

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ENERGY AND NATURAL RESOURCES
COMMERCE, SCIENCE, AND
TRANSPORTATION
BANKING, HOUSING, AND
URBAN AFFAIRS
SPECIAL COMMITTEE ON AGING
VETERANS' AFFAIRS

July 8, 2013

The Honorable Tom Udall
Chairman
Subcommittee on Financial Services
& General Government
Committee on Appropriations
133 Senate Dirksen Office Building
Washington, D.C. 20510

The Honorable Mike Johanns
Ranking Member
Subcommittee on Financial Services
& General Government
Committee on Appropriations
133 Senate Dirksen Office Building
Washington, D.C. 20510

Dear Chairman Udall and Ranking Member Johanns:

As the Senate Appropriations Committee begins the markup through the Labor, Health and Human Services and Education Subcommittee debating the 2014 fiscal year which includes provisions funding the Affordable Care Act, I respectfully encourage you to move forward on the Financial Services and General Government Appropriations for this next fiscal year bill, which also includes related funding for the implementation of the President's health care bill. I remain concerned regarding the \$440 million in the President's budget funding the Internal Revenue Service (IRS) and ask to defund the position of IRS Operational Planning and Implementation of the Tax Law Provisions of the Affordable Care Act until Sarah Hall Ingram and those working alongside her answer questions about their previous work at the agency. After revelations that the agency spent around \$49 million on conferences between 2010 and 2012, it is even clearer that the IRS be investigated before receiving its full funding.

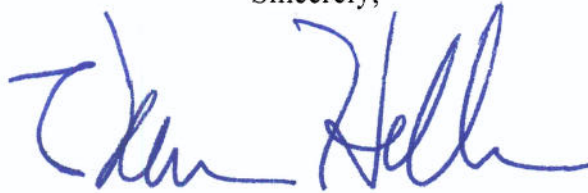
On May 8, 2013, the Subcommittee held a hearing on the President's 2014 Budget for the Treasury and the IRS. Secretary Jacob Lew expressed that the Treasury Department had reduced spending by 2.3 percent when excluding the IRS. The IRS was the only Treasury agency asking for an increase in funding to implement the health care law. Given Ms. Ingram was previously responsible of the IRS unit subjecting groups to additional scrutiny, funding for the IRS' implementation of the health care law should be strongly debated within the Subcommittee.

I am incredibly frustrated by the reports regarding the IRS and believe that those responsible should be held accountable for their behavior. During my time as a Member of the House Ways and Means Committee, I provided suggestions during the mark up of the health care law requiring greater accountability. While my suggestions were placed by the wayside, I still believe oversight within the health care law is critical, and that begins with the work being done by the IRS to implement 47 separate statutory provisions.

For this reason, I introduced legislation that would suspend IRS funding to enforce the health care law. I also wrote Health and Human Services Secretary Kathleen Sebelius regarding my concerns for the IRS's implementation of the health care law. It's time the IRS shows Congress that it's doing its job and upholding the Constitutional rights of all Americans. Therefore, I wish to prohibit funding to the IRS Operational Planning and Implementation of the Tax Law Provisions of the Affordable Care Act for the FY'14 Appropriations process until Ms. Ingram cooperates and shows accountability for her actions as Commissioner of the Tax Exempt and Government Entities Division.

Thank you very much for considering my suggestions, and please let me know if you have additional questions regarding my requests.

Sincerely,

A handwritten signature in blue ink, appearing to read "Dean Heller". The signature is fluid and cursive, with the first name "Dean" and the last name "Heller" clearly distinguishable.

DEAN HELLER
U.S. Senator

cc: Senator Barbara A. Mikulski, Chairwoman of Senate Appropriations Committee