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2d Session

HOUSE OF REPRESENTATIVES

{ REPORT
118-975

REPORT ON THE LEGISLATIVE AND OVERSIGHT ACTIVITIES

OF THE

COMMITTEE ON WAYS AND MEANS

DURING THE

118TH CONGRESS



JANUARY 2, 2025.—Committed to the Committee of the Whole House on
the State of the Union and ordered to be printed

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WASHINGTON : 2025

LETTER OF TRANSMITTAL

HOUSE OF REPRESENTATIVES,
COMMITTEE ON WAYS AND MEANS,
Washington, DC, January 2, 2025.

Hon. KEVIN F. McCUMBER,
Acting Clerk of the House of Representatives,
Washington, DC.

DEAR MR. McCUMBER: I am herewith transmitting, pursuant to House Rule XI, clause 1(d), the report of the Committee on Ways and Means on its legislative and oversight activities during the 118th Congress.

Sincerely,

JASON T. SMITH,
Chairman, Committee on Ways and Means.

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FOREWORD

The Committee on Ways and Means submits its report on its legislative and oversight activities for the 118th Congress pursuant to the requirements of clause 1(d) of rule XI of the Rules of the House. Section I of the report describes the Committee's legislative activities, divided into seven sections as follows: Legislative Review of Tax Issues; Legislative Review of Trade Issues; Legislative Review of Health Issues; Legislative Review of Worker and Family Support Issues; Legislative Review of Social Security Issues; Legislative Review of Oversight Issues; and Legislative Review of Multi-Jurisdictional Issues.

Section II of the report describes the Committee's oversight activities. It includes a copy of the Committee's Oversight Agenda, as filed with the House Clerk on March 10, 2023, along with a description of actions taken and recommendations made with respect to the oversight plan. The report then discusses additional Committee oversight activities, and any recommendations or actions taken as a result.

Finally, the report includes three appendices with Committee information. Appendix I is an expanded discussion of the Jurisdiction of the Committee on Ways and Means along with a revised listing and explanation of blue slip resolutions. Appendix II is a Statistical Review of the Activities of the Committee on Ways and Means. Appendix III is a listing of the Chairmen and membership of the Committee from the 1st through 118th Congress.

COMMITTEE ON WAYS AND MEANS MEMBERSHIP
ONE HUNDRED EIGHTEENTH CONGRESS

JASON SMITH, Missouri, *Chairman*

VERN BUCHANAN, Florida	RICHARD NEAL, Massachusetts, <i>Ranking Member</i>
ADRIAN SMITH, Nebraska	LLOYD DOGGETT, Texas
MIKE KELLY, Pennsylvania	MIKE THOMPSON, California
DAVID SCHWEIKERT, Arizona	JOHN B. LARSON, Connecticut
DARIN LAHOOD, Illinois	EARL BLUMENAUER, Oregon
BRAD WENSTRUP, Ohio	BILL PASCRELL JR., New Jersey *
JODEY ARRINGTON, Texas	DANNY K. DAVIS, Illinois
DREW FERGUSON, Georgia	LINDA T. SANCHEZ, California
RON ESTES, Kansas	BRIAN HIGGINS, New York **
LLOYD SMUCKER, Pennsylvania	TERRI A. SEWELL, Alabama
KEVIN HERN, Oklahoma	SUZAN DELBENE, Washington
CAROL MILLER, West Virginia	JUDY CHU, California
GREGORY MURPHY, North Carolina	GWEN MOORE, Wisconsin
DAVID KUSTOFF, Tennessee	DAN KILDEE, Michigan
BRIAN FITZPATRICK, Pennsylvania	DON BEYER, Virginia
GREG STEUBE, Florida	DWIGHT EVANS, Pennsylvania
CLAUDIA TENNEY, New York	BRAD SCHNEIDER, Illinois
MICHELLE FISCHBACH, Minnesota	JIMMY PANETTA, California
BLAKE MOORE, Utah	JIMMY GOMEZ, California ***
MICHELLE STEEL, California	STEVEN HORSFORD, Nevada ****
BETH VAN DUYN, Texas	
RANDY FEENSTRA, Iowa	
NICOLE MALLIOTAKIS, New York	
MIKE CAREY, Ohio	

*The Honorable Bill Pascrell Jr. passed away on August 21, 2024.

**The Honorable Brian Higgins resigned from Congress on February 2, 2024.

***The Honorable Jimmy Gomez was adopted as a Member of the Committee on February 6, 2024.

****The Honorable Steven Horsford was adopted as a Member of the Committee on September 10, 2024.

To carry out its work during the One Hundred Eighteenth Congress, the Committee on Ways and Means had six standing Subcommittees, listed below with membership:

SUBCOMMITTEE ON TAX

MIKE KELLY, Pennsylvania, *Chairman*

DAVID SCHWEIKERT, Arizona	MIKE THOMPSON, California
JODEY ARRINGTON, Texas	LLOYD DOGGETT, Texas
DREW FERGUSON, Georgia	JOHN LARSON, Connecticut
KEVIN HERN, Oklahoma	SUZAN DELBENE, Washington
RON ESTES, Kansas	GWEN MOORE, Wisconsin
LLOYD SMUCKER, Pennsylvania	BRAD SCHNEIDER, Illinois
DAVID KUSTOFF, Tennessee	JIMMY GOMEZ, California
BETH VAN DUYN, Texas	DON BEYER, Virginia
RANDY FEENSTRA, Iowa	
NICOLE MALLIOTAKIS, New York	

SUBCOMMITTEE ON TRADE

ADRIAN SMITH, Nebraska, *Chairman*

VERN BUCHANAN, Florida	EARL BLUMENAUER, Oregon
DARIN LAHOOD, Illinois	DAN KILDEE, Michigan
JODEY ARRINGTON, Texas	JIMMY PANETTA, California
RON ESTES, Kansas	SUZAN DELBENE, Washington
CAROL MILLER, West Virginia	DON BEYER, Virginia
LLOYD SMUCKER, Pennsylvania	LINDA T. SANCHEZ, California
GREG MURPHY, North Carolina	TERRI SEWELL, Alabama
GREG STEUBE, Florida	BRAD SCHNEIDER, Illinois
MICHELLE FISCHBACH, Minnesota	
DAVID KUSTOFF, Tennessee	

SUBCOMMITTEE ON HEALTH

VERN BUCHANAN, Florida, *Chairman*

ADRIAN SMITH, Nebraska	LLOYD DOGGETT, Texas
MIKE KELLY, Pennsylvania	MIKE THOMPSON, California
BRAD WENSTRUP, Ohio	EARL BLUMENAUER, Oregon
GREG MURPHY, North Carolina	TERRI SEWELL, Alabama
KEVIN HERN, Oklahoma	JUDY CHU, California
CAROL MILLER, West Virginia	DWIGHT EVANS, Pennsylvania
BRIAN FITZPATRICK, Pennsylvania	DANNY DAVIS, Illinois
CLAUDIA TENNEY, New York	STEVEN HORSFORD, Nevada
BLAKE MOORE, Utah	
MICHELLE STEEL, California	

SUBCOMMITTEE ON WORK & WELFARE

DARIN LAHOOD, Illinois, *Chairman*

BRAD WENSTRUP, Ohio	DANNY DAVIS, Illinois
MIKE CAREY, Ohio	JUDY CHU, California
BLAKE MOORE, Utah	GWEN MOORE, Wisconsin
MICHELLE STEEL, California	DWIGHT EVANS, Pennsylvania
LLOYD SMUCKER, Pennsylvania	JIMMY GOMEZ, California
ADRIAN SMITH, Nebraska	
CLAUDIA TENNEY, New York	

SUBCOMMITTEE ON SOCIAL SECURITY

DREW FERGUSON, Georgia, *Chairman*

MIKE CAREY, Ohio	JOHN B. LARSON, Connecticut
DAVID SCHWEIKERT, Arizona	DAN KILDEE, Michigan
RON ESTES, Kansas	GWEN MOORE, Wisconsin
BLAKE MOORE, Utah	DON BEYER, Virginia
RANDY FEENSTRA, Iowa	STEVEN HORSFORD, Nevada
GREG STEUBE, Florida	
DAVID KUSTOFF, Tennessee	

SUBCOMMITTEE ON OVERSIGHT

DAVID SCHWEIKERT, Arizona, *Chairman*

BRIAN FITZPATRICK, Pennsylvania	LINDA T. SÁNCHEZ, California
GREG STEUBE, Florida	JUDY CHU, California
CLAUDIA TENNEY, New York	SUZAN DELBENE, Washington
MICHELLE FISCHBACH, Minnesota	TERRI SEWELL, Alabama
BETH VAN DUYNE, Texas	DWIGHT EVANS, Pennsylvania
RANDY FEENSTRA, Iowa	
NICOLE MALLIOTAKIS, New York	

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REPORT ON THE LEGISLATIVE AND OVERSIGHT ACTIVITIES OF THE COMMITTEE ON WAYS AND MEANS DURING THE ONE HUNDRED EIGHTEENTH CONGRESS

JANUARY 2, 2025.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. SMITH of Missouri, from the Committee on Ways and Means, submitted the following

R E P O R T

I. LEGISLATIVE ACTIVITY REVIEW

A. LEGISLATIVE REVIEW OF TAX ISSUES

1. BILLS ENACTED INTO LAW DURING THE 118TH CONGRESS

a. Fiscal Responsibility Act of 2023 (P.L. 118-5)

On May 29, 2023, Representative Patrick McHenry introduced H.R. 3746, the Fiscal Responsibility Act of 2023. On May 31, 2023, H.R. 3746 passed the House by a recorded vote of 314–117 (Roll no. 243). On June 1, 2023, H.R. 3746 passed the Senate without amendment by a recorded vote of 63–36 (Record Vote Number: 146). On June 3, 2023, H.R. 3746 was signed by the President and became Public Law No. 118–5. Public Law 118–5 suspended the debt limit through January 1, 2025, and automatically reinstates the debt limit to the amount of debt outstanding on January 2, 2025.

Prior to H.R. 3746 being enacted into law, Representative Jodey Arrington introduced H.R. 2811, the Limit, Save, Grow Act of 2023 on April 25, 2023. On May 26, 2023, H.R. 2811 passed the House by a recorded vote of 217–215 (Roll no. 99). H.R. 2811 amended the Internal Revenue Code to repeal or modify several energy tax-related provisions instituted under Public Law No. 117–69. Provisions within H.R. 2811 were substantially incorporated into H.R. 3746 upon introduction. However, Public Law No. 118–5 did not include changes to the Internal Revenue Code.

b. Securing Growth and Robust Leadership in American Aviation Act (P.L. 118–63)

On June 9, 2023, Representative Sam Graves introduced H.R. 3935, the Securing Growth and Robust Leadership in American Aviation Act. On July 20, 2023, H.R. 3935 was passed in the House, as amended, by a recorded vote of 351–69 (Roll no. 364).

On June 5, 2023, Chairman Smith introduced H.R. 3796, to provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry. On June 7, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3796 favorably reported (H. Rept. 118–105). The provisions of H.R. 3796 were substantially incorporated into the Securing Growth and Robust Leadership in American Aviation Act. On May 16, 2024, H.R. 3935 was signed by the President and became Public Law No. 118–63.

This bill extends through September 30, 2028, the authority for the Federal Aviation Administration to collect various taxes and fees to fund the Airport and Airway Trust Fund, including taxes on aviation fuel and airline tickets.

c. Continuing Appropriations Act, 2024 and Other Extensions Act (P.L. 118–15)

On September 30, 2023, Representative Kay Granger introduced H.R. 5860, the Continuing Appropriations Act, 2024 and Other Extensions Act. On September 30, 2023, H.R. 5860 passed the House, under suspension of the rules, by a recorded vote of 335–91 (Roll no. 513). On September 30, 2023, H.R. 5860 passed the Senate without amendment by a recorded vote of 88–9 (Record Vote Number: 247). On September 30, 2023, H.R. 5860 was signed by the President and became Public Law No. 118–15. Public Law 118–15 included a temporary extension of the authority for the Federal Aviation Administration to collect various taxes and fees to fund the Airport and Airway Trust Fund, including taxes on aviation fuel and airline tickets.

d. Airport and Airway Extension Act of 2023, Part II (P.L. 118–34)

On November 29, 2023, Representative Sam Graves introduced H.R. 6503, the Airport and Airway Extension Act of 2023, Part II. On December 11, 2023, H.R. 6503 passed the House by a recorded vote of 376–15 (Roll no. 709). On December 19, 2023, H.R. 6503 passed the Senate without amendment by Unanimous Consent. On December 26, 2023, H.R. 6503 was signed by the President and became Public Law No. 118–34. Public Law 118–34 amended the Internal Revenue Code to extend the funding and expenditure authority of the Airport and Airway Trust Fund.

e. Airport and Airway Extension Act of 2024 (P.L. 118–41)

On February 26, 2024, Representative Sam Graves introduced H.R. 7454, the Airport and Airway Extension Act of 2024. On February 29, 2024, H.R. 7454 passed the House by a recorded vote of 401–19 (Roll no. 59). On March 6, 2024, H.R. 7454 passed the Senate without amendment by Unanimous Consent. On March 8, 2024, H.R. 7454 was signed by the President and became Public Law No. 118–41. Public Law 118–41 amended the Internal Revenue Code to

extend funding and expenditure authority of the Airport and Airway Trust Fund.

f. Airport and Airway Extension Act of 2024, Part II (P.L. 118–60)

On May 8, 2024, Representative Sam Graves introduced H.R. 8289, the Airport and Airway Extension Act of 2024, Part II. On May 8, 2024, H.R. 8289 passed the House by a recorded vote of 385–24 (Roll no. 187). On May 9, 2024, H.R. 8289 passed the Senate without amendment by Unanimous Consent. On May 10, 2024, H.R. 8289 was signed by the President and became Public Law No. 118–60. Public Law 118–60 amended by date of application, substituting May 18, 2024, for May 11, 2024.

2. OTHER PROPOSALS DURING THE 118TH CONGRESS

a. H.R. 187, the “Default Prevention Act”

On January 9, 2023, Representative Tom McClintock introduced H.R. 187. This bill had four cosponsors. H.R. 187 directs the Secretary of the Treasury to issue new debt when the statutory limit is reached to the extent necessary to pay the principal and interest on publicly held debt and to issue to and redeem assets from the Social Security Trust Funds for the purposes of paying Social Security benefits. The bill would also extend this debt authority to the extent necessary to issue and redeem assets from the Medicare Trust Funds and provide payments under the Medicare program. The Committee on Ways and Means favorably reported the bill, with amendment, on March 9, 2023, by a vote of 21–17.

b. H.R. 3936, the “Tax Cuts for Working Families Act”

On June 9, 2023, Chairman Smith introduced H.R. 3936, the Tax Cuts for Working Families Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3936 favorably reported (H. Rept. 118–129). On June 30, 2023, H.R. 3936 was placed on the Union Calendar, Calendar No. 101, and was reported as amended by the Committee on Ways and Means.

This bill renames the standard tax deduction as the guaranteed deduction. It allows an additional bonus amount of \$2,000 (\$4,000 for married couples filing jointly) in taxable years beginning in 2024 and 2025 but reduces the bonus amount for taxpayers whose modified adjusted gross income exceeds \$200,000 (\$400,000 for joint filers).

b. H.R. 3937, the “Small Business Jobs Act”

On June 9, 2023, Chairman Smith introduced H.R. 3937, the Small Business Jobs Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3937 favorably reported (H. Rept. 118–128). On June 30, 2023, H.R. 3937 was placed on the Union Calendar, Calendar No. 100, and was reported as amended by the Committee on Ways and Means.

This bill provides tax incentives for investment in small businesses. Among other provisions, the bill increases from \$600 to \$5,000 (adjusted annually for inflation) the general reporting threshold for services performed by an independent contractor or subcontractor, restores reporting requirements for third party network transactions, modifies the exclusion of gain from the sale of

qualified small business stock, increases the ceiling for expensing of depreciable business assets, establishes rural opportunity zones, and reinstates reporting requirements for qualified opportunity zones and applies such requirements to qualified rural opportunity zones.

c. H.R. 3938, the “Build it in America Act”

On June 9, 2023, Chairman Smith introduced H.R. 3938, the Build it in America Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3938 favorably reported by a vote of 24–18 (H. Rept. 118–127). On June 30, 2023, H.R. 3938 was placed on the Union Calendar, Calendar No. 99, and was reported as amended by the Committee on Ways and Means.

This bill provides for tax incentives to encourage investment in the United States. The bill permits the expensing of research and experimental expenditures (including software development costs) through 2025. It extends the 100 percent bonus depreciation allowance and the allowance for depreciation, amortization, or depletion in determining the limitation on business interest. The bill terminates the hazardous substance Superfund financing rate. It allows a taxpayer election to disregard specified regulations when determining if any tax is an income, war profits, or excess profits tax. The bill imposes a 60 percent excise tax on buyers of U.S. farmland by citizens of a country of concern (e.g., a state supporter of terrorism) or by a private business entity that is 10 percent or more owned by a citizen or business entity domiciled in a country of concern. The bill repeals the clean electricity production tax credit, the clean electricity investment tax credit, the tax credit for previously owned clean vehicles, and the tax credit for qualified commercial clean vehicles. It modifies provisions of the clean vehicle tax credit, including those relating to the base amount and battery capacity.

d. H.R. 5687, the “HSA Modernization Act of 2023”

On September 26, 2023, Representative Beth Van Duyne introduced H.R. 5687, the HSA Modernization Act of 2023. On September 28, 2023, the Committee on Ways and Means held a markup and ordered H.R. 5687 favorably reported as amended by a vote of 24 yeas to 18 nays. On February 13, 2024, H.R. 5687 was placed on the Union Calendar, Calendar No. 317, and was reported as amended by the Committee on Ways and Means.

This bill amends Section 223(c)(1)(C) of the Internal Revenue Code to expand and modernize health savings accounts (HSAs). Specifically, H.R. 5687 expands eligibility for individuals to participate in Health Savings Accounts (“HSAs”) who are veterans receiving care through the Veterans Administration, working seniors on Medicare, Native Americans, and those enrolled in certain health benefit exchange plans. This bill also increases the contribution limits for HSAs to better align with what an individual might owe in total out-of-pocket expenses and deductibles and allows the use of an individual’s HSA funds to cover health care services that occurred up to 60 days prior to the establishment of an HSA. Finally, this legislation allows spouses to contribute “catch-up” funds into the same HSA rather than having to establish separate accounts for such contributions and increases access to mental health and home health care services for those still contributing to an HSA.

e. H.R. 5688, the “Bipartisan HSA Improvement Act of 2023”

On September 26, 2023, Representative Lloyd Smucker introduced H.R. 5688, the Bipartisan HSA Improvement Act of 2023. On September 28, 2023, the Committee on Ways and Means held a markup and ordered H.R. 5688 favorably reported as amended by a vote of 28 yeas to 14 nays. On February 26, 2024, H.R. 5688 was placed on the Union Calendar, Calendar No. 330, and was reported as amended by the Committee on Ways and Means.

This bill amends Section 223(c)(1) of the Internal Revenue Code and expands access to HSAs. H.R. 5688 clarifies provisions of the Internal Revenue Code to remove barriers for individuals with HSAs from using those funds to access Direct Primary Care, a health care delivery model which provides high-quality care at lower cost for individuals of all ages and income, protects employee access to health care at their workplace health center by ensuring individuals who access that provided care are also eligible to use HSAs, and allows individuals to maintain an HSA even if the individual’s spouse is enrolled in a flexible spending arrangement (FSA). Currently, individuals are not eligible for HSAs if their spouse is enrolled in an FSA. Finally, this bill ensures employees may convert their FSA and health reimbursement arranged (HRA) balances into an HSA contribution upon enrolling in HDPD–HAS. The conversion amount is capped at the annual FSA contribution limit for an individual (\$3,050 in 2023) and double that for family coverage.

f. H.R. 5863, the “Federal Disaster Tax Relief Act of 2023”

On October 2, 2023, Representative Greg Steube introduced H.R. 5863, the Federal Disaster Tax Relief Act of 2023. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 5863 favorably reported as amended (H. Rept. 118–348). This measure was incorporated into H.R. 7024 (see H.R. 7024, the Tax Relief for American Families and Workers Act). On May 21, 2024, H.R. 5863 passed the House on motion to suspend the rules and pass the bills, as amended by a recorded vote of 382–7 (Roll no. 219). On May 22, H.R. 5863 was received in the Senate and read twice and referred to the Committee on Finance.

This bill extends rules for the treatment of certain disaster-related personal casualty losses and provides tax relief for losses due to wildfires and a certain incident involving a train derailment.

Specifically, the bill excludes from taxpayer gross income, for income tax purposes, any amount received by an individual taxpayer as compensation for expenses or losses incurred due to a qualified wildfire disaster (a disaster declared after 2014 as a result of a forest or range fire). It also excludes relief payments for losses resulting from the East Palestine, Ohio, train derailment on February 3, 2023.

g. H.R. 1432, the “VETT Act”

On March 7, 2023, Representative Brad Wenstrup introduced H.R. 1432, the VETT Act. On November 30, 2023, the Committee on Ways and Means held a markup and ordered H.R. 1432 favorably reported as amended by a vote of 42 yeas to 0 nays (H. Rept. 118–351).

This bill expands the deductibility of charitable contributions to all federally chartered tax-exempt organizations serving current and former members of the Armed Forces.

h. H.R. 5988, the “United States-Taiwan Expedited Double-Tax Relief Act”

On October 19, 2023, Chairman Smith introduced H.R. 5988, the United States-Taiwan Expedited Double-Tax Relief Act. On November 30, 2023, the Committee on Ways and Means held a markup and ordered H.R. 5988 favorably reported as amended (H. Rept. 118–309). This measure was incorporated into H.R. 7024 (see H.R. 7024, the Tax Relief for American Families and Workers Act).

This bill establishes special rules for the taxation of residents of Taiwan with income from sources within the United States. This includes the reduction of the rate of withholding of taxes, the application of permanent establishment rules, treatment of income from employment, and the determination of the residency of citizens of Taiwan.

i. H.R. 6408, “To amend the Internal Revenue Code of 1986 to terminate the tax-exempt status of terrorist supporting organizations”

On November 14, 2023, Representative David Kustoff introduced H.R. 6408, to amend the Internal Revenue Code of 1986 to terminate the tax-exempt status of terrorist supporting organizations. On November 30, 2023, the Committee on Ways and Means held a markup and ordered H.R. 6408 favorably reported as amended by a vote of 41 yeas to 0 nays. On December 19, H.R. 6408 was placed on the Union Calendar, Calendar No. 270, and was reported as amended by the Committee on Ways and Means (H. Rept. 118–331). On April 15, 2024, H.R. 6408 passed the House by a recorded vote of 382 yeas to 11 nays (Roll no. 121), agreed to without objection. On April 16, H.R. 6408 was received in the Senate and read twice and referred to the Committee on Finance.

This bill suspends the tax-exempt status of a terrorist supporting organization. The bill defines terrorist supporting organization as any organization designated as having provided (during the three-year period prior to its designation) material support or resources to a terrorist organization in excess of a de minimis amount. The Department of the Treasury must provide notice to such an organization of its impending designation and an opportunity to cure. Treasury must rescind a designation that it determines was erroneous or if the organization did not receive notice of designation. The bill provides for administrative review by the Internal Revenue Service Independent Office of Appeals of any dispute regarding a designation of an organization as a terrorist supporting organization. The U.S. district courts shall have exclusive jurisdiction to review any such designation.

j. H.R. 7024, the “Tax Relief for American Families and Workers Act of 2024”

On January 17, 2024, Chairman Smith introduced H.R. 7024, the Tax Relief for American Families and Workers Act of 2024. On January 23, 2024, the Committee on Ways and Means held a markup and ordered H.R. 7024 favorably reported as amended by a vote of

40 yeas to 3 nays (H. Rept. 118–353). On January 31, 2024, H.R. 7024 was passed in the House, as amended, by a recorded vote of 357–70 (Roll no. 30). On March 21, 2024, H.R. 7024 was read for a second time in the Senate and placed on the Senate Legislative Calendar under General Orders (Calendar No. 349). On August 1, cloture on the motion to proceed to the measure was not invoked in the Senate by a recorded vote of 48 yeas to 44 nays. Senator Schumer filed a motion to reconsider the vote by which cloture on the motion to proceed to the measure was not invoked.

This bill increases and modifies child tax credit provisions, increases depreciation allowances to promote economic innovation and growth, provides special rules for the taxation of residents of Taiwan with income from U.S. sources, increases tax relief provisions for losses due to natural disasters and wildfires, and increases the low-income housing tax credit.

k. H.R. 7980, the “End Chinese Dominance of Electric Vehicles in America Act of 2024”

On April 15, 2024, Representative Carol Miller introduced H.R. 7980, the End Chinese Dominance of Electric Vehicles in America Act of 2024. On April 17, 2024, the Committee on Ways and Means held a markup and ordered H.R. 7980 favorably reported as amended by a vote of 22 yeas and 18 nays. On June 11, H.R. 7980 was placed on the Union Calendar, Calendar No. 454, and was reported as amended by the Committee on Ways and Means (H. Rept. 118–550). On September 12, 2024, H.R. 7980 was passed in the House as amended by a recorded vote of 217–192 (Roll no. 417).

This bill provides that Treasury must follow the same definition of foreign entities of concern (FEOC) developed by the Commerce Department for purposes of the electric vehicle (EV) tax credit. This bill also modifies the EV tax credit to exclude from eligibility vehicles the batteries of which contain materials sourced from, and intellectual properties attributable to, prohibited foreign entities.

l. H.R. 7983, the “Stop Executive Overreach on Trade Agreements Act”

On April 15, 2024, Representative Michelle Fischbach introduced H.R. 7983, the Stop Executive Overreach on Trade Agreements Act. On April 17, 2024, the Committee on Ways and Means held a markup and ordered H.R. 7983 favorably reported as amended by a vote of 25 yeas and 16 nays.

This bill defines free trade agreement for purposes of the clean vehicle tax credit.

m. H.R. 8915, the “Education and Workforce Freedom Act”

On July 2, 2024, Representative Kevin Hern introduced H.R. 8915, the Education and Workforce Freedom Act. On July 9, 2024, the Committee on Ways and Means held a markup and ordered H.R. 8915 favorably reported as amended by a 23 yeas to 13 nays.

This bill amends Section 529(c)(7) of the Internal Revenue Code to expand the expenses treated as qualified higher education expenses for purposes of 529 accounts to include additional elementary and secondary school expenses and certain postsecondary credentialing expenses.

n. H.R. 8913, the “Protecting American Students Act”

On July 2, 2024, Representative Drew Ferguson introduced H.R. 8913, the Protecting American Students Act. On July 9, 2024, the Committee on Ways and Means held a markup and ordered H.R. 8913 favorably reported as amended by a 24 yeas to 13 nays.

This bill amends the endowment tax formula to account only for students eligible for federal financial assistance under the Higher Education Act (HEA, 20 USC 1091 (a)(5)). This includes students who are: a citizen, national, or permanent resident of the United States; or able to provide evidence from the Immigration and Naturalization Service that they are in the United States for other than a temporary purpose with the intention of becoming a citizen or permanent resident. This would not include students who are in the U.S. temporarily or on a student visa. This bill incentivizes universities to either enroll more American students or spend more of their endowment funds on those students to avoid being subject to the endowment tax. This bill would subject roughly 10 to 12 additional schools to the endowment tax, all of which could avoid the tax by admitting more American students or spending down their endowments.

o. H.R. 9462, the “Educational Choice for Children Act of 2024”

On September 9, 2024, Representative Adrian Smith introduced H.R. 9462, the Educational Choice for Children Act of 2024. On September 11, 2024, the Committee on Ways and Means held a markup and ordered H.R. 9462 favorably reported as amended by a 23 yeas to 16 nays.

This bill provides a charitable donation incentive for individuals and businesses to fund scholarship awards for students which would cover expenses related to K–12 public and private education. An estimated two million students in any elementary or secondary education setting, including homeschool, would be eligible to receive a scholarship. Permissible use of scholarships awards includes tuition, fees, book supplies, and equipment for the enrollment or attendance at an elementary or secondary school.

p. H.R. 9461, the “USA Workforce Investment Act”

On September 9, 2024, Representative Lloyd Smucker introduced H.R. 9461, the USA Workforce Investment Act. On September 11, 2024, the Committee on Ways and Means held a markup and ordered H.R. 9461 favorably reported as amended by a 22 yeas to 15 nays.

This bill allows a credit against tax for charitable donations to nonprofit organizations providing workforce training by adding Section 25F for contributions to workforce development and apprenticeship training programs.

q. H.R. 190, the “Saving Gig Economy Taxpayers Act”

On January 9, 2023, Representative Carol Miller introduced H.R. 190, the Saving Gig Economy Taxpayers Act. On September 11, 2024, the Committee on Ways and Means held a markup and ordered H.R. 190 favorably reported as amended by a 22 yeas to 16 nays.

This bill modifies requirements for third-party settlement organizations to eliminate their reporting requirement with respect to the

transactions of their participating payees unless they have earned more than \$20,000 on more than 200 separate transactions in an applicable tax period. A third-party settlement organization is the central organization that has the contractual obligation to make payments to participating payees (generally, a merchant or business) in a third-party payment network.

r. H.R. 3269, the “Law Enforcement Innovate to De-Escalate Act”

On May 11, 2023, Representative Greg Stanton introduced H.R. 3269, the Law Enforcement Innovate to De-Escalate Act. On September 11, 2024, the Committee on Ways and Means held a markup and ordered H.R. 3269 favorably reported as amended by a 21 yeas to 15 nays.

