

*Administration of Donald J. Trump, 2019*

**Statement on Signing the Taxpayer First Act**

*July 1, 2019*

Today, I have signed into law H.R. 3151, the "Taxpayer First Act" (the "Act"). Sections 1001(a) and 2101(a) of the Act require the Commissioner of Internal Revenue to appoint persons to positions responsible for significant functions of the Internal Revenue Service (IRS). Such persons are likely inferior officers under the Appointments Clause of the Constitution. Because the IRS is a component of the Department of the Treasury, the Commissioner is not the head of a department and thus lacks constitutional authority to appoint inferior officers. I therefore direct the Secretary of the Treasury, as the head of the department, to approve any appointments made pursuant to sections 1001(a) and 2101(a) of the Act.

DONALD J. TRUMP

The White House,  
July 1, 2019.

NOTE: The statement referred to H.R. 3151, which was approved July 1 and assigned Public Law No. 116–25. An original was not available for verification of the content of this statement.

*Categories:* Bill Signings and Vetoes : Taxpayer First Act, signing statement.

*Subjects:* Legislation, enacted : Taxpayer First Act; Presidency, U.S. : Constitutional role and powers; Taxation : Tax Code, reform.

*DCPD Number:* DCPD201900450.