

## HOLDING THE IRS ACCOUNTABLE

The SPEAKER pro tempore (Mr. PALMER). Under the Speaker's announced policy of January 6, 2015, the Chair recognizes the gentleman from Florida (Mr. DESANTIS) for 30 minutes.

Mr. DESANTIS. Mr. Speaker, tax day is fast approaching. If you, as a taxpayer, get audited and the IRS subpoenas documents from you, do you think you could destroy them and say: The heck with it? Could you lie to the IRS when they are asking you about your taxes and investigating you?

If somehow you unintentionally provided false information to the IRS, could you decline to correct the record once you found out that what you told them was not true? If you had a duty to comply with a lawfully issued subpoena, could you just fail to take basic efforts to comply?

I think every taxpayer in America instinctively knows that they would never be able to get away with the conduct I just outlined.

So I think the question that we here in this body have to answer is: Should the IRS be able to get away with conduct that a taxpayer would never be able to get away with? Can we really accept that the IRS gets to live under a lower standard of conduct than the taxpayers that the agency wields so much power over?

We know how this began. The IRS abused its authority. They targeted Americans based on their First Amendment beliefs. They got caught red-handed; so, Congress investigated.

Now, the Department of Justice was supposedly investigating, but that was baked in the cake from the beginning. They were not interested in this case. And, of course, they did not pursue prosecutions. Ultimately, even though Lois Lerner was held in contempt, they didn't pursue that even to the grand jury.

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So Congress has tried to get to the truth of this, and Congress is even taking some action, like cutting funding for the IRS. Of course, when we cut funding, all they did was stop answering the phone calls. They didn't take it out of the bureaucracy. They just basically harmed the taxpayers.

So we are trying to get to the truth. We subpoena documents from the IRS, we bring in the Commissioner, John Koskinen, to testify, and we are trying to get the truth on behalf of the American people.

And yet, what has happened?

The IRS destroyed 400 backup tapes containing as many as 24,000 of Lois Lerner's emails that were under not one, but two congressional subpoenas.

Commissioner Koskinen came to the Congress and made multiple statements that are demonstrably false. He breached his duty to correct the record once it was clear that some of his statements were false, such as the fact that he said we will produce every one of her emails. Koskinen even claimed

that the IRS went to great lengths to ensure that Congress was given all documents, yet the IRS failed to conduct even basic investigation, such that the inspector general found a thousand emails that were in the IRS' possession all along. It took them 2 weeks to find it.

The IRS didn't look at Lerner's BlackBerry. They didn't look in other areas which were obvious that you would want to look at.

Great lengths?

Give me a break. As Judge David Sentelle noted today in the D.C. Circuit, it is hard to find the IRS to be an agency that we can trust.

So I think the question is: What is the remedy for them frustrating the American people's inquiry into their targeting of Americans?

I have argued, along with my colleagues here, that the appropriate remedy is found in the Constitution, which provides for impeachment of civil officers.

You have an IRS Commissioner who breached multiple duties that he owed to the public, and he violated the public trust, which is what Alexander Hamilton said was kind of the touchstone for what an impeachment should be in the Federalist Papers. Impeachment is not a prosecution or a punishment. It is really a constitutional check.

I think as you listen to some of the conduct that the IRS engaged in—my colleagues will go into more of it—obviously there is a need to get the truth, but there is also a need for this institution here to stand up for itself. It is really a question of the House's self-respect.

How much longer can we, as elected officials, allow the bureaucracy to simply walk all over the Congress?

We are supposed to be the people's representatives. We are supposed to be able to do justice for them when the government is not acting appropriately.

Fear of a media backlash or that people in the beltway will say you shouldn't be doing it, that is no excuse for our failure to discharge our basic constitutional duties.

As James Madison said: "Ambition must be made to counteract ambition." No government agency is above oversight and accountability by the people's representatives.

And so as it stands now, we have filed articles of impeachment that have basically been collecting dust for several months. We think they should be brought up on the Committee on the Judiciary and we should have a debate about whether this Commissioner's conduct satisfied the standards of conduct that the Founding Fathers envisioned for civil officers of the United States.

I think any taxpayer who looks at what the IRS did will instinctively say, you know, it just ain't right that they are able to get away with that when they are dealing with the Congress, but

I would never be able to get away with that when I am dealing with the IRS.

