

1 OPEN EXECUTIVE SESSION TO CONSIDER FAVORABLY REPORTING
2 THE NOMINATION OF DAVID SAMUEL JOHNSON, OF VIRGINIA, TO
3 BE INSPECTOR GENERAL FOR TAX ADMINISTRATION, DEPARTMENT
4 OF THE TREASURY

5 THURSDAY, DECEMBER 5, 2024

6 U.S. Senate,
7 Committee on Finance,
8 Washington, DC.

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10 The meeting was convened, pursuant to notice, at
11 10:05 a.m., in Room SD-215, Dirksen Senate Office
12 Building, Hon. Ron Wyden (chairman of the committee)
13 presiding.

14 Present: Senators Stabenow, Cantwell, Carper,
15 Cardin, Brown, Bennet, Casey, Warner, Whitehouse,
16 Hassan, Cortez Masto, Warren, Helmy, Crapo, Grassley,
17 Cornyn, Lankford, Daines, Barrasso, and Tillis.

18 Also Present: Democratic staff: Joshua Sheinkman,
19 Staff Director; Tiffany Smith, Deputy Staff Director and
20 Chief Counsel; and Ryder Tobin, Senior Investigative
21 Counsel and Nominations Advisor. Republican staff:
22 Andrew Dell'Orto, Policy Advisor; Gregg Richard, Staff
23 Director; and James Williams, Tax and Economic Policy
24 Advisor.

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1 OPENING STATEMENT OF HON. RON WYDEN, A U.S. SENATOR FROM
2 OREGON, CHAIRMAN, COMMITTEE ON FINANCE

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4 The Chairman. The Finance Committee will come to
5 order. We meet today to consider a pending nomination
6 for the Committee, Mr. David Johnson. We're going to
7 use the statement now to make statements on the nominee.

8 I'm going to make a statement, followed by my
9 colleague from Idaho, then followed by any other Finance
10 member who wishes to make a statement. At that point,
11 if we have a quorum, which I do not believe we will
12 have, we would proceed to the vote.

13 If we don't have a quorum, we'll recess until the
14 next roll call vote on the Senate floor, when the
15 Committee will reconvene off the floor to have the vote.
16 Senator Crapo and I have talked about this, and this is
17 an acceptable process for both sides.

18 So, my very brief statement before I yield to my
19 colleague, I would say first, a quick set of comments
20 with respect to Mr. Johnson's background. This is a
21 non-partisan down the middle nominee for a position that
22 requires exactly that type of individual.

23 Mr. Johnson currently serves as the Assistant
24 Inspector General for Investigations at the Department
25 of Veterans Affairs, which is a key oversight role at

1 the second largest federal agency. He previously served
2 as a federal prosecutor in a few different positions.
3 That includes several years as Assistant Chief in the
4 Fraud Section of the Criminal Division of the Department
5 of Justice.

6 He also served as Assistant United States Attorney
7 and Health Care Fraud Coordinator at the U.S. Attorney's
8 Office for the District of Columbia.

9 Independent oversight of the IRS, in my view, is
10 in the best interest of all our taxpayers. This is a
11 challenging job by any measure. The Treasury Department
12 has a separate inspector general. The tax issues and
13 the IRS require their own special focus.

14 TIGTA, as it's known in the tax policy vernacular,
15 is all about good government and protecting taxpayer
16 dollars at the IRS. It helps improve tax administration
17 and fights waste, fraud and abuse. Those are priorities
18 for members on both sides of the dais here.

19 The Committee depends on TIGTA to provide the
20 public with unbiased information and nonpartisan
21 oversight, to help us do our jobs. It is my view that
22 Mr. Johnson is highly qualified, and I thought we had a
23 very helpful hearing a few weeks ago.

24 I want it understood that I strongly support his
25 nomination. I would urge all my colleagues to do the

1 same.

2 Let me turn it over now to Senator Crapo. If
3 other colleagues wish to make opening remarks, they can.
4 Otherwise, we'll adjourn until our vote off the floor.

5 Senator Crapo?

1 OPENING STATEMENT OF HON. MIKE CRAPO, A U.S. SENATOR
2 FROM IDAHO

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4 Senator Crapo. Thank you very much, Mr. Chairman.
5 Mr. Johnson has been nominated to serve as Inspector
6 General for Tax Administration at the Department of
7 Treasury. I agree with the Chairman. Mr. Johnson has
8 strong qualifications and oversight experience, and I
9 appreciate his service at the Department of Veterans
10 Affairs and his willingness to serve today.

11 I was encouraged to hear Mr. Johnson's commitment
12 to distinguishing allegations of waste, fraud, and abuse
13 from disagreements in policy, ensuring that TIGTA holds
14 accountable any individual who unlawfully discloses
15 taxpayer information, and providing the Senate Finance
16 Committee with timely and thorough updates of
17 investigations permitted by law.

