of the Reproductive Freedom for All Act, a bipartisan bill that would restore the previous legal framework that governed abortion access in this country for nearly 50 years since Roe v. Wade. This bill would ensure the right of women to make certain reproductive choices without undue government interference, including the right to obtain and use contraception.

I support a woman's right to have an abortion, and I believe that the threshold question of whether abortion is legal needs to be consistent at the national level. States can account for regional differences with regulations like parental notification requirements, but the basic right as articulated by the U.S. Supreme Court prior to its decision in Dobbs v. Jackson Women's Health Organization needs to be the same regardless of the State in which a woman happens to reside.

In Dobbs, the Supreme Court abandoned a nearly 50-year precedent that had been reaffirmed and on which women had relied for decades. The Dobbs ruling was, as the Chief Justice described it, a ''jolt'' to our legal system. This action has further divided the country at a moment when, more than ever in modem times, we need the Court to demonstrate consistency, predictability, and restraint.

Prior to the Court's decision in Dobbs, I introduced, with Senator MURKOWSKI, the Reproductive Choice Act to enact into Federal law the abortion rights established by Roe and affirmed by Planned Parenthood v. Casey.

In the wake of the Dobbs decision, I worked with my colleagues Senator KAINE, Senator MURKOWSKI, and Senator SINEMA to draft a more comprehensive, bipartisan bill that would codify the abortion rights articulated by the Supreme Court in Roe, Casey, and Whole Women's Health v. Hellerstedt, as well as the contraception rights first articulated in Griswold v. Connecticut and later clarified in Eisenstadt v. Baird and Carey v. Population Services International.

Our legislation would enshrine important abortion and contraception rights into Federal law without undercutting basic conscience protections that have been in place for decades and that are relied upon by healhtcare practitioners who have religious objections.

Our goal with this legislation is to do what the Court should have done—provide consistency in our laws that Americans have relied upon for nearly half a century regarding the ability to make certain reproductive choices.

This bill would ensure that the legal framework in place before Dobbs is reinstated as the law of the land. Our bill accomplishes this goal by tracking the Supreme Court's language in the seminal cases I mentioned.

Specifically, and consistent with decades of Supreme Court jurisprudence, the Reproductive Freedom for All Act provides that a State may not impose an undue burden on the ability of a woman to choose whether or not to terminate a pregnancy before fetal viability. During this time, States may enact reasonable regulations to further the health or safety of a woman seeking to terminate a pregnancy, unless such regulations impose an undue burden.

After fetal viability, a State may regulate or even proscribe the ability of a woman to terminate her pregnancy but not when such a termination is necessary to preserve the life or health of the woman.

Moreover, by codifying Griswold, Eisenstadt, and Carey, the bill makes clear that a State cannot prohibit an individual from obtaining or using contraceptives.

Finally, the legislation specifically preserves conscience protections that have been relied upon by healthcare providers who have religious objections.

The best path forward for our country is to reinstate the legal framework that was in place before the Supreme Court issued its ruling in Dobbs. Our bill would enshrine into law the important protections articulated in the Supreme Court cases that I mentioned without undercutting statutes that also have been in place for decades.

I urge all of my Senate colleagues to join me in supporting this legislation.

By Mr. THUNE (for himself, Mr. GRASSLEY, Mr. BARRASSO, Mrs. BLACKBURN, Mr. CASSIDY, Mr. CORNYN, Mr. CRAPO, Mr. DAINES, Mr. JOHNSON, Mr. LANKFORD, Mr. SCOTT of South Carolina, Mr. TILLIS, and Mr. YOUNG):

S. 338. A bill to provide accountability for funding provided to the Internal Revenue Service and the Department of Treasury under Public Law 117–69; to the Committee on Finance.

Mr. THUNE. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 338

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ''IRS Funding Accountability Act''.

SEC. 2. ANNUAL COMPREHENSIVE SPENDING PLAN FOR INCREASED INTERNAL REVENUE SERVICE RESOURCES.

