

about the future of our country, they think about their children and the opportunities that they will have and that all starts with education.

During my four decades of coaching, I saw firsthand how education provides an unparalleled opportunity to uplift students from all different backgrounds, races, and religions. Education is the key to opportunity and freedom. It empowers students to create futures for themselves, to make better lives for themselves. It is a way to achieve the American dream. In short, education is our country's future. Ensuring the next generation receives a quality education is the most important investment—the most important investment—we can make in the future success of our country.

But before I talk about where we should go when it comes to education, it is important to note where we are today in education.

Right now, the United States of America is slipping. It is slipping in the classroom. When it comes to our global standing, we are 37th in the world—37th in the world—in math, and we are 13th in the world in reading. Just over half of the young people in our country today can read over the sixth grade reading level. That is simply not good enough for the most powerful country on the face of the Earth. Our students are falling behind.

At no time was this more important than in the last 2 years. COVID turned our living rooms into classrooms, bringing lesson plans to kitchen tables in homes all across the country. This gave parents a front row seat to what their children were and were not learning, and many parents did not like what they saw. Students weren't being taught how to think; they were being taught what to think. This shift from what is right to what is "woke" has startled parents, but it was also startling for parents to see what isolation did to their developing children.

As kids saw less of their friends, they retreated into darkness. Rates of depression and anxiety rose dramatically. Since the start of the pandemic, hospitals have seen more mental emergencies among kids than in the history of our country. In young girls, the suicide rate has jumped over 50 percent compared to the prepandemic levels—50 percent.

While we are nearly 2 years into the pandemic, the digital divide still creates profound roadblocks in learning for many children who lack access to rural broadband and even a laptop. Learning by low-income and minority students was disrupted the most by school closures.

The pandemic compounded existing problems in our education system, and every child has felt the effects of this pandemic from not having been in the classroom, but it has also highlighted a key piece of the educational puzzle: parents. Parents are the key to education for our kids. Parents realized the power of their collective voices

during the pandemic, and they are using it to advocate for improvements in the education of their kids in the classroom. Time and time again, we have seen parents stand against restrictive mandates and unnecessary school shutdowns.

Now, as we look toward the future of education, we need to remember what the pandemic taught us—that one size does not fit all. It rarely works, and it certainly does not work in education. That is why, moving forward, when we talk about education, we will have an opportunity to revisit the conversation about the importance of choice. Parents know their child best. They understand the unique needs of their children and can serve as the best advocates for those needs, especially now that the needs may be different than they were 2 years ago, before COVID.

A child's education shouldn't be defined by their ZIP Code or financial limitations. A child and their parents should have a choice about education. School choice increases options through vouchers or tax credit scholarships, allowing parents to select the best learning environment for their child. School choice breaks down barriers and allows the funds to follow the student.

School choice embraces the truth that different children learn in different ways and in different environments, whether it be in a charter school, a public school, a private school, or a home school. There are school choice successes, and there are stories everywhere we look.

Just take this story about a young man from Alabama. His name is Nicholas West. Without Alabama's tax credit scholarship, Nicholas and his brothers would have had no option but to have attended a high school that they were zoned for, which was a school that was unable to deliver the individualized instruction that they needed. Thanks to the school choice programs, Nicholas and his brothers were able to thrive in different learning environments based on their unique needs and interests. By being in an environment that set him up for success, Nicholas was able to earn college credits during high school, and he went on to start his own business upon graduating from high school.

I believe that this country owes you one thing: It owes you an opportunity. Yet what you do with that opportunity is up to the individual. For Nicholas, he used this opportunity—presented to him through the school choice—to tap his full potential. It makes sense that we should increase access to the opportunities for young men and women just like Nicholas. We must deliver the same opportunities to other students who have skills and drive but who need a path forward.

Alabama is making strides in opportunity and creation. Charter schools continue to grow in popularity in our State. Last year, enrollment increased over 65 percent—the second highest en-

rollment percentage in the Nation. If I sound like I am proud of the steps Alabama has taken to ensure we give our students opportunity, I am. I believe other States can learn from the emphasis Alabama has put on "choice."

