



# Washington University in St. Louis

## SCHOOL OF LAW

21 June 2016

Hon. Jason Chaffetz, Chairman  
Hon. Elijah E. Cummings, Ranking Member  
Committee on Oversight and Government Reform  
U.S. House of Representatives  
Washington, DC 20515

Dear Chairman Chaffetz and Ranking Member Cummings,

Last week, the House Committee on Oversight and Government Reform reported out House Resolution 737 regarding John A. Koskinen, the Commissioner of Internal Revenue. I understand that during last week's markup, a question arose regarding whether the Resolution would actually require Mr. Koskinen to forfeit his government pension. I am writing you now to address that question.

House Resolution 737 consists of 13 "whereas" clauses outlining allegations about the Internal Revenue Service and Mr. Koskinen; a paragraph that would "censure and condemn" Mr. Koskinen; and a paragraph indicating that "it is the sense of the House of Representatives" that Mr. Koskinen should resign or be removed by the President, and that Mr. Koskinen should "be required to forfeit" his government pension.

House Resolution 737 is a simple resolution, meaning that it will be presented to the House of Representatives for a vote but it will not go before the Senate, nor will it be presented to the President for his signature. This kind of simple "sense of the House" resolution gives members of the House of Representatives an opportunity to express themselves on an issue, and thus may be a useful political device. But a simple resolution does not have any legal effect outside the chamber that passes it.

Article I, section 7, clause 2 of our Constitution indicates that in order for a bill to become a law, the bill must be passed by both houses of Congress and be presented to the President for his approval. A simple resolution like House Resolution 737 will not go through this process, will not become law, and will not have any legal effect.

In other words, House Resolution 737 is a legislative device that enables members of the House of Representatives to take a political stand even where they are not seeking a change in the law, which would require the support of a majority of both Houses of Congress and the President's approval.

Please let me know if you have any questions. You can reach me at [REDACTED]

Sincerely,

Kathleen Clark  
Professor of Law