

Grassley at Hearing on Trade, Tax Nominations

*Prepared Opening Statement by U.S. Senator Chuck Grassley of Iowa
Chairman, Senate Finance Committee*

Tuesday, July 21, 2020

[VIDEO](#)

Welcome everyone to today's hearing on pending nominations. Today, we will have an opportunity to hear testimony from the President's nominees for positions with the U.S. Trade Representative and the U.S. Tax Court.

We'll hear from Michael Nemelka, who has been nominated to serve as a Deputy U.S. Trade Representative.

We'll also hear from Christian Weiler and Alina Marshall, both of whom have been nominated to be Judges of the U.S. Tax Court for fifteen-year terms.

I want to congratulate the nominees and say that I appreciate their willingness to serve their country. The background of each of these individuals is impressive. They are all very accomplished professionals. I applaud the President for providing us such well-qualified nominees.

I would also add there is a clear need to fill these positions quickly. The pandemic has taken a terrible economic toll on our citizens. Recovery requires an ambitious trade agenda to open markets and create new jobs for our citizens. The current USTR, Ambassador Lighthizer, is trying to do exactly that, including by negotiating a trade agreement with Kenya. Mr. Nemelka would assist him with this important goal. That's why we need to get him over to USTR to help Ambassador Lighthizer.

Today, we will also hear from two nominees to the U.S. Tax Court. The Tax Court is especially important in that it gives ordinary taxpayers a place to challenge the IRS before they need to pay the disputed liability. In a disagreement with the IRS, many people can feel like they have no way to voice a disagreement with such a large and powerful government agency. The Tax Court gives those taxpayers a place for their disputes with the IRS to be considered fairly. Like many other institutions, the Tax Court has been required to adapt to the Covid-19 situation and is conducting proceedings remotely. Even in this new environment, a delayed tax day finally came last week, and taxpayers will still need a forum for dispute resolution that is as operational as we can make it.

If the two nominees before us today are confirmed, 18 of 19 positions for judges at the Tax Court will be filled.

Thank you to everyone who is participating in today's hearing, whether in person or remotely. I hope we'll be able to take some steps toward economic recovery with the advancement of these nominees.

I look forward to hearing the nominees' statements and, hopefully, to working with them very soon.