

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 486—EX-PRESSING THE SENSE OF THE SENATE THAT PRESIDENT OBAMA SHOULD TAKE IMMEDIATE ACTION TO MITIGATE THE HUMANITARIAN CRISIS ALONG THE INTERNATIONAL BORDER BETWEEN THE UNITED STATES AND MEXICO INVOLVING UNACCOMPANIED MIGRANT CHILDREN AND TO PREVENT FUTURE CRISES

Mr. CORNYN (for himself, Mr. RUBIO, Mr. COATS, Mr. BOOZMAN, and Mr. MCCAIN) submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 486

Whereas 1 in 5 children in the United States struggle with hunger;

Whereas research has found that more than 30 percent of low-income families do not have enough food during the summer months;

Whereas the summer food service program for children established under section 13 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1761) exists to ensure that low-income children have access to adequate nutrition when the school year ends;

Whereas the summer food service program is designed to give hungry children a safe place to participate in fun, educational activities and to receive a meal;

Whereas thousands of schools and nonprofit organizations across the country serve as summer food service program sites;

Whereas summer programs are often under-utilized, as only 1 in 6 eligible children participate in the summer food service program, due in part to families being unaware that the summer food service program exists;

Whereas lack of transportation and other barriers often prevent children from accessing the summer food service program sites, especially in rural areas; and

Whereas almost 1 in 3 low-income children live in communities that are not eligible to participate in the summer food service program, thus reducing their ability to participate in the program: Now, therefore, be it

Resolved, That the Senate—

(1) designates July 2014 as “Summer Meals Awareness Month”;

(2) encourages members of Congress, schools, local businesses, nonprofit institutions, churches, cities, and State governments to assist in efficient use of summer food service program sites by raising awareness of the location and availability of those sites;

(3) encourages members of Congress, schools, local businesses, nonprofit institutions, churches, cities, and State governments to support efforts to increase the participation rate of eligible children who, without the summer food service program for children established under section 13 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1761), may go without meals; and

(4) encourages members of Congress to visit a summer food service program site to see the importance of the program firsthand.

SENATE RESOLUTION 487—EX-PRESSING THE SENSE OF THE SENATE THAT ATTORNEY GENERAL ERIC H. HOLDER, JR. SHOULD APPOINT A SPECIAL COUNSEL OR PROSECUTOR TO INVESTIGATE THE TARGETING OF CONSERVATIVE NONPROFIT GROUPS BY THE INTERNAL REVENUE SERVICE

Mr. CRUZ submitted the following resolution; which was referred to the Committee on the Judiciary:

S. RES. 487

Whereas, in February 2010, the Internal Revenue Service (IRS) began targeting conservative nonprofit groups for extra scrutiny in connection with applications for tax-exempt status;

Whereas, on May 14, 2013, the Treasury Inspector General for Tax Administration (TIGTA) issued an audit report entitled, “Inappropriate Criteria Were Used to Identify Tax-Exempt Applications for Review”;

Whereas the TIGTA audit report found that from 2010 until 2012, the IRS systematically subjected tax-exempt applicants to extra scrutiny based on inappropriate criteria, including use of the phrases “Tea Party”, “Patriots”, and “9/12”;

Whereas the TIGTA audit report found that the groups selected for extra scrutiny based on inappropriate criteria were subjected without cause to delays lasting years;

Whereas the TIGTA audit report found that the groups selected for extra scrutiny based on inappropriate criteria were subjected to unreasonable and burdensome information requests, including requests for information about donors and political beliefs;

Whereas the Exempt Organizations Division within the Tax-Exempt and Government Entities Division of the IRS has jurisdiction over the processing and determination of tax-exempt applications;

Whereas, on September 15, 2010, Lois G. Lerner, former Director of the Exempt Organizations Division, initiated a project to examine political activity of organizations described in section 501(c)(4) of the Internal Revenue Code of 1986, writing to her colleagues, “[w]e need to be cautious so it isn’t a *per se* political project”;