(a) LIMITATION ON FUNDING.—

(1) INITIAL PLAN.—

(A) IN GENERAL.—None of the funds described in paragraph (3) may be obligated during the period—

(i) beginning on the date of the enactment of this Act; and

(ii) ending on the date that is 60 days after the spending plan described in subsection (b)(1)(A) has been submitted.

(B) ADDITIONAL MORATORIUM.—If Congress enacts a joint resolution of disapproval described in subsection (c) with respect to the Internal Revenue Service spending plan before the date described in subparagraph (A)(ii), then—

(i) the Commissioner of Internal Revenue shall submit a new spending plan under subsection (b)(1)(A); and

(ii) the period described in subparagraph (A) shall not end before the date that is 60 days after such new spending plan is submitted.

(2) SUBSEQUENT SUBMISSIONS.—

(A) IN GENERAL.—None of the funds described in paragraph (3) may be obligated during any period—

(i) beginning on the date Congress has enacted a joint resolution of disapproval under subsection (c) with respect to any spending plan described in subsection (b)(1)(B); and

(ii) ending on the date that is 60 days after the date on which the Commissioner of Internal Revenue has submitted a new spending plan under such subsection.

(B) ADDITIONAL MORATORIUM.—If Congress enacts a joint resolution of disapproval described in subsection (c) with respect to any new spending plan submitted under subparagraph (A)(ii) before the date that is 60 days after the date on which such new spending plan has been submitted, then—

(i) the Commissioner of Internal Revenue shall submit an additional new spending plan under subsection (b)(1)(B); and

(ii) the period described in subparagraph (A) shall not end before the date that is 60 days after such additional new spending plan is submitted.

(3) FUNDS DESCRIBED.—The funds described in this paragraph are the following:

(A) Any funds made available under clauses (ii), (iii), or (iv) of section 10301(1)(A) of Public Law 117–169.

(B) Any funds made available under section 10301(1)(A)(i) of Public Law 117–169 other than funds used for the following purposes:

(i) Eliminating any correspondence or return processing backlog.

(ii) Reducing call wait times for taxpayers and tax professionals.

(b) ANNUAL COMPREHENSIVE SPENDING PLAN.—

(1) IN GENERAL.—

(A) INITIAL PLAN.—Not later than 60 days after the date of the enactment of this Act, the Commissioner of Internal Revenue shall submit to the appropriate Congressional committees a spending plan described in paragraph (2).

(B) SUBSEQUENT SUBMISSIONS.—

(i) IN GENERAL.—For each fiscal year beginning after the plan described in subparagraph (A) is submitted and ending with fiscal year 2031, the Commissioner of Internal Revenue shall submit to the appropriate Congressional committees a spending plan described in paragraph (2) on the date that the President submits the budget required under section 1105(a) of title 31, United States Code.

(ii) REDUCTION IN APPROPRIATION.—

(I) IN GENERAL.—In the case of any failure to submit a plan required under clause (i) by the date that is 7 days after the date the plan is required to be submitted and, the amounts made available under section 10301(1)(A)(ii) of Public Law 117–169 shall be reduced by $10,000,000 for each day after such required date that report has not been submitted.

(II) REQUIRED DATE.—For purposes of this clause, the term ''required date'' means, with respect to any plan required under this subparagraph, the date that is 7 days after such plan is required to be submitted.

(2) SPENDING PLAN.—

(A) IN GENERAL.—A spending plan described in this subparagraph is a plan that—

(i) details how the funds appropriated under section 10301(1) of Public Law 117–169 will be spent over—

(I) the period consisting of the current fiscal year and the next 4 fiscal years ending before fiscal year 2032; and

(II) the period of consisting of the current fiscal year through the fiscal year ending with fiscal year 2031 (if such period includes any period not described in subclause (I));

(ii) contains the information described in subparagraph (B);

(iii) has been reviewed by—

(I) the Internal Revenue Service Advisory Council;

(II) the Comptroller of the United States;

(III) the National Taxpayer Advocate; and

(IV) the Director of the Office of Management and Budget; and

(iv) has been approved by the Director of the Office of Management and Budget.

