

Statement for the Record of Ranking Member Mike Crapo
Open Executive Session
Senate Committee on Finance
November 2, 2023

Good morning.

Ms. Rollinson has been nominated to serve as Chief Counsel of the IRS and Assistant General Counsel in the Department of Treasury.

Ms. Rollinson has a strong resume and impressive technical expertise, and I appreciate both her prior service at the IRS and her willingness to serve today.

However, the agencies to which she has been nominated continue to be plagued by various issues, many of which were raised during her nomination hearing.

There are a number of concerning developments at the IRS and Treasury, including:

- An increasingly partisan framing of the tax gap and IRS enforcement efforts;
- The continued inability of the IRS to adequately address long-known security flaws;
- The IRS's continued focus on the development of the partisan and duplicative Direct File program; and
- Treasury's advancement of the OECD Pillar 2 negotiations without meaningful congressional input, to the likely detriment of domestic businesses and workers.

Despite continued assurances that transparency and taxpayer service will improve, there haven't been demonstrable changes to support these commitments.

As I acknowledged at last month's nomination hearing, Ms. Rollinson wasn't there for many of these recent IRS problems, and we may, in fact, share common ground on some of them.

I was encouraged by her commitment to:

- Work closely with the Finance Committee to ensure taxpayers have confidence in the IRS and security of their confidential taxpayer information;

- To hold IRS employees accountable if they do not treat taxpayers with fairness and impartiality;
- and to ensure the IRS follows the Tax Code in all respects, including to administer the Code in line with statutory and congressional intent, among other commitments.

However, given the many existing unresolved issues at the IRS and Treasury, I cannot support Ms. Rollinson's nomination today. That said, I do look forward to working with Ms. Rollinson on addressing the concerns my colleagues and I have raised throughout this process and making progress.

Moving to the two other nominees under consideration today: Dr. Neuman and Mr. Kouzoukas, who have been nominated to be public trustees of Social Security and Medicare.

There is no question that both of the nominees under consideration today are qualified experts. They have solid reputations as being fair, objective and highly competent. I have heard some criticisms that misrepresent the role of the trustees.

It is very important that we be clear about what the public trustees do, and perhaps more importantly, what they do *not* do.

The required annual reports to Congress do not include recommendations from the public trustees on changes in Social Security or Medicare policy. They do not provide a public platform for anyone, on either end of the ideological spectrum, to enact their policy views.

If confirmed, their job is to provide objective, dispassionate accounts of exactly what is happening with the trust funds.

As a bipartisan group of health policy and Social Security experts said in a recent letter to this Committee: "The public trustees do not create policy or make policy recommendations. Rather, the public trustees are tasked with overseeing the trust funds and reporting on the status of the funds to Congress and the American people."

I urge my colleagues to support these bipartisan nominees, both of whom are well regarded by experts in their fields.