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Before IRS Targeting, Lois Lerner Targeted At Federal Election Commission

The IRS audits, sends bills, imposes penalties, files liens and levies. Yet incredibly, most of the money the IRS collects is self-assessed. We all fill out tax returns and *voluntarily* send in money. How much we believe in the system is critical to making it work. Sure, part of the reason we comply is our fear that we'll be viewed as [willful risking jail](#) if we don't. But there may be a correlation between how much people cheat and their faith that the tax system is impartial. That's one reason the state of the IRS is so terribly important.

It is hard to believe that [the IRS scandal is on day 711](#). More than two years on, we know that Lois Lerner got a pass on prosecution. She even got nice bonuses. And it seems clear that nothing more will happen. Democrats say that is as it should be, since as President Obama remarked that there is [not even a smidgen of corruption](#) at the IRS. But Ways and Means Oversight Subcommittee Chairman Peter Roskam (R-IL) spoke in support of Congressman Jim Renacci's (R-OH) [Prevent Targeting at the IRS Act](#), which passed unanimously along with [several other measures](#) to rein in the IRS. Rep. Roskam called the targeting insidious and poisonous.

Rep. Roskam also told this story:

I want to take you back to 1996. A friend of mine in Illinois, my former law partner, Al Salvi, was running for the United States Senate. He loaned himself some money to his campaign. The Federal Election Commission—different agency than we're talking about—but stick with me. This is like a Seinfeld episode—it's all going to come together at the end. The Federal Election Commission said, 'You did that the wrong way. You violated federal election law.' They placed him under investigation. World War II headlines in the Chicago papers. He goes on and he loses the election for the United States Senate. Now, political scientists can debate whether he would have won or whether he would have lost. But let's face it: being under investigation by the Federal Election Commission generally does not help you in a political campaign.

At the end of that campaign, the Federal Election Commission came and they made a very large settlement demand—I don't remember off the top of my head how many hundreds of thousands of dollars they were demanding from him. But he said, 'I didn't do anything wrong and I'm not going to pay you any money.' Federal Election Commission said, 'That's fine. We're going to sue you,' which they did. They filed a lawsuit in federal court. The federal judge reads the pleadings [and] dismisses the case against the Federal Election Commission—finds in favor of Al Salvi. You would think that this drama all ended there. No, no, no. No, the Federal Election Commission came back. They said, 'Well, we know you won, but we're still going to make a settlement demand of you. We're going to lower the amount, but we're still going to make a demand. Because if you don't pay us we're going to appeal the judge's ruling.'

Al Salvi's a pretty sophisticated lawyer and he talked to the lawyer at the other end of the line and said to that person, 'Give me the person, and let me talk to the person who had authority on this case. Because you don't understand—I won, you lost, I'm not going to pay any money. Let me talk to the person with authority on the case at the Federal Election Commission.' That person got on the phone with Al Salvi and said this, 'If you pledge never to run for office again, we'll drop this case.' Al Salvi said, 'Put that in writing.' The person said, 'We don't put that in writing and we never lose.' That person was Lois Lerner.

Now, you take that disposition. You take that attitude. You take that long arm of a bureaucrat and reach into the sanctity of the ballot booth. And you've got a real problem. And you up the wattage on that, and you move her over, and you give her the type of authority not that the Federal Election Commission has, but the Internal Revenue Service. To grab somebody by the throat and do whatever they want with them with the possibility of imprisoning them. That is a problem. And that's a problem that Representative Renacci is trying to make go away.

There is arguably no part of the government more important than our tax system. Our country cannot exist without it. Our tax code and how we administer it could be improved. Yet it is still a system with integrity, one that is administered mostly on the honor system. IRS employees deserve better than the black eye they are getting over this mess. American taxpayers deserve better too.

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