

public necessity—and that no less restrictive alternative to limitation exists.”

“These are the principles that should guide our way forward.

Religious freedom is inalienable. Religious freedom is threatened when government either directly burdens or fails to accommodate it. Government burdens on religious freedom must be the least restrictive means of achieving a compelling government purpose or supreme public necessity.

These principles inform proper resolution of the challenges that religious freedom will certainly face ahead.

Some are calling for government to revoke or deny such things as tax-exempt status, certifications, or licenses for religious organizations with certain beliefs. I already mentioned how some courts are using anti-discrimination statutes to trump religious freedom.

Applying the principles I have discussed would require the government to make the case that such impositions are the least restrictive way to further a supreme public necessity.

Another challenge will be in the development, rather than the implementation, of anti-discrimination laws. Applying the appropriate principles requires that such legislation properly accommodate religious freedom.

Title VII of the Civil Rights Act of 1964, for example, includes a religious exemption. I supported the Employment Non-Discrimination Act in the 113th Congress because, in addition to incorporating that exemption, it also prohibited retaliation against those who qualify for the exemption. My State of Utah this year enacted an anti-discrimination statute that similarly included a robust exemption for religious organizations.

Earlier this year, however, Senators introduced the Equality Act, which would prohibit discrimination on the basis of sexual orientation and gender identity across several areas such as employment, housing, and education. It not only fails to incorporate the existing title VII religious exemption, it contains no accommodation for religious freedom at all.

This is an example of the path that rejects religious freedom as even worthy of consideration. Such legislation should not become law unless it properly accommodates religious freedom.

This is a time for choosing. The story of religious freedom is both an inspiring narrative and a cautionary tale. It brings to mind the inscription on a statue fronting the National Archives that “eternal vigilance is the price of liberty.”

The heritage of religious freedom that took centuries to build could be dismantled in a fraction of that time. The right path means balance of accommodation; the wrong path means exclusion and suppression. The way forward requires us to choose the right path to make sure our actions speak louder than our words.

Mr. President, I apologize for going over by 5 minutes.

I yield the floor.

#### RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 4:30 p.m.

Thereupon, the Senate, at 3:06 p.m., recessed until 4:30 p.m. and reassembled when called to order by the Presiding Officer (Mr. TILLIS).

The PRESIDING OFFICER (Mr. CASIDY). The Senator from North Carolina.

#### EXTENSION OF MORNING BUSINESS

Mr. TILLIS. Mr. President, I ask unanimous consent that morning business be extended until 6 p.m., with Senators permitted to speak therein for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### CAMP LIBERTY REFUGEES

Mr. TILLIS. Mr. President, the President of the United States has fully refused to acknowledge the depth and prevalence of the savagery of Islamic terrorism, and he has refused to offer and implement a strategy to permanently defeat it.

We are all too familiar with the consequences of Islamic terrorism: Fort Hood, Boston, Oklahoma, Chattanooga, Ankara, Mali, Beirut, Paris, and more recently, San Bernardino.

While the President was in Paris recently, he lectured the American people not on the moral necessity to destroy ISIS but instead on our supposed lack of compassion and understanding regarding his latest plan to resettle 10,000 Middle Eastern refugees in America.

I represent the great State of North Carolina. It is a State that has provided refuge to those who have fought and died on America's side—the South Vietnamese, Laotians, Montagnards, and Cambodians. But the President's remarks were disingenuous, because what he didn't tell the American people is that his own FBI Director has warned of America's inability to properly vet the refugees—an inability that only requires a 1 in 10,000 chance to produce a catastrophic and tragic result.

Instead of acknowledging these well-founded concerns, the President hectered the critics of his plan—Republicans, Democrats, and everyone else in between—even after French authorities told him several members of the terrorist cell got into France masquerading as Syrian refugees. Syrian refugees with fake passports were caught trying to reach America through Honduras, and Syrians have been arrested trying to cross into Texas.

Let me tell you why this administration's rebuke is indicative of a foreign

policy that is completely detached from reality. On October 29, 23 refugees died in a rocket attack at Camp Liberty in Iraq. Camp Liberty is a former U.S. military base outside of Baghdad that is home to more than 2,000 Iranian refugees who are members of the main opposition group to the ayatollahs in Tehran. The refugees at Camp Liberty have been fully vetted by American intelligence services. Eighty Iranian-built rockets struck the camp that has been home to the People's Mojahedin, an organization that has tried to fight the mullahs in Tehran. The ayatollahs want the leaders and the families of these inhabitants at Camp Liberty eliminated, and their friends in Baghdad are doing their bidding.

The men, women, and children at Camp Liberty have suffered numerous attacks resulting in hundreds of casualties. Nor has Camp Liberty, which was supposed to be a temporary home before the refugees were settled outside of Iraq, met the most basic humanitarian needs. They lack clean water, decent food, medical supplies, and decent living facilities; and every single day they go to bed at night worried if it is their last day on Earth.

The Obama administration pledged to protect these refugees who put their lives and their children's lives on the line for freedom. Yet it has done absolutely nothing to keep America's word. Why take in unvetted Syrian refugees and not a handful of refugees from Iran that are fully vetted? To curry favor with the same regime that killed American soldiers during Operation Iraqi Freedom and Operation New Dawn? I hope not.

President Obama has willfully ignored 40 years of hostility from Tehran. If the President does not recognize that we are at war, the ayatollahs certainly do. They are the chief sponsors of global terror. They have imprisoned American journalists. They have tested long-range missiles. They just completed another test in violation of international treaties over the last couple of weeks. They have never stepped back from their desire to obliterate Israel and to destroy the United States.

This is the Obama doctrine. The President sees American foreign policy as the problem. He views Israel as an obstacle to peace, and Iran is treated as another oppressed constituency with legitimate grievances against the West, so much so that when millions of Iranians took to the streets against the mullahs, President Obama did nothing and said nothing. The old American alliances are collapsing in confusion and fear, and the only answer from the administration seems to be to clear Iran's path to a nuclear weapon.

Section 1227 of this year's National Defense Reauthorization Act memorializes Congress's desire to see that our friends at Camp Liberty are protected and relocated outside of Iraq in accordance with international conventions.

The children of Camp Liberty are dying and the bad guys are watching.

They are watching to see if the President of the United States tosses aside another American friend, clearing the way for a new Persian empire—a tyrannical empire armed with nuclear weapons.

I will end with the thoughts of Natan Sharansky, a survivor of the Soviet Gulag. He said:

Today an American President has once again sought to achieve stability by removing sanctions against a brutal dictatorship without demanding anything in return. . . . We are at a historic crossroads, the United States can either appease a criminal regime—one that supports global terror, relentlessly threatens to eliminate Israel and executes more political prisoners than any other—or stand firm in demanding change in its behavior.

I don't think a lot of people know about Camp Liberty, but I want you all to know that there are 2,000 people over there who were fighting for freedom in Iran. The American people committed to protecting them and to getting them to a place where they can be safe. These are refugees who are fully vetted. They have gone through all the processes that we are wondering and worrying whether the Syrian refugees can. Let's show good faith by fulfilling our promise to the people at Camp Liberty and making sure that the American people know and the people at Camp Liberty know that we care about them and we wish them the very best that they can achieve—and that is not in a camp somewhere in Iraq.

Thank you, Mr. President.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mrs. ERNST. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### TRIBUTE TO GOVERNOR TERRY BRANSTAD

Mrs. ERNST. Mr. President, I rise today to honor my good friend and the Governor of Iowa, Terry Branstad. Monday marks his historic milestone as the Nation's longest serving Governor with 7,642 days in office working for our great State of Iowa. Our Governor has devoted his life to public service and has worked tirelessly through his 99-county tour to ensure that Iowans' voices are heard.

I have also had the great honor of serving under the Governor during my time in the Iowa Army National Guard. Through the years, Governor Branstad and I have had countless conversations about the military and our veterans. We both know these men and women are well trained and have selflessly sacrificed in defense of our freedoms and our way of life. That is why we must ensure that our veterans are properly prepared to transition back to civilian life.