This bill amends Section 921 (a) of title 18 of the United States Code to include “less-than-lethal projectile device” for the purpose of omitting these devices from the definition of “firearm” and amends section 4182 of the Internal Revenue Code to include a subsection that ensures Section 4181 of the United States Code does not apply to less-than-lethal projectile devices. Section 4181 includes the 10 percent sales tax on pistols and revolvers and 11 percent sales tax on other firearms, shells, and cartridges. This bill ensures that less-than-lethal projectile devices are not subject to the tax under Section 4181 of the United States Code.

B. LEGISLATIVE REVIEW OF TRADE ISSUES

1. BILLS ENACTED INTO LAW DURING THE 118TH CONGRESS

a. H.R. 4004, the “United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act”

On June 12, 2023, Chairman Jason Smith (R–MO), Ranking Member Richard Neal (D–MA), Trade Subcommittee Chairman Adrian Smith (R–NE), Trade Subcommittee Ranking Member Earl Blumenauer (D–OR), and twenty-six additional original cosponsors introduced H.R. 4004, the United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act. On June 13, 2023, the House Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 42–0. The Committee filed H. Rept. 118–116 on June 21, 2023. On June 21, 2023, the House agreed to suspend the rules and passed H.R. 4004 by voice vote. On July 18, 2023, H.R. 4004 passed the Senate by unanimous consent. On August 7, 2023, H.R. 4004 was signed by the President and became Public Law No. 118–13.

b. H.R. 1568, the “Moving Americans Privacy Protection Act.”

Rep. Michael Waltz (R–FL) and Rep. Bill Pascrell Jr. (D–NJ) introduced H.R. 1568, the Moving Americans Privacy Protection Act, on March 10, 2023. On November 2, 2023, the House Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 41–0. The Committee filed H. Rept. 118–287 on December 1, 2023. On January 18, 2024, the House agreed to suspend the rules and passed H.R. 1568 by voice vote. On January 31, 2024, the Senate passed H.R. 1568 by unanimous consent. On February 9, 2024, H.R. 1568 was signed by the President and became Public Law No. 118–39.

2. OTHER PROPOSALS DURING THE 118TH CONGRESS

- a. *H.J. Res. 39, Disapproving the rule submitted by the Department of Commerce relating to “Procedures Covering Suspension of Liquidation, Duties and Estimated Duties in Accord With Presidential Proclamation 10414”*

On March 7, 2023, Rep. Bill Posey (R-FL) introduced H.J. Res. 39, a Congressional Review Act resolution to nullify a final rule submitted by the Department of Commerce that allowed solar products from Cambodia, Malaysia, Thailand, and Vietnam, for a two-year period, to enter the United States without payment of additional duties despite a finding by the Department of Commerce that these solar products circumvent a trade remedy order on solar products from China. On April 19, 2023, the Committee on Ways and Means held a markup and favorably reported the resolution by a roll call vote of 26–13. The Committee filed H. Rept. 118–38 on April 21, 2023. On April 28, 2023, the House passed the resolution by a recorded vote of 221–202. On May 3, 2023, the Senate passed the resolution by a vote of 56–41. On May 16, 2023, President Biden vetoed the resolution. On May 24, 2023, the House vote to override the President’s veto failed to obtain the necessary 2/3 majority, with a roll call vote of 214–205.

- b. *H.R. 5862, “To amend the Homeland Security Act of 2002 relating to authority of U.S. Customs and Border Protection to consolidate, modify, or reorganize Customs revenue functions”*

On October 2, 2023, Rep. Michelle Steel (R-CA) and Rep. Jimmy Panetta (D-CA) introduced H.R. 5862, a bill to expand the authority of U.S. Customs and Border Protection to consolidate, modify, or reorganize customs revenue functions. On November 2, 2023, the House Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 40–0. On January 17, 2024, the House suspended the rules and passed the bill as amended by a recorded vote of 403–9. There was no action taken by the Senate.

- c. *H.R. 529, the “Extending Limits of U.S. Customs Waters Act”*

On January 25, 2023, Rep. Michael Waltz (R-FL), Rep. Maria Elvira Salazar (R-FL), and Rep. Brian Mast (R-FL) introduced H.R. 529, a bill to extend the customs waters of the United States. On November 30, 2023, the Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 37–0. The Committee filed H. Rept. 118–436, Part I on April 2, 2024, and filed H. Rept. 118–436, Part II on April 5, 2024. On April 30, 2024, the House passed the bill by a recorded vote of 402–6. There was no action taken by the Senate.

- d. *H.R. 5179, the “Anti-BDS Labeling Act”*

On August 8, 2023, Rep. Claudia Tenney (R-NY) introduced H.R. 5179, a bill to provide statutory authority for the continuation of United States policy related to country of origin marking for imported goods that are produced in the West Bank or Gaza. On April 17, 2024, the Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 25–17. The Committee filed H. Rept. 118–661 on September 10, 2024.

On September 18, 2024, the House passed the bill by a recorded vote of 231–189. There was no action taken by the Senate.

e. H.R. 7981, the “Stop China’s Exploitation of Congolese Children and Adult Forced Labor through Cobalt Mining Act”

On April 15, 2024, Rep. Chris Smith (R–NJ) introduced H.R. 7981, a bill to ensure that goods made using or containing cobalt extracted or processed with the use of child or forced labor in the Democratic Republic of the Congo do not enter the United States market. On April 17, 2024, the Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 30–12. No further action was taken in the House.

f. H.R. 7983, the “Stop Executive Overreach on Trade Agreements”

On April 15, 2024, Rep. Michelle Fischbach (R–MN) introduced H.R. 7983, a bill to define *free trade agreement* for purposes of the clean vehicle tax credit. On April 17, 2024, the Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 25–16. No further action was taken in the House.

g. H.R. 7979, the “End China’s De Minimis Abuse Act”

On April 15, 2024, Rep. Greg Murphy (R–NC) introduced H.R. 7979, a bill to prohibit certain U.S. imports from receiving *de minimis* treatment and to establish certain related civil penalties. On April 17, 2024, the Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 24–18. No further action was taken in the House.

h. H.R. 7986, the “Generalized System of Preferences Reform Act”

On April 15, 2024, Rep. Adrian Smith (R–NE) introduced H.R. 7986, a bill to modify and reauthorize the Generalized System of Preferences. On April 17, 2024, the Committee on Ways and Means held a markup and favorably reported the bill by a roll call vote of 25–17. No further action was taken in the House.

i. H.R. 3796, “To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry”

On June 5, 2023, Rep. Jason Smith (R–MO) introduced H.R. 3796, a bill to extend certain excise taxes related to air travel and to require the designation of certain airports as ports of entry. On June 7, 2023, the Committee on Ways and Means held a markup and favorably reported the bill, as amended, by a roll call vote of 23–18. On June 12, 2023, the Committee filed H. Rept. 118–105 and the bill was placed on the Union Calendar.

C. LEGISLATIVE REVIEW OF HEALTH ISSUES

a. H.R. 3797, the “Paperwork Burden Reduction Act”

On June 5, 2023, Representatives Jason Smith and Jimmy Panetta introduced H.R. 3797, the Paperwork Burden Reduction Act. On June 21, 2023, the House agreed to suspend the rules and pass the bill as amended by voice vote.

H.R. 3797 codifies the Treasury rule allowing for 1095-B forms available to be requested online. Furthermore, it extends this flexibility to employers providing 1095-C forms, reducing unnecessary paperwork mandates while ensuring the form is still available to employees who may need it.

b. H.R. 3801, the “Employer Reporting Improvement Act”

On June 5, 2023, Representatives Adrian Smith and Mike Thompson introduced H.R. 3801, the Employer Reporting Improvement Act. On June 21, 2023, the House agreed to suspend the rules and pass the bill as amended by voice vote.

H.R. 3801 provides employers with greater flexibility in the reporting related to employee health coverage. It extends the appeal period for potential penalties to no sooner than 90 days and creates a six-year statute of limitations on assessing penalties.

c. H.R. 1843, the “Telehealth Expansion Act of 2023”

On March 28, 2023, Representatives Michelle Steel, Adrian Smith, Brad Schneider, and Susie Lee introduced H.R. 1843, the Telehealth Expansion Act of 2023. On June 7, 2023, the bill passed the Committee on Ways and Means by a vote of 30–12.

H.R. 1843 permanently extends the option to provide first dollar coverage telehealth flexibilities for employers offering High Deductible Health Plans.

d. H.R. 3800, the “Chronic Disease Flexible Coverage Act”

On June 5, 2023, Representatives Brad Wenstrup and Earl Blumenauer introduced H.R. 3800, the Chronic Disease Flexible Coverage Act. On September 17, 2024, the House agreed to suspend the rules and pass the bill as amended by voice vote.

H.R. 3800 provides statutory authority for certain guidance from the Internal Revenue Service that expands the types of preventive care that maybe offered under high deductible health plans without a deductible.

e. H.R. 3798, the “Small Business Flexibility Act”

On June 5, 2023, Representative Claudia Tenney introduced H.R. 3798, the Small Business Flexibility Act. On June 7, 2023, the bill passed the Committee on Ways and Means by a vote of 36–3.

H.R. 3798 requires the Treasury to notify businesses of the various flexible coverage options available to them, including Individual Coverage Health Reimbursement Arrangements, Qualified Small Employer Health Reimbursement Arrangements, and the Small Business Health Care Tax Credit.

f. H.R. 3799, the “Custom Health Option and Individual Care Expense Arrangement Act”

On June 5, 2023, Representative Kevin Hern introduced H.R. 3799, the Custom Health Option and Individual Care Expense Arrangement Act. On June 21, 2023, the House agreed to passage of the bill by a vote of 220–209.

H.R. 3799 codifies employers’ ability to offer Individual Coverage Health Reimbursement Arrangements.

g. H.R. 4822, the “Health Care Price Transparency Act of 2023”

On July 24, 2023, Representative Jason Smith introduced H.R. 4822, the Health Care Price Transparency Act of 2023. On July 26, 2023, the bill passed the Committee on Ways and Means by a vote of 25–16.

H.R. 4822 codifies and makes modifications to the Department of Health and Human Services price transparency regulations for hospitals and health insurance companies operating in the group and individual market and expands certain transparency requirements to laboratories, imaging providers, and ambulatory surgical centers. The bill also provides additional oversight of pharmacy benefit managers serving group and individual market customers.

h. H.R. 3284, the “Providers and Payers COMPETE Act”

On May 15, 2023, Representatives Michael Burgess and Debbie Dingell introduced H.R. 3284, the Providers and Payers COMPETE Act. On July 26, 2023, the bill passed the Committee on Ways and Means by a vote of 23–17.

H.R. 3284 requires the Centers for Medicare & Medicaid Services (CMS) to report annually on how Medicare regulatory changes affect provider and payer consolidation, including public input on proposed rules. It also tasks the Center for Medicare and Medicaid Innovation with evaluating the impact of tested models on consolidation.

i. H.R. 5688, the “Bipartisan HSA Improvement Act of 2023”

On September 26, 2023, Representatives Lloyd Smucker and Earl Blumenauer introduced H.R. 5688, the Bipartisan HSA Improvement Act of 2023. On September 28, 2023, the bill passed the Committee on Ways and Means by a vote of 28–14.

H.R. 5688 would amend the Internal Revenue Code to expand eligibility for health savings accounts (HSAs) and, in certain circumstances, allow distributions from health flexible spending arrangements (FSAs) and health reimbursement arrangements into HSAs.

j. H.R. 5687, the “HSA Modernization Act of 2023”

On September 26, 2023, Representative Beth Van Duyne introduced H.R. 5687, the HSA Modernization Act of 2023. On September 28, 2023, the bill passed the Committee on Ways and Means by a vote of 24–18.

H.R. 5687 would increase contribution limits and expand eligibility for health savings accounts.

k. H.R. 7513, the “Protecting America’s Seniors’ Access to Care Act”

On March 1, 2024, Representative Michelle Fischbach introduced H.R. 7513, the Protecting America’s Seniors’ Access to Care Act. On March 6, 2024, the bill passed the Committee on Ways and Means by a vote of 26–17.

H.R. 7513 prohibits the Secretary of Health and Human Services from finalizing a proposed rule regarding minimum staffing for skilled nursing facilities and prohibits the Secretary from promulgating any similar rule in the future.

l. H.R. 5074, the “Kidney PATIENT Act of 2023”

On July 28, 2023, Representatives Earl “Buddy” Carter, Carol Miller, Ann Kuster, and Terri Sewell introduced H.R. 5074, Kidney PATIENT Act of 2023. On March 20, 2023, the bill passed the Committee on Ways and Means by a vote of 41–1.

H.R. 5074 amends the American Taxpayer Relief Act of 2012 to delay implementation of the inclusion of oral-only end stage renal disease (ESRD) drugs in the Medicare ESRD prospective payment system until after January 1, 2027.

m. H.R. 7512, the “Real-Time Benefit Tool Implementation Act”

On March 1, 2024, Representatives Jodey Arrington and Jimmy Panetta introduced H.R. 7512, the Real-Time Benefit Tool Implementation Act. On March 6, 2024, the bill passed the Committee on Ways and Means by a vote of 42–0.

H.R. 7512 sets a deadline by which Medicare prescription drug plan (PDP) sponsors must implement an electronic, real-time benefit tool.

n. H.R. 8261, the “Preserving Telehealth, Hospital, and Ambulance Access Act”

On May 7, 2024, Representatives David Schweikert and Mike Thompson introduced H.R. 8261, the Preserving Telehealth, Hospital, and Ambulance Access Act. On May 8, 2024, the bill passed the Committee on Ways and Means by a vote of 41–0.

H.R. 8261 extends certain flexibilities and payment adjustments under the Medicare program, including seniors’ access to telehealth services.

o. H.R. 7931, the “PEAKS Act”

On April 10, 2024, Representatives Carol Miller and Yadira Caraveo introduced H.R. 7931, the PEAKS Act. On May 8, 2023, the bill passed the Committee on Ways and Means by a vote of 24–18.

H.R. 7931 changes the distance requirements that determine fee schedule payments for ambulance services provided by Critical Access Hospitals located in mountainous areas or areas served only by secondary roads.

p. H.R. 8245, the “Rural Hospital Stabilization Act”

On May 6, 2024, Representative Randy Feenstra introduced H.R. 8245, the Rural Hospital Stabilization Act. On May 8, 2024, the bill passed the Committee on Ways and Means by a vote of 24–18.

H.R. 8245 amends title XVIII of the Social Security Act to establish the Rural Hospital Stabilization Pilot Program to provide grants to rural hospitals for purposes of ensuring local access to services.

q. H.R. 8244, the “Ensuring Seniors’ Access to Quality Care Act”

On May 6, 2024, Representatives Ron Estes and Gerald Connolly introduced H.R. 8244, the Ensuring Seniors’ Access to Quality Care Act. On May 8, 2024, the bill passed the Committee on Ways and Means by a vote of 25–18.

H.R. 8244 amends titles XVIII and XIX of the Social Security Act to modify requirements for approval of certain skilled nursing facil-

ity and nursing facility nursing aide training and competency evaluation programs under the Medicare and Medicaid program.

r. H.R. 8235, the “Rural Physician Workforce Preservation Act”

On May 2, 2024, Representative Gregory Murphy introduced H.R. 8235, the Rural Physician Workforce Preservation Act. On May 8, 2024, the bill passed the Committee on Ways and Means by a vote of 24–16.

H.R. 8235 amends title XVIII of the Social Security Act to modify the distribution of certain additional graduate medical education positions under the Medicare program to require new residency slots intended for rural hospitals to be awarded to geographically rural hospitals.

s. H.R. 8246, the “Second Chances for Rural Hospitals Act”

On May 6, 2024, Representative Jodey Arrington introduced H.R. 8246, the Second Chances for Rural Hospitals Act. On May 8, 2024, the bill passed the Committee on Ways and Means by a vote of 24–16.

H.R. 8246 amends title XVIII of the Social Security Act to modify the criteria for the designation of rural emergency hospitals.

t. H.R. 2407, the “Nancy Gardner Sewell Medicare Multi-Cancer Early Detection Screening Coverage Act”

On March 30, 2023, Representatives Jodey Arrington, Terri Sewell, Richard Hudson, and Paul Ruiz introduced H.R. 2407, the Nancy Gardner Sewell Medicare Multi-Cancer Early Detection Screening Coverage Act. On June 27, 2024, the bill passed the Committee on Ways and Means by a vote of 38–0.

H.R. 2407 allows for Medicare coverage and payment for multi-cancer early detection (MCED) screening tests that are approved by the Food and Drug Administration and that are used to screen for cancer across many cancer types, once per year for certain individuals. Once a MCED screening test is recommended with a grade of A or B by the United States Preventive Services Task Force (USPSTF) and covered as a preventive service, such coverage limitations would not apply.

u. H.R. 8816, the “American Medical Innovation and Investment Act”

On June 25, 2024, Representative Vern Buchanan introduced H.R. 8816, the American Medical Innovation and Investment Act. On June 27, 2024, the bill passed the Committee on Ways and Means by a vote of 40–0.

H.R. 8816 changes Medicare’s treatment of Alzheimer’s cognitive impairment detection tests, coverage decision timelines, and home infusion coverage. The bill would also require the Secretary to issue guidance on payment for prescription digital therapeutics and certain items involving artificial intelligence and establish a medically tailored home-delivered meals demonstration.

v. H.R. 1691, the “Ensuring Patient Access to Critical Breakthrough Products Act of 2023”

On March 22, 2023, Representatives Brad Wenstrup, Suzan DelBene, Gus Bilirakis, Tony Cardenas, Blake Moore, Terri Sewell,

Brett Guthrie, and Anna Eshoo introduced H.R. 1691, the Ensuring Patient Access to Critical Break through Products Act of 2023. On June 27, 2024, the bill passed the Committee on Ways and Means by a vote of 36–5.

H.R. 1691 provides for Medicare coverage of medical devices approved under the Food and Drug Administration (FDA) Break-through Devices Program and allows designated medical break-through devices to be temporarily covered under Medicare during a four-year transitional period.

w. H.R. 4818, the “Treat and Reduce Obesity Act of 2023”

On July 20, 2023, Representatives Brad Wenstrup, Raul Ruiz, Mariannette Miller-Meeke, and Gwen Moore introduced H.R. 4818, the Treat and Reduce Obesity Act of 2023. On June 27, 2024, the bill passed the Committee on Ways and Means by a vote of 36–4.

H.R. 4818 allows for Medicare coverage of anti-obesity medications for newly eligible Medicare beneficiaries whose health insurance covered anti-obesity medications immediately prior to enrolling in Part D and who were continuously using the anti-obesity medications for a full year prior to Part D enrollment. Additionally, the bill requires Medicare to re-evaluate its coverage of intensive behavioral therapy (IBT) for obesity.

D. LEGISLATIVE REVIEW OF WORK AND WELFARE ISSUES

1. BILLS ENACTED INTO LAW DURING THE 118TH CONGRESS

a. Fiscal Responsibility Act of 2023 (P.L. 118–5)

On May 29, 2023, Representative Patrick McHenry introduced H.R. 3746, the Fiscal Responsibility Act of 2023. On May 31, 2023, the House passed the bill by a recorded vote of 314–117 (Roll no. 243). On June 1, 2023, the Senate passed H.R. 3746 by a recorded vote of 63–36 (Recorded Vote Number: 146). On June 3, 2023, H.R. 3746 was signed by the President and became Public Law No. 118–5.

P.L. 118–5 includes provisions in Division C, Title 1 to improve accountability and strengthen work requirements in the Temporary Assistance to Needy Families (TANF) program including: changing the base year for calculation of the case load reduction credit from 2005 to 2015 (Section 301); establishing pilot projects to evaluate workout comes for TANF recipients (Section 302); excluding families receiving less than \$35 in assistance from a separate program from the work participation rate calculation (Section 303); and requiring the Department of Health and Human Services to collect data from states on outcome metrics for TANF recipients (Section 304).

b. Continuing Appropriations Act, 2024 and Other Extensions Act (P.L. 118–15)

On September 30, 2023, Representative Kay Granger introduced H.R. 5860, the Continuing Appropriations Act, 2024 and Other Extensions Act. On September 30, 2023, the House passed the bill, as amended, under suspension of the rules by a recorded vote of 335–19 (Roll no. 513). On September 30, 2023, the Senate passed H.R. 5860, as amended, by a recorded vote of 88–9 (Recorded Vote Num-

ber: 247). On September 30, 2023, H.R. 5860 was signed by the President and became Public Law No. 118–15.

P.L. 118–15 includes a provision to continue the TANF program and Part B of Title IV of the Social Security Act through November 17, 2023.

c. Further Continuing Appropriations and Other Extensions Act, 2024 (P.L. 118–22)

On November 13, 2023, Representative Kay Granger introduced H.R. 6363, the Further Continuing Appropriations and Other Extensions Act, 2024. On November 14, 2023, the House passed the bill, as amended, under suspension of the rules by a recorded vote of 336–95 (Roll no. 658). On November 15, 2023, the Senate passed H.R. 6363, as amended, by a recorded vote of 87–11 (Recorded Vote Number: 312). On November 17, 2023, H.R. 6363 was signed by the President and became Public Law No. 118–22.

P.L. 118–22 continues the provisions of P.L. 118–15, extending the TANF program through February 2, 2024.

d. Making further continuing appropriations for the fiscal year ending September 30, 2024, and for other purposes (P.L. 118–35)

On April 26, 2023, Representative Garrett Graves introduced H.R. 2872, Making further continuing appropriations for the fiscal year ending September 30, 2024, and for other purposes. On September 20, 2023, the House passed the bill as amended under suspension of the rules by a voice vote. On January 18, 2024, the Senate passed H.R. 2872 as amended by a recorded vote of 77–18 (Recorded Vote Number: 12). On January 18, 2024, the House passed the bill with the Senate amendment, by a recorded vote of 314–108 (Roll. No. 15). On January 19, 2024, H.R. 2872 was signed by the President and became Public Law No. 118–35.

P.L. 118–35 continues the provisions of P.L. 118–15, extending the TANF program through March 8, 2024.

e. Extension of Continuing Appropriations and Other Matters Act, 2024 (P.L. 118–40)

On February 28, 2024, Representative Kay Granger introduced H.R. 7463, Extension of Continuing Appropriations and Other Matters Act, 2024. On February 29, 2024, the House passed the bill under suspension of the rules by a recorded vote of 320–99 (Roll no. 58). On February 29, 2024, the Senate passed H.R. 7463 by a recorded vote of 77–13 (Recorded Vote Number: 67). On March 1, 2024, H.R. 7463 was signed by the President and became Public Law No. 118–40.

P.L. 118–40 continues the provisions of P.L. 118–15, extending the TANF program through March 22, 2024.

f. Consolidated Appropriations Act, 2024 (P.L. 118–42)

On June 27, 2023, Representative John R. Carter introduced H.R. 4366, Consolidated Appropriations Act, 2024. On July 27, 2023, the House passed the bill by a recorded vote of 219–211 (Roll no. 380). On November 1, 2023, the Senate passed H.R. 4366, as amended, by a recorded vote of 82–15 (Recorded Vote Number: 284). On March 6, 2024, the House agreed to the Senate amendment with an amendment. On March 8, 2024, the Senate agreed

to the House amendment to Senate Amendment by a recorded vote of 75–22 (Recorded Vote Number 84). On March 9, 2024, H.R. 4366 was signed by the President and became Public Law No. 118–42.

P.L. 118–42 continues the provisions of P.L. 118–40, extending the TANF program through September 30, 2024. P.L. 118–42 continues the provisions of P.L. 118–15, extending part B of title IV of the Social Security Act through December 31, 2024.

g. Continuing Appropriations and Extensions Act, 2025 (P.L. 118–83)

On September 23, 2024, Representative Tom Cole introduced H.R. 9747, Continuing Appropriations and Extensions Act, 2025. On September 25, 2024, the House passed the bill under suspension of the rules by a recorded vote of 341–82 (Roll no. 450). On September 25, 2024, the Senate passed H.R. 9747 by a recorded vote of 78–18 (Recorded Vote Number: 255). On September 26, H.R. 9747 was signed by the President and became Public Law No. 118–83.

P.L. 118–83 continues the provisions of P.L. 118–15, extending the TANF program through December 20, 2024.

2. OTHER PROPOSALS DURING THE 118TH CONGRESS

a. H.R. 2811, the “Limit, Save, Grow Act”

On April 25, 2023, Representative Jodey Arrington introduced H.R. 2811, the Limit, Save, Grow Act of 2023. On April 26, 2023, the bill passed the House by a recorded vote of 217–215 (Roll no. 199).

H.R. 2811 included provisions in Division C, Title 1 Temporary Assistance for Needy Families to base the caseload reduction credit on 2022 (Section 301) caseloads, eliminate excess maintenance of effort spending in determining caseload reduction credit (Section 302), exclude families receiving less than \$35 from another state program from the work participation rate (Section 303), and report of work outcomes (Section 304). A modified version of these provisions was included in P.L. 118–5.

b. H.R. 6918, the “Supporting Pregnant and Parenting Women and Families Act”

On January 9, 2024, Representative Michelle Fischbach introduced H.R. 6918, the Supporting Pregnant and Parenting Women and Families Act. On January 16, 2024, the Committee on Ways and Means held a markup and ordered H.R. 6918, as amended, favorably reported, by a recorded vote of 24–18. On January 18, 2024, the bill passed the House by a recorded vote of 214–208 (Roll no. 17).

H.R. 6918 prohibits the Administration for Children and Families (ACF) from finalizing, implementing, or enforcing (with respect to certain pregnancy centers) a provision of a proposed rule modifying the standard for a state’s reasonable use of funds under the TANF program.

c. H.R. 9076, the “Protecting America’s Children and Strengthening Families Act”

On July 22, 2024, Representatives Darin LaHood and Danny K. Davis introduced H.R. 9076, the Protecting America’s Children and Strengthening Families Act. On July 24, 2024, the Committee on Ways and Means held a markup and ordered H.R. 9076, as amended, favorably reported, by a recorded vote of 38–0. On September 18, 2023, the bill passed the House under suspension of the rules by a recorded vote of 405–10 (Roll no. 423).

H.R. 9076 reauthorizes Title IV–B for five years, increases mandatory funding in Subpart 2 from \$345 million to \$420 million, including increases to the Court Improvement Program, Regional Partnership Grants and tribal funding. The legislation includes provisions to reduce paperwork and data reporting for state agencies, strengthen support systems for grandparents and relatives providing kinship care for children who would otherwise enter foster care, improve access for Indian tribes by streamlining funding, improve reporting on state compliance with the Indian Child Welfare Act, ensure caseworkers have access to technology and training, allow foster youth up to age 26 to be eligible for services, incorporate lived experience in state child welfare plans, expand evidence-based services to prevent child abuse and neglect, ensure children are not separated from parents solely due to poverty-related neglect, and evaluates the effectiveness of pre- and post-adoption services available under Title IV–B. The bill also includes a provision to establish a \$30 million demonstration grant program to strengthen relationships between children in foster care and their incarcerated parents.

d. H.R. 2426, the “Find and Protect Foster Youth Act”

On March 30, 2023, Representative Tony Gonzalez introduced H.R. 2426, the Find and Protect Foster Youth Act. On November 30, 2023, the Committee on Ways and Means held a markup and ordered H.R. 2426 as amended favorably reported, by a recorded vote of 41–0. H.R. 2426 is incorporated in S. 1146, the Find and Protect Foster Youth Act. On September 18, 2024, S. 1146 passed the House under suspension of the rules by a recorded vote of 408–7 (Roll no. 422).

H.R. 2426 requires the Children’s Bureau of the Office of the Administration for Children and Families to provide states, Indian tribes, and tribal organizations with information, advice, educational materials, and technical assistance relating to eliminating obstacles to identifying and responding in a timely manner to reports of children missing from foster care and other vulnerable foster youth.

e. H.R. 3058, the “Recruiting Families Using Data Act of 2023”

On May 2, 2023, Representative Daniel T. Kildee introduced H.R. 3058, the Recruiting Families Using Data Act of 2023. On November 30, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3058 as amended favorably reported, by a recorded vote of 42–0. On January 18, 2024, the bill passed the House under suspension of the rules by voice vote.

H.R. 3058 requires state plans for child welfare services to provide for the development and implementation of a family partner-

ship plan to improve foster care placement stability, increase rates of kinship placements, and align the composition of foster and adoptive families with the needs of children in or entering foster care. The Children’s Bureau of the Office of the Administration for Children and Families also must include in its annual report information from states about the number, demographics, and characteristics of foster and adoptive families as well as a summary of the challenges related to recruiting and being foster or adoptive parents.

f. H.R. 7906, the “Strengthening State and Tribal Child Support Enforcement Act”

On April 9, 2024, Representative Kevin Hern introduced H.R. 7906, the Strengthening State and Tribal Child Support Enforcement Act. On July 24, 2024, the Committee on Ways and Means held a markup and ordered H.R. 7906, as amended, favorably reported, by a recorded vote of 37–0. H.R. 7906 was incorporated into Title 2 of H.R. 9076, the Supporting America’s Children and Families Act, as amended. On September 18, 2023, H.R. 7906 passed the House under suspension of the rules by a recorded vote of 405–10 (Roll no. 423).

H.R. 7906 provides State and tribal child support enforcement agencies with the authority to fully redisclose tax information received to their contractors to the extent necessary to enforce, collect, and locate individuals who owe past-due child support. The bill also provides tribal child support agencies with the ability to request an offset of an individual’s tax refund for past-due child support and the same access to confidential return information as their Federal, State, and local counterparts.

g. H.R. 5861, the “BRIDGE for Workers Act”

On October 2, 2023, Representative Darin LaHood introduced H.R. 5861, the BRIDGE for Workers Act. On November 2, 2023, the Committee on Ways and Means held a markup and ordered H.R. 5861, as amended, favorably reported, by a recorded vote of 41–0. On September 17, 2024, the bill passed the House under suspension of the rules by voice vote. On November 13, 2024, the bill passed the Senate under unanimous consent. On November 25, 2024, the bill was signed into law by the President as P.L. 118–120.