I yield to the gentleman from Ohio (Mr. JORDAN), my friend and colleague, a guy who has been really, really fearless on holding the IRS to account.

Mr. JORDAN. Mr. Speaker, I thank the gentleman for organizing this Special Order, but more importantly, for the fight that he has waged in holding the IRS accountable and for saying to the American taxpayer, the American people, when you have individuals running an agency with the power of the Internal Revenue Service, doing what was done under Commissioner Koskinen's watch, he, in fact, should be impeached.

Let's just walk back through the story. Remember how this started. We had conservative groups around the country saying, hey, we are being harassed by the IRS for filing to get tax-exempt status, something that used to be kind of a matter-of-fact thing; we are being harassed for doing so.

So the Congress of the United States called for the inspector general to do an investigation. The inspector general does his investigation. It takes a long time. It takes about a year. They do an investigation and they find, you know what, our very own tax collection agency is, in fact, targeting citizens for their political beliefs. They find it. They find targeting took place. The inspector general of Treasury tells the Treasury officials and tells the IRS what they have discovered, and they are going to file their report the following week.

In an unprecedented move, Lois Lerner, the Friday before the report is supposed to be made public the following week, Friday, May 10, 2013, Lois Lerner does what all kinds of people do when they get caught with their hand in the cookie jar. She wants to get ahead of this story, so at a staged event, bar association event, staged question, planted question from a friend, she gets asked about the targeting and the inspector general's investigation, and she does what all kinds of people do when they get caught. She lies. She flat out lies. She tries to blame good public servants in Cincinnati. She said this was all about Cincinnati.

We all know what the evidence pointed to. It was about Washington. It was about the folks right here in the Internal Revenue Service.

The report comes out the following week. On the following Monday, 2 days later, the President of the United States and the Attorney General say this is inexcusable, and they call for a criminal investigation.

In fact, it is so bad, the President fires the then-Commissioner of the Internal Revenue Service. They bring in an interim Commissioner. For a long time, we have hearings and a bunch of things happen. And, of course, one of the most noteworthy things is the very lady who was at the center of the storm, who lied when she first made

this public, gets brought in front of the Congress.

And what did she do?

She takes the Fifth. So when you have the central figure exercising their Fifth Amendment right, not willing to testify in public and answer the people's representatives' questions, it sort of puts a premium on getting the documents and the communications that the IRS had relative to this issue.

And so a long investigation ensues. Both a criminal investigation and a congressional investigation. Mr. Koskinen is then brought in as the Commissioner who is going to clean it all up, clean up this agency with so much power over American people's lives. He is brought in.

And guess what happens?

Everything Congressman DESANTIS just described. There are 422 backup tapes destroyed containing potentially 24,000 emails. Many of those emails most likely were Lois Lerner's emails that the American people and the Congress will never get a chance to see. They were destroyed, as Congressman DESANTIS pointed out, with three preservation orders in place. One from the IRS and the Treasury themselves. Another preservation order by the Justice Department saying preserve all documents, preserve everything. So three preservation orders, two subpoenas in place, and the Commissioner, under his watch, 422 backup tapes are destroyed containing 24,000 emails.

What does Mr. Koskinen do when he learns about problems with these tapes and problems with Ms. Lerner's hard drive?

He waits 4 months—4 months—before he tells Congress. Again, raising the obvious question—if you are a taxpayer being audited and you realize, oops, I lost some documents or I destroyed something, and you wait 4 months to tell the IRS what you did, oh, my goodness, you are in huge trouble.

But Mr. Koskinen, he is the cleanup guy, he is the President's hand-picked person, he is brought in. He thinks it is just fine that there are all these problems that he knows about.

Now, he didn't just wait 4 months and then tell us. In that time, when he first learned there were problems, he testified in front of Congress several times and didn't tell us. And then the worst thing is he provided false testimony, which, again, my colleague from Florida has pointed out. He said: Look, everything is fine.

And then finally, think about all the duties this guy, the guy brought in to clean up the mess, think about all the duties he had. A duty to preserve all the documents, particularly in light of the fact the central figure has taken the Fifth. A duty to produce them when they are asked for by the Congress. A duty to disclose to us if he couldn't preserve and produce them. A duty to testify accurately. And then, finally, a duty to correct the record if, in fact, he testified and said something that wasn't accurate. Every single

duty he had, he breached. Every single one.

