

Statement of Senator Chuck Grassley  
Finance Committee Markup of John Koskinen to be IRS Commissioner  
December 13, 2013

This committee meeting breaks long-standing precedent of bipartisanship that has largely characterized how this Committee has operated. During my tenure as either Chairman or ranking member this Committee always sought to process nominees of either party on an evenhanded and bipartisan basis.

Unfortunately, the breakdown of the rules and tradition of the Senate that recently culminated in the use of the nuclear option by Majority leader Reid has been allowed to infect the workings of this Committee.

Ranking Member Hatch, with the support of his fellow Republican committee members, requested the markup of Mr. Koskinen wait until the Committee could finish its ongoing investigation of the IRS targeting scandal. This request was NOT a delaying tactic. In fact, Ranking Member Hatch expressed his support for the nominee at a hearing held a little over 48 hours ago.

The ranking member made a good faith request concerning important business of this Committee. The ranking member's sincerely held view was that it would be better for the Committee to complete the committee's bipartisan investigation into the IRS targeting scandal before moving forward. The ranking member and I don't doubt that Mr. Koskinen fully intends to keep his promises to do all he can to assist the investigation.

The ranking member's concern, a concern I share, is about opposition he may face from within the IRS and outside of it, particularly if the investigation leads to the larger Treasury Department.

The ranking member's request is not without precedent in this Committee. A similar request was made while I was Chairman of the Committee and every attempt was made to honor that request.

Unfortunately this has not been the case with Mr. Koskinen's nomination. His nomination has been rushed through the Committee with lightning speed. Mr. Koskinen's hearing was held just over 48 hours ago. This has resulted in members having little time to follow-up with the nominee concerning questions asked of him at the hearing.

Traditionally, members of the Committee are given ample time to submit questions for the record. This allows members to follow up on responses to questions given by the nominee during the hearing and engage in some agency oversight. Usually this committee provides at least 24 hours or longer in which to submit questions for the record. However, for Mr. Koskinen members had at most 6 hours to submit questions for the nominee. Given that members and their staff keep busy schedules, members were hard pressed to meet the 5 p.m. deadline that was imposed.

For such an important nomination as IRS Commissioner whose role has vastly increased because of Affordable Care Act one would expect more time for questions, not less.

Rushing this nomination through the committee has reduced the quality of the oversight Members are able to exercise. In less than 24 hours, Mr. Koskinen was NOT able to adequately respond to written questions for the record for myself and other Members. The answers I received back reflect this. Many answers look as though someone copied and pasted a form response and just filled in blanks to reflect the question being asked.

I think Mr. Koskinen is very capable. I would have appreciated him taking the time to provide thorough and substantive answers to my questions. Instead I received promises to look at reports or learn about issues in the future. In the past, this Committee expected nominees to answer questions before they were confirmed, but the majority will accept evidence that the nominee merely read the question.

I hope the way this nomination was handled is not evidence of how this Committee will proceed in the future. That would be a tragedy for a Committee that has a rich tradition of bipartisanship and collegiality among members.