H.R. 5861 provides technical corrections to clarify that grants to states for Reemployment Services and Eligibility Assessments (RESEA) may be used for any claimant receiving unemployment compensation, not limited to those most likely to exhaust their benefits.

h. H.R. 1163, the “Protecting Taxpayers and Victims of Unemployment Fraud Act”

On February 24, 2023, Representative Jason Smith introduced H.R. 1163, the Protecting Taxpayers and Victims of Unemployment Fraud Act. On April 6, 2023, the Committee on Ways and Means held a markup and ordered H.R. 1163 as amended favorably reported, by a recorded vote of 20–17. On May 11, 2023, the bill passed the House by a recorded vote of 230–200 (Roll no. 211).

H.R. 1163 addresses fraud and overpayments of pandemic unemployment insurance (UI) benefits authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116–136), including by providing incentives for states to investigate and recover overpayments made as a result of fraud. The bill allows states to retain 25 percent of any recovered fraudulent overpayments of federal funds, allows states to retain 5 percent of any overpayments of regular and extended UI benefits, extends from 3 to 10 years the time during which states can recover overpayments of pandemic UI benefits, provides waivers of statutory requirements regarding use of merit staff for states to hire temporary staff to identify, pursue, and recover fraudulent overpayments, and extends from 5 to 10 years the statute of limitations for federal criminal charges or civil enforcement actions related to pandemic UI fraud.

E. LEGISLATIVE REVIEW OF SOCIAL SECURITY ISSUES

1. PROPOSALS DURING THE 118TH CONGRESS

a. H.R. 3667, the “Social Security Child Protection Act of 2023”

On May 25, 2023, Representative Brad Wenstrup and Representative Earl Blumenauer introduced H.R. 3667. This bill directs the SSA to issue new Social Security numbers (SSNs) to children under the age of 14 who have their Social Security card lost or stolen in the mail. On June 7, 2023, the Committee favorably reported the bill, with amendment, to the House by a vote of 43–0. Under suspension of the rules, the House passed the bill by voice vote on January 18, 2024.

b. H.R. 3784, the “Improving Social Security’s Service to Victims of Identity Theft Act”

On June 1, 2023, Chairman of the Social Security Subcommittee, Drew Ferguson, and Ranking Member of the Social Security Subcommittee, John Larson, introduced H.R. 3784. The bill amends Title VII of the Social Security Act to require the Social Security Administration to provide a single point of contact to an individual whose SSN has been misused or whose Social Security card has been lost in the mail. On June 7, 2023, the Committee favorably reported the bill, with amendment, to the House by a vote of 43–0. The House suspended the rules and passed by voice vote on September 17, 2024.

c. H.R. 6068, the “Clergy Act”

On October 26, 2023, Representative Kevin McCarthy introduced H.R. 6068. H.R. 6068 amends Title II of the Social Security Act to allow for the permanent revocation of an exemption from payment of Self-Employment Contributions Act taxes on income associated with ministerial services performed by certain church ministers and members of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order), and Christian Science practitioners. On November 2, 2023, the Committee favorably reported the bill, with amendment, to the House by a vote of 41–0.

d. H.R. 82, the “Social Security Fairness Act of 2023”

On January 9, 2023, Representative Garret Graves introduced H.R. 82. H.R. 82 repeals two Social Security provisions affecting the benefits of workers who receive a pension based on earnings that were not covered by Social Security. Under suspension of the rules, the House passed the bill by a vote of 327–75 on November 12, 2024. On December 21, 2024, H.R. 82 passed the Senate without amendment by a recorded vote of 76–20. H.R. 82 was then presented to the President on December 27, 2024.

e. H.R. 5342, the “Equal Treatment of Public Servants Act of 2023”

On September 5, 2023, Representative Jodey Arrington introduced H.R. 5342. This bill phases in a new formula for determining the benefit amounts of workers who have earnings that were not covered by Social Security. The bill was not agreed to when brought to the House floor under suspension of the rules on November 12, 2024.

F. LEGISLATIVE REVIEW OF OVERSIGHT ISSUES

1. BILLS PASSED BY THE HOUSE OF REPRESENTATIVES DURING THE 118TH CONGRESS

a. H.R. 8292, the “Taxpayer Data Protection Act.”

On May 8, 2024, Chairman Jason Smith introduced H.R. 8292. On May 15, 2024, the Committee marked up H.R. 8282 and favorably reported the bill as amended to the House of Representatives. On September 17, 2024, the motion to suspend the rules and pass H.R. 8292 as amended was agreed to by a voice vote in the House of Representatives.

H.R. 8292 increases the maximum penalty for the unauthorized disclosure of returns and return information and ensures that each taxpayer impacted by a disclosure will count as a separate and distinct violation of the law. The Taxpayer Data Protection Act amends paragraphs (1), (2), (3), (4), and (5) of 26 U.S.C. § 7213(a) to increase the penalties for unauthorized disclosure of taxpayer information. Specifically, it increases the maximum fine and imprisonment period for an unauthorized disclosure of 26 U.S.C. § 6103 information from “\$5,000, or imprisonment of not more than 5 years” to “\$250,000, or imprisonment of not more than 10 years.” This fine amount is consistent with 18 U.S.C. § 3571. The bill also adds language to ensure every impacted taxpayer counts as a distinct instance of a disclosure. Imposing a more serious maximum sentence will help deter the unauthorized disclosure of taxpayer information in the future.

b. H.R. 9495, the “Stop Terror-Financing and Tax Penalties on American Hostages Act.”

On September 9, 2024, Representative Claudia Tenney introduced H.R. 9495. On September 11, 2024, the Committee marked up H.R. 9495 and favorably reported the bill, as amended, to the House of Representatives. On November 21, 2024, H.R. 9495 passed the House of Representatives by a rollcall vote of 219 yeas–184 nays.

H.R. 9495 aids Americans wrongfully held abroad, as well as their families, by providing the Internal Revenue Service (“IRS”) with the tools to ensure that American citizens who have been taken hostage or wrongfully detained abroad do not incur penalties for late tax payments while they are in captivity.

This legislation also addresses abuse of the U.S. tax-exempt sector by prohibiting organizations from maintaining tax-exempt status if they are found to have provided material support or resources to a terrorist or terrorist-supporting organization within a three-year period. As part of this process, the bill establishes procedures for the Secretary of the U.S. Department of the Treasury to provide notice to such organizations, for organizations to refute the designation, or for the designation to be rescinded.

2. OTHER PROPOSALS DURING THE 118TH CONGRESS

a. H.R. 8290, the “Foreign Grant Reporting Act.”

On May 8, 2024, Representative Lloyd Smucker introduced H.R. 8290. On May 15, 2024, the Committee marked up H.R. 8290 and favorably reported the bill, as amended, to the House of Representatives. H.R. 8290 requires section 501(c) organizations to report additional information about grants made to foreign receipts.

b. H.R. 8291, the “End Zuckerbucks Act.”

On May 8, 2024, Representative Claudia Tenney introduced H.R. 8291. On May 15, 2024, the Committee marked up H.R. 8291 and favorably reported the bill as amended to the House of Representatives.

H.R. 8291 provides that, with limited exceptions, an organization does not qualify for Federal tax-exempt status as an organization described in section 501(c)(3) of the Internal Revenue Code if it provides funding to a State or local government for the purposes of funding the administration of elections for public office.

c. H.R. 8293, the “American Donor Privacy and Foreign Funding Transparency Act.”

On May 8, 2024, Representative David Schweikert introduced H.R. 8293. On May 15, 2024, the Committee marked up H.R. 8293 and favorably reported the bill as amended to the House of Representatives.

H.R. 8293 generally provides that a tax-exempt organization described in section 501(c) of the Internal Revenue Code that is required to file an annual information return with the IRS (generally, an IRS Form 990 series return) must report on the return certain aggregate information relating to contributions received from foreign nationals, including the aggregate amount of such contributions received and the aggregate amount of such contributions stated separately by country. The reporting requirement does not apply to certain smaller organizations with gross receipts and assets that fall below stated threshold levels. Section 2 of the bill also requires the IRS to make the contribution information reported under the bill available to the public in a searchable database.

Additionally, H.R. 8293 provides that an entity of the Federal government may not collect or require the submission of information relating to the identification of any donor to a tax-exempt or-

ganization, with certain specified exceptions. Section 3 also provides that it is unlawful for a current or former officer or employee of the U.S. to willfully disclose to any person any information revealing the identity of any donor to a tax-exempt organization, except as specified in the bill.

d. H.R. 8314, the “No Foreign Election Interference Act.”

On May 8, 2024, Representative Nicole Malliotakis introduced H.R. 8314. On May 15, 2024, the Committee marked up H.R. 8314 and favorably reported the bill as amended to the House of Representatives. H.R. 8314 was not agreed to in the full House of Representatives vote.

Under H.R. 8314, a tax-exempt organization described in section 501(c) of the Internal Revenue Code that makes a disqualified political committee contribution” must pay a penalty equal to twice the amount of the contribution and, upon making the third such contribution, is disqualified from tax-exempt status. A disqualified political committee contribution generally is a contribution made by the section 501(c) organization to a political committee (as defined under the Federal Election Campaign Act) if the section 501(c) organization received, during the eight-year period ending on the date of the contribution, any contribution or gift from a foreign national. The bill does not apply to certain smaller organizations with gross receipts and assets that fall below stated threshold levels.

e. H.R. 8914, the “University Accountability Act.”

On July 2, 2024, Representative Nicole Malliotakis introduced H.R. 8914. On July 9, 2024, the Committee marked up H.R. 8914 and favorably reported the bill as amended to the House of Representatives.

H.R. 8914 imposes an assessable penalty on certain tax-exempt educational institutions with respect to each determination of a civil rights violation by the institution. Generally, for each determination of a civil rights violation, the penalty amount is the greater of: (1) \$100,000; or (2) in the case of an institution that is required to file a Form 990-series return, five percent of the aggregate administrative compensation paid by the institution during the taxable year in which the violation occurred. Upon the third such determination with respect to an institution, the U.S. Department of the Treasury is required to conduct a review of the institution’s tax-exempt status.

II. OVERSIGHT ACTIVITY REVIEW

A. AUTHORIZATION, ACTIONS TAKEN, AND RECOMMENDATIONS MADE WITH RESPECT TO OVERSIGHT PLAN

1. MATTERS UNDER THE COMMITTEE’S FEDERAL BUDGET JURISDICTION

Economic and Budget Outlook. Oversight hearings and other activities with various Administration officials to discuss the President’s budget proposals, current economic and budget conditions, including the long-term outlook, the state of the economy for workers, families, farmers, and small businesses, prospects for short and

long-term growth, our economic competitiveness, small business job creation, and limits on the public debt.

The Committee on Ways and Means held numerous hearings with Administration Officials to consider the President’s budget proposals, including Treasury Secretary Janet L. Yellen, United States Trade Representative Katherine Tai, Health and Human Services Secretary Xavier Becerra, and IRS Commissioner Daniel Werfel.

2. MATTERS UNDER THE COMMITTEE’S TAX POLICY JURISDICTION

On March 10, 2023, and April 30, 2024, the Committee received testimony from Treasury Secretary Yellen.

a. Tax Relief

Hearings and other activities related to discussing and considering appropriate tax relief for families, individuals, farmers, and small businesses. Additionally, hearings to discuss and consider restricting the Internal Revenue Service (IRS) with a service-first focus to better align the tax administrator with a simpler, pro-growth tax code.

On February 6, 2023, the Committee received testimony on “State of the American Economy: Appalachia,” from (i) Tom Plaughner, Vice President of Operations, Allegheny Wood Products; (ii) Ashley Bachman, Owner/Operator, Cheetah B’s Restaurant; (iii) Wylie McDade, Co-owner, Devil’s Due Distillery; and (iv) Jamie Ward, Itmann Prep Plant Manager, CONSOL Energy in Petersburg, West Virginia.

On March 7, 2023, the Committee received testimony on “State of the American Economy: The Heartland,” from (i) Bryan Jackson, Owner, Route 66 Meat Processing; (ii) Chuck Mills, Owner and President, Mills Machine Company Inc; (iii) Joe Brevetti, Managing Member, Charter Oak Production Co; (iv) Kelly Payne, Former President, Oklahoma National Stockyards; and (v) Shiloh Kantz, Executive Director, Oklahoma Policy Institute in Yukon, Oklahoma.

On April 21, 2023, the Committee received testimony on “State of the American Economy: The South,” from (i) Alison Couch, Owner, Ignite Accounting and Business Advisors; (ii) David Bergmann, President, NAECO, LLC; (iii) Lisa Winton, CEO, Winton Machine Company; (iv) Matt Livingston, Owner, Coach’s Bar and Grill; and (v) Rachel Shanklin, Georgia Director, National Women’s Entrepreneurship Director, Small Business Majority in Peachtree City, Georgia.

On June 9, 2023, Chairman Smith introduced H.R. 3936, the Tax Cuts for Working Families Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3936 favorably reported (H. Rept. 118–129). On June 30, 2023, H.R. 3936 was placed on the Union Calendar, Calendar No. 101 and was reported as amended by the Committee on Ways and Means. This bill renames the standard tax deduction as the guaranteed deduction. It allows an additional bonus amount of \$2,000 (\$4,000 for married couples filing jointly) in taxable years beginning in 2024 and 2025 but reduces the bonus amount for taxpayers whose modified adjusted gross income exceeds \$200,000 (\$400,000 for joint filers).

On June 9, 2023, Chairman Smith introduced H.R. 3937, the Small Business Jobs Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3937 favorably reported (H. Rept. 118–128). On June 30, 2023, H.R. 3937 was placed on the Union Calendar, Calendar No. 100 and was reported as amended by the Committee on Ways and Means. This bill provides tax incentives for investment in small businesses. Among other provisions, the bill increases from \$600 to \$5,000 (adjusted annually for inflation) the general reporting threshold for services performed by an independent contractor or subcontractor, restores reporting requirements for third party network transactions, modifies the exclusion of gain from the sale of qualified small business stock, increases the ceiling for expensing of depreciable business assets, establishes rural opportunity zones, and reinstates reporting requirements for qualified opportunity zones and applies such requirements to qualified rural opportunity zones.

On June 9, 2023, Chairman Smith introduced H.R. 3938, the Build it in America Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3938 favorably reported by a vote of 24–18 (H. Rept. 118–127). On June 30, 2023, H.R. 3938 was placed on the Union Calendar, Calendar No. 99, and was reported as amended by the Committee on Ways and Means. This bill provides for tax incentives to encourage investment in the United States. The bill permits the expensing of research and experimental expenditures (including software development costs) through 2025. It extends the allowance for depreciation, amortization, or depletion in determining the limitation on business interest; and the 100 percent bonus depreciation allowance. The bill terminates the hazardous substance Superfund financing rate. It allows a taxpayer election to disregard specified regulations when determining if any tax is an income, war profits, or excess profits tax. The bill imposes a 60 percent excise tax on buyers of U.S. farmland by citizens of a country of concern (e.g., a state supporter of terrorism) or by a private business entity that is 10 percent or more owned by a citizen or business entity domiciled in a country of concern. The bill repeals the clean electricity production tax credit, the clean electricity investment tax credit, the tax credit for previously owned clean vehicles, and the tax credit for qualified commercial clean vehicles. It modifies provisions of the clean vehicle tax credit, including those relating to the base amount and battery capacity.

On December 6, 2023, the Tax Subcommittee received testimony on “Tax Subcommittee Hearing on Tax Policies to Expand Economic Growth and Increase Prosperity for American Families,” from (i) Alan Auerbach, Professor of Economics and Law, University of California Berkley; (ii) Alan Viard, Senior Fellow Emeritus, American Enterprise Institute; (iii) Grover Norquist, President, Americans for Tax Reform; (iv) Steve Hayes, Chairman and President, Americans for Fair Taxation; (v) Leonard Burman, Institute Fellow, Urban-Brookings Tax Policy Center.

On January 17, 2024, Chairman Smith introduced H.R. 7024, the Tax Relief for American Families and Workers Act of 2024. On January 23, 2024, the Committee on Ways and Means held a markup and ordered H.R. 7024 favorably reported as amended by a vote of 40 yeas to 3 nays (H. Rept. 118–353). On January 31, 2024, H.R. 7024 was passed in the House as amended by a re-

corded vote of 357–70 (Roll no. 30). On March 21, 2024, H.R. 7024 was read for a second time in the Senate and placed on the Senate Legislative Calendar under General Orders (Calendar No. 349). On August 1, cloture on the motion to proceed to the measure was not invoked in the Senate by a recorded vote of 48 yeas to 44 nays. Senator Schumer filed a motion to reconsider the vote by which cloture on the motion to proceed to the measure was made in the Senate. This bill increases and modifies child tax credit provisions, increases depreciation allowances to promote economic innovation and growth, provides special rules for the taxation of residents of Taiwan with income from U.S. sources, increases tax relief provisions for losses due to natural disasters and wildfires, and increases the low-income housing tax credit.

On April 11, 2024, the Committee received testimony on “Expanding on the Success of the 2017 Tax Relief to Help Hardworking Americans,” from (i) Senator Phil Gramm, Former Chairman, Committee on Banking, Housing, and Urban Affairs, United States Senate; (ii) Dr. Paul Winfree, President and CEO, Economic Policy Innovation Center; (iii) Michael Ervin, Founder, Coal River Coffee Company; (iv) Austin Ramirez, CEO, Husco International Inc.; and (v) Dr. Kathryn Anne Edwards, Labor Economist.

On May 20, 2024, the Tax Subcommittee received testimony on “Creating More Opportunity and Prosperity in the American Rust Belt,” from (i) Drew Whiting, CEO, Erie Downtown Development Corporation; (ii) Shafron “Shay” Hawkins, President and CEO, Opportunity Funds Association; (iii) Jason Spore, Owner, Ippa Pizza Napoletena; (iv) Tom Tredway, President, Erie Molded Packaging in Erie, Pennsylvania.

On August 16, 2024, the Tax Subcommittee received testimony on “The Success of Pro-Growth, Pro-Worker Tax Policy in the American Midwest” in Des Moines Iowa, from (i) Karen Dewalt, Vice President, Global Tax, The Home Depot; (ii) Sarah Curry, Mother, Glenwood, Iowa and Research Director, Iowans for Tax Relief Foundation; (iii) Jolene Riessen, Farmer, Ida Grove, Iowa and President, Iowa Corn; (iv) Steve Sukup, President and CEO, Sukup Manufacturing Co.; (v) Lana Pol, Owner and President, Geetings Inc.

b. Priorities of the Department of the Treasury

Hearings and other activities with the Treasury Secretary and other Administration officials to receive information regarding the Administration’s tax-related priorities for the 118th Congress. Specifically, hearings to discuss and consider legislative and administrative proposals contained in the President’s fiscal year 2024 and 2025 budgets to ensure that the department is prioritizing taxpayers over politics.

On March 10, 2023, the Committee received testimony on “President Biden’s Fiscal Year 2024 Budget Request with Treasury Secretary Yellen,” from Janet L. Yellen, United States Secretary of the Treasury.

On April 27, 2023, the Committee received testimony on “Accountability and Transparency at the Internal Revenue Service with IRS Commissioner Werfel,” from Danny Werfel, Commissioner, Internal Revenue Service.

On February 15, 2024, the Committee received testimony from Daniel Werfel, the Internal Revenue Service Commissioner.

On April 30, 2024, the Committee received testimony from Janet L. Yellen, United States Secretary of the Treasury.

c. Tax Provisions in Public Laws Enacted During the 116th and 117th Congresses

Hearings and other activities regarding implementation of and provisions in the following public laws: Families First Coronavirus Response Act, Public Law 116–127; Coronavirus Aid, Relief, and Economic Security (CARES) Act, Public Law 116–136; Paycheck Protection Program and Health Care Enhancement Act, Public Law 116–139; Consolidated Appropriations Act, 2021, Public Law 116–260; American Rescue Plan Act of 2021, Public Law 117–2; and Inflation Reduction Act, Public Law 117–169.

On April 19, 2023, the Committee received testimony on “U.S. Tax Code Subsidizing Green Corporate Handouts and the Chinese Communist Party,” from (i) Daniel Turner, Executive Director, Power the Future; (ii) Drew Horn, CEO, GreenMet; (iii) Kenny Stein, Policy Director, Institute for Energy Research; (iv) Vance Ginn, Senior Fellow, Americans for tax Reform; and (v) Ben Beachy, Vice President of Manufacturing and Industrial Policy, BlueGreen Alliance.

On June 9, 2023, Chairman Smith introduced H.R. 3938, the Build it in America Act. On June 13, 2023, the Committee on Ways and Means held a markup and ordered H.R. 3938 favorably reported by a vote of 24–18 (H. Rept. 118–127). On June 30, 2023, H.R. 3938 was placed on the Union Calendar, Calendar No. 99, and was reported as amended by the Committee on Ways and Means. This bill provides for tax incentives to encourage investment in the United States. The bill permits the expensing of research and experimental expenditures (including software development costs) through 2025. It extends the 100 percent bonus depreciation allowance and the allowance for depreciation, amortization, or depletion in determining the limitation on business interest. The bill terminates the hazardous substance Superfund financing rate. It allows a taxpayer election to disregard specified regulations when determining if any tax is an income, war profits, or excess profits tax. The bill imposes a 60 percent excise tax on buyers of U.S. farmland by citizens of a country of concern (e.g., a state supporter of terrorism) or by a private business entity that is 10 percent or more owned by a citizen or business entity domiciled in a country of concern. The bill repeals the clean electricity production tax credit, the clean electricity investment tax credit, the tax credit for previously owned clean vehicles, and the tax credit for qualified commercial clean vehicles. It modifies provisions of the clean vehicle tax credit, including those relating to the base amount and battery capacity.

On April 15, 2024, Representative Carol Miller introduced H.R. 7980, the End Chinese Dominance of Electric Vehicles in America Act of 2024. On April 17, 2024, the Committee on Ways and Means held a markup and ordered H.R. 7980 favorably reported as amended by a vote of 22 yeas and 18 nays. On June 11, H.R. 7980 was placed on the Union Calendar, Calendar No. 454 and was reported as amended by the Committee on Ways and Means (H. Rept. 118–550). On September 12, 2024, H.R. 7980 was passed in

the House as amended by a recorded vote of 217–192 (Roll no. 417). This bill closes the Chinese billionaire loophole to ensure that Treasury follows the same definition of foreign entities of concern (FEOC) developed by the Commerce Department. This bill also closes the Chinese manufacturing loophole to prevent China from leveraging its battery supply chain dominance to produce upstream materials, parts, and intellectual properties that are eligible for an electric vehicle (EV) tax subsidy in the U.S., under the Inflation Reduction Act, Public Law 117–169.

On May 16, 2024, Representative Carol Miller introduced H.J. Res. 148, a Congressional Review Act on EV Tax Credit Regulations: Protecting Americans from Biden’s Surrender to China on EVs. On July 9, the Committee on Ways and Means held a markup and ordered H.J. Res. 148 favorably reported by a vote of 25 yeas to 14 nays. This bill closes a loophole within President Biden’s IRA by preventing FEOC from leveraging their battery supply chain to produce EVs in the U.S.

d. IRS Operations/Administration of Tax Laws

During the 118th Congress, the Committee continued oversight over major operating areas of the IRS to ensure the nation’s tax laws are being administered in a fair and impartial manner, particularly given the recent infusion of \$80 billion in additional mandatory funding on top of the agency’s annual budget. Oversight efforts included:

—Consideration of analyses and reports provided to Congress by the IRS National Taxpayer Advocate, Treasury Office of Inspector General for Tax Administration, and the U.S. Government Accountability Office (GAO).

—Oversight of IRS funding and staffing levels needed to provide taxpayer assistance and enforce the tax law effectively and efficiently and modernize IRS information technology systems.

—Evaluation of tax return filing seasons, including electronic filing, and improper payments levels and fraud prevention efforts.

—Examination of proposed funding and staffing levels for the IRS, and legislative proposals and administrative proposals contained in the President’s fiscal year 2024 and 2025 budgets.

—Examination of the IRS plan to develop a new IRS-administered free tax return e-filing system, including their selection of a third party or parties to prepare a report on such plan.

The Committee established an online whistleblower portal to assist IRS personnel who wish to submit information confidentially to the Committee regarding any inappropriate behavior or mishandling of taxpayer information at the agency. As part of the announcement, Chairman Smith sent a letter to Acting IRS Commissioner Douglas O’Donnell and all IRS employees informing them of the creation of the direct line of communication between agency personnel and the Committee.

On April 27, 2023, the Committee received testimony from IRS Commissioner Werfel and asked him questions regarding IRS operations and the administration of tax laws, including the use of the Direct-File tax filing system.

On May 16, 2023, the Committee examined the IRS Report on Direct File program, and Chairman Smith released a statement

confirming that the IRS Direct File program was always intended to make the IRS America's Tax Preparer, Filer, and Auditor.

On December 6, 2023, the Oversight subcommittee received testimony at a hearing entitled "Hidden Cost: The True Price of Federal Debt to American Taxpayers."

On February 15, 2024, the Committee received testimony from IRS Commissioner Werfel where members asked about the IRS Direct File program and the basis under which IRS believes it has authority to go beyond the statutorily approved study.

e. IRS Audit Selection Procedures

Oversight of the processes the IRS uses to select individuals, businesses, and other organizations for audit. Continue coordination with GAO regarding ongoing audit work assessing IRS audit selection procedures and safeguards across all IRS business units. Evaluate the impact of IRS audit selection procedures on taxpayers making \$400,000 or less, particularly in connection with the recent infusion of \$80 billion in additional mandatory funding for the agency.

On February 7, 2023, in one of the first actions of the Committee, Chairman Smith sent a letter to Acting IRS Commissioner Douglas O'Donnell demanding the agency provide the Committee with a copy of its Strategic Operating Plan on how it will allocate the \$80 billion in funds provided in the Inflation Reduction Act.

On March 10, 2023, at a Ways and Means Committee hearing, Treasury Secretary Yellen was questioned about her directive to then-IRS Commissioner Rettig that any additional resources for the IRS shall not be used to increase the share of small businesses or households below the \$400,000 threshold that are audited relative to historical levels. Secretary Yellen admitted that the number of audits for middle-class families *would* increase but would not rise relative to the proportion of total audits.

On April 27, 2023, at a Ways and Means Committee hearing, Chairman Smith asked IRS Commissioner Werfel questions about the IRS auditing middle-class families above "historical levels." Commissioner Werfel responded by referencing the audit rate in 2018 and would only commit to not raising audits on families making less than \$400,000 above the 2018 audit rate "for years to come."

f. Tax Exempt Organizations

Oversight of federal tax laws, regulations, and filing requirements that affect tax-exempt organizations, particularly charities, foundations, and political groups operating as social welfare organizations. Evaluate overall IRS efforts to monitor tax-exempt organizations, identify areas of non-compliance, prevent abuse, and ensure timely disclosure to the public about tax-exempt organization activities and finances. Review IRS tax-exempt application process and agency oversight of new exempt organizations.

On April 26, 2023, the Oversight Subcommittee received testimony at a hearing entitled "Tax-Exempt Hospitals and the Community Benefit Standard."

On August 14, 2023, Chairman Smith and Oversight Subcommittee Chairman David Schweikert released an open letter to groups organized under Section 501(c)(3) and 501(c)(4) requesting

information and input on existing rules and regulations governing them and foreign sources of funding for tax-exempt organizations and what, if any, policy changes Congress should consider.

On November 15, 2023, the Committee received testimony at a hearing entitled “From Ivory Towers to Dark Corners: Investigating the Nexus Between Antisemitism, Tax-Exempt Universities, and Terror Financing.”

On December 13, 2023, the Oversight Subcommittee received testimony at a hearing entitled “Growth of the Tax-Exempt Sector and the Impact on the American Political Landscape.”

On June 13, 2024, the Committee received testimony at a hearing entitled “Crisis on Campus: Antisemitism, Radical Faculty, and the Failure of University Leadership.”

On July 23, 2024, the Oversight Subcommittee received testimony at a hearing entitled “Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism.”

g. Tax Code and Tax Form Simplification

Oversight of tax code and tax form complexity, particularly for individuals, families, farmers, and small businesses, with the goal of simplification. Review areas where taxpayers and professional return preparers have difficulty, including areas where they make the most errors, and consider solutions. This includes evaluation of the \$600 threshold for 1099-K reporting imposed in the American Rescue Plan Act of 2021, Public Law 117-2. Evaluate simplification of information returns to assist taxpayers in determining taxable income.

On November 29, 2023, the Oversight Subcommittee and the Work and Welfare Subcommittee received testimony at a hearing entitled “Strengthening the Child Support Enforcement Program for States and tribes.”

h. Tax Scams and Improper Payments

Oversight of the latest tax scams, tax shelters, and tax fraud activities with a goal of protecting taxpayers and preventing identity theft. Examine IRS initiatives and efforts to identify, curb, and remedy tax fraud and the abuse of tax credits, specifically improper payments in the administration of tax credits. Review IRS processes designed to identify and remedy identity theft.

On February 8, 2023, the Committee received testimony at a hearing entitled “The Greatest Theft of Taxpayer Dollars: Unchecked Unemployment Fraud.”

On July 27, 2023, the Oversight Subcommittee received testimony at a hearing entitled “The Employee Retention Tax Credit Experience: Confusion, Delays, and Fraud.” The Subcommittee examined the challenges businesses and tax preparers have faced with the Employee Retention Tax Credit (“ERTC”).