Here is the final point I will make. And this is why—what Congressman DESANTIS, what Congressman HICE, and what Congressman LAMBORN are going to talk about is why this is so important, why this is so critical that this individual be brought in front of Congress. And, actually, we go through the articles of impeachment, and we exercise the right that the Constitution requires us to do of a situation of this magnitude.

Why it is so important is, remember the underlying offense. This is an agency with the power and influence that the IRS has systematically and for a sustained period of time targeting Americans' most cherished rights. You think about your First Amendment liberties: freedom of the press, freedom to petition your government, freedom to assemble, freedom to practice your faith, freedom of religion, practice your faith the way you think the good Lord wants you to. But under the First Amendment, your most fundamental liberty is your right to speak.

When the Founders put together the Constitution, the Bill of Rights, and that First Amendment, when they were talking about your free speech rights, what they were mostly focused on was not just any old speech, any old talk, they were mostly focused on doing what we are doing right now, political speech, talking about politics, talking about government.

You have the right as an American citizen to speak out against your government and not be harassed for doing so. And yet, the IRS did just that. And that is why, Mr. Koskinen, that is why we filed these articles of impeachment and that is why we are asking that they move forward in the Committee on the Judiciary and we do what the American people sent us here to do.

I thank the gentleman from Florida who has done so much good work on this issue and a host of others.

Mr. DESANTIS. I thank the gentleman from Ohio. I now yield to the gentleman from Colorado (Mr. LAMBORN).

Mr. LAMBORN. Mr. Speaker, I appreciate the leadership of Representative DESANTIS and Representative JORDAN in holding the Obama administration accountable.

Mr. Speaker, I rise tonight to call for the impeachment of John Koskinen, Commissioner of the Internal Revenue Service, for high crimes and misdemeanors. This effort is needed to hold the IRS Commissioner accountable for allowing documents to be destroyed and for providing misleading statements to Congress after IRS targeted conservative organizations. I am a cosponsor—and proud to be one—of the resolution. I urge my colleagues to join me in supporting this important legislation.

As it has become abundantly clear, Commissioner Koskinen has failed the American people by stonewalling con-

gressional investigations into the IRS targeting scandal. Conservative organizations were intentionally targeted by our Federal Government simply because they believed and expressed a message that was in opposition to the administration.

Now, while I may disagree with many on the left, I would never seek to threaten them by use of government force and coercion and take away their freedom of speech.

Moreover, what is truly disturbing about the IRS scandal is that Commissioner Koskinen has violated the public trust. As a Commissioner, he failed to comply with a congressional subpoena, failed to ensure that evidence was preserved, failed to testify truthfully, and failed to notify Congress when he learned that thousands of emails were missing.

Our constituents expect Congress to exercise oversight of this administration and to demand accountability. We know the IRS Commissioner cannot be trusted. Impeachment would help rectify this sorry situation and would go a long way toward showing the American people that we are serious about our constitutional duties.

Impeachment is the appropriate means to restore balance between the branches of government. The Framers included impeachment in the Constitution for precisely this scenario, where an executive branch official who violated the public trust will not resign and they refuse to fire him. That is exactly what should happen here. IRS Commissioner Koskinen must go.

Mr. DESANTIS. Mr. Speaker, I thank the gentleman from Colorado. I now yield to the gentleman from Georgia (Mr. JODY B. HICE).

Mr. JODY B. HICE of Georgia. Mr. Speaker, we all know this time of year is when the American people are held accountable to pay their taxes. Unfortunately, the IRS—and especially its head Commissioner John Koskinen—have proven over and over and over that they cannot be trusted to hold themselves to the same standard that they hold the rest of us. It is critical that we, as Congress, as we are trying to do here this evening, that we ensure that the IRS is held accountable for its actions the same way the American people and other Federal agencies are held accountable for their actions.

House Republicans, my colleagues and I, many of us on the House Committee on Oversight and Government Reform in particular are very familiar with Commissioner Koskinen. Under his leadership, the IRS has failed to respond to multiple subpoenas for evidence. There has been destruction of thousands of key documents, thereby really hindering the work of Oversight investigations, possibly obstructing justice.