Whereas, on February 1, 2011, Lois Lerner wrote that the “Tea Party matter [was] very dangerous” and “[t]his could be the vehicle to go to court on the issue of whether Citizen’s [sic] United overturning the ban on corporate spending applies to tax exempt rules”;

Whereas Lois Lerner ordered the Tea Party tax-exempt applications to proceed through a “multi-tier review” involving her senior technical advisor and the IRS Office of Chief Counsel;

Whereas Carter Hull, an IRS lawyer and a 48-year veteran of the United States Government, testified that the “multi-tier review” was unprecedented in his experience;

Whereas, on June 1, 2011, Holly Paz, Director of Rulings and Agreements within the Exempt Organizations Division, requested the tax-exempt application filed by Crossroads Grassroots Policy Strategies for review by Lois Lerner’s senior technical advisor;

Whereas, on March 22, 2012, Commissioner of Internal Revenue Douglas Shulman was specifically asked about the targeting of Tea Party groups applying for tax-exempt status during a hearing before the Committee on Ways and Means of the House of Representatives, to which he replied, “I can give you assurances . . . [t]here is absolutely no targeting”;

Whereas, on April 26, 2012, Lois Lerner informed the Committee on Oversight and Government Reform of the House of Representatives that information requests were done in “the ordinary course of the application process”;

Whereas prior to the November 2012 election, the IRS provided 31 applications for tax-exempt status to the investigative website ProPublica, all of which were from conservative groups and 9 of which had not yet been approved by the IRS, in spite of a prohibition under Federal law against public disclosure of application materials until after the application has been approved;

Whereas the IRS determined, by way of informal, internal review, that 75 percent of the applications for designation as an organization described in section 501(c)(4) of the Internal Revenue Code of 1986 that were set aside for further review were filed by conservative-oriented organizations;

Whereas, on January 24, 2013, Lois Lerner wrote, in an email to colleagues, regarding Organizing for Action, a tax-exempt organization formed as an offshoot of the election campaign of President Barack Obama: “Maybe I can get the DC office job!”;

Whereas, on May 8, 2013, Richard Pilger, Director of the Election Crimes Branch of the Public Integrity Section of the Department of Justice, spoke to Lois Lerner about potential prosecution for false statements about political campaign intervention made by tax-exempt applicants;

Whereas, on May 10, 2013, in response to a pre-arranged question, Lois Lerner apologized for the targeting of conservative tax-exempt applicants by the IRS during a speech at an event organized by the American Bar Association;

Whereas the Committee on Ways and Means of the House of Representatives determined that, of the 298 applications delayed and set aside for additional scrutiny by the IRS, 83 percent were from right-leaning organizations;

Whereas the Committee on Ways and Means of the House of Representatives determined that, as of the May 10, 2013, apology from Lois Lerner, only 45 percent of the right-leaning groups set aside for extra scrutiny had been approved, while 70 percent of left-leaning groups and 100 percent of the groups with “progressive” names had been approved;

Whereas the Committee on Ways and Means of the House of Representatives determined that, of the groups that were inappropriately subject to demands to divulge confidential donors, 89 percent were right-leaning;

Whereas, on May 15, 2013, Attorney General Eric H. Holder, Jr. testified before the Committee on the Judiciary of the House of Representatives that the Department of Justice would conduct a “dispassionate” investigation into the IRS matter, and “[t]his will not be about parties . . . this will not be about ideological persuasions . . . anybody who has broken the law will be held accountable”;

Whereas, on May 15, 2013, President Barack Obama called the targeting of conservative tax-exempt applicants by the IRS “inexcusable” and promised that he would “not tolerate this kind of behavior in any agency, but especially in the IRS, given the power that it has and the reach that it has into all of our lives”;

Whereas Barbara Bosserman, a trial attorney at the Department of Justice who in the past several years has contributed nearly \$7,000 to the Democratic National Committee and political campaigns of President Obama, is playing a leading role in the investigation by the Department of Justice;

Whereas the Public Integrity Section of the Department of Justice communicated