On October 19, 2023, the Oversight Subcommittee received testimony at a hearing entitled “Investigating Pandemic Fraud: Preventing History from Repeating Itself.”

i. Federal Excise Taxes and Related Trust Funds

Oversight review of federal excise taxes, credits, and refunds, including the trust funds financed by these taxes.

On June 5, 2023, Chairman Smith introduced H.R. 3796, “To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry.” On June 7, the Committee on Ways and Means held a markup and ordered H.R. 3796 favorably reported as amended (H. Rept. 118–105) by a vote of 23 yeas to 18 nays. This bill extends certain excise taxes related to air travel. It also requires the designation of certain airports as ports of entry. First, the bill extends through September 30, 2028, the authority for the Federal Aviation and Administration to collect various taxes and fees to fund the Airport and Airway Trust Fund, including taxes on aviation fuel and airline tickets. Second, the bill requires the President to designate certain primary airports near the border as ports of entry and terminate the user fee requirement for customs services at these airports.

j. Pensions and Retirement Security

Oversight review of the financial condition, operations, and governance of the Pension Benefit Guaranty Corporation (PBGC), including financial exposure of the PBGC.

On November 7, 2023, the Committee received testimony on “Ensuring that ‘Woke’ Doesn’t Leave Americans Broke: Protecting Seniors and Savers from ESG Activism,” from (i) The Honorable Preston Rutledge, Principal and Founder, Rutledge Policy Group, LLC; (ii) The Honorable Jason Isaac, Director, Life: Powered; (iii) The Honorable Marlo Oaks, State Treasurer, Utah; (iv) Mason Bolay, Senior Vice President, First Bank and Trust Company, and (v) Brandon Rees, Deputy Director, AFL–CIO Office of Investment.

k. International Tax Negotiations

Oversight of the Administration’s multilateral tax negotiations, including the Organization for Economic Co-Operation and Development/G20 Inclusive Framework on Base Erosion and Profit Shifting.

On February 10, 2023, Chairman Smith sent a letter to the Secretary-General of the Organization for Economic Co-Operation and Development (OECD) expressing the Conference’s opposition to the Pillar Two global tax deal.

On March 10, 2023, the Committee received testimony on “President Biden’s Fiscal Year 2024 Budget Request with Treasury Secretary Yellen,” from Janet L. Yellen, United States Secretary of the Treasury.

On May 25, 2023, Chairman Smith introduced H.R. 3665, the Defending American Jobs and Investment Act. This bill would provide for the enforcement of remedies against foreign countries that have extraterritorial or discriminatory taxes.

On July 18, 2023, Representative Ron Estes introduced H.R. 4695, the Unfair Tax Prevention Act. This bill imposes reciprocal taxes on foreign jurisdictions that attempt to impose certain surtaxes on U.S. business operations. This is to discourage foreign countries from taking U.S. jobs and tax revenues through the OECD’s Pillar 2 Under Taxed Profit Rule surtax.

On July 19, 2023, the Tax Subcommittee received testimony on “Biden’s Global Tax Surrender Harms American Workers and Our Economy,” from (i) Michael Plowgian, Deputy Assistant Secretary

for International Tax Affairs, Department of Treasury; (ii) Mindy Herzfeld, Professor of Tax Practice, University of Florida Levin College of Law; (iii) Adam Michel, Director of Tax Policy Studies, CATO Institute; (iv) Anne Gordon, Vice President, International Tax Policy, National Foreign Trade Council; (v) David Schizer, Dean Emeritus and Harvey R. Miller Professor of Law and Economics, Columbia Law School; and (vi) Peter Barnes, International Tax Advisor and Of Counsel, Caplin and Drysdale.

In August 2023, Republican Members from the Ways and Means Committee, including Chairman Smith, traveled to Paris, France to meet with the OECD and make clear that countries who try to sue the OECD global tax deal to steal away American jobs and tax revenue can expect economic consequences in the future.

On October 19, 2023, Chairman Smith introduced H.R. 5988, the United States-Taiwan Expedited Double-Tax Relief Act. On November 30, 2023, the Committee on Ways and Means held a markup and ordered H.R. 1432 favorably reported as amended (H. Rept. 118–309). This measure was incorporated into H.R. 7024 (see H.R. 7024, the Tax Relief for American Families and Workers Act). This bill establishes special rules for the taxation of residents of Taiwan with income from sources within the United States. This includes the reduction of the rate of withholding of taxes, the application of permanent establishment rules, treatment of income from employment, and the determination of the residency of citizens of Taiwan.

On March 7, 2024, the Tax Subcommittee received testimony on “OECD Pillar 1: Ensuring the Biden Administration Puts Americans First,” from (i) Megan Funkhouser, Senior Director of Policy, Tax and Trade, Information Technology Industry Council; (ii) Rick Minor, Senior VP, International Tax Counsel, United States Council for International Business; (iii) Gary Sprague, Partner, Baker McKenzie; and (iv) Daniel Bunn, President and CEO, Tax Foundation.

On April 30, 2024, the Committee received testimony from Janet L. Yellen, United States Secretary of the Treasury.

On September 17, 2024, Chairman Smith, Republican House Leadership, and Republican Ways and Means Members sent a letter to the Secretary-General of the OECD expressing their opposition to the Pillar Two global tax deal.

l. Security of Taxpayer Information

Oversight of the IRS and other federal agencies and their contractors that have access to confidential taxpayer information protected under Section 6103 of the Internal Revenue Code. Examine leaks of confidential taxpayer information in recent years to determine how these egregious leaks occurred and evaluate whether congressional action is needed to make sure such leaks do not happen again.

In February 2023, Chairman Smith wrote a letter to the Treasury Inspector General for Tax Administration (TIGTA) demanding an explanation for why Americans were in the dark 19 months after the unprecedented leak of taxpayer information. In the wake of over 100,000 taxpayers falling victim to multiple improper disclosures of their confidential tax information, the Committee wrote a letter to Acting IRS Commissioner Douglas O'Donnell requesting

that the IRS provide key documents and communications related to the matter.¹

In March 2023, Chairman Smith called on Treasury Secretary Yellen to explain her process in getting to the bottom of the leak. Secretary Yellen responded that she referred the matter to investigators.

On July 25, 2023, Chairman Smith and Oversight Subcommittee Chairman Schweikert wrote a letter to IRS Commissioner Werfel reiterating and renewing the Committee's requests that the IRS provide a copy of the decision memorandum detailing the recommendation to destroy 30 million unprocessed, paper-filed information returns in March 2021.

On November 8, 2023, Committee on Ways and Means Republicans sent a letter to Department of Justice (DOJ) demanding that DOJ officials explain their decision to charge the IRS with just one count of unauthorized disclosure of private tax information.

On January 8, 2024, Chairman Smith wrote a letter to IRS Commissioner Werfel demanding the IRS provide the Committee with a detailed plan regarding how the agency will protect taxpayers' private information following high-profile leaks to news organizations, including by providing an accounting of IRS employee access to sensitive information and implementing robust safeguards to prevent future leaks.

On January 24, 2024, all republican members of the Ways and Means Committee sent a letter to the U.S. District Court for the District of Columbia, respectfully asking the court to sentence the IRS leaker to the maximum sentence for the crimes he committed when he stole and subsequently leaked private, confidential American taxpayer information.

3. MATTERS UNDER THE COMMITTEE'S HEALTH JURISDICTION

a. Health Provisions Contained in the COVID-19 Response

Matters related to the COVID-19 response were discussed during the March 28, 2023, full Committee hearing with Health and Human Services Secretary Xavier Becerra.

b. Priorities of the Department of Health and Human Services

On March 28, 2023, the full Committee held a hearing with Health and Human Services Secretary Xavier Becerra to examine the health components of the proposed Fiscal Year 2024 budget.

On February 29, 2024, Chair Smith wrote to HHS Secretary Becerra to request details on the actions his agency has taken or will take to ensure the ongoing crisis at the U.S. southern border is not inhibiting U.S. patients' access to care. On March 20, 2024, the full Committee held a hearing with Health and Human Services Secretary Xavier Becerra to examine the health components of the proposed Fiscal Year 2025 budget.

c. Medicare Part A and Part B (Fee-for-Service Providers)

On May 23, 2024, the Health Subcommittee held a hearing on "The Collapse of Private Practice: Examining the Challenges Facing Independent Medicine." The Subcommittee received testimony

¹Letter from The Hon. Jason Smith, Chairman, H. Comm. on Ways and Means and Hon. David Schweikert to Acting IRS Commissioner Douglas O'Donnell. (Mar. 2, 2023).

from (i) Dr. Jennifer Gholson, M.D., Family Practitioner; (ii) Dr. Timothy Richardson, M.D., Independent Physician, Wichita Urology; (iii) Ms. Chris Kean, COO, The San Antonio Orthopaedic Group; (iv) Dr. Seemal Desai, M.D., Founder, Innovative Dermatology; and (v) Dr. Ashish Jha, M.D., Dean, Brown School of Public Health.

d. Medicare Advantage

On March 21, 2023, Chair Smith wrote to HHS Secretary Becerra and CMS Administrator Brooks-LaSure requesting detailed information about the impact the potential changes would have on the cost and coverage for current and future MA enrollees.

On September 18, 2024, the Health Subcommittee held a hearing on “Investing in a Healthier America: Chronic Disease Prevention and Treatment.” The Subcommittee received testimony from (i) Francesca Rinaldo, M.D., Ph.D., Chief Clinical Innovation Officer, Senior Care Action Network (SCAN) Health Plan; (ii) Dr. Mark Hyman, M.D., Founder and Director, The Ultra Wellness Center and Founder and Senior Advisor, the Cleveland Clinic Center for Functional Medicine; (iii) Dr. Bill Frist, M.D., Founder, Frist Cressey Ventures; (iv) Dr. Anne Peters, M.D., Professor of Medicine, Keck School of Medicine At the University of Southern California (USC), Director, USC Clinical Diabetes Program, and Senior Scholar, USC Schaeffer Institute for Public Policy & Government Service; (v) Dr. Ashley Gearhardt, Ph.D., Professor of Psychology, University of Michigan.

e. Medicare Part D (Prescription Drug Plans)

On August 5, 2024, Chair Smith wrote to the Government Accountability Office to review the Medicare Part D Premium Stabilization Demonstration recently announced by the Centers for Medicare & Medicaid Services.

On August 26, 2024, Chair Smith wrote to Congressional Budget Office (CBO) Director Phillip Swagel asking CBO to analyze a new Medicare Part D Premium Stabilization Demonstration program.

f. Medicare Entitlement

On June 26, 2024, the Health Subcommittee held a hearing on “Improving Value Based Care for Patients and Providers.” The Subcommittee received testimony from (i) Dr. Sarah Chouinard, M.D., Chief Medical Officer, Main Street Health; (ii) Stephen Nuckolls, CEO, Coastal Carolina Health Care and PA, Coastal Carolina, Quality Care; (iii) Dr. Matthew Philip, M.D., Chief Medical Officer, Duly Health & Care; and (iv) Dr. Robert Berenson, M.D., Institute Fellow, Urban Institute.

g. CMS Administration

On July 14, 2023, Chair Smith wrote to HHS Secretary Becerra and CMS Administrator Brooks-LaSure calling for more transparency in how CMS makes National Coverage Determinations (NCDs).

h. Private Health Insurance Coverage

On March 23, 2023, the Health Subcommittee Hearing on “Why Health Care is Unaffordable: The Fallout of Democrats’ Inflation

on Patients and Small Businesses.” The Subcommittee received testimony from (i) Kelly Moore, Owner, NAPA Auto Parts; (ii) Matt Niswander, NP, Owner and Nurse Practitioner, Niswander Family Medicine; (iii) Dr. Brian Blase, Ph.D., President, Paragon Health Institute; (iv) Karen Kerrigan, President & CEO, Small Business & Entrepreneurship Council; and (v) Patricia Kelmar, Senior Director of Health Care Campaigns, U.S. Public Interest Research Group.

On June 28, 2024, Chair Smith wrote to HHS Inspector General and Government Accountability Office (GAO) Comptroller General asking for systemic reviews of individual market coverage enrollment to determine the breadth of improper enrollment and its underlying causes.

On May 17, 2024, Chair Smith wrote to Congressional Budget Office (CBO) Director Phillip Swagel and Joint Committee on Taxation (JCT) Chief of Staff Thomas Barthold requesting a comprehensive analysis of the budgetary effects of making permanent the enhanced premium tax credits.

i. Surprise Medical Billing

On September 19, 2023, the full Committee held a hearing on “Reduced Care for Patients: Fallout From Flawed Implementation of Surprise Medical Billing Protections.” The Committee received testimony from (i) Dr. Seth Bleier, M.D., Vice President of Finance, Wake Emergency Physicians Professional Association; (ii) Mr. James Bobeck, J.D., President, Federal Hearings & Appeals Services, Inc.; (iii) Ms. Diane Spicer, J.D., Supervising Attorney, Community Health Advocates, Community Services Society; (iv) Ms. Jeanette Thornton, M.P.A., Executive Vice President of Policy and Strategy, America’s Health Insurance Plans; and (v) Mr. Jim Budzinski, M.B.A., M.H.A., Executive Vice President & Chief Financial Officer, Wellstar Health System.

On November 9, 2023, Chair Smith wrote to HHS Secretary Becerra, Treasury Secretary Janet Yellen, and Acting Labor Secretary Julie Su demanding the Administration follow the law’s clear intent in implementing the No Surprises Act.

j. Prescription Drugs

On February 22, 2023, Chair Smith wrote to HHS Secretary Becerra and CMS Administrator Brooks-LaSure requesting information on the planned use of implementation funding for the prescription drug provisions in the Inflation Reduction Act.

On April 12, 2023, Chair Smith wrote to HHS Secretary Becerra and CMS Administrator Brooks-LaSure raising concerns with the Biden administration’s initial drug price-setting program implementation guidance document. On May 10, 2023 the Health Subcommittee held a hearing on “Examining Policies that Inhibit Innovation and Patient Access.” The Subcommittee received testimony from (i) Mr. Tony Gonzales, National Early-Stage Advisor, Alzheimer’s Association; (ii) Mr. Ted Okon, Executive Director, Community Oncology Alliance; (iii) Dr. Darius Lakdawalla, Ph.D., Professor of Pharmaceutical Economics and Public Policy, USC Leonard D. Schaeffer Center for Health Policy & Economics; (iv) Dr. Joshua Makower, M.D., Director, Stanford Byers Center for Bio-

design, Stanford University; and (v) Dr. Aaron S. Kesselheim M.D., J.D., M.P.H., Professor of Medicine, Harvard Medical School.

On February 6, 2024, the full Committee held a hearing on “Examining Chronic Drug Shortages in the United States.” The Committee received testimony from (i) Dr. Stephen Schleicher, M.D., M.B.A., Chief Medical Officer, Tennessee Oncology; (ii) Eugene Cavacini, Senior Vice President and Chief Operating Officer, McKesson Pharmaceutical Solutions & Services (PSaS); (iii) Allan Coukell, BSc, Senior Vice President for Public Policy, Civica Rx; (iv) Dr. Stephen Schondelmeyer, Pharm. D., Ph.D., Director of the PRIME Institute, University of Minnesota’s College of Pharmacy; (v) Dr. Julie Gralow, M.D., FACP, FASCO, Chief Medical Officer and Executive Vice President, ASCO; and (vi) Dr. Jeromie Ballreich, Ph.D. Associate Research Professor, Johns Hopkins Bloomberg School of Public Health.

On July 12, 2024, the Committee held a Field Hearing on “Access to Health Care in America: Unleashing Medical Innovation and Economic Prosperity.” The Committee received testimony from (i) Kasey DeLynn Shakespear, Parent of a Rare Disease Patient; (ii) Dr. Heloisa P. Soares M.D., Associate Professor and Medical Director of Clinical Trials Office, Huntsman Cancer Institute at the University of Utah; (iii) Frank Watanabe, President and CEO, Arcutis Biotherapeutics; and (iv) Kelvyn Cullimore, CEO, BioUtah.

k. Skilled Nursing Facilities

On October 31, 2023, Chair Smith wrote to HHS Secretary Becerra and CMS Administrator Brooks-LaSure calling on the administration to immediately withdraw and provide justification for the proposed federal nurse staffing mandate.

l. Rural Health

On September 7, 2023, the Committee issued a Request for Information to healthcare stakeholders seeking comment on improving access to healthcare in rural and underserved areas. The letter specifically requested information on geographic payment differentials, sustainable provider and facility financing, aligning sites of service, the healthcare workforce, and innovative models and technology.

On October 17, the Committee traveled to Greenville, North Carolina for a field hearing on “Access to Health Care in America: Challenges in Rural and Underserved Communities.” The field hearing was postponed due to a change in the voting schedule.

On March 12, 2024 the full Committee held a hearing on “Enhancing Access to Care at Home in Rural and Underserved Communities.” The Committee received testimony from (i) Bell Maddux, Home Dialysis Patient and Working Mother; (ii) Roy Underhill, Hospital at Home Patient; (iii) Dr. Nathan Starr, M.D.; Lead Hospitalist of Tele-Hospitalist Program, Castell Home Services, Intermountain Healthcare; (iv) Chris Altchek, Founder and CEO, Cadence; and (v) Dr. Ateev Mehrotra, M.D., M.P.H., Professor of Health Care Policy and Medicine at Harvard Medical School and Hospitalist at Beth Israel Deaconess Medical Center.

On March 18, 2024, the full Committee held a Field Hearing on “Access to Health Care in America: Ensuring Resilient Emergency Medical Care.” The Committee received testimony from (i) Chloe Burke, Emergency Care Patient; (ii) Dr. Edward Racht, M.D., Chief

Medical Officer, Global Medical Response; (iii) Matt Zavadsky, Chief Transformation Officer, Medstar Mobile Healthcare; (iv) Ted Matthews, CEO of Anson General Hospital, (v) Robert Morris, CEO of Complete Care; and (vi) Lauren Miller, Emergency Care Patient.

On May 10, 2024, the full Committee held a Field Hearing on “Empowering Native American and Rural Communities.” The Committee received testimony from (i) Dr. Michael Kupferman, M.D., Senior Vice President of Physician Enterprise and President of Banner University Medicine Division; (ii) Mikah Carlos, Tribal Council Member, Salt River Pima-Maricopa Indian Community; (iii) Elisia Manuel, Founder, Three Precious Miracles; (iv) Kenneth Khan, Chairman, Santa Ynez Band of Chumash Indians; (v) Richard J. Morello, M.B.A., CEO, CND Life Sciences; (vi) Rachael Lorenzo, M.P.A., Executive Director, Indigenous Women Rising.

m. Health Care Workforce

On May 17, 2023, the Health Subcommittee held a hearing on “Why Health Care is Unaffordable: Anticompetitive and Consolidated Markets.” The Subcommittee received testimony from (i) Dr. Barak Richman, J.D., Ph.D., Professor, Duke Law School; (ii) The Honorable Glen Mulready, Commissioner, Oklahoma Insurance Department; (iii) Mr. Joe Moose, Owner, Moose Pharmacy; (iv) Mr. Frederick Isasi, J.D., M.P.H., Executive Director, Families USA; and (v) Dr. Benjamin N. Rome, M.D., M.P.H., Instructor in Medicine, Harvard Medical School.

n. Health Price Transparency

On May 16, 2023, the Full Committee held a hearing on “Health Care Price Transparency: A Patient’s Right to Know.” The Committee received testimony from (i) Ms. Kendy Troiano, Human Resources Director, Clark Grave Vault Company; (ii) Dr. Ron Piniecki, M.D., Co-Founder and Medical Director, Wellbridge Surgical; (iii) Dr. Christopher M. Whaley, Ph.D., Professor, RAND Pardee Graduate School; Health Economist at the RAND Corporation; (iv) Mr. Bill Kampine, Co-Founder and Chief Innovation Officer, Healthcare Bluebook; (v) Mr. William Short, Executive Chairman, Ameriflex; and (vi) Dr. Rick Gilfillan, M.D., Former CMMI Director and former CEO of Trinity Health.

o. Opioids/Substance Use Disorder

Matters related to the opioid epidemic and substance use disorder treatment were discussed during the March 28, 2023 and March 20, 2024 full Committee hearings with Health and Human Services Secretary Xavier Becerra.

4. MATTERS UNDER THE COMMITTEE’S WORK AND WELFARE JURISDICTION

a. Welfare Reform

Review proposals designed to better assist low-income families in increasing their work and earnings so they can escape poverty, including by developing innovative efforts to improve accountability and performance of the Temporary Assistance for Needy Families (TANF) program, child care, social services, and multiple other benefit programs to help individuals enter the workforce, retain employ-

ment, and move up the economic ladder. As part of this process, ensure that programs are rigorously evaluated and held accountable for achieving measurable performance goals, including improving work and earnings outcomes for adult recipients. Also review opportunities to prevent duplication, overlap, and fragmentation, to improve the overall effectiveness of efforts to serve low-income individuals. Examine associated barriers to increasing self-sufficiency among low-income families with children, and how changes may better address the needs of adult beneficiaries who face barriers to employment.

During the 118th Congress, the Committee conducted oversight related to fraud in the Temporary Assistance for Needy Families (TANF) program and specifically audit reports from Mississippi showing \$77 million in misspent funds from 2017 to 2020 resulting in criminal convictions for embezzlement by state officials and non-profit contractors. The scandal has put a spotlight on state mismanagement of TANF non-assistance funds.

1. *June 15, 2023:* Chair Smith and Committee Republicans wrote a letter to Department of Health and Human Services (HHS) Secretary Xavier Becerra calling for improved oversight from the Biden Administration within the TANF program after reports exposed massive fraud in Mississippi. Chair Smith received a response from Secretary Becerra on July 11, 2023, outlining the agency's single audit and penalty assessment processes TANF.

2. *September 20, 2023:* Chair Smith and Work and Welfare Subcommittee Chair LaHood wrote a letter to Government Accountability Office (GAO) Comptroller General Gene Dodaro, calling on the GAO to investigate the use TANF non-assistance funds. The request specified the GAO focus on four specific areas of interest: 1) State Budgeting and Expenditure Reporting Practices; 2) Populations Served and Performance Metrics; 3) Federal and State Audits; and 4) Transfers and Direct Spending. A preliminary response to the request was provided by the GAO, "Preliminary Observations on State Budget Decisions, Single Audit Findings, and Fraud Risks (GAO-24-1077798)," as a statement for the record to the Committee's hearing on "Reforming Temporary Assistance for Needy Families (TANF): States' Misuse of Welfare Dollars Leaves Poor Families Behind" on September 24, 2024.

3. *November 28, 2023:* Chair Smith and Chair LaHood wrote a letter to HHS Secretary Becerra calling for the agency to withdraw the proposed rule "Strengthening Temporary Assistance for Needy Families (TANF) as a Safety Net and Work Program [RIN 0970-AC99]" due to the proposed rule overstepping statutory authority.

b. Unemployment Compensation

Provide oversight of the nation's unemployment compensation benefits, including temporary programs enacted during the pandemic, to improve program integrity, identify and recover misspent funds, and prevent fraud in the future. Examine ways to modernize state unemployment insurance systems to enhance capacity for verification of identity, employment and earnings history of individuals applying for benefits, strengthen cybersecurity, prevent inappropriate benefit payments, improve overpayment recovery, and accelerate returns to work.

The Committee initiated multiple GAO reports and oversight activities related to massive fraud in pandemic Unemployment Insurance (UI) programs authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116–136). Spending on enhanced unemployment benefits authorized under the CARES Act exceeded \$878 billion in a period of less than two years (period beginning March 27, 2020, through September 4, 2021). This includes approximately \$209 billion from state UI programs and \$669 billion in funds from four federal programs. GAO estimated approximately \$100–135 billion was lost to fraud.

1. *March 22, 2023*: Chairman Smith and Senate Finance Committee Ranking Member Mike Crapo requested GAO develop a comprehensive estimate of UI fraud during the pandemic. This letter was a continuation of an August 31, 2021, letter from Ranking Member Kevin Brady and Senator Crapo in the 117th Congress requesting GAO investigate the scope and severity of fraudulent activity in COVID UI programs. In December 2022, GAO publicly released an initial report, “Unemployment Insurance: Data Indicate Substantial Levels of Fraud during the Pandemic; DOL Should Implement an Antifraud Strategy” (GAO–23–105523) which estimated over \$60 billion in fraudulent UI payments were made during the COVID–19 pandemic. On September 23, 2023, GAO publicly released a follow-up report, “Unemployment Insurance: Estimated Amount of Fraud During Pandemic Likely Between \$100 Billion and \$135 Billion” (GAO–23–106696).

2. *April 6, 2023*: Chairman Smith, House Education and Workforce Chair Virginia Foxx, Speaker Kevin McCarthy, Representative Michelle Steel, and members of the California congressional delegation wrote a letter to President Biden calling on the Administration to withdraw Deputy Secretary Su’s nomination for Secretary of the Department of Labor (DOL), citing the severe operational failures that happened under her tenure as Secretary of California’s Labor Workforce Development Agency (LWDA) and her track record of promoting policies that undermine workers and businesses.

3. *July 20, 2023*: Chairman Smith and Senate Finance Committee Ranking Member Mike Crapo wrote a letter to DOL Acting Secretary Julie Su asking for a detailed accounting of how the agency has utilized the \$2 billion initially awarded to it under the American Rescue Plan Act (P.L. 117–2) to help prevent future UI fraud and recover lost funds. DOL’s Assistant Secretary Liz Weston responded on August 18, 2023, outlining the Department’s efforts to work with states to modernize UI through Tiger Teams and promote equity.

4. *May 16, 2024*: Chairman Smith and Representative Michelle Steel wrote a letter to DOL Acting Secretary Julie Su questioning the agency’s guidance that would potentially forgive billions in fraudulent benefit payments issued by California’s Employment Development Department (EDD). The letter included a request for documentation of any communication with EDD. DOL Assistant Secretary Liz Watson responded on June 18, 2024, outlining the Department’s efforts to work with states to improve program integrity and prevent fraud. Requested documentation was not provided.

c. Child Welfare

Provide oversight of the nation's child welfare programs, including foster care, adoption assistance, and child and family service programs under Titles IV–B and IV–E of the Social Security Act. Review State efforts to promote adoption, strengthen family connections, support grandparents, relatives, and other kinship providers, provide prevention services, decrease the inappropriate use of congregate care settings, and successfully address the health and educational needs of foster children. Examine opportunities to improve economic opportunity for youth transitioning out of foster care into adulthood, including through mentorship and strengthening connections to work through multiple career pathways.

The Committee conducted oversight related to rulemaking by HHS to modify requirements of the Title IV–E foster care program related to state compliance with “safe and appropriate” placements and reports of HHS placements of unaccompanied minor children competing with availability of placements in state foster care systems.

1. *November 30, 2023:* Chairman Smith, Work and Welfare Subcommittee Chairman LaHood, and Committee Republicans wrote a letter to HHS Secretary Xavier Becerra calling for the agency to withdraw the agency’s proposed rule, “Safe and Appropriate Foster Care Placement Requirements for Titles IV–E and IV–B [RIN0970–AD03],” as violating religious freedom protections for foster parents and prospective foster parents and faith-based child welfare providers.

2. *March 5, 2024:* Chairman Smith and Chair LaHood wrote a letter to Department of Health and Human Services (HHS) Inspector General, Christi Grimm, calling for the agency to investigate how the influx of Unaccompanied Alien Children (UAC) crossing the southwest border may be increasing pressure on an already over-burdened U.S. foster care system which serves nearly 400,000 children and youth removed from their homes due to neglect or abuse.

3. *October 16, 2024:* Work and Welfare Subcommittee Chairman LaHood, Social Security Subcommittee Chairman Ferguson, Ranking Member Davis, Ranking Member Larson, Senate Committee on Finance Chair Wyden, and Senate Committee on Finance Ranking Member Crapo wrote a letter GAO calling on the GAO to gather information and provide an analysis of the implementation of Section 103 of the “Strengthening Protections for Social Security Beneficiaries Act of 2018” (P.L. 115–165). The request specifically asks the GAO to provide information on state implementation, use, and impact of Information Exchange Agreements (IEA) with the Social Security Administration (SSA) for foster youth.

5. MATTERS UNDER THE COMMITTEE’S SOCIAL SECURITY JURISDICTION

a. Securing the Future of Social Security

On April 26, 2023, the Social Security Subcommittee received testimony at a hearing entitled “Social Security Fundamentals: A Fact-Based Foundation” from (i) Barry Huston, Analyst in Social Policy, Congressional Research Service; (ii) Stephen Goss, Chief Actuary, Social Security Administration; (iii) Dr. Phillip Swagel, Director, Congressional Budget Office.

On June 4, 2024, the Social Security Subcommittee received testimony at a hearing entitled “The Social Security Trust Funds in 2024 and Beyond” from (i) Barry Huston, Analyst in Social Policy, Congressional Research Service; (ii) Stephen Goss, Chief Actuary, Social Security Administration; (iii) Dr. Phillip Swagel, Director, Congressional Budget Office.

b. Ability of the Social Security Administration (SSA) to Serve the Public and Effectively Administer Benefits

On October 18, 2023, the Social Security Subcommittee received testimony at a hearing entitled, “Protecting Beneficiaries from the Harm of Improper Payments” from: (i) Dr. Kilolo Kijakazi, Acting Commissioner, Social Security Administration; (ii) Tonya Eickman, Program Audit Division Director, Social Security Administration Office of the Inspector General; (iii) Elizabeth Curda, Director, Education, Workforce, and Income Security, U.S. Government Accountability Office.

On December 11, 2023, the Acting Commissioner of Social Security, Dr. Kilolo Kijakazi, wrote to Social Security Subcommittee Chairman Drew Ferguson acknowledging that a portion of the testimony provided by the Acting Commissioner to the Social Security Subcommittee on October 18, 2023 was “preliminary, unvetted and partial” and apologizing for any resulting confusion or misunderstanding.

