

United States Senate

WASHINGTON, DC 20510

February 27, 2014

COMMITTEES:
BUDGET

COMMERCE, SCIENCE
AND TRANSPORTATION

FOREIGN RELATIONS

HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS

SMALL BUSINESS AND
ENTREPRENEURSHIP

The Honorable John A. Koskinen
Commissioner of Internal Revenue
CC:PA:LPD:PR (REG-134417-13), Room 5205
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Re: Comments on IRS NPRM, REG-134417-13

Dear Commissioner Koskinen:

I submit these comments in response to the Notice of Proposed Rulemaking issued by the Internal Revenue Service on November 29, 2013.

The Internal Revenue Service (IRS) is today the most widely feared federal agency, and rightly so in light of last spring's revelations about the politically motivated targeting of certain organizations. To all but the most partisan eye, the IRS was turned into a political weapon against the opponents of the current administration.

This is simply wrong. It is un-American.

The proposed rule furthers this weaponization of the agency. In order for the IRS to perform its mission of collecting what revenue is needed to fund the government's constitutionally defined duties, it must be totally without partisanship. It must be completely separated from serving political goals. It must never be used by either party to target Americans in a way that limits their political participation.

Yet this rule does so, starting with the fact that it applies only to 501(c)(4) organizations while leaving 501(c)(5) organizations unhindered. From the start it is a blatant attempt to harm this administration's opponents while leaving unfettered those groups that favor the administration.

This rule, designed to limit some Americans' First Amendment rights, chills the freedom that is the foundation of all our other freedoms. It endangers Americans' patriotic willingness to engage in their constitutional right to express their views without fear of retribution from any administration of any party. All Americans of goodwill, no matter their party, should view it with great suspicion.

I urge the IRS to abandon this cynical, unconstitutional attempt to limit free speech. It is a rule worthy of an autocracy. It is a rule that insults our founders and every American citizen.

Respectfully submitted,

A handwritten signature in blue ink that reads "Ron Johnson". The signature is written in a cursive style with a large, looping initial "R".

Ron Johnson
U.S. Senator