



## *Brian Fitzpatrick (R-PA)*

**Assumed Office:** 2017 (115th Congress)

**Ways and Means Subcommittee Assignments:**  
Health, Oversight

**Background:** Rep. Brian Fitzpatrick (R-PA) has a reputation for working across the aisle and might be a key driver of potential tax deals in the 118th Congress. Often ranked as the most bipartisan member of Congress in recent [indexes](#), Fitzpatrick represents a Democratic-leaning, suburban district north of Philadelphia. Before his election to Congress, Fitzpatrick, a certified public accountant, worked as a federal prosecutor, as well as a supervisor in the FBI Public Corruption Unit, where he operated a team that investigated campaign finance crimes. Fitzpatrick has also long advocated for policies to reduce the federal deficit, and he is likely to continue to be involved in debt ceiling negotiations as the United States approaches its borrowing limit.

### **Tax Policy Interest Areas**

**Emissions Reductions:** Fitzpatrick has proposed legislation to replace current federal fuel excise taxes with a new point-source fee on manufacturers equal to their estimated greenhouse gas emissions. The bipartisan bill, the [MARKET CHOICE Act](#), would require that companies in certain high-emissions sectors—such as fuel refining, coal mining and semiconductor manufacturing—pay an annually adjusted rate of \$35 per metric ton of carbon dioxide equivalent emissions. Revenue from this new tax would be allocated to a new infrastructure advancement and development trust fund. Fitzpatrick has also supported other incentives for low-carbon energy sources, such as sustainable aviation fuel and renewable natural gas.

**Social Security Expansion:** In the 117th Congress, Fitzpatrick co-sponsored several bills to increase Social Security benefits for retired seniors. This included the [Senior Citizens Tax Elimination Act](#), a bill that removes all Social Security payments or Tier I railroad retirement benefits from an individual's gross income, eliminating their taxability. In addition, Fitzpatrick has supported [legislation](#) that would increase Social Security benefits for former government employees who also

receive pension payments. As a new member of the Ways and Means Committee, Fitzpatrick will likely continue to be involved in entitlement spending policy debates in the coming years.



## *Randy Feenstra (R-IA)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**  
Tax, Oversight, Social Security

**Other Confirmed Committee Assignments:**  
Agriculture Committee

**Background:** Rep. Randy Feenstra (R-IA) has extensive economic expertise—he served as the treasurer for Sioux County starting in 2006, a position he held until winning a seat in the Iowa Senate three years later. Feenstra later became chair of the Iowa Senate Ways and Means Committee, writing and passing several large income tax cuts throughout his tenure. He also holds a PhD in business administration and has taught economics at a local college. A native Iowan, Feenstra bailed hay and worked for a local candy company before his public service career. He is a strong advocate for rural communities and has already [announced](#) that he will use his position on the tax-writing committee to shape the 2023 Farm Bill to best support Iowa’s farmers.

### **Tax Policy Interest Areas**

Biofuel Incentives: Feenstra has long promoted tax incentives for domestic biofuel production and blending, a critical economic sector for his rural district. In early 2022, he introduced the [Home Front Energy Independence Act](#), which would create a new tax credit for the sale or blending of E15 ethanol, eliminate the seasonal restrictions on E15 sales, and provide new grant programs for creating ethanol distribution infrastructure. As a member of both the Ways and Means and Agriculture committees in the 118th Congress, Feenstra will likely continue to support domestically produced fuels and may use the upcoming Farm Bill to advance tax incentives for the industry.

TCJA Permanence in Support of Farmers: In the 117th Congress, Feenstra supported several [measures](#) to extend or make permanent various provisions of the [Tax Cuts and Jobs Act](#) (TCJA). Feenstra focused on tax provisions heavily utilized by small businesses and passthrough taxpayers in the agriculture and ranching sectors, including the Section 199A deduction and lower individual income tax rates.