On December 18, 2023, Social Security Subcommittee Chairman Drew Ferguson along with Social Security Subcommittee Members Reps. Mike Carey, David Schweikert, Ron Estes, Blake Moore, Randy Feenstra, Gregory Stuebe, and David Kustoff, wrote to the Acting Commissioner of Social Security to request complete and verified information related to the SSA’s overpayments and to express concern that the SSA delayed informing the Committee of the inaccurate nature of the Acting Commissioner’s testimony until the same day that the Acting Commissioner’s omission would be made public as the result of an SSA response to a Freedom of Information Act request.

On November 20, 2023, the Social Security Subcommittee received testimony at a field hearing entitled “Social Security’s Dis-service to Public Servants; How the Windfall Elimination Provision and Government Pension Offset Mistreat Government Workers” from (i) Patrick Yoes, Retired Louisiana Law Enforcement Officer and National President, Fraternal Order of Police; (ii) Ann Dugas, Retired Louisiana State Employee; (iii) Bernard Piro, Retired Louisiana Fire Fighter; (iv) Paula Porter, Retired Louisiana Educator.

On April 16, 2024, the Social Security Subcommittee received testimony at a hearing entitled “The Windfall Elimination Provision and Government Pension Offset” from (i) Dr. Jason Fichtner, Chief Economist, Bipartisan Policy Center; (ii) Rachel Greszler, Visiting Fellow in Workforce, Economic Policy Innovation Center; (iii) Nancy Altman, President, Social Security Works; (iv) Dr. Charles Blahous, J. Fish and Lillian F. Smith Chair, Senior Research Strategist, Mercatus Center at George Mason University.

On December 31, 2024, Chairman of the Ways and Means Committee, Jason Smith, sent a letter urging the Acting Commissioner of Social Security, Carolyn W. Colvin, to refrain from appointing a permanent Chief Actuary upon the announced retirement of the in-

cumbent Chief Actuary and to leave this decision to the next Senate-confirmed Commissioner.

c. Strengthening the Disability Insurance (DI) Program

On October 26, 2023, the Social Security Subcommittee received testimony at a hearing entitled, “One Million Claims and Growing: Improving Social Security’s Disability Adjudication Process” from: (i) Linda Kerr-Davis, Acting Assistant Deputy Commissioner of Operations, Social Security Administration; (ii) Jacqueline Russell, President, National Council of Disability Determination Directors; (iii) David Camp, Interim CEO, National Organization of Social Security Claimants’ Representatives; (iv) Jennifer Burdick, Co-Chair, Consortium for Citizens with Disabilities Social Security Task Force; (v) Mark Warshawsky, Senior Fellow, American Enterprise Institute.

On July 9, 2024, Social Security Subcommittee Chairman Drew Ferguson, Senate Committee on Finance Ranking Member Mike Crapo, and Senate Subcommittee on Social Security, Pensions, and Family Policy Ranking Member Thom Tillis sent a letter to the Government Accountability Office (GAO) requesting an evaluation of the SSA’s existing efforts and future plans to use the updated occupational data it has procured through the Occupational Requirements Survey.

d. Stewardship of Social Security Programs

On March 21, 2024, the Social Security and Work and Welfare Subcommittees received testimony from the Honorable Martin O’Malley, Commissioner of Social Security, at a joint hearing.

e. Deployment of Resources

On May 10, 2024, the Chairman of Social Security Subcommittee, Drew Ferguson, and the Chairman of the Committee on Appropriations’ Subcommittee on Labor, Health and Human Services, Education, and Related Agencies, Robert Aderholt, sent a letter to the Commissioner of Social Security, Martin O’Malley, to express their concern about and request information related to the Commissioner’s decision to use administrative leave to provide all SSA employees with a half day on May 10 and May 24, 2024 with less than 48 hours advance notice to Congress, which resulted in at least 7,500 scheduled appointments to be postponed.

f. Implementation of Recent Legislation

On April 3, 2023, Chairman of the Ways and Means Committee, Jason Smith, and Chairman of the Social Security Subcommittee, Drew Ferguson, sent a letter to the GAO to join the request submitted by Senator Tim Scott and Senator Mike Crapo for the review of the SSA’s Electronic Consent Based Social Security Verification Service. The Committee received this report on October 10, 2024. The report found significant concerns with the cost of the program, lack of transparency in program adoption and performance measures, and failure to share stakeholder input.

On July 31, 2023, Chairman of the Ways and Means Committee, Jason Smith, sent a letter with Chairman of the Social Security Subcommittee, Drew Ferguson, and Chairman of the Work and Welfare Subcommittee, Darin LaHood, to the Acting Commissioner

of Social Security, Kilolo Kijakazi, requesting an update on the long-delayed Payroll Information Exchange (PIE). The Bipartisan Budget Act of 2015 provides the Commissioner of Social Security with the authority to engage in data exchanges with third-party payroll data providers to help reduce improper payments. The Subcommittee encouraged the SSA to use the PIE to combat the occurrence of improper payment and reduce harm to the American taxpayers.

On October 16, 2024, Social Security Subcommittee Chairman Ferguson and Ranking Member John Larson, Work and Welfare Subcommittee Chairman Darin LaHood and Ranking Member Danny Davis, and Senate Committee on Finance Chairman Wyden and Ranking Member Crapo sent a letter to the GAO requesting a report on the status of the SSA's implementation of Section 103 of the Strengthening Protections for Social Security Beneficiaries Act of 2018, which directed the agency to conduct monthly electronic data exchanges with state foster care programs to identify when a child receiving Social Security benefits or Supplemental Security Income payments has entered or exited foster care, or changed foster care placements. This provision was put in place to improve the SSA's ability to detect a beneficiary's need for a representative payee and to better alert the agency to payees who merit review.

g. Information Technology, Cybersecurity, Identity Theft, and Telephone Scams

On May 24, 2023, the Social Security Subcommittee received testimony at a hearing entitled, "Social Security Administration's Role in Combatting Identity Fraud" from: (i) Sean Brune, Deputy Commissioner for Systems and Chief Information Officer, Social Security Administration; (ii) Katie Wechsler, Co-Executive Director, Consumer First Coalition; (iii) Margaret Hayward, Private citizen and mother of three; (iv) Robert Roach, President, Alliance for Retired Americans; (v) Jeffrey Brown, Deputy Assistant Inspector General, Office of Audits, Office of the Inspector General, Social Security Administration.

On July 25, 2023, Chairman of the Social Security Subcommittee, Drew Ferguson, sent a letter to the GAO requesting a review of the SSA's investments in information technology (IT) systems related to concerns over the significant delays in upgrades and improvements despite spending over \$16 billion on improvements to the SSA's IT systems in the past decade. Senate Finance Committee Chairman, Ron Wyden, joined the request on July 27, 2023, and Social Security Subcommittee Ranking Member, John Larson, and Senate Finance Committee Ranking Member, Mike Crapo, joined on October 26, 2023.

6. MATTERS UNDER THE COMMITTEE'S TRADE JURISDICTION

a. Trade Negotiations

1. Indo-Pacific Economic Framework (IPEF)

In February 2023, the Committee conducted a bipartisan staff delegation to New Delhi, India to participate in a special IPEF negotiating round. Committee staff met with officials and stakeholders from IPEF member countries.

In March 2023, the Committee conducted a bipartisan staff delegation to Bali, Indonesia to participate in the second IPEF negotiating round. Committee staff met with officials and stakeholders from IPEF member countries.

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda. Among the trade issues covered were the structure, content, and prospect for IPEF negotiations. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

In May 2023, the Committee conducted a bipartisan staff delegation to Singapore to participate in the third IPEF negotiating round. Committee staff met with officials and stakeholders from IPEF member countries.

In May 2023, Committee Chairman Jason Smith traveled to Detroit, Michigan to participate in an IPEF Ministerial meeting.

In July 2023, the Committee conducted a bipartisan staff delegation to Busan, Republic of Korea to participate in the fourth IPEF negotiating round. Committee staff met with officials and stakeholders from IPEF member countries.

In August 2023, Committee Chairman Jason Smith led a bipartisan Congressional delegation to South Korea, Cambodia, Thailand, and Vietnam, to discuss bilateral and regional issues relating to international trade, including the IPEF, as well as to meet with officials and stakeholders from those countries.

In September 2023, the Committee conducted a bipartisan staff delegation to Bangkok, Thailand to participate in the fifth IPEF negotiating round. Committee staff met with officials and stakeholders from IPEF member countries.

In October 2023, the Committee conducted a bipartisan staff delegation to Kuala Lumpur, Malaysia to participate in the sixth IPEF negotiating round. Committee staff met with officials and stakeholders from IPEF member countries.

In November 2023, the Committee conducted a staff delegation to San Francisco, California to participate in the seventh IPEF negotiating round (which occurred alongside the Asia-Pacific-Economic Cooperation leaders meeting). Committee staff met with officials and stakeholders from IPEF member countries.

In January 2024, Committee Chairman Jason Smith led a Congressional delegation to New Zealand to discuss opportunities to improve trade and U.S. engagement in the Indo-Pacific, including through IPEF, as well as to meet with officials and stakeholders from New Zealand.

On April 16, 2024, the Committee held a hearing on the Biden Administration's 2024 Trade Policy Agenda. Among the trade issues covered were the structure, content, and prospect for IPEF negotiations. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

2. United States-Taiwan Initiative on 21st-Century Trade

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda. Among the trade issues covered were the structure, content, and prospect for United States-Taiwan Initiative on 21st-Century Trade negotiations.

United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On April 16, 2024, the Committee held a hearing on the Biden Administration's 2024 Trade Policy Agenda. Among the issues covered were the structure, content, and prospect for United States-Taiwan Initiative on 21st-Century Trade negotiations. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

In April 2024, the Committee conducted a bipartisan staff delegation to Taipei, Taiwan to participate in a negotiating round for the United States-Taiwan Initiative on 21st-Century Trade.

On September 26, 2024, the Office of the United States Trade Representative sent to the Committee a report on the Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States Regarding Trade Between the United States of America and Taiwan pursuant to section 6(b) of the United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act.

3. United States-Kenya Strategic Trade and Investment Partnership (U.S.-Kenya STIP)

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda. Among the trade issues covered were the structure, content, and prospect for U.S.-Kenya STIP negotiations. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

In January 2024, the Committee conducted a staff delegation to Nairobi, Kenya to participate in a U.S.-Kenya STIP negotiating round. Committee staff met with officials and stakeholders from the United States and Kenya.

On April 16, 2024, the Committee held a hearing on the Biden Administration's 2024 Trade Policy Agenda. Among the trade issues covered were the structure, content, and prospect for U.S.-Kenya STIP negotiations. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

In June 2024, the Committee conducted a bipartisan staff delegation to Mombasa, Kenya to participate in a U.S.-Kenya STIP negotiating round. Committee staff met with officials and stakeholders from the United States and Kenya.

In August 2024, the Committee conducted a bipartisan staff delegation to Nairobi, Kenya to participate in a U.S.-Kenya STIP negotiating round. Committee staff met with officials and stakeholders from the United States and Kenya.

b. Enforcement

On February 1, 2023, the Office of the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On February 15, 2023, Chairman Jason Smith and Subcommittee on Trade Chairman Adrian Smith sent a letter to United States Trade Representative Katherine Tai and Secretary of

Agriculture Tom Vilsack expressing concerns about Mexico's restrictions on imports of corn and other agricultural biotechnology products from the United States and urging enforcement action under USMCA.

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda, including the Biden Administration's trade enforcement agenda. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On March 31, 2023, the United States Trade Representative sent to the Committee the annual National Trade Estimate Report on Foreign Trade Barriers as required by section 1304 of the Omnibus Trade and Competitiveness Act of 1988, as amended.

On April 26, 2023, the United States Trade Representative sent to the Committee its Special 301 Report pursuant to Section 182 of the Trade Act of 1974, as amended.

On July 31, 2023, the United States Trade Representative sent to the Committee its 2023 Trade Enforcement Priorities Report pursuant to section 601 of the Trade Facilitation and Trade Enforcement Act of 2015.

On December 20, 2023, the United States Trade Representative sent to the Committee the 2023 Report to Congress on Russia's WTO Compliance pursuant to Section 201(a) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 26, 2023, the Environmental Protection Agency sent to the Committee a report on the agency's activities carried out pursuant to Section 821 of the United States-Mexico-Canada Agreement Implementation Act.

On January 2, 2024, the United States Trade Representative sent to the Committee a preliminary list of individuals eligible to serve on binational panels under Annex 10-B.1 of the USMCA and a preliminary list of sitting and former federal judges eligible to serve on Extraordinary Challenge Committees under USMCA Annex 10-B.3 and Special Committees under USMCA Article 10.13 pursuant to section 412(c)(3)(B) of the United States-Mexico-Canada Agreement Implementation Act.

On January 9, 2024, the Interagency Labor Committee on Monitoring and Enforcement sent to the Committee its Report on Labor Monitoring and Enforcement under USMCA pursuant to section 718 of the United States-Mexico-Canada Agreement Implementation Act.

On February 1, 2024, the Office of the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On February 5, 2024, Chairman Jason Smith sent a letter to U.S. International Trade Commission (USITC) Chairman David Johanson requesting that the USITC investigate and produce a report on the global competitiveness of the U.S. rice industry.

On February 7, 2024, the Subcommittee on Trade held a hearing entitled "Advancing America's Interests at the World Trade Organization's 13th Ministerial Meeting." Testimony was received from (i) Dennis Shea, Executive Director—J. Ronald Terwilliger Center

for Housing Policy, Bipartisan Policy Center; former Deputy U.S. Trade Representative and U.S. Ambassador to the World Trade Organization, (ii) Bobby Hanks, CEO—Supreme Rice; Chair—International Trade Policy Committee, USA Rice Federation, (iii) Kelly Ann Shaw, Partner—Hogan Lovells; Lecturer in Law—Columbia Law School; former Deputy Assistant to the President for International Economics, (iv) Eddie Sullivan, President—SAB Biotherapeutics, Inc., and (v) Bruce Hirsh, Founder—Tailwind Global Strategies, LLC.

In February 2024, the Committee conducted a bipartisan staff delegation to Abu Dhabi, UAE to participate in the 13th WTO Ministerial Conference and to meet with officials and stakeholders from WTO member countries.

On March 26, 2024, the Department of the Treasury Office of Inspector General sent to the Committee its report on its audit of the U.S. Department of Homeland Security, Customs and Border Protection's investigations into the underpayment of duties as required by Section 112 of the Trade Facilitation and Trade Enforcement Act of 2015.

On March 29, 2024, the United States Trade Representative sent to the Committee the annual National Trade Estimate Report on Foreign Trade Barriers as required by section 1304 of the Omnibus Trade and Competitiveness Act of 1988, as amended.

On April 3, 2024, Customs and Border Protection sent to the committee its report on implementation of the Softwood Lumber Act of 2008 as required by Section 3301 of Title III, Trade, Subtitle D of the Food, Conservation, and Energy Act of 2008.

On April 16, 2024, the Committee held a hearing on the Biden Administration's 2024 Trade Policy Agenda, including the Biden Administration's trade enforcement agenda. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On April 25, 2024, the United States Trade Representative sent to the Committee its Special 301 Report pursuant to Section 182 of the Trade Act of 1974, as amended.

On June 20, 2024, the Department of the Treasury sent to the Committee a report concerning the macroeconomic and foreign exchange policies of major trading partners of the United States pursuant to the Omnibus Trade and Competitiveness Act of 1988, 22 U.S.C. § 5305, and Section 701 of the Trade Facilitation and Trade Enforcement Act of 2015, 19 U.S.C. § 4421.

On June 27, 2024, the International Trade Administration sent to the Committee its Semiannual Softwood Lumber Subsidies Report pursuant to Section 809(b) of Title VIII of the Tariff Act of 1930, as amended.

On July 1, 2024, the United States Trade Representative sent to the Committee a report on the implementation of the Environment Chapter of USMCA pursuant to section 816 of the United States-Mexico-Canada Agreement Implementation Act.

On July 1, 2024, the United States Trade Representative sent to the Committee its 2024 Report to Congress on the Operation of the USMCA with Respect to Automotive Goods pursuant to section 202A(g)(1)(B) of the United States-Mexico-Canada Agreement Implementation Act.

On July 7, 2024, the Interagency Labor Committee on Monitoring and Enforcement sent to the Committee its Report on Labor Monitoring and Enforcement under the USMCA pursuant to section 718 of the United States-Mexico-Canada Agreement Implementation Act.

On July 9, 2024, the Department of Homeland Security sent to the Committee its report on 2024 Updates to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People's Republic of China pursuant to Section 2 of the Uyghur Forced Labor Prevention Act.

On July 31, 2024, the Office of the United States Trade Representative sent to the Committee its 2024 Trade Enforcement Priorities Report.

On September 20, 2024, the Subcommittee on Trade held a hearing entitled "Protecting American Innovation by Establishing and Enforcing Strong Digital Trade Rules." Testimony was received from (i) Robert D. Atkinson, President—Information Technology and Innovation Foundation (ITIF), (ii) Olivia Walch, Chief Executive Officer—Arcascope, (iii) Evangelos Razis, Senior Manager—Workday, (iv) Adrian Shahbaz, Vice President of Research and Analysis—Freedom House, and (v) Eric Gottwald, Policy Specialist on Trade & Economic Globalization—AFL—CIO.

On November 14, 2024, the Department of the Treasury sent to the Committee a report concerning the macroeconomic and foreign exchange policies of major trading partners of the United States pursuant to the Omnibus Trade and Competitiveness Act of 1988, 22 U.S.C. 5305, and Section 701 of the Trade Facilitation and Trade Enforcement Act of 2015, 19 U.S.C. 4421.

c. China

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda, including the Biden Administration's trade policy with respect to China. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On April 18, 2023, the Committee held a hearing on countering China's trade and investment agenda. Testimony was received from (i) Thomas Duesterberg, Senior Fellow—Hudson Institute, (ii) Matthew P. Goodman, Senior Vice President for Economics—Center for Strategic and International Studies, (iii) Roy Houseman, Legislative Director—United Steelworkers, (iv) Mark McHargue, President—Nebraska Farm Bureau, and (v) Jamieson Greer, Partner, International Trade—King & Spaulding.

On May 9, 2023, the Committee held a field hearing on securing supply chains and protecting the American worker in Staten Island, NY. Testimony was received from (i) John Atkins, President—Global Containers Terminal, (ii) Dale Hemminger, Owner/Operator—Hemdale Farms Dairy and Greenhouses, (iii) Nury Turkel, Chair—United States International Religious Freedom, (iv) John Romano, CEO—Tronox, and (v) Thomas O'Shei, President—United Steel Workers Local 135.

On September 20, 2023, the Subcommittee on Trade held a hearing entitled "Reforming the Generalized System of Preferences to Safeguard U.S. Supply Chains and Combat China." Testimony was received from (i) Ed Gresser, Vice President and Director for Trade

and Global Markets—Progressive Policy Institute, (ii) Randall Spronk, Pork Producer, Former President—National Pork Producers Council, (iii) Fabian Garza, Vice President of Operations—Black Diamond Equipment, (iv) Nigel Cory, Associate Director, Information Technology & Innovation Foundation, and (v) Roy Houseman, Legislative Director, United Steel Workers.

On April 16, 2024, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s trade policy with respect to China. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On May 7, 2024, Chairman Jason Smith and Subcommittee on Trade Chairman Adrian Smith sent a letter to United States Trade Representative Katherine Tai demanding swift completion of the four-year review of the tariffs imposed because of the Investigation into China’s Act, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation under Section 301 of the Trade Act of 1974. On July 9, 2024, the Department of Homeland Security sent to the Committee its report on 2024 Updates to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People’s Republic of China pursuant to Section 2 of the Uyghur Forced Labor Prevention Act.

On September 24, 2024, the Department of Commerce Office of Inspector General sent to the Committee its report on its audit of the Bureau of Industry and Security titled BIS’ Export License Approval Process Reduces Risk of Threats from China’s Military-Civilian Fusion Strategy, but BIS Should Take Additional Steps to Mitigate Risks of Unauthorized Technology Release to China’s Military.

d. Tariff Policy

On March 24, 2023, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s tariff policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On April 18, 2023, the Committee held a hearing on countering China’s trade and investment agenda. Testimony was received from (i) Thomas Duesterberg, Senior Fellow—Hudson Institute, (ii) Matthew P. Goodman, Senior Vice President for Economics—Center for Strategic and International Studies, (iii) Roy Houseman, Legislative Director—United Steelworkers, (iv) Mark McHargue, President—Nebraska Farm Bureau, and (v) Jamieson Greer, Partner, International Trade—King & Spaulding.

On June 9, 2023, the International Trade Administration sent to the Committee its Semiannual Softwood Lumber Subsidies Report pursuant to Section 809(b) of Title VIII of the Tariff Act of 1930, as amended.

On July 10, 2023, the Committee held a field hearing on agriculture and supply chains in Kimball, MN. Testimony was received from (i) Don Schiefelbein, Past President—National Cattlemen’s Beef Association, (ii) Tom Bakk, Former Member—Minnesota State Legislature, (iii) Carolyn Olson, Vice President—Minnesota Farm Bureau Board of Directors, (iv) Brad Vold, Owner—Dorrich Dairy, and (v) Gary Wertish, President—Minnesota Farmers Union.

On September 20, 2023, the Subcommittee on Trade held a hearing entitled “Reforming the Generalized System of Preferences to Safeguard U.S. Supply Chains and Combat China.” Testimony was received from (i) Ed Gresser, Vice President and Director for Trade and Global Markets—Progressive Policy Institute, (ii) Randall Spronk, Pork Producer, Former President—National Pork Producers Council, (iii) Fabian Garza, Vice President of Operations—Black Diamond Equipment, (iv) Nigel Cory, Associate Director, Information Technology & Innovation Foundation, and (v) Roy Houseman, Legislative Director, United Steel Workers.

On April 16, 2024, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s tariff policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

e. Implemented Trade Agreements

On February 1, 2023, the International Trade Administration sent to the Committee the Administration’s Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Rounds Agreements Act. In March 2023, Committee Chairman Jason Smith led a bipartisan Congressional delegation to Mexico, Ecuador, and Guyana to discuss issues related to bilateral energy trade, U.S. exports, and regulatory impacts on the region, as well as to meet with officials and stakeholders from those countries.

On July 10, 2023, the Committee held a field hearing on agriculture and supply chains in Kimball, MN. Testimony was received from (i) Don Schiefelbein, Past President—National Cattlemen’s Beef Association, (ii) Tom Bakk, Former Member—Minnesota State Legislature, (iii) Carolyn Olson, Vice President—Minnesota Farm Bureau Board of Directors, (iv) Brad Vold, Owner—Dorrich Dairy, and (v) Gary Wertish, President—Minnesota Farmers Union.

On December 19, 2023, the United States Trade Representative sent to the Committee the Fifteenth Report on the Operation of the Caribbean Basin Economic Recovery Act as required by section 212(f) of the Caribbean Basin Economic Recovery Act.

On December 26, 2023, the Environmental Protection Agency sent to the Committee a report on the agency’s activities carried out pursuant to Section 821 of the United States-Mexico-Canada Agreement.

On January 2, 2024, the United States Trade Representative sent to the Committee a preliminary list of individuals eligible to serve on binational panels under Annex 10–B.1 of the USMCA and a preliminary list of sitting and former federal judges eligible to serve on Extraordinary Challenge Committees under USMCA Annex 10–B.3 and Special Committees under USMCA Article 10.13 pursuant to section 412(c)(3)(B) of the United States-Mexico-Canada Agreement.

On January 9, 2024, the Interagency Labor Committee on Monitoring and Enforcement sent to the Committee its Report on Labor Monitoring and Enforcement under the USMCA pursuant to section 718 of the United States-Mexico-Canada Agreement Implementation Act.

On February 1, 2024, the United States Trade Representative and the Department of Commerce jointly sent to the Committee the

Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

In August 2024, Committee Chairman Jason Smith led a bipartisan Congressional delegation to Argentina, Paraguay, and Chile to discuss deepening economic relations and bilateral trade ties, as well as to meet with officials and stakeholders from those countries.

On July 1, 2024, the United States Trade Representative sent to the Committee a report on the implementation of the Environment Chapter of USMCA pursuant to section 816 of the United States-Mexico-Canada Agreement Implementation Act.

On July 1, 2024, the United States Trade Representative sent to the Committee its 2024 Report to Congress on the Operation of the USMCA with Respect to Automotive Goods pursuant to section 202A(g)(1)(B) of the United States-Mexico-Canada Agreement Implementation Act.

On July 7, 2024, the Interagency Labor Committee on Monitoring and Enforcement sent to the Committee its Report on Labor Monitoring and Enforcement under the USMCA pursuant to section 718 of the United States-Mexico-Canada Agreement Implementation Act.

On September 26, 2024, the Office of the United States Trade Representative sent to the Committee a report on the Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States Regarding Trade Between the United States of America and Taiwan pursuant to section 6(b) of the United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act.

On September 30, 2024, the United States International Trade Commission sent to the Committee its Andean Trade Preference Act (ATPA): Impact on U.S. Industries and Consumers and on Drug Crop Eradication and Crop Substitution, 2023 report pursuant to section 206(a) of the Andean Trade Preference Act.

f. Miscellaneous Tariff Bill

The Miscellaneous Tariff Bill (MTB) expired on December 31, 2020, as set forth in the American Manufacturing Competitiveness Act of 2016. The Committee did not receive any analysis of MTB petitions from the Department of Commerce or the International Trade Commission during the 118th Congress.

g. Trade Remedies

On February 1, 2023, the International Trade Administration sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On June 9, 2023, the International Trade Administration sent to the Committee its Semiannual Softwood Lumber Subsidies Report pursuant to Section 809(b) of Title VIII of the Tariff Act of 1930, as amended.

On February 1, 2024, the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On June 27, 2024, the International Trade Administration sent to the Committee its Semiannual Softwood Lumber Subsidies Report pursuant to Section 809(b) of Title VIII of the Tariff Act of 1930, as amended.

h. Preference Programs

In March 2023, Committee Chairman Jason Smith led a bipartisan Congressional delegation to Mexico, Ecuador, and Guyana to discuss issues related to bilateral energy trade, U.S. exports, and regulatory impacts on the region, as well as to meet with officials and stakeholders from those countries.

On June 16, 2023, the United States Trade Representative sent to the Committee its annual report on the implementation of the Technical Assistance Improvement and Compliance Needs Assessment and Remediation (TAICNAR) program pursuant to section 213A(e)(5) of the Caribbean Basin Economic Recovery Act, as amended by the Haitian Hemispheric Opportunity through Partnership Encouragement Act of 2008.

On September 20, 2023, the Subcommittee on Trade held a hearing entitled “Reforming the Generalized System of Preferences to Safeguard U.S. Supply Chains and Combat China.” Testimony was received from (i) Ed Gresser, Vice President and Director for Trade and Global Markets—Progressive Policy Institute, (ii) Randall Spronk, Pork Producer, Former President—National Pork Producers Council, (iii) Fabian Garza, Vice President of Operations—Black Diamond Equipment, (iv) Nigel Cory, Associate Director, Information Technology & Innovation Foundation, and (v) Roy Houseman, Legislative Director, United Steel Workers.

In November 2023, the Committee conducted a bipartisan staff delegation to South Africa to participate in the African Growth and Opportunity Act (AGOA) Forum.

On December 19, 2023, the United States Trade Representative sent to the Committee the Fifteenth Report on the Operation of the Caribbean Basin Economic Recovery Act as required by section 212(f) of the Caribbean Basin Economic Recovery Act.

On February 23, 2024, the United States Trade Representative sent to the Committee the 2024 report to Congress on the trade preferences for Nepal pursuant to Section 915(e) of the Trade Facilitation and Trade Enforcement Act of 2015.

In March 2024, Committee Chairman Jason Smith led a bipartisan Congressional delegation to Egypt, Mauritius, Madagascar, and Benin to discuss bilateral and regional issues relating to international trade, taxation, and energy policy, as well as to meet with officials and stakeholders from those countries.

On June 18, 2024, the United States Trade Representative sent to the Committee its annual report on the implementation of the Technical Assistance Improvement and Compliance Needs Assessment and Remediation (TAICNAR) program pursuant to section 213A(e)(5) of the Caribbean Basin Economic Recovery Act, as amended by the Haitian Hemispheric Opportunity through Partnership Encouragement Act of 2008.

On June 12, 2024, the Subcommittee on Trade held a hearing entitled “Looking Beyond 2025 for Trade with Sub-Saharan Africa, Haiti, and Others.” Testimony was received from (i) Skip Richmond, Founder and Co-CEO—DTRT Apparel Group, (ii) Daniel

Runde, Senior Vice President and Schreyer Chair in Global Analysis—Center for Strategic and International Studies, (iii) Af Nasser, Vice President of Sourcing & COE—Cintas Corporation, and (iv) Marggie Peters Muhika, Deputy Regional Director of Africa—Solidarity Center.

On June 27, 2024, the Office of the United States Trade Representative sent to the Committee its 2024 Biennial Report on the Implementation of the African Growth and Opportunity Act.

In August 2024, Committee Chairman Jason Smith led a bipartisan Congressional delegation to Argentina, Paraguay, and Chile to discuss deepening economic relations and bilateral trade ties, as well as to meet with officials and stakeholders from those countries.

On September 30, 2024, the United States International Trade Commission sent to the Committee its Andean Trade Preference Act (ATPA): Impact on U.S. Industries and Consumers and on Drug Crop Eradication and Crop Substitution, 2023 report pursuant to section 206(a) of the Andean Trade Preference Act.

i. Agriculture

On February 15, 2023, Chairman Jason Smith and Subcommittee on Trade Chairman Adrian Smith sent a letter to United States Trade Representative Katherine Tai and Secretary of Agriculture Tom Vilsack expressing concerns about Mexico's restrictions on imports of corn and other agricultural biotechnology products from the United States and urging enforcement action under USMCA.

