

## Congressional Tax Leader Profiles

Leaders of the various tax committees and subcommittees have real influence over the progress of tax legislation. If one is the chair of a committee, the individual has the power to determine the order of bill consideration (and whether a bill is considered at all). Further, a leader’s sponsorship or co-sponsorship of a bill provides insight to taxpayers of the bill’s prospects for passage.

Forvis Mazars has put together the following profiles as a “quick look” into some of these leaders. Their historical sponsorship, publicized priorities, and related news stories may help to predict where they could stand in 2025 legislation negotiations.

### Jason Smith (R-MO) | House of Representatives

<b>Positions/Committees</b>	<ul style="list-style-type: none"> <li>• Chair, Committee on Ways and Means</li> <li>• Chair, Joint Committee on Taxation</li> </ul>
<b>Tax Policy Priorities</b>	<p><b>Upon selection as W&amp;M Chair:<sup>1</sup></b></p> <ul style="list-style-type: none"> <li>• Repeal IRS IRA funding</li> <li>• IRS data security</li> <li>• Build on TCJA success</li> <li>• Supply chain strength/trade policy</li> <li>• Anti-China initiatives</li> <li>• Domestic energy production</li> <li>• Workforce not welfare</li> </ul>
<b>118th Congress Notable Sponsored Bills</b>	<ul style="list-style-type: none"> <li>• <a href="#">Tax Relief for American Families and Workers Act of 2024</a></li> <li>• <a href="#">Build It in America Act</a></li> <li>• <a href="#">Small Business Jobs Act</a></li> <li>• <a href="#">Tax Cuts for Working Families Act</a></li> <li>• <a href="#">United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act</a></li> </ul>
<b>Sponsored or Co-Sponsored Bills Made Law</b>	<ul style="list-style-type: none"> <li>• CARES Act</li> <li>• United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act</li> <li>• FAST Act</li> </ul>

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## Richard Neal (D-MA) | [House of Representatives](#)

<b>Positions/Committees</b>	<ul style="list-style-type: none"><li>• Ranking Member, Committee on Ways and Means</li><li>• Joint Committee on Taxation</li></ul>
<b>Tax Policy Priorities</b>	<p><a href="#">According to his election website:</a><sup>2</sup></p> <ul style="list-style-type: none"><li>• Expansion of Child Tax Credit</li><li>• Strengthen EITC</li><li>• Simplify tax system</li><li>• Make permanent NMTTC, LIHTC, and HTC</li><li>• Tax incentives to start-ups and small businesses</li></ul>
<b>118th Congress Notable Sponsored Bills</b>	<ul style="list-style-type: none"><li>• <a href="#">Automatic IRA Act of 2024</a></li><li>• <a href="#">United States-Taiwan Expedited Double-Tax Relief Act</a></li></ul>
<b>Sponsored or Co-Sponsored Bills Made Law</b>	<ul style="list-style-type: none"><li>• United States-Taiwan Initiative on 21st-Century Trade First Agreement Implementation Act</li><li>• Taxpayer First Act</li><li>• CARES Act</li></ul>

## Mike Crapo (R-ID) | [Senate](#)

<b>Positions/Committees</b>	<ul style="list-style-type: none"><li>• Chair, Senate Finance Committee</li><li>• Joint Committee on Taxation</li></ul>
<b>Tax Policy Priorities</b>	<ul style="list-style-type: none"><li>• <a href="#">TCJA Supporter</a><sup>3</sup></li><li>• <a href="#">Lower IRS Funding</a><sup>4</sup></li></ul>
<b>118th Congress Notable Sponsored Bills</b>	<ul style="list-style-type: none"><li>• <a href="#">Financing Our Energy Future Act</a></li><li>• <a href="#">Water and Agriculture Tax Reform Act of 2023</a></li><li>• <a href="#">Book Minimum Tax Repeal Act</a></li><li>• <a href="#">IRS Accountability and Taxpayer Protection Act</a></li><li>• <a href="#">Death Tax Repeal Act of 2023</a></li><li>• <a href="#">Don't Weaponize the IRS Act</a></li></ul>
<b>Sponsored or Co-Sponsored Bills Made Law</b>	To amend Title 4 of the United States Code to limit state taxation of certain pension income.

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## Ron Wyden (D-OR) | [Senate](#)

<b>Positions/Committees</b>	<ul style="list-style-type: none"><li>• Ranking Member, Senate Finance Committee</li><li>• Joint Committee on Taxation</li></ul>
<b>Tax Policy Priorities</b>	<ul style="list-style-type: none"><li>• <a href="#">CTC</a><sup>5</sup></li><li>• <a href="#">Affordable Housing</a><sup>6</sup></li><li>• <a href="#">Increase tax on corps and HNW individuals</a><sup>7</sup></li></ul>
<b>118th Congress Notable Sponsored Bills</b>	<ul style="list-style-type: none"><li>• <a href="#">GRATS Act</a></li><li>• <a href="#">Workforce Housing Tax Credit Act</a></li><li>• <a href="#">Billionaires Income Tax Act</a></li><li>• <a href="#">Ending the Carried Interest Loophole Act</a></li><li>• <a href="#">Equal Dignity for Married Taxpayers Act of 2023</a></li><li>• <a href="#">Presidential Audit and Tax Transparency Act</a></li></ul>
<b>Sponsored or Co-Sponsored Bills Made Law</b>	Repeal the provision which terminates the exclusion for amounts received under certain educational assistance programs

<sup>1</sup><https://jasonsmith.house.gov/newsroom/documentsingle.aspx?DocumentID=4801>

<sup>2</sup><https://www.nealforcongress.com/taxes>

<sup>3</sup><https://www.crapo.senate.gov/issues/taxes>

<sup>4</sup><https://www.crapo.senate.gov/media/newsreleases/crapo-statement-at-hearing-on-irs-fy-2025-budget-and-2024-filing-season>

<sup>5</sup><https://www.finance.senate.gov/chairmans-news>

<sup>6</sup><https://www.finance.senate.gov/chairmans-news>

<sup>7</sup><https://rollcall.com/2024/06/20/senate-finance-democrats-look-to-raise-revenue-for-2025-tax-cliff/>