

Stevens from Alaska. In the many years they were both on the Senate Appropriations Committee, they were towers of strength. I have been amazed at the strength, the endurance, the intelligence, and the absolute kindness and decency Senator BYRD has shown as he has evolved as a Senator from those early days when not many people knew him, to today when all of us are honoring him.

What an achievement, to be the longest-serving Member in the history of the Congress. This is a very important day to Senator BYRD and to all of us. I can truthfully say that I love and respect him. We have had our share of differences over the years, but they have always been cordial. I look forward to serving here in the Senate with Senator BYRD for many more years.

I yield the floor.

The PRESIDING OFFICER. The Republican leader.

Mr. McCONNELL. Mr. President, I say to my good friend from West Virginia, I spoke this morning on his remarkable record of achievement.

We are all proud of your service to your State and to our country. I sent you a note including my remarks from this morning about this remarkable record you have now achieved. Of course, you broke the record of a Senator from Arizona. One of his successors is here on the floor and would like to address that matter as well.

The PRESIDING OFFICER. The Senator from Arizona.

Mr. KYL. Mr. President, I prematurely congratulated Senator BYRD yesterday for breaking the record of Carl Hayden, who has up to now held the record and was in the House of Representatives the day Arizona became a State. He served all the way up until I believe 1968.

Senator BYRD reminded me: No, it is not until tomorrow, at whatever hour it was.

I said: Well, I think you will probably make it.

Of course, his response was: The Lord willing.

That has been a motto of Senator BYRD throughout his career: The Lord willing. We hope the Lord is willing for many more days so the record will be even harder to break.

We congratulate you.

RECESS SUBJECT TO THE CALL OF THE CHAIR

Mr. DORGAN. Mr. President, at the request of the majority leader, I ask unanimous consent that the Senate recess subject to the call of the Chair.

There being no objection, the Senate, at 5:18 p.m., recessed subject to the call of the Chair and reassembled at 6:28 p.m. when called to order by the Presiding Officer (Ms. CANTWELL).

The PRESIDING OFFICER. The Senator from Kansas is recognized.

ORDER OF PROCEDURE

Mr. ROBERTS. Madam President, it is my understanding that I am going to

be recognized for approximately 15 minutes, and I seek unanimous consent that Senator GRASSLEY follow me for 15 minutes, so we would take approximately 30 minutes of the Senate's time at this point. I think I should probably ask unanimous consent to proceed as in morning business.

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

HEALTH CARE REFORM

Mr. ROBERTS. Madam President, I come to the floor today to join my good friend from Iowa, Senator GRASSLEY, who is our ranking member on the Senate Finance Committee, to raise concerns about a too-little-discussed aspect of the health care bill the Senate will soon debate. While much of the health reform debate to date has focused on the health care side of the bill and the \$500 billion in higher taxes, fees, and fines that will be required to pay for it, very little attention has been paid to how these taxes and fines will be implemented and administered and, most importantly, enforced. I think that is a very critical discussion. We need to have that discussion, and it is one the American people fully need to understand as this debate gets underway. This is important stuff.

Senator GRASSLEY has already sounded the alarm about how the Senate Finance Committee bill expands the size and reach of the Internal Revenue Service, the IRS, further into the lives of every American. But listen up: All the health care bills we have seen so far call for reforms to be carried out to a great extent by the Internal Revenue Service—that is right, the IRS, the Nation's tax collector.

This isn't CMS, the Department of Health and Human Services; this is the IRS. So the Nation's tax collector will be in charge of implementing, administering, and enforcing a significant portion of this bill.

Under the various bills, the IRS is given unprecedented authority to obtain information about your family's health care decisions. The IRS is authorized to collect new information—information that is unrelated to an individual or a family's tax liability—in order to carry out health care reform.

This information will be used to implement, administer, and enforce several controversial provisions. For example, the IRS—again, not the Department of Health and Human Services—is the government agency that will determine whether everyone has insurance and will assess a tax penalty on anyone without insurance. The IRS will have to collect additional information from individuals and families in order to make this determination. We don't know how this information will be collected or how it may be used.

The IRS would assess taxes on employers who do not provide affordable coverage for their employees. Since affordability would be determined on an individual's total income, an employer would have to collect income information from all of his or her employees.

This will require employers to provide additional information about their employees to the IRS—information I am sure that an employer would just as soon not ask about. We don't know how an employer would use this information or how it would be protected.

In addition, the IRS will have to work with the new health care exchanges to verify whether an individual is eligible for a subsidy and will have to share information about taxpayers with those exchanges. However, we still don't know if the exchange will be a State agency or a private entity, so we don't know how the IRS will collect and safeguard taxpayer information.

Yet even as the health care bill creates new responsibilities for the IRS, consider that the IRS is having a lot of trouble doing its No. 1 job—tax administration—efficiently and effectively. Two reports were issued recently that I think raise questions about the IRS's ability to carry out its new responsibilities in this bill, let alone its original responsibilities.

Last week, the Government Accountability Office, or GAO, released its annual audit of the IRS's financial statements for 2008 and 2009.

In the report, the GAO found that while the IRS has made progress in addressing internal control deficiencies, the report also states that deficiencies remain with regard to the IRS's internal control over unpaid tax assessments and over information security. The report states that “the serious challenges IRS faces as a result of these remaining deficiencies adversely affect the IRS's ability to . . . obtain current, complete, and accurate information it needs to make well-informed decisions.”

Then, on Monday, the Treasury Inspector General for Tax Administration found that because of the way the Making Work Pay credit—the credit created in this year's stimulus bill to provide workers with a one-time tax credit of up to \$400—has been implemented and administered by the IRS, more than 15 million taxpayers may actually end up having to pay back some of their credit to the IRS.

Similar administrative problems with the home buyer tax credit have led to waste and abuse of taxpayer dollars.

The IG's audit of the IRS's administration of the credit found that the IRS may have allowed thousands of taxpayers to claim millions of dollars in credits to which they were not entitled to despite recommendations made a year ago by the IG that the IRS take steps to verify eligibility for the credit.

In its audit, the inspector general found that more than 19,000 taxpayers claimed \$139.4 million in credits for homes they had not yet purchased but would allegedly purchase. In addition, over 70,000 taxpayers claimed more than \$479 million in credits despite indications that they were not first-time home buyers. The IG also identified 582