



To: Members of the Senate Committee on Homeland Security and Governmental Affairs

From: Thomas Aiello and Andrew Lautz, National Taxpayers Union

Date: July 12, 2021

Subject: Taxpayer Considerations for the Committee's July 14 Meeting

I. Introduction and Key Taxpayer Considerations

NTU, the nation's oldest taxpayer advocacy organization, appreciates the opportunity to offer Committee members our views and considerations for two of the 15 bills the Committee is scheduled to mark up at its July 14 meeting.

NTU urges Senators to **SUPPORT** [S. 533](#), the Guidance Clarity Act of 2021. This legislation, introduced by Sen. James Lankford (R-OK), would require all federal agencies to include a guidance clarity statement that states the guidance is not issued in accordance with the rulemaking process and therefore is not legally binding. While guidance documents are solely intended to clarify an agency's policy or interpretation of a regulation, agencies have recently used guidance to issue new policy as if it were a binding regulation. Since guidance is not subject to the same public process as formal rules, which are required to be shared with the public for comments and input prior to finalization, regulatory guidance documents can be used to circumvent public input.

NTU urges Senators to **SUPPORT** [S. 629](#), the GAO Database Modernization Act of 2021. This legislation, from Sen. Rick Scott (R-FL), would fill important gaps in the information federal agencies are required to furnish the Government Accountability Office (GAO) when they revise, revoke, suspend, or replace a regulation. The GAO Database Modernization Act passed the Senate unanimously in 2020, suggesting that this legislation has strong bipartisan support.

II. Contact Information

Should you have any questions about the recommendations in this memo, please do not hesitate to reach out to us at thomas.aiello@ntu.org and alautz@ntu.org.