## United States Senate

WASHINGTON, DC 20510

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May 14, 2013

Secretary Kathleen Sebelius U.S. Department of Health and Human Services 200 Independence Avenue, S.W. Washington, D.C. 20201

Dear Secretary Sebelius:

Since the inception of ObamaCare, I have been very vocal in my concern about the cost and quality of care. With the recent events related to the Internal Revenue Service (IRS), I feel it is necessary that both Congress and the Department of Health and Human Services look closely at the money given to the IRS through the health care law. I write to you to express my strong opposition for any additional money for new agents in IRS, and hope that we may conduct extensive oversight into the program.

Under the President's budget, an estimated \$440 million is to be diverted to the IRS to help enforce the President's health care law. You were recently quoted stating that Congress must approve these funds to run the state-based exchanges. While Nevada has asked to run its own exchanges, I am still concerned with the flow of money going towards the IRS for the continued implementation of the health care law. As you are well aware, the IRS will be responsible for enforcing the individual mandate as well as other provisions.

In light of the nation's serious economic difficulties, all government agencies – including the IRS-- have a responsibility to work together to overcome America's fiscal challenges. For this reason, I believe we need to address IRS funding in the health care law now, which may mean calling for a temporary suspension until it is clearer where this funding will go.

Again, I am incredibly frustrated by the recent reports regarding the IRS and believe that those responsible should be held accountable for their behavior. As a Member on the House Ways and Means Committee, I provided suggestions that would require greater accountability under the health care law. In fact, I wrote to President Obama after his State of the Union speech with solutions for health care reform. I received no letter back.

I want you to know I intend to introduce legislation this week to suspend IRS funding for new agents enforcing the health care law until Congress sees an improvement. I am hoping this legislation is unnecessary and that we may work together to find a solution to this problem together. I look forward to hearing from you.

Sincerely,

DEAN HELLER

U.S. Senator

cc: The Honorable Steven Miller Acting Commissioner Internal Revenue Service