Mr. Speaker, I reserve the balance of my time.

Mr. ROSKAM. I yield myself such time as I may consume.

Mr. Speaker, we are accused now of wanting to have it both ways. I suppose we are guilty as charged. We have an expectation that the Internal Revenue Service is going to work well with the resources that they have been appropriated and be able to be responsive to inquiries, but it is an important distinction because we are saying that the IRS has to respond at the same level at which they demand responses from the taxpayer.

So, when you get a letter at home from the Internal Revenue Service, there is nobody who is cavalier about that. What happens? You look at that. My constituents look at that. The business owners in my district—the small businesses in my district—look at something from the Internal Revenue Service, and they say, Stop the presses. Wow, we have got to stop everything. The IRS is coming in, and we have got to deal with this. Get on top of it.

Yet we are told that the Internal Revenue Service cannot be held to that same standard, to that same level of responsiveness that the IRS demands from American citizens—demands with the ability to fine, demands with the ability to imprison if necessary, demands with the ability to take your property away through the force of liens.

I think the IRS can handle it. I think the IRS is now recognizing, hey, there is something that is going on, and the American public is recognizing that what has actually happened is that they have delegated a great deal of authority to the Internal Revenue Service. With the way our Founders created our system, Mr. Speaker, now these citizens are saying, We want to reclaim the authority. Why? Because the authority has been abused.

You are going to be limited, Internal Revenue Service, based on this legislation and other legislation because you abused this.

This is not about the poor. This is not about the elderly. This is not about the disabled. Those arguments are not very persuasive. This is about the limitation of the long arm of the Federal Government being able to hold you to account and my constituents to account to a standard that they are unwilling to live by themselves. That is just wrong.

So do we want it both ways? Yes, we do. We want the Internal Revenue Service to be wise with the money that has been allocated to them, and we want them to be forthcoming and helpful when it comes to responding in the same way to which they have been responded.

Now, my distinguished colleague from Illinois has mentioned the consternation and hand-wringing that has come upon the Internal Revenue Service. Here is a fairly simple remedy, Mr. Speaker:

The Internal Revenue Service can be forthcoming. They can say, Here is the information, to the chairman of the Ways and Means Committee, that you have requested. The chairman of the Ways and Means Committee has requested documentation, particularly about Lois Lerner, who is at the heart of this investigation.

Has the Internal Revenue Service been forthcoming to give Lois Lerner's emails? The answer is ''no.'' It is difficult. It is one excuse after another. ''We are looking.'' ''We are searching.'' It is all of these sorts of ''the dog ate my homework'' responses.

Here is the simple remedy:

If it has taken too much time, if it is that big of a problem, if it is taking all of this energy that they want to devote to helping taxpayers that, instead, they are spending devoting to defending themselves in an investigation, save a lot of time—print out the emails, and send them to Chairman DAVE CAMP. That is how they can save time, and that is how they can save money.

By golly, we have got to get to a point where this agency is under control and is doing the right thing by those who have entrusted them with a great deal of authority.

I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I have no further requests for time and am prepared to close. I will end with just two things.

I certainly appreciate the instructions as well as the passion from my colleague from Illinois, and I want every agency of our government to be as efficient as it possibly can and should be.

One of the things that we have learned is that you can't get blood out of a turnip.

□ 1715

You can squeeze it; you can tease it; you can do everything to it that you want to, but it will still end up being blood.

The other thing that I will end with is this month we celebrate African American History Month. I am reminded of something that Frederick Douglass said:

> In this world, we may not get everything that we pay for, but we most certainly must pay for everything that we get.

I maintain that we must have the adequate resources that are needed for employees to do their jobs in a timely and efficient manner. And so I appreciate the comments of my colleague. I appreciate his passion.

I yield back the balance of my time.

Mr. ROSKAM. Mr. Speaker, I want to thank my colleague from Illinois (Mr. DANNY K. DAVIS) for his willingness to come and debate this issue. I appreciate his admonition about Frederick Douglass and that whole notion that we need to pay for what we get, and I think that that is a good word on which to end.

In other words, the American public has an expectation that they are going to get something, and they are paying for it. They are paying for it in taxes that, in some cases, are confiscatory—a very, very high tax burden—and they are voluntarily complying with the Tax Code. And toward that end, they have the expectation that they are going to be treated courteously, that they are going to be treated with respect, and that they are not going to be subsequently targeted by some other Federal agency completely unrelated to their inquiring.

