not less.

Mr. President, I have some brief remarks to make on another subject, unless our chairman wants to make further comments. I will yield on this topic and let the chairman comment. Then after the chairman is done speaking, I will ask unanimous consent—and be certainly no more than 10 minutes on another subject—to speak after the chairman has had a chance.

The PRESIDING OFFICER. The Senator from Utah.

Mr. HATCH. Mr. President, I thank my colleague.

Look, people can make up their own minds about this. Read the doggone report. We cannot read it and just say: Brush it off; there is just one rogue employee there. There are all kinds of employees that are mentioned in the report. We can't just wipe it off because we were unable to interview the Treasury Department or the White House. We can't just wipe it off, when we look at all the information there, and just say: Well, this was a bad apple in the

IRS, and it was just an ordinary course of events. They mistreated liberal groups or progressive groups, so-called, as much as they did the conservative groups.

There is no question they didn't. There were very few progressive groups, and it was easy to understand which ones they were looking at. My gosh, some of those have had criminal accusations against them. There are only a few of them, compared to the wide group of people on the conservative side—that they knew were conservatives and they put on the BOLO list, the “be on the lookout” list.

Now, yes, we weren't able to get into the Treasury Department, and we weren't able to get into the White House and what they did or didn't do in these areas. I don't think we can read this report and conclude that this is just a terribly dysfunctional IRS. I think we can agree that we all knew that before we had this report. But this is a very serious report.

By the way, the report is signed off by both Democrats and Republicans. We can't just wipe it away and say: Well, this is just a bunch of bad apples at the IRS.

Lois Lerner took the Fifth Amendment. She refused to testify in front of the House. Now, she had a right to do that, and I would be the first to stand for that right. But why would she do that?

The fact of the matter is that it was a dysfunctional IRS, and it was being managed by people who were bright enough to not be dysfunctional.

I am not going to say much more because we will answer every one of the distinguished Senator's approaches here this evening. I would just suggest: Read the report. It is signed off by Democrats and Republicans. We can't just blow it off by saying this was just the dysfunction at the IRS. We all know the IRS is dysfunctional, and part of the reason it is is that the IRS is supposed to represent every citizen in this country in a fair and balanced way. But it is governed by a union. They can't even fire somebody at the IRS without going through all kinds of hoops, and then they are going to have a rough time firing them no matter how bad they are. We all know that. We have seen it year after year here. To just brush this off like it is just one bad apple there—there are more apples there than Lois Lerner.

All I can say is this report is a very serious report. It can't be just brushed away. It is a serious report for many reasons.

One reason is that conservative groups, by a vast majority, were mistreated—and mistreated in election years, where they were trying to make a difference. I am not saying I agree with them. All I can say is they had a right to get their 501(c)(4) status determined and not just dragged out past the election.

That alone is something that ought to cause everybody in this country to

be a little bit frightened that the IRS can do that. I don't want it done for liberal groups that way. If the Republicans were ever totally in control of the White House, the Justice Department, the IRS, and the Treasury, I wouldn't want anybody treated like these conservative groups were treated. I would probably differ with some of those conservative groups, myself. But they deserve to be treated with respect and with dignity and under the law. And they were not. And we can't just brush it off on just one person being out of line.

I am very concerned about it. I suggest people read the report. Read the report.

There were some things we weren't able to look into. I wish we had been able. I think we might have been able to more definitively lay this out. But to make a long story short, read the report—something that my colleagues on the other side agreed to. Then read the minority views, then read the majority views, and see what you think. But I will tell you this: You have to be alarmed.

The most dangerous agency in our government happens to be the IRS, the Internal Revenue Service. They can break anybody overnight. People are afraid of the IRS, and with good cause. When we see what happened here, they are going to have to be even more fearful—unless we can straighten this mess up. I intend to see that it is straightened up—or straightened out, may be a better way of saying it.

I am very concerned about this. We had people who were mistreated. I might not agree with them, but they were mistreated, in comparison with the liberal groups, which you would have questions about them anyway—some of them.

Well, I am sure we will debate this even more. I don't want to take more of the Senate's time tonight. But I am extremely concerned because I don't think there is an agency in government that causes more fear in the hearts of people than the IRS. And when we see the mess they did, we can't just chalk it up to just a few rogue employees there at the IRS. When we see the mess they did, we have to stop and think: My, gosh, is this the way our country is run? Is this the way the IRS is run? Can we do anything about it? Or do we just have to, as citizens, sit back and forget about it?

Well, we are not going to let them forget about it. This is a very, very important report. I think the majority and minority views are worth reading. I don't see how we can conclude at the end of it that there is not a tremendous problem there.

Keep in mind that when the inspector general investigates and if he doesn't find an absolute, they say he doesn't find anything. They are not going to pick on anybody. I have a lot of respect for the inspector general at the IRS. I remember his being criticized because apparently he is a Republican. But he

is not going to accuse anybody if he doesn't have the evidence.

In this case, there is a whole accumulation of evidence that we cannot ignore and just brush away under the guise that this is just a rogue person. There were other people there as well who caused this calamitous set of events, and we have to not just brush it away. We have to look at it, and we have to find a way of straightening out the IRS so it is not a partisan institution—which most Americans believe it is, and almost every conservative believes it is.

Now, we are making some strides here, and I am going to continue to push on to see that we make strides. But I have to say, ask the American people out there what they think. Read the report, and then we will talk about it some more.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Mr. President, I will be very brief. I thank my colleague from Arkansas for his patience. I know he has things he has to have done as well.