18 I was also encouraged to hear that Mr. Johnson and
19 I share common ground on the need for the IRS to keep
20 taxpayer information confidential, and for personal
21 information to not be used against taxpayers to advance
22 political agendas.

23 However, that being said, given that the new
24 Congress will be sworn in only less than month from
25 today, and the new administration will take office just

1 shortly thereafter, it's my opinion that these newly
2 elected officials deserve the opportunity themselves to
3 evaluate this appointment. Therefore today, I will not
4 be able to support Mr. Johnson's nomination.

5 That said, I look forward to working with Mr.
6 Johnson, if he is confirmed, in addressing the concerns
7 that my colleagues and I have raised throughout this
8 process, and ensuring that TIGTA continues to provide
9 essential oversight of the IRS and our nation's system.

10 The Chairman. Thank you, Senator Crapo. So now
11 procedurally, we need to ask about objections at this
12 point. Unless there is an objection, the Committee will
13 recess and reconvene to vote on the nominations
14 following the first vote today at 11:30 a.m. off the
15 Senate floor in the President's Room, which is number
16 219.

17 Without objection, it is so ordered. The
18 Committee stands in recess.

19 [Whereupon, at 10:10 a.m., the meeting was
20 recessed.]

1 The open executive session was reconvened,
2 pursuant to notice, on Thursday, December 5, 2024, at
3 11:30 a.m., in Room S-216, The President's Room, U.S.
4 Capitol, Hon. Ron Wyden (chairman of the committee)
5 presiding.

6 The Chairman. The committee will come to order.
7 We now have a quorum. I move that we favorably report
8 the nomination of David Samuel Johnson.

9 Senator Stabenow. Seconded.

10 The Chairman. The Clerk will call the roll.

11 The Clerk. Ms. Stabenow?

12 Senator Stabenow. Aye.

13 The Clerk. Ms. Cantwell?

14 Senator Cantwell. Aye.

15 The Clerk. Mr. Carper?

16 Senator Carper. Aye.

17 The Clerk. Mr. Cardin?

18 Senator Cardin. Aye.

19 The Clerk. Mr. Brown?

20 Senator Brown. Aye.

21 The Clerk. Mr. Bennet?

22 Senator Bennet. Aye.

23 The Clerk. Mr. Casey?

24 Senator Casey. Aye.

25 The Clerk. Mr. Warner?

1 Senator Warner. Aye.
2 The Clerk. Mr. Whitehouse?
3 Senator Whitehouse. Aye.
4 The Clerk. Ms. Hassan?
5 Senator Hassan. Aye.
6 The Clerk. Ms. Cortez Masto?
7 Senator Wyden. Aye by proxy.
8 The Clerk. Ms. Warren?
9 Senator Warren. Aye.
10 The Clerk. Mr. Helmy?
11 Senator Helmy. Aye.
12 The Clerk. Mr. Crapo?
13 Senator Crapo. Nay.
14 The Clerk. Mr. Grassley?
15 Senator Grassley. Nay.
16 The Clerk. Mr. Cornyn?
17 Senator Cornyn. Nay.
18 The Clerk. Mr. Thune?
19 Senator Crapo. Nay by proxy.
20 The Clerk. Mr. Scott?
21 Senator Crapo. Nay by proxy.
22 The Clerk. Mr. Cassidy?
23 Senator Crapo. Nay by proxy.
24 The Clerk. Mr. Lankford?
25 Senator Lankford. Nay.

1 The Clerk. Mr. Daines?

2 Senator Daines. Nay.

3 The Clerk. Mr. Young?

4 Senator Crapo. Nay by proxy.

5 The Clerk. Mr. Barrasso?

6 Senator Barrasso. Nay.

7 The Clerk. Mr. Johnson?

8 Senator Crapo. Nay by proxy.

9 The Clerk. Mr. Tillis?

10 Senator Tillis. Nay.

11 The Clerk. Mrs. Blackburn?

12 Senator Crapo. Nay by proxy.

13 The Clerk. Mr. Chairman?

14 The Chairman. Aye.

15 The clerk will announce the vote.

16 The Clerk. Mr. Chairman, the final tally is 14
17 ayes and 13 nays.

18 The Chairman. The "ayes" have it.

19 I thank my colleagues for their attendance. The
20 committee stands adjourned.

21 [Whereupon, at 11:57 a.m., the meeting was
22 adjourned.]

1	STATEMENT OF:	PAGE
2	Hon. Ron Wyden,	2
3	a U.S. Senator from Oregon,	
4	chairman, Committee on Finance	
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6	Hon. Mike Crapo,	5
7	a U.S. Senator from Idaho	