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda, including the Biden Administration's agricultural trade policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On April 18, 2023, the Committee held a hearing on countering China's trade and investment agenda. Testimony was received from (i) Thomas Duesterberg, Senior Fellow—Hudson Institute, (ii) Matthew P. Goodman, Senior Vice President for Economics—Center for Strategic and International Studies, (iii) Roy Houseman, Legislative Director—United Steelworkers, (iv) Mark McHargue, President—Nebraska Farm Bureau, and (v) Jamieson Greer, Partner, International Trade—King & Spaulding.

On May 9, 2023, the Committee held a field hearing on securing supply chains and protecting the American worker in Staten Island, NY. Testimony was received from (i) John Atkins, President—Global Containers Terminal, (ii) Dale Hemminger, Owner/Operator—Hemdale Farms Dairy and Greenhouses, (iii) Nury Turkel, Chair—United States International Religious Freedom, (iv) John Romano, CEO—Tronox, and (v) Thomas O'Shei, President—United Steel Workers Local 135.

On July 10, 2023, the Committee held a field hearing on agriculture and supply chains in Kimball, MN. Testimony was received from (i) Don Schiefelbein, Past President—National Cattlemen's Beef Association, (ii) Tom Bakk, Former Member—Minnesota State Legislature, (iii) Carolyn Olson, Vice President—Minnesota Farm Bureau Board of Directors, (iv) Brad Vold, Owner—Dorrich Dairy, and (v) Gary Wertish, President—Minnesota Farmers Union.

On September 20, 2023, the Subcommittee on Trade held a hearing entitled “Reforming the Generalized System of Preferences to Safeguard U.S. Supply Chains and Combat China.” Testimony was received from (i) Ed Gresser, Vice President and Director for Trade and Global Markets—Progressive Policy Institute, (ii) Randall Spronk, Pork Producer, Former President—National Pork Producers Council, (iii) Fabian Garza, Vice President of Operations—Black Diamond Equipment, (iv) Nigel Cory, Associate Director, Information Technology & Innovation Foundation, and (v) Roy Houseman, Legislative Director, United Steel Workers.

On February 5, 2024, Chairman Jason Smith sent a letter to U.S. International Trade Commission (USITC) Chairman David Johanson requesting that the USITC investigate and produce a report on the global competitiveness of the U.S. rice industry.

On April 16, 2024, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s agricultural trade policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

j. Manufacturing

On March 24, 2023, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s trade and manufacturing policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On April 18, 2023, the Committee held a hearing on countering China’s trade and investment agenda. Testimony was received from (i) Thomas Duesterberg, Senior Fellow—Hudson Institute, (ii) Matthew P. Goodman, Senior Vice President for Economics—Center for Strategic and International Studies, (iii) Roy Houseman, Legislative Director—United Steelworkers, (iv) Mark McHargue, President—Nebraska Farm Bureau, and (v) Jamieson Greer, Partner, International Trade—King & Spaulding.

On May 9, 2023, the Committee held a field hearing on securing supply chains and protecting the American worker in Staten Island, NY. Testimony was received from (i) John Atkins, President—Global Containers Terminal, (ii) Dale Hemminger, Owner/Operator—Hemdale Farms Dairy and Greenhouses, (iii) Nury Turkel, Chair—United States International Religious Freedom, (iv) John Romano, CEO—Tronox, and (v) Thomas O’Shei, President—United Steel Workers Local 135.

On May 25, 2023, the Trade Subcommittee held a hearing entitled “Modernizing Customs Policies to Protect American Workers and Secure Supply Chains.” Testimony was received from (i) Brenda Smith, Global Director of Government Outreach—Expeditors International, (ii) Michael Kanko, Chief Executive Officer—ImportGenius, (iii) Fred Ferguson, Vice President of Public Affairs—Vista Outdoor, (iv) Michael Stumo, Chief Executive Officer—Coalition for a Prosperous America, and (v) Martina Vandenberg, Founder and President—Human Trafficking Legal Center.

On September 20, 2023, the Subcommittee on Trade held a hearing entitled “Reforming the Generalized System of Preferences to Safeguard U.S. Supply Chains and Combat China.” Testimony was received from (i) Ed Gresser, Vice President and Director for Trade

and Global Markets—Progressive Policy Institute, (ii) Randall Spronk, Pork Producer, Former President—National Pork Producers Council, (iii) Fabian Garza, Vice President of Operations—Black Diamond Equipment, (iv) Nigel Cory, Associate Director, Information Technology & Innovation Foundation, and (v) Roy Houseman, Legislative Director, United Steel Workers.

On April 16, 2024, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s trade and manufacturing policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On July 1, 2024, the United States Trade Representative sent to the Committee its 2024 Report to Congress on the Operation of the USMCA with Respect to Automotive Goods pursuant to section 202A(g)(1)(B) of the United States-Mexico-Canada Agreement Implementation Act.

On July 9, 2024, the Department of Homeland Security sent to the Committee its report on 2024 Updates to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People’s Republic of China pursuant to Section 2 of the Uyghur Forced Labor Prevention Act.

On September 30, 2024, the United States International Trade Commission sent to the Committee a report titled Apparel: Export Competitiveness of Certain Foreign Suppliers to The United States.

k. Services

On March 24, 2023, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s services trade policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On April 16, 2024, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda, including the Biden Administration’s services trade policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On July 11, 2024, Chairman Jason Smith, Subcommittee on Trade Chairman Adrian Smith, Co-Chair of the Digital Trade Caucus Darin LaHood, and all other Majority Members of the Ways and Means Committee sent a letter to United States Trade Representative Katherine Tai urging a swift response to Canada’s decision to implement a discriminatory digital services tax (DST). The letter called for an investigation under Section 301 of the Trade Act of 1974, arguing that Canada’s DST unfairly targets U.S. companies and undermines the bilateral economic relationship between the two nations.

On September 20, 2024, the Subcommittee on Trade held a hearing entitled “Protecting American Innovation by Establishing and Enforcing Strong Digital Trade Rules.” Testimony was received from (i) Robert D. Atkinson, President—Information Technology and Innovation Foundation (ITIF), (ii) Olivia Walch, Chief Executive Officer—Arcascope, (iii) Evangelos Razis, Senior Manager—Workday, (iv) Adrian Shahbaz, Vice President of Research and Analysis—Freedom House, and (v) Eric Gottwald, Policy Specialist on Trade & Economic Globalization—AFL-CIO.

l. Digital Trade and E-Commerce

On March 24, 2023, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda, including the Biden Administration's digital trade policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On February 7, 2024, the Subcommittee on Trade held a hearing entitled "Advancing America's Interests at the World Trade Organization's 13th Ministerial Meeting." Testimony was received from (i) Dennis Shea, Executive Director—J. Ronald Terwilliger Center for Housing Policy, Bipartisan Policy Center; former Deputy U.S. Trade Representative and U.S. Ambassador to the World Trade Organization, (ii) Bobby Hanks, CEO—Supreme Rice; Chair—International Trade Policy Committee, USA Rice Federation, (iii) Kelly Ann Shaw, Partner—Hogan Lovells; Lecturer in Law—Columbia Law School; former Deputy Assistant to the President for International Economics, (iv) Eddie Sullivan, President—SAB Biotherapeutics, Inc., and (v) Bruce Hirsh, Founder—Tailwind Global Strategies, LLC.

In February 2024, the Committee conducted a bipartisan staff delegation to Abu Dhabi, UAE to participate in the 13th WTO Ministerial Conference and to meet with officials and stakeholders from WTO member countries. Among the topics discussed were the WTO Joint Statement Initiative on E-Commerce negotiations and the WTO moratorium on customs duties on electronics transmissions.

On April 16, 2024, the Committee held a hearing on the Biden Administration's 2023 Trade Policy Agenda, including the Biden Administration's digital trade policy. United States Trade Representative Katherine Tai testified before the Committee on the Administration's views on these issues.

On July 11, 2024, Chairman Jason Smith, Subcommittee on Trade Chairman Adrian Smith, Co-Chair of the Digital Trade Caucus Darin LaHood, and all other Majority Members of the Ways and Means Committee sent a letter to United States Trade Representative Katherine Tai urging a swift response to Canada's decision to implement a discriminatory digital services tax (DST). The letter called for an investigation under Section 301 of the Trade Act of 1974, arguing that Canada's DST unfairly targets U.S. companies and undermines the bilateral economic relationship between the two nations.

On September 20, 2024, the Subcommittee on Trade held a hearing entitled "Protecting American Innovation by Establishing and Enforcing Strong Digital Trade Rules." Testimony was received from (i) Robert D. Atkinson, President—Information Technology and Innovation Foundation (ITIF), (ii) Olivia Walch, Chief Executive Officer—Arcascope, (iii) Evangelos Razis, Senior Manager—Workday, (iv) Adrian Shahbaz, Vice President of Research and Analysis—Freedom House, and (v) Eric Gottwald, Policy Specialist on Trade & Economic Globalization—AFL-CIO.

m. WTO Oversight

On February 1, 2023, the International Trade Administration sent to the Committee the Administration's Annual Report on Sub-

sidies Enforcement pursuant to section 281(f)(4) of the Uruguay Rounds Agreements Act.

On December 22, 2023, the International Trade Administration sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Rounds Agreements Act.

On February 1, 2024, the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On February 7, 2024, the Subcommittee on Trade held a hearing entitled "Advancing America's Interests at the World Trade Organization's 13th Ministerial Meeting." Testimony was received from (i) Dennis Shea, Executive Director—J. Ronald Terwilliger Center for Housing Policy, Bipartisan Policy Center; former Deputy U.S. Trade Representative and U.S. Ambassador to the World Trade Organization, (ii) Bobby Hanks, CEO—Supreme Rice; Chair—International Trade Policy Committee, USA Rice Federation, (iii) Kelly Ann Shaw, Partner—Hogan Lovells; Lecturer in Law—Columbia Law School; former Deputy Assistant to the President for International Economics, (iv) Eddie Sullivan, President—SAB Biotherapeutics, Inc., and (v) Bruce Hirsh, Founder—Tailwind Global Strategies, LLC.

In February 2024, the Committee conducted a bipartisan staff delegation to Abu Dhabi, UAE to participate in the 13th WTO Ministerial Conference and to meet with officials and stakeholders from WTO member countries.

On June 18, 2024, the Office of the United States Trade Representative sent to the Committee a report on special and differential treatment at the World Trade Organization as required by Section 5413(d)(1) of the National Defense Authorization Act for Fiscal Year 2024.

On September 20, 2024, the Subcommittee on Trade held a hearing entitled "Protecting American Innovation by Establishing and Enforcing Strong Digital Trade Rules." Testimony was received from (i) Robert D. Atkinson, President—Information Technology and Innovation Foundation (ITIF), (ii) Olivia Walch, Chief Executive Officer—Arcascope, (iii) Evangelos Razis, Senior Manager—Workday, (iv) Adrian Shahbaz, Vice President of Research and Analysis—Freedom House, and (v) Eric Gottwald, Policy Specialist on Trade & Economic Globalization—AFL-CIO.

n. Trade Sanctions

On May 9, 2023, the Committee held a field hearing on securing supply chains and protecting the American worker in Staten Island, NY. Testimony was received from (i) John Atkins, President—Global Containers Terminal, (ii) Dale Hemminger, Owner/Operator—Hemdale Farms Dairy and Greenhouses, (iii) Nury Turkel, Chair—United States International Religious Freedom, (iv) John Romano, CEO—Tronox, and (v) Thomas O'Shei, President—United Steel Workers Local 135.

On May 25, 2023, the Trade Subcommittee held a hearing entitled "Modernizing Customs Policies to Protect American Workers and Secure Supply Chains." Testimony was received from (i) Brenda Smith, Global Director of Government Outreach—Expeditors

International, (ii) Michael Kanko, Chief Executive Officer—ImportGenius, (iii) Fred Ferguson, Vice President of Public Affairs—Vista Outdoor, (iv) Michael Stumo, Chief Executive Officer—Coalition for a Prosperous America, and (v) Martina Vandenberg, Founder and President—Human Trafficking Legal Center.

On September 15, 2023, the Department of State sent to the Committee a report on Burma’s timber trade pursuant to section 12 of the Block Burmese Junta’s Anti-Democratic Efforts Act of 2008.

On December 1, 2023, the Department of Commerce sent to the Committee its Report to Congress on Russia Anti-Bribery Reporting and Assistance pursuant to section 202(b)(2) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 20, 2023, the United States Trade Representative sent to the Committee the 2023 Report to Congress on Russia’s WTO Compliance pursuant to Section 201(a) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On July 9, 2024, the Department of Homeland Security sent to the Committee its report on 2024 Updates to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People’s Republic of China pursuant to Section 2 of the Uyghur Forced Labor Prevention Act.

o. Trade Adjustment Assistance

On July 9, 2024, the Department of Labor sent to the Committee its Fiscal Year (FY) 2023 Annual Report of the Trade Adjustment Assistance (TAA) for Workers Program pursuant to Section 249B(d) of the Trade Act of 1974, as amended.

p. Priorities of the Office of the United States Trade Representative (USTR)

On February 15, 2023, Chairman Jason Smith and Subcommittee on Trade Chairman Adrian Smith sent a letter to United States Trade Representative Katherine Tai and Secretary of Agriculture Tom Vilsack expressing concerns about Mexico’s restrictions on imports of corn and other agricultural biotechnology products from the United States and urging enforcement action under USMCA.

On February 28, 2023, the Office of the United States Trade Representative sent to the Committee its 2023 Trade Policy Agenda and 2022 Annual Report of the President of the United States on the Trade Agreements Program pursuant to Section 163 of the Trade Act of 1974, as amended.

On March 24, 2023, the Committee held a hearing on the Biden Administration’s 2023 Trade Policy Agenda. United States Trade Representative Katherine Tai testified before the Committee on the Administration’s views on these issues.

On March 31, 2023, the United States Trade Representative sent to the Committee the annual National Trade Estimate Report on Foreign Trade Barriers as required by section 1304 of the Omnibus Trade and Competitiveness Act of 1988, as amended.

On April 26, 2023, the United States Trade Representative sent to the Committee its Special 301 Report pursuant to Section 182 of the Trade Act of 1974, as amended.

On June 16, 2023, the United States Trade Representative sent to the Committee its annual report on the implementation of the Technical Assistance Improvement and Compliance Needs Assessment and Remediation (TAICNAR) program pursuant to section 213A(e)(5) of the Caribbean Basin Economic Recovery Act, as amended by the Haitian Hemispheric Opportunity through Partnership Encouragement Act of 2008.

On July 31, 2023, the United States Trade Representative sent to the Committee its 2023 Trade Enforcement Priorities Report pursuant to section 601 of the Trade Facilitation and Enforcement Act of 2015.

On December 19, 2023, the United States Trade Representative sent to the Committee the Fifteenth Report on the Operation of the Caribbean Basin Economic Recovery Act as required by section 212(f) of the Caribbean Basin Economic Recovery Act.

On December 20, 2023, the United States Trade Representative sent to the Committee the 2023 Report to Congress on Russia's WTO Compliance pursuant to Section 201(a) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On January 2, 2024, the United States Trade Representative sent to the Committee a preliminary list of individuals eligible to serve on binational panels under Annex 10–B.1 of the USMCA and a preliminary list of sitting and former federal judges eligible to serve on Extraordinary Challenge Committees under USMCA Annex 10–B.3 and Special Committees under USMCA Article 10.13 pursuant to section 412(c)(3)(B) of the United States-Mexico-Canada Agreement.

On January 29, 2024, the Office of the United States Trade Representative sent to the Committee its 2023 Review of Notorious Markets for Counterfeiting and Piracy.

On February 1, 2024, the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration's Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On February 23, 2024, the United States Trade Representative sent to the Committee the 2024 report to Congress on the trade preferences for Nepal pursuant to Section 915(e) of the Trade Facilitation and Trade Enforcement Act of 2015.

On February 28, 2023, the Office of the United States Trade Representative sent to the Committee its 2023 Trade Policy Agenda and 2022 Annual Report of the President of the United States on the Trade Agreements Program pursuant to Section 163 of the Trade Act of 1974, as amended.

On March 12, 2024, the United States Trade Representative sent to the Committee its Congressional Budget Justification for Fiscal Year 2025.

On March 29, 2024, the United States Trade Representative sent to the Committee the annual National Trade Estimate Report on Foreign Trade Barriers as required by section 1304 of the Omnibus Trade and Competitiveness Act of 1988, as amended.

On April 16, 2024, the Committee held a hearing on the Biden Administration's 2024 Trade Policy Agenda. United States Trade Representative Katherine Tai testified before the Committee regarding various aspects of the Administration's agenda.

On April 24, 2024, the United States Trade Representative sent to the Committee a draft of its Special 301 Report pursuant to Section 182 of the Trade Act of 1974, as amended.

On May 7, 2024, Chairman Jason Smith and Subcommittee on Trade Chairman Adrian Smith sent a letter to United States Trade Representative (USTR) Katherine Tai asking for the completion of the USTR's required four-year review of Section 301 of the Trade Act of 1974's China tariffs. The letter was prompted by a delay in the completion of the review. The letter called for the report to contain significant and substantive proposals for addressing the challenges in the bilateral trade relationship.

On June 18, 2024, the Office of the United States Trade Representative sent to the Committee a report on special and differential treatment at the World Trade Organization as required by Section 5413(d)(1) of the National Defense Authorization Act for Fiscal Year 2024.

On June 18, 2024, the United States Trade Representative sent to the Committee its annual report on the implementation of the Technical Assistance Improvement and Compliance Needs Assessment and Remediation (TAICNAR) program pursuant to section 213A(e)(5) of the Caribbean Basin Economic Recovery Act, as amended by the Haitian Hemispheric Opportunity through Partnership Encouragement Act of 2008.

On July 1, 2024, the United States Trade Representative sent to the Committee a report on the implementation of the Environment Chapter of USMCA pursuant to section 816 of the United States-Mexico-Canada Agreement Implementation Act.

On July 1, 2024, the United States Trade Representative sent to the Committee its 2024 Report to Congress on the Operation of the USMCA with Respect to Automotive Goods pursuant to section 202A(g)(1)(B) of the United States-Mexico-Canada Agreement Implementation Act.

On July 11, 2024, Chairman Jason Smith, Subcommittee on Trade Chairman Adrian Smith, Co-Chair of the Digital Trade Caucus Darin LaHood, and all other Majority Members of the Ways and Means Committee sent a letter to United States Trade Representative Katherine Tai urging a swift response to Canada's decision to implement a discriminatory digital services tax (DST). The letter called for an investigation under Section 301 of the Trade Act of 1974, arguing that Canada's DST unfairly targets U.S. companies and undermines the bilateral economic relationship between the two nations.

On July 31, 2024, the Office of the United States Trade Representative sent to the Committee its 2024 Trade Enforcement Priorities Report.

On September 26, 2024, the Office of the United States Trade Representative sent to the Committee a report on the Agreement Between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States Regarding Trade Between the United States of America and Taiwan

pursuant to section 6(b) of the United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act.

q. Priorities of U.S. Customs and Border Protection (CBP)

On May 9, 2023, the Committee held a field hearing on securing supply chains and protecting the American worker in Staten Island, NY. Testimony was received from (i) John Atkins, President—Global Containers Terminal, (ii) Dale Hemminger, Owner/Operator—Hemdale Farms Dairy and Greenhouses, (iii) Nury Turkel, Chair—United States International Religious Freedom, (iv) John Romano, CEO—Tronox, and (v) Thomas O'Shei, President—United Steel Workers Local 135.

On May 25, 2023, the Trade Subcommittee held a hearing entitled “Modernizing Customs Policies to Protect American Workers and Secure Supply Chains.” Testimony was received from (i) Brenda Smith, Global Director of Government Outreach—Expeditors International, (ii) Michael Kanko, Chief Executive Officer—ImportGenius, (iii) Fred Ferguson, Vice President of Public Affairs—Vista Outdoor, (iv) Michael Stumo, Chief Executive Officer—Coalition for a Prosperous America, and (v) Martina Vandenberg, Founder and President—Human Trafficking Legal Center.

On March 26, 2024, the Department of the Treasury Office of Inspector General sent to the Committee its report on its audit of the U.S. Department of Homeland Security, Customs and Border Protection's investigations into the underpayment of duties as required by Section 112 of the Trade Facilitation and Trade Enforcement Act of 2015.

On April 3, 2024, Customs and Border Protection sent to the committee its report on CBP's implementation of the Softwood Lumber Act of 2008 as required by Section 3301 of Title III, Trade, Subtitle D of the Food, Conservation, and Energy Act of 2008.

On April 16, 2024, U.S. Immigration and Customs Enforcement sent to the committee a report on the prohibition of importation of products of forced or prison labor from the People's Republic of China pursuant to section 505 of the Normal Trade Relations for the People's Republic of China, Pub. L 106–286 (2000) (the Act).

On June 20, 2024, the Department of the Treasury sent to the Committee a report concerning the macroeconomic and foreign exchange policies of major trading partners of the United States pursuant to the Omnibus Trade and Competitiveness Act of 1988, 22 U.S.C. § 5305, and Section 701 of the Trade Facilitation and Trade Enforcement Act of 2015, 19 U.S.C. § 4421.

On July 9, 2024, the Department of Homeland Security sent to the Committee its report on 2024 Updates to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People's Republic of China pursuant to Section 2 of the Uyghur Forced Labor Prevention Act.

On July 3, 2024, the Department of Homeland Security sent to the Committee a report on Section 907, the Trade Facilitation and Trade Enforcement Act of 2015, which requires CBP to report to Congress within one year of entering into fee agreements for the provisions of certain CBP services, and annually thereafter until termination of the program.

On August 27, 2024, the Department of Homeland Security sent to the Committee a report pursuant to the legislative requirement

in Title VIII, Section 4(c)(9)(A) of the Trade Facilitation and Trade Enforcement Act of 2015, including import restrictions on archaeological and ethnological materials from Peru, Belize, Libya, and Cambodia.

On September 10, 2024, the Department of the Treasury sent to the Committee a notification of action that Secretary Yellen would take to modify the allocation of authority related to “Customs revenue function” as between the Department of the Treasury and the Department of Homeland Security pursuant to section 412 of the Homeland Security Act of 2002.

r. Priorities of the U.S. Department of Commerce

On January 10, 2023, the Department of Commerce Office of Inspector General sent to the Committee its report on the Bureau of Industry and Security’s Law Enforcement Oversight Policies and Procedures.

On February 1, 2023, the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration’s Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Rounds Agreements Act.

On March 30, 2023, the Department of Commerce Office of Inspector General sent to the Committee its Semiannual Report to Congress.

On June 9, 2023, the International Trade Administration sent to the Committee its Semiannual Softwood Lumber Subsidies Report pursuant to Section 809(b) of Title VIII of the Tariff Act of 1930, as amended.

On October 13, 2023, the Department of Commerce Office of Inspector General sent to the Committee its Report on Top Management and Performance Challenges Facing the Department of Commerce in Fiscal Year 2024 pursuant to 31 U.S.C. § 3516(d).

On November 28, 2023, the Department of Commerce Office of Inspector General sent to the Committee its Semiannual Report to Congress.

On December 1, 2023, the Department of Commerce sent to the Committee its Report to Congress on Russia Anti-Bribery Reporting and Assistance pursuant to section 202(b)(2) of the Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.

On December 21, 2023, the Department of Commerce Office of the Chief Financial Officer and Assistant Secretary for Administration sent to the Committee a copy of the renewal charter for the President’s Advisory Council on Doing Business in Africa in accordance with the provisions of the Federal Advisory Committee Act.

On February 1, 2024, the United States Trade Representative and the Department of Commerce jointly sent to the Committee the Administration’s Annual Report on Subsidies Enforcement pursuant to section 281(f)(4) of the Uruguay Round Agreements Act.

On February 13, 2024, the Department of Commerce sent to the Committee a report listing all known conflict mineral processing facilities worldwide as required by Section 1502(d)(3) of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

On May 30, 2024, the Department of Commerce Office of Inspector General sent to the Committee its Semiannual Report to Congress.

On June 27, 2024, the International Trade Administration sent to the Committee its Semiannual Softwood Lumber Subsidies Report pursuant to Section 809(b) of Title VIII of the Tariff Act of 1930, as amended.

On September 24, 2024, the Department of Commerce Office of Inspector General sent to the Committee its report on its audit of the Bureau of Industry and Security titled BIS' Export License Approval Process Reduces Risk of Threats from China's Military-Civilian Fusion Strategy, but BIS Should Take Additional Steps to Mitigate Risks of Unauthorized Technology Release to China's Military.

On October 17, 2024, the Department of Commerce Office of Inspector General sent to the Committee its report titled Top Management and Performance Challenges Facing the Department of Commerce in FY 2025 pursuant to 31 U.S.C. § 3516(d).

s. Priorities of the United States International Trade Commission

On February 5, 2024, Chairman Jason Smith sent a letter to U.S. International Trade Commission (USITC) Chairman David Johanson requesting that the USITC investigate and produce a report on the global competitiveness of the U.S. rice industry.

On March 11, 2024, the International Trade Commission sent to the Committee its combined Annual Performance Plan for Fiscal Year 2024–25 and Annual Performance Report for FY 2023, and its Congressional Budget Justification for FY 2025.

On September 30, 2024, the United States International Trade Commission sent to the Committee its Andean Trade Preference Act (ATPA): Impact on U.S. Industries and Consumers and on Drug Crop Eradication and Crop Substitution, 2023 report pursuant to section 206(a) of the Andean Trade Preference Act.

On September 30, 2024, the United States International Trade Commission sent to the Committee a report titled Apparel: Export Competitiveness of Certain Foreign Suppliers to The United States.

B. ADDITIONAL OVERSIGHT ACTIVITIES UNDERTAKEN

1. HUNTER BIDEN INVESTIGATION AND THE IMPEACHMENT INVESTIGATION INTO PRESIDENT JOSEPH R. BIDEN

Chairman Smith, Ranking Member Neal, and the Chairs and Ranking Members of other House and Senate Committees received a letter on April 19, 2023, from counsel for an IRS employee, who was later identified as Criminal Supervisory Special Agent Gary Shapley.² That letter outlined, in very general terms, the nature of information Mr. Shapley wished to share with the Committee, including information that would:

- (1) Contradict sworn testimony provided to Congress by a senior political official;
- (2) Identify unmitigated conflicts of interest; and
- (3) Provide examples of preferential treatment based on political considerations.

Counsel for Mr. Shapley offered to provide a proffer to the Committee to outline the nature of the testimony Mr. Shapley could

²Statement from Chairman Smith on IRS Whistleblower Outreach, H. Comm. on Ways and Means (Apr. 19, 2023), <https://waysandmeans.house.gov/statement-from-chairman-smith-on-irs-whistleblower-outreach/>.

provide. The Chairman properly authorized counsel to do so under Section 6103.

On May 5, 2023, Committee staff received that attorney proffer, which disclosed that the subject of the investigation was R. Hunter Biden. Majority and minority staff were designated by Chairman Smith under 26 U.S.C. § 6103 (“Section 6103”) to receive the information; both majority and minority staff were present at the attorney proffer and were afforded equal opportunity to ask questions. After receiving the proffer, a voluntary interview of Mr. Shapley was scheduled for later in May.

On May 15, 2023, the Committee received a letter from Mr. Shapley’s legal counsel notifying the Committee that he and his entire IRS investigative team had been removed from the ongoing and sensitive investigation about which Mr. Shapley sought to make a disclosure to Congress.³ The letter noted that Mr. Shapley was informed that the removal occurred at the request of the DOJ.⁴ Following that removal, the Committee learned that another IRS employee retained counsel and was interested in providing additional relevant information to the Committee.

On May 22, 2023, the Committee received a letter from Mr. Shapley’s legal counsel alleging that the IRS had taken further actions against Mr. Shapley.⁵

On May 24, 2023, the Committee received a letter from an IRS Criminal Investigator’s legal counsel noting that Whistleblower 2, who later identified himself as Joseph Ziegler, shared the concerns about the management of the high-profile case raised by Mr. Shapley.⁶ The letter also notes that despite Mr. Ziegler’s good faith efforts to engage in a dialogue with supervisors at the IRS about this case and the management of the case, to date, this has resulted in no constructive engagement.⁷ Rather, IRS management responded in a manner that raised significant alarm for Mr. Ziegler of possible retaliation.

On May 26, 2023, and June 1, 2023, Committee staff conducted voluntary transcribed interviews of Mr. Shapley and Mr. Ziegler. Each interview lasted for approximately seven hours. Majority and minority staff had equal opportunity to ask questions of the whistleblowers and were able to ask questions until none remained.

On June 22, 2023, the Committee held an executive session to consider materials protected by Section 6103, including the transcripts of the transcribed interviews of the two whistleblowers and two supplemental documents submitted by the whistleblowers.⁸ The minority also requested that the Committee include and consider a June 7, 2023, letter from IRS Commissioner Daniel Werfel

³Letter from Mark D. Lytle and Tristan Leavitt, Counsel to Mr. Shapley, to The Hon. Jason Smith, Chairman, H. Comm. on Ways and Means, The Hon. Jim Jordan, Chairman, H. Comm. on the Judiciary, et al. (May 15, 2023).

⁴Id.

⁵Letter from Tristan Leavitt and Mark D. Lytle to The Hon. Jason Smith, Chairman, H. Common Ways and Means, et al., (May 22, 2023).

⁶Letter from Dean Zerbe to The Hon. Jason Smith, Chairman, and The Hon. Richard Neal, Ranking Member, H. Common on Ways and Means, et al., (May 22, 2023).