FEDERAL WILDFIRE BUDGETING SYSTEM

Mr. WYDEN. I was down here on the floor last night talking about the need for actually getting some real progress to fix the mess that the wildfire budgeting system in our country has become.

I noted there have been several proposals offered, including one by myself and Senator CRAPO called the Wildfire Disaster Funding Act, referred to the Budget Committee. There have been hearings held. There have been speeches given about the need to fix the broken system to provide Federal agencies with the help they need to battle the devastating blazes year in and year out. Senator CRAPO and I have introduced a bill to fix this broken system, and we need to get some real results.

In spite of all the talk, there hasn't been any real action. Twenty-four hours later and I am back, pleased to be able to stand here tonight to say several of our colleagues have heeded my call, and tomorrow I will be putting into the CONGRESSIONAL RECORD a colloquy with all of our signatures—Democrats and Republicans—committed to resolving this issue in the fall. We have been working since last night to set aside a way to work together this summer, with the fires in the West literally fueling the hunger to take meaningful steps this fall, to finally end fire borrowing, and to ensure that Federal agencies have the resources they need to prevent these infernos from igniting in the first place.

Just today, the Forest Service released a report that makes the very clear point that, for the first time in its history, the Forest Service is routinely spending more than half of its budget battling wildfires. They note that the cost of fire suppression could

well increase to almost \$1.8 billion by 2025. This vicious cycle of underfunding prevention work while huge infernos burn up Federal fire suppression accounts is going to get worse, and what we are going to see as it does is the Forest Service becoming the fire service. That is not in America's interest. It is particularly damaging to my part of the country.

I am pleased to be able to say that, in the last 24 hours, we have made some real progress in addressing this challenge. There is a commitment on both sides of the aisle now, here in the Senate, to get this fixed this fall.

(The remarks of Mr. WYDEN pertaining to the submission of S. Res. 246 are printed in today's RECORD under "Submitted Resolutions.")

Mr. WYDEN. I yield the floor.

The PRESIDING OFFICER. The Senator from Arkansas.

JACOB TRIEBER FEDERAL BUILDING, UNITED STATES POST OFFICE, AND UNITED STATES COURT HOUSE

Mr. BOOZMAN. Mr. President, I wish to talk about S. 1707, which will name the Federal building located at 617 Walnut Street in Helena, AR, as the Jacob Trieber Federal Building, United States Post Office, and United States Courthouse.

The Honorable Jacob Trieber paved the way for diversity on the Federal bench as the first Jewish Federal judge. His work on the bench helped fight injustice and laid the foundation for equality with a lasting civic legacy that continues to impact our country.

Born on October 6, 1853, in Raschkow, Prussia, a young Jacob Trieber and his family escaped the growing anti-Semitism in Prussia and moved to the United States. In a few short years they established their homestead and a family story in Helena, AR. In 1873, he began to study law, and 3 years later he entered the Arkansas Bar. In 1897, he was appointed U.S. attorney for the Eastern District of Arkansas in Little Rock.

Three years later, on July 26, 1900, President William McKinley appointed Jacob Trieber to the Federal bench, where for 27 years Judge Trieber served on the U.S. Circuit Court for the Eastern District of Arkansas. Judge Trieber was committed to equal justice for all and ruled for equality for African Americans and women.

Judge Trieber had astounding foresight. Many of his rulings were important to civil rights and wildlife conservation. He also was committed to his local Arkansas community and served as elected official on the Helena City Council and as the Phillips County treasurer.

Judge Trieber played an influential role in saving the Old State House and establishing the Arkansas State Tuberculosis Sanatorium.

In honor of Judge Jacob Trieber, Senator COTTON, Senator COONS, and I have

introduced this legislation that designates the Federal building in Helena-West Helena, AR, the Jacob Trieber Federal Building, United States Post Office, and Court House.

Judge Trieber's name will appropriately mark this building and stand as a symbol of his significant work not only for the people of Arkansas but also for the entire United States.

I thank Senator BOXER and Senator INHOFE for helping us advance this in a timely fashion and also the staff of the EPW and the cloakroom staff who does such an outstanding job here.

Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be discharged from further consideration of S. 1707 and the Senate proceed to its immediate consideration.

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

The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (S. 1707) to designate the Federal building located at 617 Walnut Street in Helena, Arkansas, as the "Jacob Trieber Federal Building, United States Post Office, and United States Court House."

There being no objection, the Senate proceeded to consider the bill.

Mr. BOOZMAN. Mr. President, I ask unanimous consent that the bill be read a third time and passed and the motion to reconsider be considered made and laid upon the table with no intervening action or debate.

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

The bill (S. 1707) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 1707

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. JACOB TRIEBER FEDERAL BUILDING, UNITED STATES POST OFFICE, AND UNITED STATES COURT HOUSE.

(a) DESIGNATION.—The Federal building located at 617 Walnut Street in Helena, Arkansas, shall be known and designated as the "Jacob Trieber Federal Building, United States Post Office, and United States Court House".

(b) REFERENCES.—Any reference in a law, map, regulation, document, paper, or other record of the United States to the Federal building referred to in subsection (a) shall be deemed to be a reference to the "Jacob Trieber Federal Building, United States Post Office, and United States Court House".

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

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

REMEMBERING ED LANE

Mr. McCONNELL. Mr. President, I rise to mourn the loss of an honored Kentuckian, renowned businessman,