(B) PLAN CONTENTS.—The information described in this paragraph is the following:

(i) A detailed explanation of the plan, including—

(I) costs and results to date, actual expenditures of the prior fiscal year, actual and expected expenditures of the current fiscal year, upcoming deliverables and expected costs, and total expenditures;

(II) clearly defined objectives, timelines, and metrics for quantitatively measuring the plan's annual progress, including with respect to measuring improvements in taxpayer services, revenue collection, information technology, cybersecurity, and taxpayer data protections; and

(III) a description of any differences between metrics described in subclause (II) and corresponding metrics used by the National Taxpayer Advocate, the Comptroller General of the United States, and Treasury Inspector General for Tax Administration.

(ii) A detailed analysis of the performance of the Internal Revenue Service with respect to the delivery of taxpayer services, including—

(I) the Level of Service (LOS) of phone lines (as a percent of phone calls answered by an Internal Revenue Service employee, not to include courtesy disconnects or automated call backs);

(II) the median and average wait time to speak to a representative of the Internal Revenue Service;

(III) the amount of unprocessed taxpayer correspondence, including tax returns, responses to Internal Revenue Service notices, tax payments, and other similar types of correspondence; and

(IV) the median and average length of time for processing the items described in subclause (III) and processing refund claims.

(iii) An analysis identifying any increase or decrease in total annual audits and annual audit rates by income group for the period beginning in 2018 and ending with the year the report is submitted. Such analysis shall include a detailed description of what constitutes an ''audit'' by the Internal Revenue Service, and if the definition of an ''audit'' used by the Internal Revenue Service differs from the definition used by the National Taxpayer Advocate, the Comptroller General of the United States, or the Treasury Inspector General for Tax Administration, there shall also be included an analysis using such divergent definition.

(iv) A categorizing of the number of audits for each year in the analysis described in clause (iv) which were—

(I) correspondence audits;

(II) office audits;

(III) field audits;

(IV) audits under the Internal Revenue Service National Research Program; and

(V) other audits.

(v) A description of all taxpayer compliance actions or initiatives undertaken using funding appropriated under section 10301(1)(A) of Public Law 117–169 that do not rise to the level of an audit, with each action broken out by the total number of such actions undertaken for each income group and as a percentage of taxpayers in each income group.

(vi) An explanation of any unresolved or outstanding recommendations made by the Government Accountability Office and Treasury Inspector General for Tax Administration pertaining to taxpayer-data privacy protections, Internal Revenue Service taxpayer services, and Internal Revenue Service technology modernization efforts that are addressed by the plan and a description of how they are addressed.

(vii) For any recommendations identified by Government Accountability Office and Treasury Inspector General for Tax Administration as ''high risk'' or ''priority'' that are not addressed in the plan, an explanation of why such recommendations are not addressed in the plan.

(3) TESTIMONY OF RELEVANT OFFICIALS.—Not later than 30 days after any spending plan described in paragraph (2) has been submitted, the Secretary of the Treasury and the Commissioner of Internal Revenue shall testify in person before any of the appropriate Congressional committees that request their testimony with respect to such spending plan.

(4) REQUIREMENT TO NOTIFY OF EXCESS SPENDING.—The Commissioner of Internal Revenue shall immediately notify the appropriate Congressional committees if actual obligations and expenditures for any account for any period for which projections are made in a plan submitted under paragraph (2) exceed the amount of obligations and expenditures projected for such account in such plan by 5 percent or more.

(c) JOINT RESOLUTION OF DISAPPROVAL OF THE IRS COMPREHENSIVE SPENDING PLAN.—

(1) IN GENERAL.—For purposes of this section, the term ''joint resolution of disapproval of the IRS comprehensive spending plan'' means only a joint resolution introduced in the period beginning on the date on which a spending plan submitted pursuant to subsection (b)(1)(A) is received by the appropriate Congressional committees and ending 60 days thereafter (excluding days either House of Congress is adjourned for more than 3 days during a session of Congress), the matter after the resolving clause of which is as follows: ″That Congress disapproves the plan submitted on _____ by the Internal Revenue Service relating to the comprehensive spending plan under section 2(b)(1) of the IRS Funding Accountability Act with respect to fiscal year _____.″. (The blank spaces being appropriately filled in).