As a veteran himself, Governor Branstad recognizes just that. It was

Governor Branstad who led significant efforts to help veterans find work across Iowa, following their launch of the Home Base Iowa public-private initiative in November of 2013. Since then, Home Base Iowa has succeeded in helping over 1,500 veterans in Iowa find work, getting 900 businesses to join the Home Base Iowa initiative. There are also 24 Home Base Iowa communities around the State, and we have 16 educational institutions that are working with the initiative and have been deemed Certified Higher Academic Military Partners. All that great participation and success is thanks to the Governor's leadership.

Through the years, our State has been incredibly fortunate to have a Governor who truly cares about the people and our veterans. The fact that he continues to wear his uniform for various veterans' events in Iowa further illustrates his support, his leadership, and his commitment to our men and women in uniform. Our Governor is someone who truly cares about serving others, and we are incredibly fortunate to have a leader such as he.

In light of his major and well-deserved milestone, we honor Governor Branstad's steadfast commitment and leadership to the people of Iowa.

With that, I yield the floor.

I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The senior assistant legislative clerk proceeded to call the roll.

Mr. ROBERTS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### IRS REPORTING REGULATION ON CHARITABLE DONATIONS

Mr. ROBERTS. Mr. President, I rise to alert the Senate and all of my colleagues to yet another—yes, yet another—egregious action by the Internal Revenue Service, one that will affect every charity, every church, every nonprofit, and the communities they work so hard to serve. I emphasize “another” because it seems that the IRS continues a march toward regulations and practices that target and burden hard-working Americans.

Let me just recap. First, we learned that the IRS had released confidential tax return information on companies the IRS believed opposed the administration. Then we uncovered that the IRS had illegally targeted groups whose views differed from the White House, followed by an extensive effort to hide information on these actions—i.e., Lois Lerner, her so-called “lost e-mails,” which weren't ever really lost. It was true injustice to law-abiding organizations and American citizens, which is why I should not have been surprised—but I was—to learn of the IRS's latest scheme.

Hot off the press is a new IRS proposed regulation that needlessly tar-

gets charitable contributions. Right now, when you make a contribution of \$250 or more, charities will send you a “written acknowledgement” confirming the details of the donation, including the amount of the donation. The taxpayer uses this acknowledgement to document his or her tax deductions should there be any question.

Most charities take the time to send out a written confirmation of the donation as part of their thank-you to the donor. It is simple, it is inexpensive, and it builds good will. In short, it works for the taxpayer and also for the charity. That is it—a straightforward, commonsense method to confirm a donation was made, and no one, not even the IRS, argues that it is not working well.

But now the IRS has proposed a new method to substantiate donations—a method that could do great harm to the charitable sector and give the IRS more tools to go after taxpayers they may not like, as we know they have done before. The IRS wants to set up a new, more formal system where the charity would have to gather information about its donors, keep that information, and—here is the rub—report the information to the IRS.

What type of information are we talking about? The return would include the charity's name and address, the donor's name and address—here is the scary piece—the donor's Social Security number. Again, all of this new information would have to be sent to the donor and the IRS and kept on file by the charity at considerable cost. Even more disturbing, the IRS would store, maintain, and use this information in case the donor is audited.

Although this is described as an option, given the IRS's recent track record, do we really trust the agency to store this information and not use it for other purposes? I, for one, do not. I don't think we can trust them with a new source of data on donors. We must do all we can to prevent the IRS from gaining access to this sensitive data.

I am also alarmed at the thought of whether the IRS can properly safeguard this information because the agency has demonstrated zero capacity to keep similar data out of the hands of people who commit fraud, and thieves. Charities and churches that routinely receive thousands of dollars from their supporters now become greater targets for people to commit fraud.

Earlier this year, the IRS admitted that it had been hacked and private taxpayer information had been compromised. If they can do it to the IRS, you had better believe they can do it to your local nonprofit. And while the IRS today says this rule as proposed would simply be voluntary, suffer no illusion: The IRS will eventually move to make this a mandatory requirement.

Charitable organizations are also speaking out against the IRS proposal. They understand the chilling—chilling—effect this would have on