As we learn more about how the pandemic has impacted students, educational choice will become that much more important. In fact, choice may make all the difference. When we look forward and discuss the future of our country, we have to get back to talking about education. The future of our country depends on the educational opportunities we make available to the next generation.

That is why I am proud that the resolution I helped to introduce, to recognize National School Choice Week, passed the Senate last night. I am glad my colleagues recognize how important it is to encourage parents and students to explore all available educational opportunities.

Conversations about the importance of school choice should continue to drive our priorities throughout this year. If we join together to make that commitment, our future for this country and our kids in this country will be much brighter.

I yield the floor.

THE PRESIDING OFFICER. The Senator from Indiana.

UNANIMOUS CONSENT REQUEST—S. 2132

Mr. BRAUN. Madam President, last year, I introduced a handful of bills that would help the IRS do its job better. One of those bills is called the IRS Customer Service Improvement Act. This bill simply says that IRS staffers cannot perform any union tasks during the tax season, which seems to make sense. It doesn't keep them from doing it through the rest of the year. It is just not during the busy tax season.

According to the Treasury, in fiscal year 2019, 1,400 Treasury employees used over 350,000 hours of taxpayer-funded union time. It cost \$17 million. Of course, that is kind of like chump change in this day and age. Back in Indiana, \$17 million is a lot of money. It should be everywhere. Of these employees, 350 of the jobs were IRS customer service representatives and 204 were IRS agents. The American public deserves out of our Agencies, I think, service better than that.

We can debate how much money the IRS needs to do its job, but we need commonsense policies like this to where we are not trying to restrict what already, to many, would seem unusual—that when you are on the dime, when you are being paid by the Federal Government, you maybe shouldn't be able to do union activities at the same time. Anyway, a lot of things don't make sense here. This will immediately add value to the American taxpayer.

The IRS is warning Americans to prepare for delays and long hold times when filing their taxes this year. I would say that most folks would say that you need improvement.

Here are a couple of other particulars: They received more than 100 million calls but only answer 1 out of 4. Calls averaged 18 minutes of hold time. In my own business, if you add 18 minutes of hold time, you just gave the order to one of your four or five competitors. None of us likes that.

Face-to-face assistance declined from 4.4 million in fiscal 2016 to only 1 million in 2020. The IRS is now telling us to buckle up for service even to get worse.

Let's use some common sense. Before you raise prices in a business or you ask your customers to even be more forbearing when you are delivering bad service, your competitors would take you out. Here, in the Federal Government, you don't have that kind of inherent competition, and, sadly, the public—American taxpayers—have to put up with it. And when your default position is always to spend more money, I know the American public is interested in something better than this. Sadly, for whatever we do that is above and beyond the ordinary, we were borrowing 23 cents of every dollar we spend here. Now it is up closer to 30 cents, and it is in the context that we are \$30 trillion in debt to boot.

This is something, what I am proposing here, since it doesn't eliminate your ability to do it, let's just take it out of the tax season.

Madam President, as if in legislative session, I ask unanimous consent that the Committee on Finance be discharged from further consideration of S. 2132, and that the Senate proceed to its immediate consideration. I further ask that the bill be considered read a third time and passed, and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

Mr. WYDEN. Madam President.

The PRESIDING OFFICER. The Senator from Oregon.

Mr. WYDEN. Madam President, reserving the right to object, I certainly agree with the proposition that was advanced by my colleague to improve service at the Internal Revenue Service. The fact, however, is the effect of this proposal is to demean IRS workers and distract from the real challenges facing the IRS. And the real challenge can be embodied by the fact that, for years and years, my colleagues on the other side of the aisle have been squeezing and downsizing critical enforcement services at the IRS to the point where the wealthy cheats basically can get a free ride. They can get a free ride.

About the other day, in the context of talking about tax cheats and wealthy partnerships that aren't getting audited, I said the chance that they are going to be subject to real enforcement, when they are a wealthy tax cheat, is about the same likelihood of being hit by a meteor, and it is because of these policies that have been downsizing resources at the IRS to deal

with these wealthy tax cheats for years.

Now, Commissioner Rettig, who is a Trump appointee—an appointee of former President Trump—recently said there are fewer auditors to deal with these wealthy tax cheats today than at any point since World War II.

