

This copy is for your personal, non-commercial use only. To order presentation-ready copies for distribution to your colleagues, clients or customers visit <https://www.djreprints.com>.

<https://www.wsj.com/articles/global-minimum-tax-oecd-treaty-yellen-statute-congress-11635369839>

OPINION | LETTERS

A Statutory Path for Yellen's Global Tax Treaty

The World Trade Organization was approved by Congress in 1994 using only a statute.

Oct. 28, 2021 5:25 pm ET



Treasury Secretary Janet Yellen at the White House, Oct. 6.

PHOTO: NICHOLAS KAMM/AGENCE FRANCE-PRESSE/GETTY IMAGES

Your editorial “[Dodging the Constitution for a Global Tax](#)” (Oct. 23) is mistaken in arguing that approval of the new Organization for Economic Cooperation and Development tax treaty by statute constitutes an “end-run around the Constitution.” Using a statute to approve and implement this treaty is hardly a “legislative ploy,” and the statutory method would not be questionable in other countries as to whether it is a “proper treaty.”

After all, the global trade treaty, the World Trade Organization, was approved by Congress in 1994 using only a statute. A statutory path for undertaking U.S. multilateral tax treaty obligations is not “dodging proper constitutional procedure” because the Constitution grants Congress authority to pass laws “to regulate Commerce with foreign Nations.”

Further, employing the congressional-executive agreement to sign on to and implement a new tax treaty hews to the procedural requirement in the Constitution that “all Bills for raising Revenue shall originate in the House of Representatives.”

Prof. Steve Charnovitz

George Washington University

Washington

Appeared in the October 29, 2021, print edition as 'A Statutory Path for the Global Tax Treaty.'

Copyright © 2021 Dow Jones & Company, Inc. All Rights Reserved

This copy is for your personal, non-commercial use only. To order presentation-ready copies for distribution to your colleagues, clients or customers visit <https://www.djreprints.com>.