			(Original Signature of Member)
114TH CONGRESS 2D SESSION	H.	RES.	
Condemning and cer	nsuring John	A. Koskinen Revenue.	n, the Commissioner of Internal
IN THE	HOUSE	OF REP	RESENTATIVES

RESOLUTION

Mr. Chaffetz submitted the following resolution; which was referred to the

Committee on

Condemning and censuring John A. Koskinen, the Commissioner of Internal Revenue.

Whereas the Committee on Oversight and Government Reform issued a subpoena to John A. Koskinen, Commissioner, Internal Revenue Service, on February 14, 2014, which compelled him to produce, among other things, "all communications sent or received by Lois Lerner, from January 1, 2009, to August 2, 2013.";

Whereas on March 4, 2014, Internal Revenue Service employees in Martinsburg, West Virginia, magnetically erased 422 backup tapes, destroying as many as 24,000 of Lois Lerner's emails responsive to the subpoena;

- Whereas Commissioner Koskinen violated a congressional subpoena by failing to locate and preserve relevant records and by losing key pieces of evidence that were in the agency's possession, and destroyed, on his watch;
- Whereas Commissioner Koskinen betrayed the trust and confidence of the American people as an Officer of the United States;
- Whereas Commissioner Koskinen failed to live up to the promise he made to the Senate Committee on Finance during his confirmation hearing to: "Be transparent about any problems we run into; and the public and certainly this committee will know about those problems as soon as we do.";
- Whereas as early as February 2014, and no later than April 2014, Commissioner Koskinen was aware that a substantial portion of Lois Lerner's emails were missing and could not be produced to Congress, but did not notify Congress of any problem until June 13, 2014, when he included the information on the fifth page of the third enclosure of a letter to the Senate Committee on Finance;
- Whereas Commissioner Koskinen offered under oath a series of false and misleading statements utterly lacking in honesty and integrity;
- Whereas on March 26, 2014, Commissioner Koskinen was asked during a hearing before the Committee on Oversight and Government Reform, "Sir, are you or are you not going to provide this committee all of Lois Lerner's emails?" and he falsely answered, "Yes, we will do that.";
- Whereas on June 20, 2014, Commissioner Koskinen testified falsely that "since the start of this investigation, every

email has been preserved. Nothing has been lost. Nothing has been destroyed.";

Whereas on June 20, 2014, Commissioner Koskinen testified falsely that the Internal Revenue Service had "confirmed that backup tapes from 2011 no longer existed because they have been recycled, pursuant to the Internal Revenue Service normal policy" and that "confirmed means that somebody went back and looked and made sure that in fact any backup tapes that had existed had been recycled.";

Whereas on June 20, 2014, Commissioner Koskinen testified that the Internal Revenue Service had "gone to great lengths" to retrieve all of Lois Lerner's emails, but in fact failed to search disaster backup tapes, Lois Lerner's Blackberry, the email server, backup tapes for the email server, and Lois Lerner's temporary replacement laptop, which the Treasury Inspector General for Tax Administration subsequently found to contain more than 1,000 of Lerner's emails;

Whereas Commissioner Koskinen's false statements delayed and otherwise interfered with congressional investigations into the Internal Revenue Service targeting of Americans based on their political affiliation; and

Whereas the aforementioned conduct of Commissioner Koskinen caused the House of Representatives to lose confidence in his ability to administer and supervise the execution and application of the internal revenue laws: Now, therefore, be it

- 1 Resolved, That—
- 2 (1) the House of Representatives does hereby
- 3 censure and condemn John A. Koskinen for a pat-

1	tern of conduct while Commissioner of Internal Rev-
2	enue that is incompatible with his duties and incon-
3	sistent with the trust and confidence placed in him
4	as an officer of the United States; and
5	(2) it is the sense of the House of Representa-
6	tives that John A. Koskinen, Commissioner of Inter-
7	nal Revenue, should—
8	(A) immediately resign from office, and if
9	he does not so resign, the President should re-
10	move him from office; and
11	(B) be required to forfeit all rights to any
12	annuity for which he is eligible under chapter
13	83 or chapter 84 of title 5, United States Code.