So they have got that challenge, and then they have an enormous IT challenge because the IRS, by their admission, is still using some systems that are practically dated back to the Dark Ages.

According to the National Taxpayer Advocate, during the last fiscal year, the IRS received a record 282 million customer service phone calls and, with limited staff, was only able to answer 11 percent of them. Commissioner Rettig told the Finance Committee, in a remarkable statement, that it was his opinion that the amount of taxes that go unpaid each year could now be as high as a trillion dollars.

To just wrap up, I want to describe how this all is connected. My colleagues on the other side of the aisle have repeatedly attacked the IRS. They cut, they squeeze, and they have constantly reduced the IRS budget. Wealthy tax cheats are out basically celebrating the decline of real tax enforcement. Law-abiding Americans—the vast majority of Americans—are, of course, frustrated by the declining customer service.

So then we have our colleagues on the other side of the aisle attack the IRS, and the cycle just repeats: more cuts, less enforcement targeted to wealthy tax cheats, and, unfortunately, inadequate customer service. That has been the pattern now for decades.

In my view, this is a gift to tax cheats and an annual headache for just about everyone else.

There is no question the pandemic—and this has been true for every aspect of government—has brought new challenges, just like it has for every business, every school, every government agency around the country. And, in my view, instead of misplacing what the target really ought to be, which is inadequate resources so we can't go after the wealthy tax cheats, somehow we are hearing that it is the workers, these union members, who are at fault. That is not my take.

For the reasons I have outlined, I object.

The PRESIDING OFFICER. The objection is heard.

Mr. BRAUN. Madam President.

The PRESIDING OFFICER. The Senator from Indiana.

Mr. BRAUN. Briefly, respecting what the Senator says about wealthy tax cheats, I agree with him 100 percent. Everybody should pay their fair share. But I guarantee you, there wasn't one wealthy tax cheat that was on hold for 18 minutes. They are not calling in. They hired a lawyer or somebody to do it.

This is impacting Americans, mom-and-pop business owners, folks who

just need to talk to someone. It is not a wealthy tax cheat who would have made 1 of 100 million calls. They don't do that. There is another way to go after that.

All I am saying is, during the busiest time of the year, let's take the resources that we have got, whether they need to be enhanced or not, and let's let them focus on the job of answering the phone and not making a small taxpayer suffer. They are the ones wrestling with the IRS by numbers, not wealthy tax cheats.

I yield the floor.

The PRESIDING OFFICER. The Senator from Oregon.

UNANIMOUS CONSENT AGREEMENT—EXECUTIVE CALENDAR

Mr. WYDEN. Madam President, I ask unanimous consent that notwithstanding rule XXII, at 6:30 p.m. tonight, the Senate vote on the cloture motions with respect to Executive Calendar Nos. 614, 644, 649, 627, 616, 473, and 474; that at 12:30 p.m. tomorrow, Thursday, February 3, the Senate vote on the cloture motions with respect to Executive Calendar Nos. 495, 496, 673, and 654; further, that if cloture is invoked on any of these nominations, the Senate vote on confirmation of the nominations at a time to be determined by the majority leader, or his designee, following consultation with the Republican leader.

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

The Senator from Iowa.

HUNTER BIDEN

Mr. GRASSLEY. Madam President, this week, news reports made public a May 2019 subpoena from the Justice Department. That subpoena requested financial records relating to Hunter Biden as part of the Department's criminal investigation into his activities.

Notably, that subpoena also requested records relating to James Biden, Devon Archer, and Eric Schwerin. That subpoena sought records relating to companies that Senator JOHNSON and I discussed in our Biden report.

If the reports are accurate, this subpoena is yet another stake in the heart of a totally unsubstantiated claim made by the liberal media and Democrats that the Grassley-Johnson report on Biden was Russia disinformation.

Today, I come here to speak about a matter directly related to the recent news—specifically, the Biden Justice Department's failure to answer fundamental questions related to Hunter's criminal investigation.

I have asked serious ethical questions of the Justice Department that the Department so far has refused to answer. In fact, the Department has actually publicly contradicted itself.

Just one example of contradiction: On May 31, 2021, Senator JOHNSON and I wrote to Attorney General Garland. Our letter noted that Hunter Biden had a close association with Patrick Ho, an individual who is associated with the