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John Koskinen, as has already been mentioned here just moments ago, sat before the House Committee on Oversight and Government Reform and lied

under oath multiple times, providing false and misleading testimony, which, of course, as we all know, is outright perjury.

John Koskinen's continued role as Commissioner of the Internal Revenue Service—which we all know is one of those powerful Federal agencies—despite his continued attempts to deceive Congress and the American people, is nothing but the living embodiment that the IRS indeed does not play by the same rules that they demand of other Americans.

The American people are well aware that the IRS has placed itself above the law, above the rest of us. In fact, according to a recent Rasmussen poll, only about 30 percent of Americans actually trust the IRS to fairly enforce the law, which means that we have got nearly 70 percent of Americans who don't trust the IRS to abide by the law here in America. One of the most powerful agencies that we have cannot be trusted. And the American people don't trust them. This is a Federal agency that desperately needs to be set on the right track. Of course, the first step to that is eliminating the failed leadership.

So I join my colleagues on the House Committee on Oversight and Government Reform, many of whom are here this evening. I am proud to be a co-sponsor of H. Res. 494 to impeach Commissioner John Koskinen. This is absolutely one of our most important roles in Congress: to hold our Federal agencies and heads of these agencies accountable.

So with that mission, I appreciate the gentleman for the opportunity to speak a few moments, and I urge my colleagues to support H. Res. 494 to impeach IRS Commissioner John Koskinen.

Again, I want to thank my good friend, Congressman DESANTIS, for leading this Special Order.

Mr. DESANTIS. It is my pleasure to yield to one of my friends and colleagues from the great State of Florida (Mr. YOHO), who is really a stalwart in terms of bringing accountability to government.

Mr. YOHO. I would like to thank my colleague from my neighboring district, Mr. DESANTIS.

Mr. Speaker, this is a great moment in time and I appreciate the gentleman bringing this up. This is such an important issue that we all deal with and something that every American has a vested interest in. I thank the gentleman for holding this Special Order this evening. The topic of tonight's discussion is an important one and one that demands attention by all Americans.

My district and I have never been a fan of the IRS. It is an agency that wreaks terror amongst the American people. And in a perfect world, we would eliminate it altogether, but that is not what we are here to talk about tonight. When you consider their actions over the past couple of years of

targeting conservative groups and individuals seeking nonprofit status or political ideology that doesn't agree with an administration, my desire to see this agency dismantled increases tenfold.

Although the focus tonight is the conduct of IRS Commissioner John Koskinen and his failure to perform his duty to respond to lawfully issued congressional subpoenas, let us not forget that the IRS scandal began back in 2010. 2010—over 6 years ago—this started.

And do you want to know why the frustration of the American people is so high, why they say, You guys don't ever change in Washington, you never hold anybody accountable?

We see the law being blatantly broken every day. Yet we stand here neutered, afraid to do something.

Mr. Speaker, it is time that we stand up and hold those people that are breaking the law accountable. I know Mr. DESANTIS' goal is to do that, his committee's goal is to do that, and my goal is to help them accomplish that.

Many have accused Commissioner Koskinen of obscuring multiple congressional investigations into the IRS targeting of conservative groups seeking nonprofit status. Some argue that in the process of stalling and misrepresenting the facts to Congress, he has committed culpable misdemeanors.

If Commissioner Koskinen has deliberately misled the American people, Congress has the constitutional responsibility to hold him accountable to the American people.

Who else can do that?

Only this body has that power: the House of Representatives, the people's House. That is why our Founders instilled that power, that authority, that oversight with this body. The American people can't hold anybody accountable. It is us, the legislature.

And I support his impeachment. I feel that his agency completely went off the rails. And by doing so, I am proud to support JASON CHAFFETZ' House Resolution 494 asking for the impeachment of John Koskinen for high crimes and misdemeanors.

This is something that has only been used 19 times in our Nation's history: impeachment of a Federal official. Nineteen times in over 200 years. It is not something that is flagrantly used to throw people out of office because we don't agree with their political ideology. This is something that has been used very sparingly, and it is a tool that must be used when the time is right to use it. Mr. Speaker, I say the time is right. The American people want to see this done.

The resolution was introduced in October of last year, and we have yet to see it come out of the Judiciary Committee and onto the House floor. What is the holdup, is my question and that of a lot of other people.

