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HATCH STATEMENT AT SENATE FINANCE COMMITTEE HEARING CONSIDERING TAX COURT & TRADE NOMINATIONS

WASHINGTON – U.S. Senator Orrin Hatch (R-Utah), Ranking Member of the Senate Finance Committee, today delivered the following remarks during a Senate Finance Committee hearing considering the nominations of the Honorable L. Paige Marvel and Tamara Ashford to serve as Judges of the U.S. Tax Court and F R. Gil Kerlikowske to be Commissioner of Customs at the U.S. Department of Homeland Security:

Trade is essential to the growth of the U.S. economy. And U.S. Customs and Border Protection (CBP) is at the center of ensuring that legitimate trade flows smoothly and efficiently.

This task goes back to 1789 when the First Congress created the first agency of the federal government with the responsibility of collecting import duties. This first U.S. customs agency would go on to come under the direct authority of the Secretary of the Treasury.

Following passage of the Homeland Security Act of 2002, CBP was created and is the unified border agency with the dual missions of facilitating trade and securing our borders against terrorism. These missions are performed by a workforce of almost 60,000 dedicated federal employees.

With these important missions, it is vital that CBP has the proper leadership in place. That starts with the head of the agency.

Unfortunately, CBP has been without a Senate-confirmed commissioner since 2009. Last year, I called upon President Obama to nominate a commissioner, and to appoint someone with a strong background in trade.

Mr. Kerlikowske, your background is in law enforcement and not in trade. However, from our conversations, I am confident that, if you are confirmed, your lack of a trade background will not prevent you from making sure that the trade functions of CBP receive the same priority as the security functions. I think you recognize that trade is essential to the growth of our economy and that a strong economy is essential to our nation's security.

In addition to trade, intellectual property is also an important part of the U.S. economy. Therefore, I will continue to support CPB's efforts to ensure that strong enforcement of our nation's intellectual property laws remains a high priority for the agency.

In March of last year, Senator Baucus and I introduced the Trade Facilitation and Trade Enforcement Reauthorization Act of 2013. If enacted, our bill would help to modernize CBP by making sure that it has the authority and tools necessary to carry out its trade facilitation mission. We have received good feedback on the bill, and I hope the Finance Committee will be able to consider our legislation very soon.

Mr. Kerlikowske, if confirmed, I hope that you will work closely with this committee to ensure that CBP fulfills its proper role in facilitating and promoting trade.

The United States Tax Court does not go quite as far back in our history as the first U.S. customs agency, but it is a very important part of our tax system.

It is the only venue for taxpayers who want to challenge an assessed tax liability before payment. Unlike many federal government entities, the Tax Court goes wherever the taxpayers are, with judges hearing cases in many cities throughout the country.

Tax Court judges deal with the individual taxpayers face-to-face and actually speak to and hear from them in person. Very few nominees that we consider in this committee will have that kind of interaction.

Keeping the court staffed with qualified judges helps provide faster and better accountability to taxpayers. If both of the nominees we will hear from today are confirmed, the Tax Court will have a full complement of 19 judges.

Judge Marvel, having already completed one term on the Tax Court, has fortunately agreed to serve a second term. The Finance Committee has consistently encouraged the reappointment on Tax Court judges in order to preserve expertise and continuity in what is a very complicated area of policy.

This is not to say that new judges are not important or welcome, of course, but experience is valuable.

Tamara Ashford already has an extensive experience in the tax arena, having worked in private practice, for the Internal Revenue Service, and now for the tax division at the Justice Department. As she noted in a speech she gave last year, she has seen tax practice from both sides of the table.

Indeed, I think we have before us two very qualified Tax Court nominees. Mr. Chairman, thank you, once again, for holding this hearing today.

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