## *Beth Van Duyne (R-TX)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**  
Tax, Oversight

**Background:** Rep. Beth Van Duyne (R-TX) served as a regional administrator for the Department of Housing and Urban Development (HUD) in former President Donald Trump’s administration. In this position, Van Duyne oversaw the implementation of several [Tax Cuts and Jobs Act](#) development programs, including Opportunity Zones incentives. Van Duyne also had an extensive career in local government, including being elected the first female mayor of Irving, Texas. She later formed a consulting business focused on helping businesses with government relations strategies and coalition building. Since her election to Congress, she has supported legislation to reduce tax and regulatory burdens imposed on small businesses and families. She has also been a vocal critic of the Biden administration, [claiming](#) that the president’s policies have exacerbated delays in the domestic supply chain.

### **Tax Policy Interest Areas**

Increased Health Care Savings for Families: Van Duyne introduced multiple tax bills in the 117th Congress to expand the use of Health Savings Accounts (HSAs), especially focusing her efforts on parents and their children. This included the [Child Health Savings Account Act](#), a bill that would allow parents to create HSAs for their minor children and contribute a maximum of \$3,000 in tax-free payroll deductions annually to each fund. In addition, Van Duyne later authored the [Health Savings Freedom Act](#), which would eliminate the requirement that only individuals enrolled in a high-deductible health care plan may open HSAs. The bill would also more than double the contribution limit for family coverage to \$16,000 a year.

Support for Housing: As a former HUD administrator, Van Duyne has supported several legislative measures to lower housing costs. In 2022, she introduced the [Housing Supply Expansion Act](#) to double the current one-time \$10,000 penalty exclusion for taxpayers that withdraw money early from their retirement accounts

to buy or build a home. If housing and community development policy is considered in the coming year, as several congressional tax staffers have indicated, Van Duyne will likely play a central role in shaping proposals.



## *Blake Moore (R-UT)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**  
Health, Work and Welfare, Social Security

**Other Confirmed Committee Assignments:** Budget Committee

**Background:** Rep. Blake Moore (R-UT) is a former diplomat who has championed policies to expand workforce development programs and promote U.S. energy independence. Moore began his career as a foreign service officer for the Department of State, later spending time in Southeast Asia as an independent consultant. Subsequently, he took a job with a Utah-based management consulting firm, focusing on nonprofit organizations in the health care, education and transportation industries, among others. As both the representative of a primarily rural district and the ranking member of the House Committee on Natural Resources Subcommittee on Oversight and Investigations, Moore heavily scrutinized executive action taken by the Biden administration's Department of the Interior, especially concerning drilling on public lands. In addition, Moore has an interest in limiting federal spending and reducing the deficit. As a result, he was one of the members selected to serve on the House Budget Committee on behalf of Ways and Means Committee Republicans.

### **Tax Policy Interest Areas**

Expansions of Domestic Extraction: Moore has proposed legislation to compel the Secretary of the Interior to expand opportunities for U.S. companies to extract minerals and fossil fuels from federal lands. These efforts included the introduction of the [Promoting Energy Independence and Transparency Act](#), which would require the immediate issuance of pending drilling permits for any companies that have successfully completed the necessary environmental reviews. As a member of the Ways and Means Committee, Moore will likely continue to support these policies, assisting Chair Jason Smith (R-MO) in his stated efforts to incentivize greater domestic energy production through tax policy.

Workforce and Apprenticeship Programs: In his first term, Moore supported several bills to expand workforce training programs through the tax code. This included the [Skills Investment Act](#), a bipartisan bill that would expand tax-

advantaged Coverdell Education Savings Accounts to cover skills training, apprenticeships and professional development programs. Moore has also backed several [efforts](#) to expand Section 529 plans to cover a broader range of postsecondary certificate and apprenticeship programs. As a new member of the Subcommittee on Work and Welfare, Moore will have direct jurisdiction over these tax programs in the 118th Congress.