⁷Id.

⁸H. Comm. on Ways and Means, Smith: Testimony of IRS Employees Reveals Biden IRS, DOJ Interfered in Tax Investigation of Hunter Biden, Revealing Preferential Treatment for Wealthy and Politically Connected (June 22, 2023), <https://gop-waysandmeans.house.gov/smith-testimony-of-irs-employees-reveals-biden-irs-doj-interfered-in-tax-investigation-of-hunter-biden-revealing-preferential-treatment-for-wealthy-and-politically-connected/>.

to Chairman Smith.⁹ The Committee voted to submit those materials to the U.S. House of Representatives and thereby make public all five documents. The Committee also voted to make a transcript of the closed executive session public.

On June 29, 2023, the Chairmen of the Committee on Ways and Means, the Committee on the Judiciary, and the Committee on Oversight and Accountability sent letters requesting interviews with 13 federal government employees—including two IRS officials—likely to have information relevant to Mr. Shapley’s and Mr. Ziegler’s allegations.¹⁰

The DOJ and IRS did not initially make any of the individuals available for interviews on a voluntary basis. Chairman Smith therefore issued deposition subpoenas to the two IRS employees—Michael Batdorf and Darrel Waldon.¹¹ After the subpoenas were issued, the IRS agreed to make Mr. Batdorf and Mr. Waldon available for voluntary transcribed interviews on a limited set of topics. Specifically, in advance of their interviews with the Committee, Mr. Batdorf and Mr. Waldon were directed by the IRS not to answer certain questions relevant to the Committee’s investigation.¹² During the interviews, IRS lawyers intervened on numerous occasions to instruct Mr. Batdorf and Mr. Waldon not to answer certain questions.¹³

The Committee has also requested documents and information from the DOJ, but very few responsive documents have been provided. In addition, the Committee has sought information from the TIGTA; the DOJ Inspector General (“DOJ OIG”); and the Office of Special Counsel (“OSC”), an independent agency that protects federal employees from prohibited personnel practices regarding investigations into the allegations of whistleblower retaliation.¹⁴

⁹ Id.

¹⁰ Letter from Chairmen Jason Smith, Jim Jordan, and James Comer, to Daniel Werfel, Commissioner, Internal Revenue Service (June 29, 2023).

¹¹ H. Comm. on Ways and Means, Ways and Means, Judiciary Committees Issue Subpoenas Compelling Witness Testimony on Political Interference and Preferential Treatment in Hunter Biden Investigation (Aug. 21, 2023), <https://waysandmeans.house.gov/ways-and-means-judiciary-committees-issue-subpoenas-compelling-witness-testimony-on-political-interference-and-preferential-treatment-in-hunter-biden-investigation/>.

¹² Testimony Authorization from Daniel Werfel, Commissioner, Internal Revenue Service, to Darrell Waldon, Director, Advanced Analytics & Innovation, Criminal Investigation, Internal Revenue Service (Sept. 7, 2023) (on file with Committee); Transcribed Interview of Darrell Waldon, Director, Advanced Analytics & Innovation, Internal Revenue Service Criminal Investigation at 9 (Sept. 8, 2023) (on file with Committee); Testimony Authorization from Daniel Werfel, Commissioner, Internal Revenue Service, to Michael Batdorf, Director of Field Operations, Southern Area, Criminal Investigation, Internal Revenue Service (Sept. 11, 2023) (on file with Committee); Transcribed Interview of Michael Batdorf, Director of Field Operations, Internal Revenue Service Criminal Investigation at 8 (Sept. 12, 2023) (on file with Committee).

¹³ See e.g., Memorandum for Darrell Waldon, Director, Advanced Analytics & Innovation, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 7, 2023); Memorandum for Michael Batdorf, Director of Field Operations, Southern Area, Criminal Investigation, from Daniel I. Werfel, Commissioner, Subject: Testimony Authorization (Sept. 11, 2023); Transcribed Interview of Darrell Waldon, Director, Advanced Analytics & Innovation, Internal Revenue Service Criminal Investigation at 9 (Sept. 8, 2023); Transcribed Interview of Michael Batdorf, Director of Field Operations, Internal Revenue Service Criminal Investigation at 8 (Sept. 12, 2023).

¹⁴ Letter from Chairmen Jason Smith and Jim Jordan to The Hon. J. Russell George, Treasury Inspector General for Tax Administration, U.S. Dept. of the Treasury (June 20, 2023); Letter from Chairmen Jason Smith and Jim Jordan to The Hon. Michael Horowitz, Inspector General, U.S. Dept. of Justice (June 20, 2023); Letter from Chairman Jason Smith, et al., to The Hon. Henry J. Kerner, Special Counsel, Office of Special Counsel (July 5, 2023); Letter from Chairmen Jason Smith, Jim Jordan, and James Comer to The Hon. J. Russell George, Treasury Inspector General for Tax Administration, U.S. Dept. of the Treasury (July 17, 2023); Letter from Chairmen Jason Smith, Jim Jordan, and James Comer to The Hon. Michael Horowitz, Inspector General, U.S. Dept. of Justice (July 17, 2023); Letter from Chairmen Jason Smith, Jim Jordan, and James Comer to The Hon. Michael Horowitz, Inspector General, U.S. Dept. of Justice (Aug. 22, 2023); Letter from Speaker Mike Johnson, Chairman Jason Smith, et al., to Karen Gorman,

On July 19, 2023, Mr. Shapley and Mr. Ziegler testified before the Oversight and Accountability Committee, where they stated that they could not answer certain questions in an open setting but would provide the Committee with additional information under Section 6103.¹⁵ After the Oversight and Accountability Committee hearing on July 19, 2023, Mr. Shapley and Mr. Ziegler began providing additional Section 6103 materials to the Committee.

On September 27, 2023, the Committee held an executive session to consider materials protected by Section 6103, including a Committee on Ways and Means Report, five affidavits from Mr. Ziegler with accompanying exhibits, three supplemental disclosures from Mr. Shapley with accompanying attachments, and the transcript of the closed executive session. The Committee voted to submit those materials to the U.S. House of Representatives and thereby make public all documents.

On October 30, 2023, Mr. Ziegler provided additional Section 6103 materials to the Committee. The production of documents was provided by Mr. Ziegler to Committee majority and minority staff designated under Section 6103. All materials provided in this production were considered by the Committee on December 5, 2023.

In addition, Mr. Shapley and Mr. Ziegler testified before the Committee in executive session. Therefore, the Committee also put forward Mr. Shapley and Mr. Ziegler's testimony, and the slides Mr. Ziegler submitted to the Committee that accompanied his testimony. The Committee also voted to release the transcripts of both executive sessions.

The Committee met in closed executive session on May 22, 2024, to consider further materials protected by Section 6103, including materials provided to the Committee as a supplement and in response to "admissions and claims against Gary Shapley and [Mr. Ziegler] made by [Hunter Biden] and his counsel during [Hunter Biden's] most recent congressional testimony on February 28, 2024."¹⁶

Additionally, Mr. Shapley provided an affidavit with a single attachment with more evidence of the DOJ's obstruction of the IRS investigation into Hunter Biden.

Mr. Joseph Ziegler provided three affidavits, with related exhibits on March 12, 2024, and May 14, 2024. Mr. Gary Shapley also provided one affidavit with a related exhibit on May 14, 2024. The Committee considered the documents during the closed executive session.

2. ANTISEMITISM INVESTIGATION

The Committee launched an investigation into tax-exempt organizations and antisemitism across the U.S. in the wake of Hamas' attack on Israel on October 7, 2023. The Committee held its first hearing on this issue on November 15, 2023, and has since held three hearings related to tax-exempt organizations and anti-

Acting Principal Deputy Special Counsel, Office of Special Counsel (June 17, 2024); and Letter from Chairman Jason Smith, et al., to Karen Gorman, Acting Principal Deputy Special Counsel, Office of Special Counsel (Nov. 1, 2024).

¹⁵H. Comm. on Oversight and Accountability, *Hearing with IRS Whistleblowers About the Biden Criminal and Investigation* (July 19, 2023), <https://oversight.house.gov/hearing/hearing-with-irs-whistleblowers-about-the-biden-criminal-investigation/>.

¹⁶Joseph Ziegler, Affidavit 9 at 1.

semitism, gathering testimony from more than ten witnesses in the process.

In addition to hearings, the Committee requested information and materials from various tax-exempt organizations, including tax-exempt colleges and universities. The Committee collected over 1,500 pages of documentation throughout its investigation, including information related to tax-exempt school policies, enforcement standards and activities of tax-exempt colleges and universities, various sources of funding for tax-exempt colleges and universities, and other information relevant to the Committee's investigation.

The Committee also leveraged resources and gained information and assurances from various governmental entities and tax-exempt organizations that more will be done going forward to better protect students on campus; hold bad actors accountable who violate rules on campus; and use tools available to the government to step-in when tax-exempt organizations are supporting illegal activity or operating outside of their tax-exempt purpose. To date, the Committee has sent over 40 letters to various tax-exempt schools, government entities including the U.S. Department of the Treasury, IRS, Federal Bureau of Investigation, and DOJ as part of its investigation.

3. OTHER MATTERS UNDER THE COMMITTEE'S WORK AND WELFARE JURISDICTION

a. Measuring Poverty

On September 11, 2024: Chairman Smith wrote a letter to Congressional Budget Office (CBO) Director Phillip Swagel, requesting CBO provide a report that crosswalks the income data and findings from CBO's Distribution of Household Income annual report with the Census Bureau's Official Poverty Measure thresholds. Such a report will document the poverty rate in the United States after accounting for all federal taxes, social insurance programs, and means-tested transfers.

b. Supplemental Security Income

1. On July 28, 2023: Chairman Smith, Work and Welfare Subcommittee Chairman LaHood, and Social Security Chairman Drew Ferguson, wrote a letter to Social Security Administration (SSA) Acting Commissioner Kilolo Kijakazi calling on the SSA to implement the Payroll Information Exchange "PIE" program immediately, provide to the Committee what steps the agency is taking to complete that task, and an explanation for why it has delayed this action for so long. Chair Smith, Chair Ferguson, and Chair LaHood received a response from Acting Commissioner Kijakazi on August 21, 2023 outlining the agencies implementation process and plans to publish a Notice of Proposed Rulemaking (NPRM).

2. *October 24, 2024:* Chairman Smith, Work and Welfare Subcommittee Chairman LaHood, Social Security Chairman Drew Ferguson, House Committee on the Budget Chair Jodey Arrington, and House Committee on the Budget Oversight Task Force Chair Bergman wrote a letter to SSA Commissioner Martin O'Malley regarding publication of four final rules impacting the Supplemental Security Income (SSI) and Social Security Disability Insurance (SSDI) that increase federal mandatory spending by over \$37 bil-

lion. The letter questioned the SSA's compliance with Congressional intent behind the Administrative PAYGO requirement in the Fiscal Responsibility Act (P.L. 118–5).

III. HEARINGS HELD PURSUANT TO CLAUSE 2(n), (o), AND (p) OF RULE XI

A. HEARINGS HELD PURSUANT TO CLAUSE 2(n)

1. Hearing on The Greatest Theft of Taxpayer Dollars: Unchecked Unemployment Fraud, *February 8, 2024*
2. Social Security Subcommittee Hearing on The Social Security Administration's Role in Combatting Identity Fraud, *May 25, 2023*
3. Work & Welfare Subcommittee Hearing on "Where is all the Welfare Money Going? Reclaiming TANF Non-Assistance Dollars to Lift Americans Out of Poverty", *July 12, 2023*
4. Oversight Subcommittee Hearing on The Employee Retention Tax Credit Experience: Confusion, Delays, and Fraud, *July 27, 2023*
5. Oversight Subcommittee Hearing on Investigating Pandemic Fraud: Preventing History from Repeating Itself, *October 19, 2023*
6. Hearing on Reforming Temporary Assistance for Needy Families (TANF): States' Misuse of Welfare Funds Leaves Poor Families Behind, *September 24, 2024*

B. HEARINGS HELD PURSUANT TO CLAUSE 2(o)

1. Social Security Subcommittee Hearing on Protecting Beneficiaries from the Harm of Improper Payments, *October 18, 2023*
2. Social Security Subcommittee Hearing on The Social Security Trust Funds in 2024 and Beyond, *June 4, 2024*

C. HEARINGS HELD PURSUANT TO CLAUSE 2(p)

1. Hearing on Accountability and Transparency at the Internal Revenue Service with IRS Commissioner Werfel, *April 27, 2023*
2. Hearing on Health Care Price Transparency: A Patient's Right to Know, *May 16, 2023*
3. Health Subcommittee Hearing on Why Health Care is Unaffordable: Anticompetitive and Consolidated Markets, *May 17, 2023*
4. Joint Work & Welfare and Oversight Subcommittee Hearing on Strengthening the Child Support Enforcement Program for States and Tribes, *November 29, 2023*
5. Hearing with Commissioner of the Internal Revenue Service, Daniel Werfel, *February 15, 2024*
6. Joint Social Security and Work & Welfare Subcommittee Hearing with the Commissioner of Social Security, Martin O'Malley, *March 21, 2024*
7. Field Hearing on Empowering Native American and Rural Communities (Scottsdale, Arizona), *May 10, 2024*

PUBLIC HEARINGS

During the 118th Congress, the Committee on Ways and Means along with its six Subcommittees held numerous public hearings. Many of these hearings dealt with broad subject matter including

the President's fiscal year 2024 and 2025 budget proposals, tax reform, trade, health and Social Security issues.

As the statistics below indicate, during the 118th Congress, the full Committee and its six Subcommittees held public hearings aggregating a total of 70 days, during which time 317 witnesses testified. There were twelve field hearings.

The following table specifies the statistical data on the number of days and witnesses on each of the subjects covered by public hearings in the full Committee during the 118th Congress.

TABLE 1—PUBLIC HEARINGS CONDUCTED BY THE FULL COMMITTEE ON WAYS AND MEANS

Subject and Date	Number of—	
	Days	Witnesses
2023:		
Field Hearing on the State of the American Economy: Appalachia (Petersburg, West Virginia), <i>February 6</i>	1	4
Hearing on The Greatest Theft of Taxpayer Dollars: Unchecked Unemployment Fraud, <i>February 8</i>	1	3
Field Hearing on the State of the American Economy: The Heartland (Oklahoma City, Oklahoma), <i>March 7</i>	1	5
Hearing on President Biden's Fiscal Year 2024 Budget Request with Treasury Secretary Yellen, <i>March 10</i>	1	1
Hearing on the Biden Administration's 2023 Trade Policy Agenda with United States Trade Representative, Ambassador Tai, <i>March 24</i>	1	1
Hearing on President Biden's Fiscal Year 2024 Budget Request with Health and Human Services Secretary Becerra, <i>March 28</i>	1	1
Hearing on the U.S. Tax Code Subsidizing Green Corporate Handouts and the Chinese Communist Party, <i>April 19</i>	1	5
Field Hearing on the State of the American Economy: The South (Peachtree City, Georgia), <i>April 21</i>	1	5
Hearing on Accountability and Transparency at the Internal Revenue Service with IRS Commissioner Werfel, <i>April 27</i>	1	1
Field Hearing on Trade in America: Securing Supply Chains and Protecting the American Worker—Staten Island (Staten Island, New York), <i>May 9</i>	1	5
Hearing on Health Care Price Transparency: A Patient's Right to Know, <i>May 16</i>	1	6
Field Hearing on Trade in America: Agriculture and Critical Supply Chains (Kimball, Minnesota), <i>July 10</i>	1	5
Member Day Hearing, <i>September 14</i>	1	31
Hearing on Reduced Care for Patients: Fallout From Flawed Implementation of Surprise Medical Billing Protections, <i>September 19</i>	1	5
Hearing on Educational Freedom and Opportunity for American Families, Students, and Workers, <i>October 25</i>	1	5
Hearing on Ensuring that "Woke" Doesn't Leave Americans Broke: Protecting Seniors and Savers from ESG Activism, <i>November 7</i>	1	5
Hearing: From Ivory Towers to Dark Corners: Investigating the Nexus Between Antisemitism, Tax-Exempt Universities, and Terror Financing, <i>November 15</i>	1	5
Hearing with the IRS Whistleblowers: Hunter Biden Investigation Obstruction in Their Own Words, <i>December 5</i>	1	2
Total for 2023	18	95
2024:		
Hearing on Examining Chronic Drug Shortages in the United States, <i>February 6</i>	1	6
Hearing with Commissioner of the Internal Revenue Service, <i>February 15</i>	1	1
Hearing on Enhancing Access to Care at Home in Rural and Underserved Communities, <i>March 12</i>	1	5
Field Hearing on Access to Health Care in America: Ensuring Resilient Emergency Medical Care (Dallas, Texas), <i>March 18</i>	1	6
Hearing with Health and Human Services Secretary Becerra, <i>March 20</i>	1	1
Hearing on Expanding on the Success of the 2017 Tax Relief to Help Hardworking Americans, <i>April 11</i>	1	5
Hearing on the Biden Administration's 2024 Trade Policy Agenda with United States Trade Representative Katherine Tai, <i>April 16</i>	1	1
Hearing with Treasury Secretary Yellen, <i>April 30</i>	1	1
Field Hearing on Empowering Native American and Rural Communities (Scottsdale, Arizona), <i>May 10</i>	1	6

TABLE 1—PUBLIC HEARINGS CONDUCTED BY THE FULL COMMITTEE ON WAYS AND MEANS—
Continued

Subject and Date	Number of—	
	Days	Witnesses
Hearing on the Crisis on Campus: Antisemitism, Radical Faculty, and the Failure of University Leadership, <i>June 13</i>	1	5
Hearing on Strengthening Child Welfare and Protecting America's Children, <i>June 26</i>	1	4
Field Hearing on Access to Health Care in America: Unleashing Medical Innovation and Economic Prosperity (Salt Lake City, Utah), <i>July 12</i>	1	4
Field Hearing on The Success of Pro-Growth, Pro-Worker Tax Policy in the American Midwest), <i>August 16</i>	1	5
Hearing on Reforming Temporary Assistance for Needy Families (TANF): States' Misuse of Welfare Funds Leaves Poor Families Behind, <i>September 24</i>	1	4
Total for 2024	14	54
Total for 118th Congress	32	149

The six Subcommittees of the Committee on Ways and Means were also very active in conducting public hearings during the 118th Congress. The following table specifies in detail the number of days and witnesses for each of the Subcommittees.

TABLE 2—PUBLIC HEARINGS CONDUCTED BY THE SUBCOMMITTEES OF THE COMMITTEE ON WAYS AND MEANS

(January 3, 2023–January 3, 2025)

	Subject and Date	Number of—	
		Days	Witnesses
SUBCOMMITTEE ON WORK AND WELFARE			
2023:	Hearing on Welfare is Broken: Restoring Work Requirements to Lift Americans Out of Poverty, <i>March 29</i>	1	5
	Hearing on “Where is all the Welfare Money Going? Reclaiming TANF Non-Assistance Dollars to Lift Americans Out of Poverty”, <i>July 12</i>	1	5
	Hearing on Modernizing Child Welfare to Protect Vulnerable Children, <i>September 28</i>	1	5
	Hearing on Measuring Poverty: How the Biden Administration Plans to Redraw the Poverty Line and Rob Resources from Rural America, <i>October 24</i>	1	5
	Hearing on Strengthening the Child Support Enforcement Program for States and Tribes (Joint Subcommittee Hearing with the Subcommittee on Oversight), <i>November 29</i>	1	5
	Total for 2023	5	25
2024:	Hearing on Pathways to Independence: Supporting Youth Aging Out of Foster Care, <i>January 17</i>	1	4
	Field Hearing on The Dignity of Work: Lifting Individuals Out of Poverty, <i>April 9</i>	1	6
	Hearing on Reforming Unemployment Insurance to Support American Workers and Businesses, <i>June 4</i>	1	5
	Total for 2024	3	15
	Total for 118th Congress	8	40
SUBCOMMITTEE ON OVERSIGHT			
2023:	Hearing on Tax-Exempt Hospitals and the Community Benefit Standard, <i>April 26</i>	1	4
	Hearing on The Employee Retention Tax Credit Experience: Confusion, Delays, and Fraud, <i>July 27</i>	1	4
	Hearing on Investigating Pandemic Fraud: Preventing History from Repeating Itself, <i>October 19</i>	1	4
	Hearing on Hidden Cost: The True Price of Federal Debt to American Taxpayers, <i>December 6</i>	1	4
	Hearing on Growth of the Tax-Exempt Sector and the Impact on the American Political Landscape, <i>December 13</i>	1	4
	Total for 2023	5	20
2024:	Hearing on Fueling Chaos: Tracing the Flow of Tax-Exempt Dollars to Antisemitism, <i>July 23</i>	1	3
	Total for 2024	1	3

TABLE 2—PUBLIC HEARINGS CONDUCTED BY THE SUBCOMMITTEES OF THE COMMITTEE ON WAYS AND MEANS—Continued
(January 3, 2023–January 3, 2025)

	Subject and Date	Number of—	
		Days	Witnesses
	Total for 118th Congress	6	23
	SUBCOMMITTEE ON SOCIAL SECURITY		
2023	Hearing on Social Security Fundamentals: A Fact-Based Foundation, <i>April 26</i>	1	3
	Hearing on the Social Security Administration's Role in Combatting Identity Fraud, <i>May 24</i>	1	5
	Hearing on Protecting Beneficiaries from the Harm of Improper Payments, <i>October 18</i>	1	3
	Hearing on One Million Claims and Growing: Improving Social Security's Disability Adjudication Process, <i>October 26</i>	1	5
	Field Hearing on Social Security's Disservice to Public Servants: How the Windfall Elimination Provision and Government Pension Offset Mistreat Government Workers (Baton Rouge, Louisiana), <i>November 20</i>	1	4
	Total for 2017	5	20
2024:	Hearing with the Commissioner of Social Security, Martin O'Malley (Joint Subcommittee Hearing with the Subcommittee on Work & Welfare), <i>March 21</i>	1	1
	Hearing on the Windfall Elimination Provision and Government Pension Offset, <i>April 16</i>	1	4
	Hearing on The Social Security Trust Funds in 2024 and Beyond, <i>June 4</i>	1	3
	Total for 2024	3	8
	Total for 118th Congress	8	28
	SUBCOMMITTEE ON TAX		
2023:	Hearing on Biden's Global Tax Surrender Harms American Workers and Our Economy, <i>July 19</i>	1	6
	Hearing on Tax Policies to Expand Economic Growth and Increase Prosperity for American Families, <i>December 6</i>	1	5
	Total for 2023	2	11
2024:	Hearing on OECD Pillar 1: Ensuring the Biden Administration Puts Americans First, <i>March 7</i>	1	4
	Field Hearing on Creating More Opportunity and Prosperity in the American Rust Belt (Erie, Pennsylvania), <i>May 20</i>	1	4
	Total for 2024	2	8
	Total for 118th Congress		19
	SUBCOMMITTEE ON TRADE		
2023:	Hearing on Countering China's Trade and Investment Agenda: Opportunities for American Leadership, <i>April 18</i>	1	5
	Hearing on Modernizing Customs Policies to Protect American Workers and Secure Supply Chains, <i>May 25</i>	1	5
	Hearing on Reforming the Generalized System of Preferences to Safeguard U.S. Supply Chains and Combat China, <i>September 20</i>	1	5
	Total for 2023	3	15
2024:	Hearing on Advancing America's Interests at the World Trade Organization's 13th Ministerial Meeting, <i>February 7</i>	1	5
	Hearing on Looking Beyond 2025 for Trade with Sub-Saharan Africa, Haiti, and Others, <i>June 12</i>	1	4
	Hearing on Protecting American Innovation by Establishing and Enforcing Strong Digital Trade Rules, <i>September 20</i>	1	5
	Total for 2024	3	14
	Total for 118th Congress	6	29
	SUBCOMMITTEE ON HEALTH		
2023:	Hearing on Why Health Care is Unaffordable: The Fallout of Democrats' Inflation on Patients and Small Businesses, <i>March 23</i>	1	5
	Hearing on Examining Policies that Inhibit Innovation and Patient Access, <i>May 10</i>	1	5
	Hearing on Why Health Care is Unaffordable: Anticompetitive and Consolidated Markets, <i>May 17</i>	1	5

TABLE 2—PUBLIC HEARINGS CONDUCTED BY THE SUBCOMMITTEES OF THE COMMITTEE ON WAYS AND MEANS—Continued
(January 3, 2023–January 3, 2025)

Subject and Date	Number of—	
	Days	Witnesses
Total for 2023	3	15
2024:		
Hearing on The Collapse of Private Practice: Examining the Challenges Facing Independent Medicine, <i>May 23</i>	1	5
Hearing on Improving Value-Based Care for Patients and Providers, <i>June 26</i>	1	4
Hearing on Investing in a Healthier America: Chronic Disease Prevention and Treatment, <i>September 18</i>	1	5
Total for 2024	3	14
Total for 118th Congress	6	29

MARKUPS

TABLE 3—PUBLIC MARKUPS CONDUCTED BY THE FULL COMMITTEE ON WAYS AND MEANS

Subject and Date	Number of—	
	Days	Bills
2023:		
Ways and Means Announces Organizational Meeting, <i>January 31</i>	1	
—Consideration of Committee Rules for 118th Congress		
Markup of H.R. 1163, the “Protecting Taxpayers and Victims of Unemployment Fraud Act”, <i>February 28</i>	1	1
—H.R. 1163, the “Protecting Taxpayers and Victims of Unemployment Fraud Act”		
Markup of H.R. 187, the “Default Prevention Act”, <i>March 9</i>	1	1
—H.R. 187, the “Default Prevention Act”		
Markup of H.J. Res. 39, Disapproving the rule submitted by the Department of Commerce relating to “Procedures Covering Suspension of Liquidation, Duties, and Estimated Duties in Accord With Presidential Proclamation 10414”, <i>April 19</i>	1	1
—H.J. Res. 39, Disapproving the rule submitted by the Department of Commerce relating to “Procedures Covering Suspension of Liquidation, Duties, and Estimated Duties in Accord With Presidential Proclamation 10414”		
Mark up of H.R. 1843, H.R. 3798, H.R. 3800, H.R. 3784, H.R. 3801, H.R. 3797, H.R. 3667, H.R. 3799, and H.R. 3796, <i>June 7</i>	1	9
—H.R. 1843, the “Telehealth Expansion Act of 2023”		
—H.R. 3798, the “Small Business Flexibility Act”		
—H.R. 3800, the “Chronic Disease Flexible Coverage Act”		
—H.R. 3784, the “Improving Service to Victims of ID Theft Act”		
—H.R. 3801, the “Employer Reporting Improvement Act”		
—H.R. 3797, the “Paperwork Burden Reduction Act”		
—H.R. 3667, the “Social Security Child Protection Act of 2023”		
—H.R. 3799, the “Custom Health Option and Individual Care Expense Arrangement Act”		
—H.R. 3796, “To provide for the extension of taxes funding the Airport and Airway Trust Fund and to require the designation of certain airports as ports of entry”		
Markup of H.R. 4004, H.R. 3937, H.R. 3938, and H.R. 3936, <i>June 13</i>	1	4
—H.R. 4004, the “U.S.-Taiwan Initiative on 21st Century Trade First Agreement Implementation Act”		
—H.R. 3937, the “Small Business Jobs Act”		
—H.R. 3938, the “Build It in America Act”		
—H.R. 3936, the “Tax Cuts for Working Families Act”		
Meeting on Documents Protected Under Internal Revenue Code Section 6103, <i>June 21</i>	1	
—Documents Protected Under Internal Revenue Code Section 6103		
Markup of H.R. 3284 and H.R. 4822, <i>July 26</i>	1	2
—H.R. 3284, the “Providers and Payers COMPETE Act”		
—H.R. 4822, the “Health Care Price Transparency Act of 2023”		
Meeting on Documents Protected Under Internal Revenue Code Section 6103, <i>September 27</i> ...	1	
—Documents Protected Under Internal Revenue Code Section 6103		
Markup of H.R. 5688 and H.R. 5687, <i>September 28</i>	1	2

