

February 21, 2023

The Honorable Bryan Steil Chairman House Committee on Administration ATTN: House Communications Standards Commission 1216 Longworth House Office Building Washington, DC 20515

Re: Section 501(e) Complaint Against Representative Veronica Escobar

Dear Chairman Steil:

Freedom of speech is a fundamental right enshrined in the First Amendment of the United States Constitution—an essential tenet of freedom that threads together our great constitutional republic where ordered liberty and the rule of law can equally flourish. All Americans must be free to enjoy this cherished and protected right regardless of their ideological, political, or party affiliation. Accordingly, pursuant to 2 U.S.C. § 501(e) I write to file a complaint with the House Communications Standards Commission against Representative Veronica Escobar for violating the official standards governing official office communications by Members of Congress.

#### Standard of Conduct

The House Communications Standards state, "Official communications critical of policy may not be personalized or politicized, and may not be used to disparage Members, other individuals or political parties. For purposes of this rule, 'disparage' shall include, but not be limited to, personal insults, ad hominem attacks or attacks on a person's character." House Commc'ns Standards Comm'n, 117<sup>th</sup> Cong., The H.R. Commc'ns Standards Manual (Comm. Print 2022) at 3.

#### **Facts**

- 1. On November 2, 2022, Representative Escobar sent a letter to the Commissioner of the Internal Revenue Service (IRS), Charles P. Rettig. See Ex. 1.
- 2. Representative Escobar used her official Member letterhead, including all committee assignments and caucus affiliations, for the communication. See Id.

- 3. Her letter assumed the tone of official correspondence; stating, in part, "[R]esidents of El Paso, TX, the community I represent, reached out to my congressional District Office to report." *Id*.
- 4. The letter alleged that America First Legal ("AFL") had engaged in a "direct violation [sic] the IRC[,]" citing a Spanish-language educational communication that AFL sent by mail to households across the United States, including to residents of El Paso, Texas, in October 2022. *Id*.
- 5. Representative Escobar transmitted the letter to the IRS through a member of her staff who identified herself as a "Legislative Assistant for Congresswoman Veronica Escobar of El Paso, Texas." See Ex. 2. AFL obtained this information through a Freedom of Information Act request submitted to the IRS. The responsive documents are attached at Ex. 3.
- 6. Representative Escobar posted the letter on her website as a Press Release. Press Release, U.S. Rep. Veronica Escobar, Congresswoman Escobar Sends Letter to Internal Revenue Service for Potential Violations of the Internal Revenue Code by America First Legal (Nov. 2, 2022) (available at https://bit.ly/3jGW0r1).
- 7. Representative Escobar's letter to the IRS Commissioner claimed the educational communication featured "an array of right-wing lies and political talking points, including fearmongering rhetoric about transgender women using public restrooms and the partisan lie that Critical Race Theory (CRT) and 'gender ideology' are taught in elementary schools." Ex. 1. She further alleged that the educational communication "explicitly accuses President Biden and his 'progressive allies' of championing these policies." *Id*.
- 8. She further claimed that the educational communication of AFL "appears to be in direct violation [sic] the IRC, which governs the operations of 501(c)(3) tax-exempt organizations." *Id*.
- 9. She further claimed that "[w]hile the IRC allows for 'certain [political] activities or expenditures' as long as they are conducted in a non-partisan manner, these mailers appear to be in violation of that requirement." *Id.* (brackets in original).
- 10. Representative Escobar concluded by "urg[ing] the Internal Revenue Service ... to investigate America First Legal for potential violations of the IRC." to impose penalties if the IRS "discovers violations of the law." *Id*.

## **Analysis**

Representative Escobar's letter to the Commissioner of the IRS is quite plainly an official communication. She published it on official letterhead, from her official office, through her office staff, and included the phrase, "the community I represent." It is, therefore, covered by the House Communications Standards Commission's Standards Manual. The H.R. Commc'ns Standards Manual, at 1 ("The Commission shall

regulate official office communications, including ... postal mail, electronic mail ... and other paper-based ... communications.").

The General Content provisions at "Decorum and Civility" explicitly state, "Official communications critical of policy may not be personalized or politicized, and may not be used to disparage ... other individuals. For purposes of this rule, 'disparage' shall include, but not be limited to, personal insults, ad hominem attacks or attacks on a person's character." *Id.* at 3. Yet, Representative Escobar's letter to the IRS Commissioner and her placement of the contents of that letter on her official website was disparaging and impugned the integrity of AFL, its leadership, and its employees. Her letter accuses AFL of lying two separate times and doing so in a "partisan" manner. She further accused AFL of spreading "fearmongering rhetoric."

The Manual further state that official communications cannot contain "speculation as to motivation/intent of individuals." *Id.* Yet Representative Escobar's letter contains rampant speculation as to the motivation or intent of AFL, its leadership, and its employees. Among other things, she speculates that AFL sent out an educational communication for a partisan purpose, to spread "right-wing lies and political talking points," and to engage in "fearmongering rhetoric." *Id.* 

The educational communication mailed by AFL complied with all restrictions on taxexempt organizations. It did not mention any candidate for office. It did not mention any political party. It did not urge recipients to vote or to act in a certain way in response. