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## Wyden Statement at Finance Committee Hearing on the Nomination of Courtney Dunbar Jones to Serve as a Judge on the United States Tax Court As Prepared for Delivery

Before we get to the subject of this morning's hearing, I'd like to briefly touch on another matter. As this is likely our last committee hearing before the end of this Congress, let me begin by saying that it has been a privilege to work closely with Chairman Hatch on this committee over the past five years. He has always been a gentleman. He's always been passionate about representing the people of Utah and the work this committee does. And as a former boxer, he knows a thing or two about endurance.

Long before I had the opportunity to work with him in this committee, Senator Hatch had a record of legislative accomplishment that would match up against anybody else's. But I'm fortunate and proud to have worked with him -- just in the last few years -- on a 10-year extension of the Children's Health Insurance Program he and Ted Kennedy created, on a transformation in how Medicare treats chronic conditions, on the largest overhaul of our child welfare program in a generation, and much, much more.

To mark this occasion, I'd like to present Chairman Hatch with the gavel he's used in his time leading this committee. And I'll have more to say later this week on the Senate floor, but let me just offer my thanks and sincere congratulations to Chairman Hatch on his 42 years in the ring.

Now onto the business at hand. Today the Finance Committee meets to discuss the nomination of Courtney Jones to serve as a judge on the United States Tax Court.

The Tax Court may not be a big topic of conversation when Americans gather around the dinner table this holiday season. But the fact is, the Tax Court is the judicial backbone of federal tax code. It's a key part of ensuring fairness for taxpayers across the country.

The tax court is the best opportunity Americans have to dispute tax bills in a fair and timely hearing -before they have to pay. It also means individuals disputing a tax bill don't get stuck in a logjam in the slow-moving traditional federal court system.

Serving as a judge on the Tax Court is no cushy gig. It involves long hours and frequent travel handling the tens of thousands of cases that come before the court each year. The hard work that Tax Court judges put in helps ensure that all taxpayers' voices are heard, and that the nation's tax laws are enforced fairly and effectively.

Courtney Jones comes to us as a highly-qualified nominee with a top-notch education and years of experience working in tax law, both in the private and public sector. Her expertise makes her a strong candidate for this role, and I thank her for her willingness to serve. I look forward to questions.