

United States Senate

WASHINGTON, DC 20510-0908

February 28, 2024

The Honorable Gene Dodaro
Comptroller General
U.S. Government Accountability Office
441 G Street NW
Washington, D.C. 20548

Dear Comptroller General Dodaro:

On January 19, 2024, the U.S. Department of Treasury (Treasury) posted guidance that describes which neighborhoods are eligible for the *Inflation Reduction Act's* "30C" tax credit. We write to seek your review of whether the January 2024 Treasury guidance, titled "Guidance on Satisfying the Geographical Requirements of the Section 30C Alternative Fuel Vehicle Refueling Property Credit," constitutes a "rule" for purposes of the Congressional Review Act (CRA). With limited exceptions, the CRA defines a "rule" as follows:

'[R]ule' means the whole or part of an agency statement of general or particular applicability and future effect designed to implement, interpret, or prescribe law or policy or describing the organization, procedure, or practice requirements of an agency and includes the approval or prescription for the future of rates, wages, corporate or financial structures or reorganizations thereof, prices, facilities, appliances, services or allowances therefor or of valuations, costs, or accounting, or practices bearing on any of the foregoing."

Based upon this broad definition, the Government Accountability Office has rightly pointed out that "agency pronouncements may be rules within the definition of 5 U.S.C. § 551 and the CRA, even if they are not subject to notice and comment rulemaking requirements under section 553."

The Treasury guidance prescribes detailed policy. For these reasons, we respectfully request a determination as to whether this "rule" is applicable under the CRA.

Sincerely,



Marco Rubio
U.S. Senator



Kevin Cramer
U.S. Senator



Mike Braun
U.S. Senator