TABLE 3—PUBLIC MARKUPS CONDUCTED BY THE FULL COMMITTEE ON WAYS AND MEANS—
Continued

Subject and Date	Number of—	
	Days	Bills
—H.R. 5688, the “Bipartisan HAS Improvement Act of 2023”		
—H.R. 5687, the “HSA Modernization Act of 2023”		
Markup of H.R. 6068, H.R. 1568, H.R. 5861, H.R. 5862, and H.R. 5863, <i>November 2</i>	1	5
—H.R. 6068, the “Clergy Act”		
—H.R. 1568, the “Moving Americans Privacy Protection Act”		
—H.R. 5861, the “BRIDGE for Workers Act”		
—H.R. 5862, “To amend the Homeland Security Act of 2002 relating to authority of U.S. Customs and Border Protection to consolidate, modify, or reorganize Customs revenue functions”		
—H.R. 5863, the “Federal Disaster Tax Relief Act of 2023”		
Markup of H.R. 2426, H.R. 529, H.R. 5988, H.R. 1432, H.R. 3058, H.R. 6408, <i>November 30</i>	1	6
—H.R. 2426, the “Find and Protect Foster Youth Act”		
—H.R. 529, the “Extending Limits of U.S. Customs Waters Act”		
—H.R. 5988, the “United States-Taiwan Expedited Double-Tax Relief Act”		
—H.R. 1432, the “VETT Act”		
—H.R. 3058, the “Recruiting Families Using Data Act of 2023”		
—H.R. 6408, “To amend the Internal Revenue Code of 1986 to terminate the tax-exempt status of terrorist supporting organizations”		
Meeting on Documents Protected Under Internal Revenue Code Section 6103, <i>December 5</i>	1	
—Documents Protected Under Internal Revenue Code Section 6103		
Total for 2023	13	31
2024:		
Markup of H.R. 6918, the “Supporting Pregnant and Parenting Women and Families Act”, <i>January 11</i>	1	1
—H.R. 6918, the “Supporting Pregnant and Parenting Women and Families Act”		
Markup of H.R. 7024, the “Tax Relief for American Families and Workers Act of 2024”, <i>January 19</i>	1	1
—H.R. 7024, the “Tax Relief for American Families and Workers Act of 2024”		
Markup of H.R. 5074, H.R. 7513, and H.R. 7512, <i>March 6</i>	1	3
—H.R. 5074, the “Kidney PATIENT Act of 2023”		
—H.R. 7513, the “Protecting America’s Seniors’ Access to Care Act”		
—H.R. 7512, the “Real-Time Benefit Tool Implementation Act”		
Markup of H.R. 7981, H.R. 7983, H.R. 7980, H.R. 7979, H.R. 7986, and H.R. 5179, <i>April 17</i> ...	1	6
—H.R. 7981, the “Stop China’s Exploitation of Congolese Children and Adult Forced Labor through Cobalt Mining Act”		
—H.R. 7983, the “Stop Executive Overreach on Trade Agreements”		
—H.R. 7980, the “End Chinese Dominance of Electric Vehicles in America Act of 2024”		
—H.R. 7979, the “End China’s De Minimis Abuse Act”		
—H.R. 7986, the “Generalized System Preferences Reform Act”		
—H.R. 5179, the “Anti-BDS Labeling Act”		
Markup of H.R. 8261, H.R. 8246, H.R. 8244, H.R. 8245, H.R. 7931, H.R. 8235, <i>May 8</i>	1	6
—H.R. 8261, the “Preserving Telehealth, Hospital, and Ambulance Access Act”		
—H.R. 8246, the “Second Chances for Rural Hospitals Act”		
—H.R. 8244, the “Ensuring Seniors’ Access to Quality Care Act”		
—H.R. 8245, the “Rural Hospital Stabilization Act”		
—H.R. 7931, the “PEAKS Act”		
—H.R. 8235, the “Rural Physician Workforce Preservation Act”		
Markup of H.R. 8314, H.R. 8292, H.R. 8290, H.R. 8293, H.R. 8291, <i>May 15</i>	1	5
—H.R. 8314, the “No Foreign Election Interference Act”		
—H.R. 8292, the “Taxpayer Data Protection Act”		
—H.R. 8290, the “Foreign Grant Reporting Act”		
—H.R. 8293, the “American Donor Privacy and Foreign Funding Transparency Act”		
—H.R. 8291, the “End Zuckerbucks Act”		
Meeting on Documents Protected Under Internal Revenue Code Section 6103, <i>May 22</i>	1	
—Documents Protected Under Internal Revenue Code Section 6103		
Markup of H.R. 1691, H.R. 4818, H.R. 2407, H.R. 8816, <i>June 27</i>	1	4
—H.R. 1691, the “Ensuring Patient Access to Critical Breakthrough Products Act of 2023”		
—H.R. 4818, the “Treat and Reduce Obesity Act of 2023”		
—H.R. 2407, the “Nancy Gardner Sewell Medicare Multi-Cancer Early Detection Screening Coverage Act”		
—H.R. 8816, the “American Medical Innovation and Investment Act”		
Markup of H.R. 8913, H.R. 8915, H.R. 8914, H.J. Res. 148, <i>July 9</i>	1	4

TABLE 3—PUBLIC MARKUPS CONDUCTED BY THE FULL COMMITTEE ON WAYS AND MEANS—
Continued

Subject and Date	Number of—	
	Days	Bills
—H.R. 8913, the “Protecting American Students Act”		
—H.R. 8915, the “Education and Workforce Freedom Act”		
—H.R. 8914, the “University Accountability Act”		
—H.J. Res. 148, Disapproving the rule submitted by the Department of the Treasury related to “Clean Vehicle Credits Under Sections 25E and 30D; Transfer of Credits; Critical Minerals and Battery Components; Foreign Entities of Concern”		
Markup of H.R. 7906 and H.R. 9076, <i>July 24</i>	1	2
—H.R. 7906, the “Strengthening State and Tribal Child Support Enforcement Act”		
—H.R. 9076, the “Protecting America’s Children by Strengthening Families Act”		
Markup of H.R. 9495, H.R. 3269, H.R. 190, H.R. 9461, H.R. 9462, <i>September 11</i>	1	5
—H.R. 9495, the “Stop Terror-Financing and Tax Penalties on American Hostages Act”		
—H.R. 3269, the “Law Enforcement Innovate to De-Escalate Act”		
—H.R. 190, the “Saving Gig Economy Taxpayers Act”		
—H.R. 9461, the “USA Workforce Investment Act”		
—H.R. 9462, the “Educational Choice for Children Act of 2024”		
Total for 2024	11	37
Total for 118th Congress	24	68

Appendix I. Jurisdiction of the Committee on Ways and Means

A. U.S. CONSTITUTION

Article I, Section 7, of the Constitution of the United States provides as follows:

All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills.

In addition, Article I, Section 8, of the Constitution of the United States provides the following:

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and . . . To borrow Money on the credit of the United States.

B. RULE X, CLAUSE 1, RULES OF THE HOUSE OF REPRESENTATIVES

Rule X, clause 1(t), of the Rules of the House of Representatives, in effect during the 110th Congress, provides for the jurisdiction of the Committee on Ways and Means, as follows:

(t) Committee on Ways and Means.

(1) Customs revenue, collection districts, and ports of entry and delivery.

(2) Reciprocal trade agreements.

(3) Revenue measures generally.

(4) Revenue measures relating to insular possessions.

(5) Bonded debt of the United States, subject to the last sentence of clause 4(f). Clause 4(f) requires the Committee on Ways and Means to include in its annual report to the Committee on the Budget a specific recommendation, made after holding public hearings, as to the appropriate level of the public debt that should be set forth in the concurrent resolution on the budget.

- (6) Deposit of public monies.
- (7) Transportation of dutiable goods.
- (8) Tax exempt foundations and charitable trusts.
- (9) National Social Security (except health care and facilities programs that are supported from general revenues as opposed to payroll deductions and except work incentive programs).

C. BRIEF DESCRIPTION OF COMMITTEE'S JURISDICTION

The foregoing recitation of the provisions of House Rule X, clause 1, paragraph (t), does not convey the comprehensive nature of the jurisdiction of the Committee on Ways and Means. The following summary provides a more complete description:

(1) Federal revenue measures generally—The Committee on Ways and Means has the responsibility for raising the revenue required to finance the Federal Government. This includes individual and corporate income taxes, excise taxes, estate taxes, gift taxes, and other miscellaneous taxes.

(2) The bonded debt of the United States—The Committee on Ways and Means has jurisdiction over the authority of the Federal Government to borrow money. Title 31 of Chapter 31 of the U.S. Code authorizes the Secretary of the Treasury to conduct any necessary public borrowing subject to a maximum limit on the amount of borrowing outstanding at any one time. On October 17, 2013, the President signed into law H.R. 2775, "The Continuing Appropriations Act, 2014" (Public Law 113–46) suspending the statutory limit on the amount of public debt ("the debt ceiling") until February 7, 2014. All debt occurred during the time period of October 17, 2013 and February 7, 2014, will be added to the previous debt ceiling of \$16.699 trillion. The Committee's jurisdiction also includes conditions under which the U.S. Department of the Treasury manages the Federal debt, such as restrictions on the conditions under which certain debt instruments are sold.

(3) National Social Security program—The Committee on Ways and Means has jurisdiction over most of the programs authorized by the Social Security Act, which includes not only those programs that are normally referred to colloquially as "Social Security" but also social insurance programs and a whole series of grant-in-aid programs to State governments for a variety of purposes. The Social Security Act, as amended, contains 21 titles (a few of which have either expired or have been repealed). The principal programs established by the Social Security Act and under the jurisdiction of the Committee on Ways and Means in the 112th Congress can be outlined as follows:

(a) Old-age, survivors, and disability insurance (Title II)—At present, there are approximately 163 million workers in employment covered by the program, and for calendar year 2012, \$774.8 billion in benefits were paid almost 57 million individuals.

(b) Medicare (Title XVIII)—Finances health care benefits through the Hospital Insurance trust fund for 41.8 million persons over the age of 65 and for 8.5 million disabled persons. Finances voluntary health care benefits through the

Supplementary Medical Insurance trust fund for 38.7 million aged persons and 7.7 million disabled persons. Total program outlays through these trust funds were \$574.2 billion in 2012.

(c) Supplemental Security Income (SSI) (Title XVI)—The SI program was inaugurated in January 1974 under the provisions of P.L. 92-603, as amended. It replaced the former Federal-State programs for the needy aged, blind, and disabled. In January 2011, 8.9 million individuals received Federal SSI benefits on a monthly basis. Of these 8.9 million persons, approximately 2.1 million were eligible on the basis of age, and 6.8 million on the basis of blindness or disability. Federal expenditures for cash SSI payments in 2012 totaled \$48.8 billion, while State expenditures for federally administered SSI supplements totaled \$3.3 billion.

(d) Temporary Assistance for Needy Families (TANF) (part A of Title IV)—The TANF program is a block grant of about \$16.5 billion awarded to States to provide income assistance to poor families, to end dependency on welfare benefits to prevent non-marital births, and to encourage marriage, among other purposes. In most cases, Federal TANF benefits for individuals are limited to 5 years and individuals must work to maintain their eligibility. In June 2013, about 1.7 million families and 4.0 million individuals received benefits from the TANF program.

(e) Child support enforcement (Part D of Title IV)—In fiscal year 2012 Federal administrative expenditures totaled \$5.6 billion for child support enforcement program. Child support collections for the year totaled \$27.7 billion.

(f) Child welfare, foster care, and adoption assistance (parts B and E of Title IV)—Titles IV B and E provide funds to States for child welfare services for abused and neglected children; foster care for children who meet Aid to Families with Dependent Children eligibility criteria; and adoption assistance for children with special needs. In fiscal year 2013, Federal funding for child welfare services totaled \$688 million. Federal funding for foster care and adoption assistance were approximately \$6.7 billion.

(g) Unemployment compensation programs (Titles III, IX, and XII)—These titles authorize the Federal-State unemployment compensation program and the permanent extended benefits program. In fiscal year 2012, an estimated \$68.0 billion was paid in unemployment compensation, with approximately 8.3 million workers receiving their first unemployment compensation payment.

(h) Social services (Title XX)—Title XX authorizes the Federal Government to reimburse the States for money spent to provide persons with various services. Generally, the specific services provided are determined by each State. In fiscal year 2012, \$1.7 billion was appropriated. These funds are allocated on the basis of population.

(4) Trade and tariff legislation—The Committee on Ways and Means has responsibility over legislation relating to tariffs, import trade, and trade negotiations. In the early days of the Re-

public, tariff and customs receipts were major sources of revenue for the Federal Government. As the Committee with jurisdiction over revenue-raising measures, the Committee on Ways and Means thus evolved as the primary Committee responsible for international trade policy.

The Constitution vests the power to levy tariffs and to regulate international commerce specifically in the Congress as one of its enumerated powers. Statutes including the Reciprocal Trade Agreements Acts beginning in 1934, Trade Expansion Act of 1962, Trade Act of 1974, Trade Agreements Act of 1979, Trade and Tariff Act of 1984, Omnibus Trade and Competitiveness Act of 1988, North American Free Trade Agreement (NAFTA) Implementation Act, Uruguay Round Agreements Act, Trade Act of 2002, and other legislation implementing U.S. obligations under trade agreements implementing bills provide the basis for U.S. bargaining with other countries and the means to achieve the mutual reduction of tariff and nontariff trade barriers under reciprocal trade agreements.

The Committee's jurisdiction includes the following authorities and programs:

- (a) The tariff schedules and all tariff preference programs, such as the General System of Preferences, the Caribbean Basin Initiative, the Africa Growth and Opportunity Act, the Andean Trade Preferences Act, and the Haitian Hemispheric Opportunity through Growth Act;

- (b) Laws dealing with unfair trade practices, including the antidumping law, countervailing duty law, section 301, and section 337

- (c) Other laws dealing with import trade, including section 201 (escape clause), section 232 national security controls, section 22 agricultural restrictions, international commodity agreements, textile restrictions under section 204, and any other restrictions or sanctions affecting imports;

- (d) General and specific trade negotiating authority, as well as implementing authority for trade agreements and the grant of normal-trade-relations (NTR) status;

- (e) Trade Adjustment Assistance programs for workers, firms, farmers, and communities;

- (f) Customs administration and enforcement, including rules of origin and country-of origin marking, customs classification, customs valuation, customs user fees, and U.S. participation in the World Customs Organization (WCO);

- (g) Trade and customs revenue functions of the Department of Homeland Security and the Department of the Treasury;

- (h) Authorization of the budget for the International Trade Commission (ITC), functions of the Department of Homeland Security under the Committee's jurisdiction (including the Bureaus of Customs and Border Protection (CBP) and Immigration and Customs Enforcement (ICE), and the Office of the U.S. Trade Representative (USTR).

D. REVENUE ORIGINATING PREROGATIVE OF THE HOUSE OF REPRESENTATIVES

The Constitutional Convention debated adopting the British model in which the House of Lords could not amend revenue legislation sent to it from the House of Commons. Eventually, however,

the Convention proposed, and the States later ratified, the Constitution providing that “All bills for raising revenue shall originate in the House of Representatives, but the Senate may propose or concur with amendments as on other bills.” (Article 1, Section 7, clause 1.)

In order to pass constitutional scrutiny under this “origination clause,” a tax bill must be passed first by the House of Representatives. After the House has completed action on a bill and approved it by a majority vote, the bill is transmitted to the Senate for formal action. The Senate may have already reviewed issues raised by the bill before its transmission. For example, the Senate Committee on Finance frequently holds hearings on tax legislative proposals before the legislation embodying those proposals is transmitted from the House of Representatives. On occasion, the Senate will consider a revenue bill in the form of a Senate or “S.” bill, and then await passage of a revenue “H.R.” bill from the House. The Senate then will add or substitute provisions of the “S.” bill as an amendment to the “H.R.” bill and send the “H.R.” bill back to the House of representatives for its concurrence or for conference on the differing provisions.

E. THE HOUSE’S EXERCISE OF ITS CONSTITUTIONAL PREROGATIVE: “BLUE SLIPPING”

When a Senate bill or amendment to a House bill infringes on the constitutional prerogative of the House to originate revenue measures, that infringement may be raised in the House as a matter of privilege. That privilege has also been asserted on a Senate amendment to a House amendment to a Senate bill (see 96th Congress, 1st Session, November 8, 1979, Congressional Record p. H10425).

Note that the House, in its sole discretion, may determine that legislation passed by the Senate infringes on its prerogative to originate revenue legislation. In the absence of such determination by the House, the Federal courts are occasionally asked to rule a certain revenue measure to be unconstitutional as not having originated in the House (see *U.S. v. Munoz-Flores*, 495 U.S. 385 (1990)).

Senate bills or amendments to non-revenue bills infringe on the House’s prerogative even if they do not raise or reduce revenue. Such infringements are referred to as “revenue affecting.” Thus, any import ban which could result in lost customs tariffs must originate in the House (100th Congress, 1st Session, July 30, 1987, 100th Congress, 2nd Session, June 16, 1988, Congressional Record p. H4356). Offending bills and amendments are returned to the Senate through the passage in the House of a House Resolution which states that the Senate provision: “in the opinion of the House, contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privilege of the House and that such bill be respectfully returned to the Senate with a message communicating this resolution” (e.g., 100th Congress, 1st Session, July 30, 1987, Congressional Record p. H6808). This practice is referred to as “blue slipping” because the resolution returning the offending bill to the Senate is printed on blue paper. In other cases, the Committee of the Whole House has passed a similar or identical House bill in lieu of a Senate bill or amendment (e.g., 91st Congress, 2nd

Congress, May 11, 1970, Congressional Record pp. H14951–14960). The Committee on Ways and Means has also reported bills to the House which were approved and sent to the Senate in lieu of Senate bills (e.g., 93rd Congress, 1st Session, November 6, 1973, Congressional Record pp. 36006–36008). In other cases, the Senate has substituted a House bill or delayed action on its own legislation to await a proper revenue affecting bill or amendment from the House (see 95th Congress, 2nd Session, September 22, 1978, Congressional Record p. H30960; January 22, 1980, Congressional Record p. S107).

Any Member may offer a resolution seeking to invoke Article I, Section 7. However, the determination that a bill violates the Origination Clause has been traditionally made by Members of the Committee on Ways and Means, and the resolution has been offered by the Chairman or another Member of the Committee on Ways and Means. Because Article I, Section 7 involves the privileges of the House, a blue-slip resolution offered by the Chairman or other Members of the Committee on Ways and Means has been typically adopted by voice vote on the House Floor. There have been instances where the House has agreed to not deal directly with the issue by tabling a resolution.^{17 18}

Appendix II. Statistical Review of the Activities of the Committee on Ways and Means

A. NUMBER OF BILLS AND RESOLUTIONS REFERRED TO THE COMMITTEE

During the 118th Congress, through December 20, 2024, a total of 1,756 bills were referred to the Committee, representing 7.85 percent of all the public bills introduced in the House of Representatives.

The following table gives a more complete statistical review since 1967.

TABLE 1—NUMBER OF BILLS AND RESOLUTION REFERRED TO THE COMMITTEE 90TH THROUGH 118TH CONGRESS

	Introduced in House	Referred to Committee	Percentage
90th Congress	24,227	3,806	15.7
91st Congress	23,575	3,442	14.6
92nd Congress	20,458	3,157	15.4
93rd Congress	21,096	3,370	16
94th Congress	19,371	3,747	19.3
95th Congress	17,800	3,922	22
96th Congress	10,196	2,337	22.9
97th Congress	9,909	2,377	26.4
98th Congress	8,104	1,904	23.5
99th Congress	7,522	1,568	20.8
100th Congress	7,043	1,419	22.1
101st Congress	7,640	1,737	22.7
102nd Congress	7,771	1,972	25.4
103rd Congress	6,645	1,496	22.5

¹⁷In cases where the Chairman of the Committee on Ways and Means did not believe that the bill in question violated the Origination Clause or the objection had been dealt within another manner, resolutions offered by other Members of the House have been tabled. [See adoption of motion by Representative Rostenkowski to table H. Res. 571, 97–2, p. 22127.]

¹⁸This was an instance where the Chairman of the Committee on Ways and Means raised a question of the privilege of the House pursuant to Article I, Section 7, of the U.S. Constitution on H.R. 4516, Legislative Branch Appropriations. The motion was laid on the table.

TABLE 1—NUMBER OF BILLS AND RESOLUTION REFERRED TO THE COMMITTEE 90TH THROUGH 118TH CONGRESS—Continued

	Introduced in House	Referred to Committee	Percentage
104th Congress	5,329	1,071	20.1
105th Congress	5,976	1,509	25.2
106th Congress	6,942	1,762	25.3
107th Congress	7,029	1,941	27.6
108th Congress	6,953	1,541	22.2
109th Congress	8,152	2,152	26.4
110th Congress	9,319	2,386	25.6
111th Congress	8,780	1,764	20.1
112th Congress	7,842	2,581	32.9
113th Congress	15,908	1,380	8.7
114th Congress	6,529	1,559	23.9
115th Congress	8,856	1,497	16.9
116th Congress	16,587	1,727	10.4
117th Congress	24,778	1,752	7.07
118th Congress	13,783	1,756	7.85

B. NUMBER AND FINAL STATUS OF BILLS REPORTED FROM THE COMMITTEE ON WAYS AND MEANS IN THE 118TH CONGRESS

During the 118th Congress, the Committee reported to the House a total of 68 bills favorably. There were 52 bills containing provisions within the purview of the Committee that were passed by the House; 13 were enacted into law. This is not indicative of the total number of bills considered by the Committee.

Appendix III. Chairmen of the Committee on Ways and Means and Membership of the Committee from the 1st through the 118th Congresses

A. CHAIRMEN OF THE COMMITTEE ON WAYS AND MEANS, 1789 TO PRESENT

Name	State	Party	Term of Service
Thomas Fitzsimons	Pennsylvania	Federalist	1789
William L. Smith	South Carolina	Federalist	1794 to 1797
Robert G. Harper	South Carolina	Federalist	1797 to 1800
Roger Griswold	Connecticut	Federalist	1800 to 1801
John Randolph	Virginia	Jeffersonian Republican	1801 to 1805, 1827
Joseph Clay	Pennsylvania	Jeffersonian Republican	1805 to 1807
George W. Campbell	Tennessee	Jeffersonian Republican	1807 to 1809
John W. Eppes	Virginia	Jeffersonian Republican	1809 to 1811
Ezekiel Bacon	Massachusetts	Jeffersonian Republican	1811 to 1812
Langdon Cheves	South Carolina	Jeffersonian Republican	1812 to 1813
John W. Eppes	Virginia	Jeffersonian Republican	1813 to 1815
William Lowndes	South Carolina	Jeffersonian Republican	1815 to 1818
Samuel Smith	Maryland	Jeffersonian Republican	1818 to 1822
Louis McLane	Delaware	Jeffersonian Republican	1822 to 1827
George McDuffie	South Carolina	Democrat	1827 to 1832
Gulian C. Verplanck	New York	Democrat	1832 to 1833
James K. Polk	Tennessee	Democrat	1833 to 1835
C. C. Cambreleng	New York	Democrat	1835 to 1839
John W. Jones	Virginia	Democrat	1839 to 1841
Millard Fillmore	New York	Whig	1841 to 1843
James Iver McKay	North Carolina	Democrat	1843 to 1847
Samuel F. Vinton	Ohio	Whig	1847 to 1849
Thomas H. Bayly	Virginia	Democrat	1849 to 1851
George S. Houston	Alabama	Democrat	1851 to 1855
Lewis D. Campbell	Ohio	Republican	1855 to 1857
J. Glancy Jones	Pennsylvania	Democrat	1857 to 1858
John S. Phelps	Missouri	Democrat	1858 to 1859

Name	State	Party	Term of Service
John Sherman	Ohio	Republican	1859 to 1861
Thaddeus Stevens	Pennsylvania	Republican	1861 to 1865
Justin S. Morrill	Vermont	Republican	1865 to 1867
Robert C. Schneck	Ohio	Republican	1867 to 1871
Samuel D. Hooper	Massachusetts	Republican	1871
Henry L. Dawes	Massachusetts	Republican	1871 to 1875
William R. Morrison	Illinois	Democrat	1875 to 1877
Fernando Wood	New York	Democrat	1877 to 1881
John R. Tucker	Virginia	Democrat	1881
William D. Kelley	Pennsylvania	Republican	1881 to 1883
William R. Morrison	Illinois	Democrat	1883 to 1887
Roger Q. Mills	Texas	Democrat	1887 to 1889
William McKinley, Jr.	Ohio	Republican	1889 to 1891
William M. Springer	Illinois	Democrat	1891 to 1893
William L. Wilson	West Virginia	Democrat	1893 to 1895
Nelson Dingley, Jr.	Maine	Republican	1895 to 1899
Sereno E. Payne	New York	Republican	1899 to 1911
Oscar W. Underwood	Alabama	Democrat	1911 to 1915
Claude Kitchin	North Carolina	Democrat	1915 to 1919
Joseph W. Fordney	Michigan	Republican	1919 to 1923
William R. Green	Iowa	Republican	1923 to 1928
Willis C. Hawley	Oregon	Republican	1929 to 1931
James W. Collier	Mississippi	Democrat	1931 to 1933
Robert L. Doughton	North Carolina	Democrat	1933 to 1947, 1949 to 1953
Harold Knutson	Minnesota	Republican	1947 to 1949
Daniel A. Reed	New York	Republican	1953 to 1955
Jere Cooper	Tennessee	Democrat	1955 to 1957
Wilbur D. Mills	Arkansas	Democrat	1957 to 1975
Al Ullman	Oregon	Democrat	1975 to 1981
Dan Rostenkowski	Illinois	Democrat	1981 to 1994
Sam Gibbons, Acting Chairman	Florida	Democrat	1994 to 1995
Bill Archer	Texas	Republican	1995 to 2001
William W. Thomas	California	Republican	2001 to 2007
Charles B. Rangel	New York	Democrat	2007 to 2010
Sander M. Levin, Acting Chairman	Michigan	Democrat	2010 to 2011
Dave Camp	Michigan	Republican	2011 to 2015
Paul Ryan	Wisconsin	Republican	2015
Kevin Brady	Texas	Republican	2015 to 2018
Richard Neal	Massachusetts	Democrat	2019 to 2022
Jason Smith	Missouri	Republican	2023 to Present

B. TABLES SHOWING MEMBERSHIP OF THE COMMITTEE

MEMBERS OF THE COMMITTEE ON WAYS AND MEANS FROM THE 1ST THROUGH THE 115TH CONGRESS, BY STATE

[Beginning with the 104th Congress, Intra-Congress Committee
Membership changes are footnoted]

	MEMBERS	CONGRESS(ES)
<i>Alabama:</i>		
John McKinley		23
David Hubbard		26
Dixon H. Lewis		27–28
George S. Houston		29–30, 32–33
James F. Dowdell		35
Hilary A. Herbert		48
Joseph Wheeler		53–55
Oscar W. Underwood		56, 59–63
Ronnie G. Flippo		98–101
Arthur Davis		110–111
Terri Sewell		115–
<i>Arizona:</i>		
J.D. Hayworth		105–109

	MEMBERS	CONGRESS(ES)
	David Schweikert	115–
<i>Arkansas:</i>		
	James K. Jones	48
	Clifton R. Breckinridge	49–51, 53
	William A. Oldfield	64–70
	Heartsill Ragon	70–73
	William J. Driver	72
	Claude A. Fuller	73–75
	Wilbur D. Mills	77–94
	Jim Guy Tucker, Jr.	94
	Beryl Anthony, Jr.	95
	Tim Griffin	113
<i>California:</i>		
	Joseph McKenna	51–52
	Victor H. Metcalf	57–58
	James C. Needham	58–62
	William H. Evans	73
	Frank H. Buck	74–77
	Bertrand W. Gearhart	76–80
	Cecil R. King	78–79, 81–90
	James B. Utt	83, 86–91
	James C. Corman	90–96
	Jerry L. Pettis	91–94
	William M. Ketchum	94–95
	Fortney Pete Stark	94–112
	John H. Rousselot	95–97
	Robert T. Matsui	ⁱ 97–104
	William M. Thomas	98–109
	Wally Herger	103–112
	Xavier Becerra	103–114
	Mike Thompson	109–
	Devin Nunes	ⁱⁱ 109–117
	Linda Sanchez	113–
	Judy Chu	ⁱⁱⁱ 115–
	Jimmy Panetta	116–
	Jimmy Gomez	^{iv} 116–
<i>Colorado:</i>		
	Robert W. Bonyng	60
	Charles B. Timberlake	66–72
	John A. Carroll	81
	Donald G. Brozman	92–93
	George H. “Hank” Brown	100–101
	Scott McInnis	106–108
	Bob Beauprez	109
<i>Connecticut:</i>		
	Jeremiah Watson	1
	Uriah Tracy	3
	James Hillhouse	4
	Nathaniel Smith	4–5
	Joshua Coit	5
	Roger Griswold	5–8
	John Davenport	8
	Jonathon O. Moseley	9, 14, 16
	Benjamin Tallmadge	10–11
	Timothy Pitkin	12–13, 15
	Ralph I. Ingersoll	21–22
	Samuel D. Hubbard	30
	James Phelps	45–46
	Charles A. Russel	54–57
	Ebenezer J. Hill	58–62, 64–65
	John Q. Tilson	66–68
	Antoni N. Sadlak	83–85
	William R. Cotter	94–97
	Barbara B. Kennelly	98–105
	Nancy L. Johnson	101–109
	John B. Larson	109–
<i>Delaware:</i>		
	John Vining	1

	MEMBERS	CONGRESS(ES)
	Henry Latimer	3
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Bailey Bartlett	6
Nathan Read	7
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	Joseph W. Babcock	57–59
	James A. Frear	66–68, 71–73
	Thaddeus F.B. Wasielewski	78–79
	John W. Byrnes	80–92
	William A. Steiger	94–95
	Jim Moody	100–102
	Gerald D. Kleczka	103–105
	Paul Ryan	106–114
	Ron Kind	114–117
	Gwen Moore	116–

ⁱ Reelected to the 109th Congress; died January 1, 2005.

ⁱⁱ Appointed May 5, 2005; Resigned December 6, 2021.

ⁱⁱⁱ Appointed February 7, 2017.

^{iv} Appointed February 6, 2024.

^v Resigned September 29, 2006.

^{vi} Died, July 17, 2020.

^{vii} Resigned February 10, 2017.

^{viii} Appointed January 9, 2018.

^{ix} Died August 3, 2022.

^x Resigned July 31, 2012.

^{xi} Appointed January 25, 1996.

^{xii} Appointed January 25, 1996.

^{xiii} Appointed February 14, 2017.

^{xiv} Appointed to Senate April 27, 2011.

^{xv} Appointed September 10, 2024.

^{xvi} Died, August 21, 2024.

^{xvii} Died, August 20, 2008.

^{xviii} Resigned February 2, 2024.

^{xix} Resigned February 9, 2011.

^{xx} Appointed June 13, 2011; Resigned May 10, 2022.

^{xxi} Resigned April 29, 2005.

^{xxii} Died August 21, 2008.

^{xxviii} Resigned January 15, 2018.

^{xxiv} Appointed May 16, 2018.

^{xxv} Resigned April 27, 2018.

^{xxvi} Appointed July 10, 1995.

^{xxvii} Appointed March 15, 2011.