So I urge the passage of H.R. 2530, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Illinois (Mr. ROSKAM) that the House suspend the rules and pass the bill, H.R. 2530, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

PROTECTING TAXPAYERS FROM INTRUSIVE IRS REQUESTS ACT

Mr. ROSKAM. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 2531) to prohibit the Internal Revenue Service from asking taxpayers questions regarding religious, political, or social beliefs.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 2531

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 ''Protecting Taxpayers from Intrusive IRS Requests Act''.

SEC. 2. PROHIBITION ON QUESTIONS REGARDING RELIGIOUS, POLITICAL, OR SOCIAL BELIEFS.

(a) IN GENERAL.—The Internal Revenue Service shall not ask any taxpayer any question regarding religious, political, or social beliefs.

(b) SENSE OF CONGRESS REGARDING EXCEPTIONS.—It is the sense of Congress that—

(1) any exceptions to subsection (a) which are provided by later enacted provisions of law should identify the specific questions which are authorized, the class of taxpayers to which such questions are authorized to be asked, and the circumstances under which such questions are authorized to be asked, and

(2) if the Commissioner of the Internal Revenue Service determines that asking any class of taxpayers a question prohibited under subsection (a) would aid in the efficient administration of the tax laws, such Commissioner should submit a report to Congress which—

(A) includes such question in the verbatim form in which it is to be asked,

(B) describes the class of taxpayers to whom the question is to be asked, and

(C) describes the circumstances that would be required to exist before the question would be asked.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Illinois (Mr. ROSKAM) and the gentleman

from Illinois (Mr. DANNY K. DAVIS) each will control 20 minutes.

The Chair recognizes the gentleman from Illinois (Mr. ROSKAM).

GENERAL LEAVE

Mr. ROSKAM. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days in which to revise and extend their remarks and include extraneous material on the subject of the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Illinois?

There was no objection.

Mr. ROSKAM. Mr. Speaker, I yield myself such time as I may consume.

I draw your attention to H.R. 2531, the Protecting Taxpayers from Intrusive IRS Requests Act. Let me give you a quick summary, Mr. Speaker, of what the bill does. Let me give you an example that we heard in the Ways and Means Committee that prompted this. And I look forward to hearing from my colleague, Mr. DAVIS.

The legislation establishes a new procedure for the IRS to follow when asking questions regarding three areas: religious, political, and social beliefs. And the following is the new procedure: the IRS can't ask those questions. They can't ask about religious, political, or social beliefs. And there are two exceptions. One is a question or set of questions that is approved by Congress by an enacted law; or, if the IRS Commissioner deems questions are important to aid in tax administration and submits a report to Congress, which must include the following and be approved by a joint resolution of Congress:

State the specific questions that were authorized;

Describe the class of taxpayers who will be asked the questions;

Describe the circumstances surrounding the taxpayers being asked those questions.

So where is this coming from? What is this all about?

We heard testimony from six witnesses, Mr. Speaker, who came before the Ways and Means Committee as the IRS scandal was breaking. These six witnesses in particular I found to be compelling. I found them to be compelling for two reasons:

Number one, they didn't give up on their country. When they were being targeted by the Federal Government, these witnesses kept faith and kept hope with the America that they knew existed, and they were not willing to feel overwhelmed even though the events were actually fairly overwhelming, being targeted by your Federal Government to say you can and cannot participate in the public square. That is one reason I admire them.

The second reason, Mr. Speaker, was this. They came to Washington to do something about it. They engaged Congress. They engaged in the full committee. They gave compelling testimony. The testimony moved us. It moved me to introduce this bill.

Here was the single, without question, most compelling witness who spoke that day, in my view. She represented a right-to-life group in Iowa. She told the story of being asked by the Internal Revenue Service in written interrogatories—in other words, pieces of paper with questions written down that come from the Internal Revenue Service to their little group—and the inquiry was, Tell us about your prayers. Tell us about your prayer meetings. What goes on at those?

Mr. Speaker, you know as well as I do that our freedom to worship is our first freedom, and our freedom to worship is central to who we are.

The long, powerful arm of the Federal Government is coming in and grabbing a little right-to-life group by the neck and shaking them around, saying, Write down what happens in your prayer meetings and write it down and sign your name, under penalty of perjury. That is exactly what those questions did.

I was sobered by that. That was chastening testimony to hear that this agency, this agency of delegated authority from the people's House, has now used that and, I would argue, misused that. Why in the world does the Internal Revenue Service need to know about the prayer meetings of a pro-life group in Iowa? That is a shameful abuse and a shameful scandal that they even asked those questions.

But what does it tell you?

It tells you that there was a way of thinking, a culture, I would argue, at the Internal Revenue Service that said, We are empowered to do these things.

Well, if that is what they think, let's correct that, shall we, Mr. Speaker? Let's say that they can't ask those questions. The questions about religion, your political beliefs, and about what your social beliefs are have nothing to do with what the Internal Revenue Service should be doing as it relates to tax administration.

So these are very clear limitations. There are a couple of exceptions. But it is meant clearly to put the IRS back where they belong on the tax administration side and not deciding who gets to participate in the public square of debate and who doesn't.

I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield myself such time as I may consume.

Coming from the same and neighboring communities and State as my colleague, we agree on many things. We all agree that the Internal Revenue Service should not ask about your religious, political, or social beliefs in determining your taxpayer status. That is different, however, from asking you about your political activities, which was at the root of the Internal Revenue Service's mismanagement of the 501(c)(4) applications.

The IRS did the right thing in trying to group together applications by activity, but they were wrong in using party names and labels from both Democrats and Republicans in their organizational process.

The division that was the subject of the May 2013 TIGTA report was grossly mismanaged in that it allowed these applications to be selected by name and then allowed them to sit for an inordinate length of time. Swift corrective action was taken to remove the ineffective management, and the subsequent IRS leadership has put the agency on the right path to restoring the public trust.

There has never been any evidence of political motivation or influence from anyone either inside or outside the IRS. Treasury's inspector general repeatedly testified that he found no evidence of political motivation in the selection of processing of tax exemption applications that were the subject of his report. Indeed, an extensive review of 5,500 employee emails by the TIGTA Office of Investigations concluded that there was no political motivation in trying to group these applications.

At the end of the day, Mr. Speaker, what we saw was a small division of a very large agency that struggled to determine how to handle tax-exempt applications from politically motivated groups. Consequently, they allowed those applications to sit for an inordinate amount of time while it tried to determine what criteria to use to judge who determined tax-exempt status.

We also had a flawed TIGTA report that deliberately removed any reference to Progressive and Democratic groups from the criteria the IRS actually used to group applications together and consequently presented a one-sided and partisan conclusion about this issue to Congress.

What we do not have is any evidence of political motivation in the processing of tax exemption applications or any evidence of outside influence in the selection or processing of tax exemption applications.

Mr. Speaker, I think enough is enough. It is time for us to move on to processing issues like extending long-term unemployment insurance benefits, raising the minimum wage, and fixing our immigration laws. Let us give the American people some confidence that their Congress can debate and pass bills on these important issues.

Yes, there was activity that took place which is unacceptable. The individuals have been removed from those positions. Let us take the Internal Revenue Service and move it on to higher heights, giving the American people that each and every citizen is treated fairly, with respect, and with the dignity that all of us deserve as citizens of this great Nation.

I reserve the balance of my time.

Mr. ROSKAM. Mr. Speaker, I yield myself such time as I may consume.

My colleague said enough is enough. I guess enough is enough if you are one of the ones that wasn't impacted. But if you were impacted by the IRS targeting, it had a jarring effect on you.

And if we are going to move forward, if we are going to have the Internal Revenue Service have the respect that we need it to have, which it doesn't have right now, there is an overwhelming level of concern and consternation about how the IRS handled these things in the past and how they conducted themselves.

The fact that the Internal Revenue Service has not been forthcoming pursuant to Chairman CAMP's request for information is not in dispute. There is nobody here that is arguing the IRS has been completely forthcoming and given the chairman all the information he needs or that he has requested. No. They haven't been forthcoming, and that continues to be a real problem.

I think it is important for us to recognize that the TIGTA report was an audit. It was not an investigation. An investigation is ongoing. So this notion that there is no knowledge or there is no indication of any sort of political influence, I think that there is a great deal of knowledge of political influence that was peddled and used here, and I think the facts bear it out.

□ 1730

The scope of the audit that the gentleman was referring to was to focus on conservative targeting. The IG struck within the parameters of the audit. Far more conservative groups faced IRS scrutiny, they faced more questions, and were approved at a lower rate than progressive groups were.

Numbers are very straightforward: 104 conservative groups experienced an average of 15 additional questions, only 46 percent of conservative applicants were approved, and 56 percent of groups are either waiting for a determination or have withdrawn in frustration.

Now, that is messed up. If you are withdrawing because you can't get a straight answer, you are just feeling overwhelmed, who wins then?

The Internal Revenue Service wins, and the taxpayer that wants to participate in the public debate loses.

Compare that to seven progressive groups that were asked an average of just five additional questions.

You know what, Mr. Speaker?

Every one of those progressive groups was approved—100 percent of them were approved.

We know now that the IRS targeted not only right-leaning applicants, but also right-leaning groups that are already operating as 501(c)(4)s, and at Washington, D.C.'s direction, not Cincinnati's initiative, at Washington, D.C.'s direction, dozens of groups operating as 501(c)(4)s were flagged for IRS surveillance, monitoring of the groups' activities, Web sites, and any other publicly available information.

Of these groups, 83 percent were right-leaning, and of the groups that the IRS selected for audit, 100 percent of those were conservative-leaning. So, this idea that this was, well, everybody is treated the same way, the facts don't bear that out, Mr. Speaker.

I just want to draw attention to one particular group, a constituency that I represent, the West Suburban Patriots of DuPage County. They submitted their application for 501(c)(4) status in May of 2011. They received a letter from the IRS acknowledging their application. Nearly 4 months later they were told their application was ''in the pile.''

Over a year later, June of 2012, the West Suburban Patriots received a letter indicating that they had to answer a series of questions in an incredibly short timeframe. The questions were political, and demonstrated that the IRS scoured their Web site by demanding information that would be on their Members Only web page.

Isn't that interesting?

In July of 2012 they received a letter granting their 501(c)(4) status.

Now, the West Suburban Patriots name and tax ID number were found on a list of ''political advocacy cases'' that the Exempt Organizations Office in D.C. made to track Tea Party cases, and USA Today received the confidential political advocacy list and made it public.

Here is the point: this is not what the Internal Revenue Service should be doing. The Internal Revenue Service should be making proper inquiries, not asking about prayer meetings, not being passive aggressive, choosing winners and losers in the public square.

This is an important piece of legislation. It reclaims authority that was once delegated and has been abused, and now needs to be reclaimed.

Mr. Speaker, I reserve the balance of my time.

Mr. DANNY K. DAVIS of Illinois. Mr. Speaker, I yield myself such time as I may consume.

You know, I think with the IRS, we are, like, approaching a fork in the middle of the road and we have choices that we can make.

We now have new leadership. The agency has been sanitized. The individuals with culpability are no longer there. They no longer play in any leadership roles at all.

The new Commissioner has given us every assurance, and he comes to the IRS with an impeccable record from both public and private activity, and has given every assurance that can be given that he is going to take that road that leads to the highest level of integrity, that we can bank on the Internal Revenue Service being as fair as fair can be.

I like to believe that he means what he says, and that he says what he means. So I am confident that we have a new IRS, and we will see it function with a new light, a new spirit, and a new direction.

So I thank my colleague. I have no further requests for time.

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

Mr. ROSKAM. Mr. Speaker, I yield myself such time as I may consume.

I want to thank Mr. DAVIS for engaging in this debate and this discussion, and I think he is right. We are at a fork in the road. I would describe the fork in the road as the responsibility that we have in the House.

Mr. Speaker, I would urge us to take this challenge, and that is to do everything that we can, in light of this information that has come to our attention, to make sure that the Internal Revenue Service is being limited, is not allowed to ask questions regarding religion or social questions or political questions, and that we can enjoy a day in the future when they enjoy our respect. With that, I urge passage the bill.

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

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Illinois (Mr. ROSKAM) that the House suspend the rules and pass the bill, H.R. 2531.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill was passed.

A motion to reconsider was laid on the table.

RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 6:30 p.m. today.

Accordingly (at 5 o'clock and 36 minutes p.m.), the House stood in recess.

□ 1830

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. TERRY) at 6 o'clock and 30 minutes p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, proceedings will resume on motions to suspend the rules previously postponed.

Votes will be taken in the following order:

H.R. 1211, by the yeas and nays;

H.R. 1123, by the yeas and nays.

The first electronic vote will be conducted as a 15-minute vote. The remaining electronic vote will be conducted as a 5-minute vote.

FOIA OVERSIGHT AND IMPLEMENTATION ACT OF 2014

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and pass the bill (H.R. 1211) to amend section 552 of title 5, United States Code (commonly known as the Freedom of Information Act), to provide for greater public access to information, and for other purposes, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the bill.