(2) APPLICATION OF CONGRESSIONAL REVIEW ACT DISAPPROVAL PROCEDURES.—

(A) IN GENERAL.—The rules of section 802 of title 5, United States Code, shall apply to a joint resolution of disapproval of the IRS comprehensive spending plan in the same manner as such rules apply to a joint resolution described in subsection (a) of such section.

(B) EXERCISE OF RULEMAKING AUTHORITY.—This section is enacted by Congress—

(i) as an exercise of the rulemaking power of the Senate and House of Representatives, respectively, and as such it is deemed a part of the rules of each House, respectively, but applicable only with respect to the procedure to be followed in that House in the case of a joint resolution of disapproval of the IRS comprehensive spending plan described in paragraph (1), and it supersedes other rules only to the extent that it is inconsistent with such rules; and

(ii) with full recognition of the constitutional right of either House to change the rules (so far as relating to the procedure of that House) at any time, in the same manner, and to the same extent as in the case of any other rule of that House.

SEC. 3. QUARTERLY REPORTS.

(a) INTERNAL REVENUE SERVICE.—

(1) IN GENERAL.—Not later than 14 days after the last day of each calendar quarter beginning during the applicable period, the Commissioner of Internal Revenue shall submit to the appropriate Congressional committees a report on any expenditures and obligations of funds appropriated under section 10301(1) of Public Law 117–169.

(2) MATTERS INCLUDED.—The report provided under paragraph (1) shall include the following:

(A) A plain language description of the specific actions taken by the Commissioner of Internal Revenue utilizing any funds appropriated under section 10301(1) of Public Law 117–169.

(B) The obligations and expenditures during the quarter of funds appropriated under section 10301(1) of Public Law 117–169 and the expected expenditure of such funds in the subsequent quarter, including a comparison of obligations and expenditures between amounts spent for taxpayers services and amounts spent for examinations and collections by each division or office of the Internal Revenue Service, including the Large Business and International Division, the Small Business/Self Employed Division, the Tax-Exempt and Government Entities Division, the Wage and Investment Division, the Criminal Investigation Office, the Whistleblower Office, and the Office of the Taxpayer Advocate.

(C) A description of any new full-time or full-time equivalent (FTE) employees, contractors, or other staff hired by the Internal Revenue Service, including the number of new hires, the primary function or activity type of each new hire, and the specific Division or Office to which each new hire is tasked.

(D) The number of new employees that have passed a security clearance compared to the number of new employees hired to a position requiring a security clearance, along with an indication of whether any new employee that has not passed a security clearance or suitability determination has access to taxpayer return information (as defined by section 6103(b)(2) of the Internal Revenue Code of 1986).

(E) A detailed description of any violation of the fair tax collection practices described in section 6304 of the Internal Revenue Code of 1986 by any employees, contractors, or other staff described in subparagraph (C) (including violations tracked in Automated Labor and Employee Relations Tracking System (ALERTS) of the Human Capital Office of the Internal Revenue Service).

(F) The status of recommendations provided by the Government Accountability Office and Treasury Inspector General for Tax Administration which have been identified as being addressed by a spending plan under section 2(b)(1), including whether the implementation of such recommendations has been completed, is in progress, or is open (including the expected date of completion for any recommendations identified as in progress or open).

(3) REDUCTION IN APPROPRIATION.—In the case of any failure to submit a report required under paragraph (1) by the required date, the amounts made available under section 10301(1)(A)(ii) of Public Law 117–169 shall be reduced by $1,000,000 for each day after such required date that report has not been submitted.