## Claudia Tenney (R-NY)

**Assumed Office:** 2017 (115th Congress)

[*Note: Tenney was not in office from 2019–2020*]

**Ways and Means Subcommittee Assignments:**  
Health, Work and Welfare, Oversight

**Background:** Rep. Claudia Tenney (R-NY) is a lawyer and former family business owner who has supported tax cuts for small businesses and strong congressional oversight over the IRS. Before her election to Congress, Tenney co-owned a New York-based commercial printing firm started by her grandfather nearly 80 years ago. She also established her own media firm in 1997, operating the business until it was sold in 2004. Tenney was previously a staffer to the Consulate General of Yugoslavia, and later, the owner of a private law practice. In Congress, Tenney has called for massive reductions in government spending, suggesting that tax policy should primarily benefit local businesses and not corporations accused of being overly “woke” or with economic ties to U.S. adversaries, such as China. This sentiment closely aligns with the GOP Ways and Means Committee policy agenda outlined earlier this month by Chair Jason Smith (R-MO).

### Tax Policy Interest Areas

IRS Oversight: Tenney has supported new legislation to limit funding for IRS enforcement, as well as audit the agency’s administration of certain COVID-19 relief tax credits, such as the Employee Retention Tax Credit. Of note, Tenney has supported broad GOP efforts to reduce new IRS spending, while also introducing her own bill, the [DIRECT Funds for Border Security Act](#), to reallocate new enforcement funding to bolster U.S. border security. Tenney also proposed [legislation](#) earlier this year that would require the Government Accounting Office to audit funding provided through all six COVID-19 relief bills. As a new member of the Subcommittee on Oversight, Tenney will be involved with ongoing hearings and inquiries concerning the IRS and its expected use of new enforcement funding provided by the [Inflation Reduction Act](#).

Anti-China Legislation: In the 117th Congress, Tenney introduced five bills to limit the influence of the Chinese government in several key sectors. This included sponsorship of the bipartisan [Stop CCP Infrastructure Act](#), which would prevent the



use of federal funds to support companies directly affiliated with China. Tenney also authored a [bill](#) imposing domestic-content requirements on certain manufactured goods sold in the United States. This is a priority Tenney is expected to continue to pursue in the 118th Congress.



## *Nicole Malliotakis (R-NY)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**  
Tax, Oversight

**Background:** Rep. Nicole Malliotakis (R-NY) has a reputation for representing the interests of her urban constituents, even when it goes against the party line. Malliotakis joined a small group of Republicans and voted with Democrats in support of the [Infrastructure Investment and Jobs Act](#). During her first term in Congress, Malliotakis served on the Committee on Transportation and Infrastructure, the Committee on Foreign Affairs and the Select Subcommittee on the Coronavirus Crisis. Before joining Congress, Malliotakis spent 10 years as a legislator in the New York State Assembly. She also made an unsuccessful run for mayor of New York City in 2017, winning the Republican nomination but ultimately losing in the general election to Democrat Bill De Blasio.

### **Tax Policy Interest Areas**

**SALT Reform:** Malliotakis is a founding member of the congressional SALT caucus, a bipartisan group of legislators advocating for the repeal of the \$10,000 state and local tax deduction cap. The second-term congresswoman has criticized the effects of the SALT cap on middle-class families living in high-tax jurisdictions, such as her Staten Island-Brooklyn district. With the addition of Malliotakis and fellow caucus co-founder Rep. Michelle Steel (R-CA) to the Ways and Means roster, the 118th Congress will be the first time there has been a bipartisan group of SALT caucus members on the House tax-writing committee.



## *Michelle Steel (R-CA)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**  
Health, Work and Welfare

**Other Confirmed Committee Assignments:**  
Committee on Education and the Workforce, Select Committee on Strategic Competition between the United States and the Chinese Communist Party

**Background:** Rep. Michelle Steel (R-CA) faced a tough reelection race in 2022, representing a Democratic-leaning district in Orange County. Before beginning her congressional career, Steel served on the California State Board of Equalization, which administers the state’s sales and use, fuel, alcohol, tobacco and other taxes. Steel has introduced several tax bills in the 117th Congress, including legislation to extend to the [Tax Cuts and Jobs Act](#) (TCJA) Opportunity Zones program—five years ahead of the provision’s expiration. Of note, Ways and Means Committee staff on both sides of the aisle have recently indicated that Opportunity Zones may be on the 2023 agenda. Steel is also a co-founder of the SALT caucus.

