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HATCH STATEMENT AT SENATE FINANCE COMMITTEE HEARING CONSIDERING THE NOMINATIONS OF RONALD BUCH & ALBERT LAUBER

WASHINGTON – U.S. Senator Orrin Hatch (R-Utah), Ranking Member of the Senate Finance Committee, today delivered the following remarks during a Senate Finance Committee hearing considering the nominations of Albert F. Lauber and Ronald Lee Buch to serve as Judges of the U.S. Tax Court:

As we all know, the tax court is a very important institution, and it is important that this Committee keep its healthy functioning in mind. If both of you are confirmed, 17 out of the 19 Tax Court Judge positions will be filled.

The tax court is important because it is a venue where taxpayers can litigate issues without paying a disputed tax liability in advance. The tax code does not need to be a harness where the individual is yoked to the state, and as an institution the Tax Court helps to ensure that that remains the case.

The two nominees before us seem very qualified to serve.

Ronald Buch is a partner at Bingham McCutchen where he has represented clients before the IRS, the Department of Justice, and the federal courts. He is also an adjunct professor at the Georgetown University Law Center.

Albert Lauber also spent a significant part of his career in private practice at the firm of Caplin and Drysdale. Currently, he works as a visiting professor, also at the Georgetown University Law Center, and he has served as tax assistant to the Solicitor General.

Both of your backgrounds seem to suggest that you have the necessary skills and experience to serve on the tax court. I hope that, if confirmed, you will be able to use the practical knowledge you have gained from your law practice, to apply faithfully the tax laws authored by Congress, and to ensure that taxpayers are treated fairly by our system of tax administration, rather than being simply subject to it.

I also want to briefly discuss a matter that is not directly related to our nominees today, but is a matter of longstanding concern.

During a hearing last May, I remarked that there appeared to be a pattern at the Treasury Department of either refusing to respond to Senators' questions or only strategically responding the night before the Department wanted something from this Committee. At the time, I was referring to delayed responses to written questions submitted after Secretary Geithner testified before the Committee about the President's budget.

It appears that this trend continues.

As this hearing was coming together, my staff asked the Treasury Department about two information requests, one made on September 15 and the other on October 15. After weeks of receiving no response, and then mentioning these requests in the context of a nomination hearing, lo and behold, I received responses about two days later.

I and other Members of this Committee have other outstanding requests for information to Treasury and other cabinet agencies. I, along with most of my colleagues, am determined to fulfill my constitutional obligation to conduct oversight of the Executive Branch. Yet at every turn, it appears that the Administration is only willing to cooperate when there's something in it for them.

When we're talking about confirming nominees for administrative positions, there seems to be a willingness to do, or promise to do, just enough to get a nominee confirmed. Likewise, officials virtually always promise to be responsive to requests. But far too often those promises fall by the wayside.

If the President, cabinet secretaries, and other officers confirmed by the Senate are unable to wade through their own bureaucracy in order to provide timely responses to requests from Congress, then they ought to change their methods for processing such requests. On the other hand, if they are simply averse to providing answers to questions from Congress, that is much bigger problem.

Whether there is a process problem, or whether there is an unwillingness on the part of administration officials to respond to requests, the current mechanisms for facilitating oversight are clearly not adequate.

And I look forward to continuing to work with the Chairman to address this problem. As I noted, this is not directly related to the nominees before the Committee today, so I won't take up any more of the Committee's time discussing this matter today. Once again, I want to thank the nominees for appearing here today and I look forward to their testimony.

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