(b) DEPARTMENT OF TREASURY.—

(1) IN GENERAL.—Not later than 14 days after the last day of each calendar quarter beginning during the applicable period, the Secretary of the Treasury shall submit to the appropriate Congressional committees a report containing the following information:

(A) A plain-language description of the actions taken by the Secretary of the Treasury utilizing any funds appropriated under paragraph (1), (3), or (5)of section 10301 of Public Law 117–169. Any action which is described in a report made under subsection (a) may be described by reference to the action in such report.

(B) A detailed description of the specific purposes to which the funds appropriated under section 10301(3) of Public Law 117–169 has been (or is expected to be) obligated.

(C) A description of any new full-time or full-time equivalent (FTE) employees, contractors, or other staff hired by the Secretary utilizing funds appropriated under section 10301 of Public Law 117–169, including the number of new hires and whether the duties of each new hire includes any functions related to the Internal Revenue Service (including implementation of tax policies, enforcement, regulations, research, press or communications, or other purposes).

(D) A detailed description and explanation of any changes to the most recent Priority Guidance Plan of the Department of the Treasury and the Internal Revenue Service involving guidance projects that utilize any funds appropriated under section 10301 of Public Law 117–169 or which are related to the implementation of any provision of or amendment made by such Public Law.

(E) A description of any new initiatives planned to be undertaken by the Department of the Treasury within the existing or subsequent fiscal year which will (or may) utilize funds appropriated under section 10301 of Public Law 117–169.

(2) REDUCTION IN APPROPRIATION.—In the case of any failure to submit a report required under paragraph (1) by the required date—

(A) the amounts made available under paragraphs (3) of section 10301 of Public Law 117–169 shall be reduced by $666,667 for each day after such required date that report has not been submitted, and

(B) the amounts made available under paragraphs (5) of section 10301 of Public Law 117–169 shall be reduced by $333,333 for each day after such required date that report has not been submitted, and

(c) DEFINITIONS.—For purposes of this section—

(1) APPLICABLE PERIOD.—The term ''applicable period'' means the period beginning after the date the plan under section 2(b)(1)(A) is required to be submitted and ending on September 30, 2031.

(2) REQUIRED DATE.—The term ''required date'' means, with respect to any report required to be submitted under subsection (a) or (b), the date that is 7 days after the date the report is required to be submitted.

SEC. 4. APPROPRIATE CONGRESSIONAL COMMITTEES DEFINED.

For purposes of this Act, the term ''appropriate Congressional committees'' means—

(1) the Committee on Finance of the Senate;

(2) the Committee on Appropriations of the Senate;

(3) the Committee on Ways and Means of the House of Representatives; and

(4) the Committee on Appropriations of the House of Representatives.

By Mr. PADILLA (for himself, Mr. BLUMENTHAL, Mr. BOOKER, Mr. CARDIN, Mr. COONS, Ms. CORTEZ MASTO, Ms. DUCKWORTH, Mr. DURBIN, Mrs. GILLIBRAND, Mr. HICKENLOOPER, Ms. HIRONO, Mr. LUJÁN, Mr. MARKEY, Mrs. MURRAY, Mr. SANDERS, Mr. VAN HOLLEN, Ms. WARREN, and Mr. WELCH):

S. 342. A bill to clarify the rights of certain persons who are held or detained at a port of entry or at any facility overseen by U.S. Customs and Border Protection; to the Committee on the Judiciary.

Mr. PADILLA. Madam President, I rise to introduce the Access to Counsel Act.

This legislation would ensure that all individuals with a legal right to be in the United States who are held by Customs and Border Protection at ports of entry or airports have access to legal counsel.

This legislation would ensure that individuals who have a legal right to be in the United States and are held by Customs and Border Protection in secondary inspection at airports or other points of entry for more than an hour are granted an opportunity to access legal counsel and an interested party. An interested party is defined as a family member, sponsor, or organization with a connection to the individual.

The bill creates no obligation for the Federal Government to pay for counsel and allows counsel the ability to advocate on behalf of the individual by providing information or documentation in support of the individual.

It also invalidates any effort by CBP to persuade someone to relinquish their legal status if that person has been denied access to counsel or voluntarily waives in writing their right to counsel.