### **Tax Policy Interest Areas**

SALT: Steel is a founding member of the [SALT caucus](#), a bipartisan group of legislators advocating for the repeal of the \$10,000 state and local tax deduction cap. Fellow founding member Nicole Malliotakis (R-NY) is also joining the Ways and Means Committee, bringing the total number of SALT Caucus members on the tax-writing committee to eight from six during the 117th congress. Notably, California taxpayers [represent nearly 20% of SALT deduction claims in the United States](#), even after TCJA capped the deduction at \$10,000.

Financial Transaction Reporting: The [American Rescue Plan Act](#) (ARPA) changed the previous 1099-K reporting rule for third-party network payments from \$20,000 in aggregate payments and 200 transactions to a \$600 threshold with no minimum transactions. In 2023, Steel reintroduced the [SNOOP Act](#), legislation intended to return to the pre-ARPA standard. Other members of the Ways and Means Committee have introduced similar legislation, including Rep. Carol Miller (R-WV).



## *Greg Steube (R-FL)*

**Assumed Office:** 2019 (116th Congress)

**Ways and Means Subcommittee Assignments:**  
Trade, Oversight, Social Security

**Other Confirmed Committee Assignments:** Select Subcommittee on the Weaponization of the Federal Government

**Background:** Rep. Greg Steube (R-FL) previously served in both the Florida House of Representatives and the Florida Senate, including stints on the Appropriations and Economic Affairs committees. Steube has a long-standing relationship with fellow Ways and Means member Rep. Vern Buchanan (R-FL), who endorsed Steube in his first race for Florida House in 2009. Steube is a veteran, having served during Operation Iraqi Freedom after joining the Army JAG Corps in 2004. In Congress, Steube has been a strong critic of certain laws that he believes provide special economic incentives to corporations and professional sports organizations he has accused of being overly “woke” or otherwise detrimental to free speech.

### **Tax Policy Interest Areas**

American Competitiveness: In Steube’s [press release](#) announcing his placement on the Ways and Means Committee, Steube emphasized his interest in revitalizing American investment and U.S. economic competitiveness. He may also support broader committee efforts to limit the influence of the Chinese government in sectors deemed to be of importance to U.S. national security.

Combined Solar-Thermal Credits: Steube has sponsored [legislation](#) that would allow significantly increased residential energy efficiency property tax credit rates for combined photovoltaic and thermal technology expenditures. Despite Steube’s sponsorship of this tax bill, he has often criticized the Biden administration for forcing the transition toward renewable energy sources.



## *Michelle Fischbach (R-MN)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**

Trade, Oversight

**Other Confirmed Committee Assignments:** Rules Committee

**Background:** Rep. Michelle Fischbach (R-MN) was previously a member of the Minnesota Senate for over 20 years, serving two terms as the Senate president. Subsequently, she served as the lieutenant governor of Minnesota after the previous officeholder was selected to fill a vacant Senate seat. Fischbach’s massive western Minnesota district contains over 30,000 farms and is responsible for half of the state’s agriculture production—about \$9 billion in total crop value. As such, Fischbach has focused a significant portion of her legislative efforts on assisting local farmers through potential subsidy or crop insurance expansions, as well as criticizing congressional Democrats for the potential negative effects of their green-energy proposals on her rural district. Fischbach has also strongly supported tax provisions heavily utilized by agriculture and ranching communities, such as step-up in basis and the Section 199A deduction.

### **Tax Policy Interest Areas**

Succession Support for Farmers: Fischbach was a vocal [critic](#) of the Biden administration’s proposals to end step-up in basis for certain taxpayers and decrease the current federal estate, gift and generation-skipping tax exemptions. She argued that these changes to the tax code would disproportionately harm taxpayers in rural districts like her own because farmers and ranchers often use these provisions to leave their enterprises to future generations. In the coming months, the Treasury Department will release its 2024 revenue proposals, likely including similar proposals to modify step-up in basis and the estate tax exemption.