We know the White House will not lift a finger. This White House and administration will not lift a finger to

hold anyone accountable, but why hasn't our own House leadership done more to bring this resolution to the House floor? That is my question. It is the question when I go home: Why are you guys not holding people accountable? Because if we don't hold ourselves accountable and we blatantly break the law, why should not the American people do that? This is to send an example that we cannot break the law. Because if we don't follow the rule of law, why should the American people?

The American people want answers and accountability in their government. As Members of the House, we have heard their cries and worked together to hold the Obama administration accountable. It is time we bring H. Res. 494 up for a straight up-or-down vote and do the work our constituents ask of us.

Just this month I held four town hall and teletown hall meetings, and one of the topics I heard over and over again was about government accountability. We hear it a lot: government accountability and transparency. We talk about it and hear about it, but don't see it.

Again, that leads to the frustration of the American people: Why aren't elected officials ever held accountable?

We have government agencies targeting American citizens for nothing more than a political ideology, their beliefs, ignoring our demand for information and flagrantly ignoring the law. This needs to end. We cannot change our Nation for the better if we do not change how business is done in Washington. Nothing in Washington will ever change if we don't start holding officials accountable.

We need to start here. We need to start now. And I urge my colleagues to support the impeachment of John Koskinen. This is something not taken lightly. Again, I want to reiterate it has been used 19 times in over 200 years. I urge my colleagues to support the impeachment of John Koskinen and to continue to hold strong against this and future administrations that disregard the law, the Constitution, and the people of this great Nation.

Mr. DESANTIS. I appreciate my friend from Florida. Those were very well-received comments.

I would also like to just mention that Mr. PALMER from Alabama—who is serving up there—and I were discussing before he had to go up and serve in that duty—and I think it was a good point: if this were a private business and the private business had behaved this way—in the face of the IRS—the CEO would have been fired because it just would have been absolute hell for the company.

And that is one reason why the American people are so frustrated with government. There are different standards that apply for people in Washington versus the rest of the American people and the taxpayers. And that is just totally intolerable in a Republican form of government.

And I make one other point that I think sometimes gets lost. When you start talking about what are impeachable offenses, people tend to think of it in terms of criminal offenses. And while there are criminal offenses that would qualify as impeachable offenses, the two are not mutually exclusive. And, in fact, the Founders believed that the real reason you needed impeachment was for things that may not necessarily be criminal, but that were breaches of the public trust.

Joseph Story, the preeminent Supreme Court Justice, noted that:

Impeachable offenses are aptly termed political offenses growing out of personal misconduct or gross neglect or usurpation or habitual disregard for the public interest. They must be examined upon very broad and comprehensive principles of public policy and duty.

I think that is tailor-made for this instance. Some of the false statements maybe do violate statutes, but we don't have to get into that. We can simply say: Has he violated, has he shown a disregard for the public interest, has he been—even grossly negligent would be actionable—and I think that is clearly the case here.

I echo my friend from Florida that said we need to get the dust of the impeachment resolutions, we need to get it up to Judiciary and pass it out, and then let's let the House make a decision about whether that is valid or not.

Some people say: Well, the Senate may not want to do it. They will have to defend their votes then. And that is fine with me. I think most Americans want the IRS to live at least under the same standard they do. I think it should be a higher standard, given all the power they have.

I appreciate my colleagues for coming and discussing this issue. The articles have not been brought up, but we are not forgetting, many of our constituents are not forgetting, and really the time to act is now. If we don't—this is absolutely true—the IRS will have gotten away with everything. That is unacceptable.

Mr. Speaker, I yield back the balance of my time.

#### EMPLOYEE RETIREMENT INCOME SECURITY ACT

The SPEAKER pro tempore. Under the Speaker's announced policy of January 6, 2015, the Chair recognizes the gentlewoman from Ohio (Ms. KAPTUR) for 30 minutes.

Ms. KAPTUR. Mr. Speaker, I want to acknowledge that Congressman TIM RYAN of Ohio and Congressman RICK NOLAN of Minnesota had scheduling conflicts. They were here earlier, and we thought this Special Order would start earlier. And I want to say thank you to both of them so very much for their strong support of the pension benefit rights of America's workers and retirees.