There have been repeated reports of CBP detaining individuals based on their nationality. In 2017, the first Muslim ban was implemented, and thousands of U.S. citizens, green card holders, and others with valid visas were detained at airports for hours.

They were held by CBP officers without any ability to call a lawyer, relative, or advocate. Many Members of Congress rushed to the airports in an attempt to help these individuals and were barred from speaking to them or connecting them with attorneys.

In addition, 200 Iranian-Americans were held at the northern border in Blaine, WA, for 12 hours without access to counsel in early 2020.

Everyone who has valid travel documents and is seeking entry to the United States should be afforded due process. If CBP refers someone to secondary inspection, they should be apprised of their right to call counsel or an interested party. It is imperative that Americans and those with a legal right to be here have access to representation if they are held at a port of entry.

By Mr. THUNE (for himself, Mr. BROWN, Mr. MERKLEY, Mr. ROUNDS, Mr. CRAMER, Ms. SMITH, and Mr. KING):

S. 354. A bill to amend the Poultry Products Inspection Act and the Federal Meat Inspection Act to support small and very small meat and poultry processing establishments, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

Mr. THUNE. Madam President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 354

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Strengthening Local Processing Act of 2023''.

SEC. 2. HACCP GUIDANCE AND RESOURCES FOR SMALLER AND VERY SMALL POULTRY AND MEAT ESTABLISHMENTS.

(a) POULTRY ESTABLISHMENTS.—The Poultry Products Inspection Act is amended by inserting after section 14 (21 U.S.C. 463) the following:

''SEC. 14A. SMALLER AND VERY SMALL ESTABLISHMENT GUIDANCE AND RESOURCES.

''(a) DEFINITIONS OF SMALLER ESTABLISHMENT AND VERY SMALL ESTABLISHMENT.—In this section, the terms 'smaller establishment' and 'very small establishment' have the meanings given those terms in the final rule entitled 'Pathogen Reduction; Hazard Analysis and Critical Control Point (HACCP) Systems' (61 Fed. Reg. 38806 (July 25, 1996)).

''(b) DATABASE OF STUDIES; MODEL PLANS.—Not later than 18 months after the date of enactment of this section, the Secretary shall—

''(1) establish a free, searchable database of approved peer-reviewed validation studies accessible to smaller establishments and very small establishments subject to inspection under this Act for use in developing a Hazard Analysis and Critical Control Points plan; and

''(2) publish online scale-appropriate model Hazard Analysis and Critical Control Points plans for smaller establishments and very small establishments, including model plans for—

''(A) slaughter-only establishments;

''(B) processing-only establishments; and

''(C) slaughter and processing establishments.

''(c) GUIDANCE.—Not later than 2 years after the date of enactment of this section, the Secretary shall publish a guidance document, after notice and an opportunity for public comment, providing information on the requirements that need to be met for smaller establishments and very small establishments to receive approval for a Hazard Analysis and Critical Control Points plan pursuant to this Act.

''(d) DATA CONFIDENTIALITY.—In carrying out subsections (b) and (c), the Secretary shall not publish confidential business information, including a Hazard Analysis and Critical Control Points plan of an establishment.''.

(b) MEAT ESTABLISHMENTS.—The Federal Meat Inspection Act is amended by inserting after section 25 (21 U.S.C. 625) the following:

''SEC. 26. SMALLER AND VERY SMALL ESTABLISHMENT GUIDANCE AND RESOURCES.

''(a) DEFINITIONS OF SMALLER ESTABLISHMENT AND VERY SMALL ESTABLISHMENT.—In this section, the terms 'smaller establishment' and 'very small establishment' have the meanings given those terms in the final rule entitled 'Pathogen Reduction; Hazard Analysis and Critical Control Point (HACCP) Systems' (61 Fed. Reg. 38806 (July 25, 1996)).

''(b) DATABASE OF STUDIES; MODEL PLANS.—Not later than 18 months after the date of enactment of this section, the Secretary shall—

''(1) establish a free, searchable database of approved peer-reviewed validation studies