## *Mike Carey (R-OH)*

**Assumed Office:** 2021 (117th Congress)

**Ways and Means Subcommittee Assignments:**  
Work and Welfare, Social Security

**Other Confirmed Committee Assignments:**  
Administration Committee

**Background:** Rep. Mike Carey (R-OH) first joined Congress in late 2021, winning a special election for Ohio's 15th Congressional District with the support of former President Donald Trump. Carey grew up on a grain farm in southern Ohio and has served a decade in the Army National Guard. He later worked in the Ohio Statehouse and, subsequently, as a congressional staffer on Capitol Hill. After his public sector experience, Carey took a position with a mining trade association and later, as the vice president of government affairs for American Consolidated Natural Resources, a now-bankrupt coal mining company. In Congress, Carey has advocated for energy independence and the deregulation of certain fossil fuel industries. He has also supported extensions of existing tax incentives for certain industries, including the Section 174 research and development credit and the New Markets Tax Credit program.

### **Tax Policy Interest Areas**

Energy Oversight: While Carey has not yet authored any tax bills during his congressional tenure, he has focused much of his legislative efforts on the energy industry. This has included the sponsorship of the [Clean Energy Demonstration Transparency Act](#), which would require that the Secretary of Energy produce a semiannual report detailing the financial agreements of grants provided by the new Department of Energy Office of Clean Energy Demonstrations. While this proposed oversight expansion would mostly apply to incentives created through the [Infrastructure Investment and Jobs Act](#), Carey's new position on the Ways and Means Committee may extend his oversight agenda to encompass new energy tax credits provided by the [Inflation Reduction Act](#).

## Ways and Means Subcommittee Membership – 118th Congress

Health	Tax	Trade	Work & Welfare	Oversight	Social Security
Chair: Vern Buchanan (R-FL)	Chair: Mike Kelly (R-PA)	Chair: Adrian Smith (R-NE)	Chair: Darin LaHood (R-IL)	Chair: David Schweikert (R-AZ)	Chair: Drew Ferguson (R-GA)
Adrian Smith (R-NE)	David Schweikert (R-AZ)	Vern Buchanan (R-FL)	Brad Wenstrup (R-OH)	<i>Brian Fitzpatrick (R-PA)</i>	Mike Carey (R-OH)
Mike Kelly (R-PA)	Jodey Arrington (R-TX)	Darin LaHood (R-IL)	Mike Carey (R-OH)	<i>Greg Steube (R-FL)</i>	David Schweikert (R-AZ)
Brad Wenstrup (R-OH)	Drew Ferguson (R-GA)	Jodey Arrington (R-TX)	Lloyd Smucker (R-PA)	<i>Claudia Tenney (R-NY)</i>	Ron Estes (R-KS)
Greg Murphy (R-NC)	Kevin Hern (R-OK)	Ron Estes (R-KS)	Adrian Smith (R-NE)	<i>Michelle Fischbach (R-MN)</i>	David Kustoff (R-TN)
Kevin Hern (R-OK)	Ron Estes (R-KS)	Carol Miller (R-WV)	<i>Blake Moore (R-UT)</i>	<i>Beth Van Duyne (R-TX)</i>	<i>Blake Moore (R-UT)</i>
Carol Miller (R-WV)	Lloyd Smucker (R-PA)	Lloyd Smucker (R-PA)	<i>Michelle Steel (R-CA)</i>	<i>Randy Feenstra (R-IA)</i>	<i>Randy Feenstra (R-IA)</i>
<i>Brian Fitzpatrick (R-PA)</i>	David Kustoff (R-TN)	Greg Murphy (R-NC)	<i>Claudia Tenney (R-NY)</i>	<i>Nicole Malliotakis (R-NY)</i>	<i>Greg Steube (R-FL)</i>
<i>Claudia Tenney (R-NY)</i>	<i>Beth Van Duyne (R-TX)</i>	David Kustoff (R-TN)			
<i>Blake Moore (R-UT)</i>	<i>Randy Feenstra (R-IA)</i>	<i>Greg Steube (R-FL)</i>			
<i>Michelle Steel (R-CA)</i>	<i>Nicole Malliotakis (R-NY)</i>	<i>Michelle Fischbach (R-MN)</i>			

Note: Names in italics denote new member.