Tonight I rise to bring a very serious situation to the attention of the Amer-

ican people, a situation that demands justice. It relates to something called ERISA, or the Employee Retirement Income Security Act, passed decades ago that says when workers work and accrue benefits for retirement, those are sacrosanct. They are earned benefits and no one can cut them. ERISA promises that those retirees will receive the earned benefits that they worked so hard for.

Mr. Speaker, I want the American people to know that today I stood with thousands of America's workers out here on the lawn facing the Capitol. American retirees, their families, and supporters are here in our Nation's capital to save their hard-earned pensions that should be guaranteed under the laws of this country. They are here in Washington because Congress abandoned them. They were abandoned by the executive branch, too.

What has happened is that hundreds of thousands of American workers are getting notices in the mail. These are current beneficiaries, people who are already retired, who are getting notices that their pensions are being cut by half, by 30 percent, some as much as by 70 percent under something that passed here in the Congress called the Multiemployer Pension Reform Act.

But it didn't pass on its own, as a freestanding piece of legislation. It was stuck in a gigantic bill—we call it a must-pass bill—that, in December of 2014, if it had not been passed, the government would have shut down. The problem is most Members of Congress had no idea that was even in that bill. That section was airlifted into what was called the CR/Omnibus, the continuing resolution appropriations bill of that year. But on the section that dealt with pension rights, which had nothing to do with the appropriations process or the continuing resolution, these pension cuts were dropped in. There was no floor debate, there was no separate debate on that issue.

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There were no amendments allowed. People, Members didn't even know what was in that section of the bill.

So that Multiemployer Pension Reform Act, they call it MPRA, was supposed to solve one crisis, and that is a shortage in the funds currently in that particular pension fund; but it placed the solution on the backs of the workers, the people who had earned those benefits themselves. Retirees who never caused the financial shortfall are going to bear the entire burden of the shortfall in that fund.

In reality, people in Ohio—just who were Ohio Teamster retirees, nearly 48,000 retirees in Ohio, the State most impacted in the union—are now getting notices that their pensions are going to be cut. Overall, there are over 270,000—a quarter million—Teamster retirees, alone, across our country who are being affected; and, of course, some of them were with us today.

Over the last year, I have heard extensively from retirees who will see

their pensions dramatically reduced—dramatically reduced—if, in fact, these cuts are approved by the U.S. Treasury Department.

These Americans did everything our country asked them to do as productive citizens. They went to work. They worked for decades. They worked for companies that matched that money, and they thought they would have a secure retirement—guaranteed. The law says, under ERISA, their retirement income will be guaranteed. But now it is a promise not being kept, and they are facing a stark reality. These workers earned their benefits. No one has the right to take them away.

Imagine working for 30 years as a truck driver, where your work takes you away on long trips for weeks at a time—time away from your family, time away from your community, countless missed family gatherings and life moments you will never get back, but you are a good worker so you do it. It is a good job with good pay, a solid middle-class living, a chance to make life better for your family and children, and, with it, all the promise of a reasonable and secure retirement in later years, if you can make it, doing that hard work.

Imagine that you retire with your earned, predictable pension you have worked for your whole life. You are in your seventies, and a hastily passed government law reduces your pension from \$3,500 a month to \$1,400 a month—poof, just like that, through no fault of yours. You did everything you were supposed to.

This example is not the exception of what is happening to the American people; it is the rule.

Now, let me tell you, truck driving is hard work. It is debilitating on bodies, the bouncing, hopping out of that truck, many workers having to load the truck, as well as drive the truck, and then unload the truck, leaving many of these retirees disabled from work they did for 20 and 30 years.

I hear countless stories of how retirees are caring for their children, some of whom who have disabilities, supporting their own ill and aged parents, or supporting children and grandchildren with life expenses which, the last time I looked, aren't going down.

Electric bills are up. Food is up. It is not so easy to make it in retirement years. These pension cuts impact more than just the individual who earned the pension. Literally, these cuts impact millions of Americans and the communities in which they reside.

The House has continued to let these retirees down in its failure to hold even a single hearing to fully understand their financial plight. Can you imagine that? A federally guaranteed income secured, been in the law for years, now you have got hundreds of thousands of Americans impacted and Congress is dead as a doornail. They are not doing their job, even as these workers face these tremendous cuts.

Now, one of the major funds that is affected was called Central States, and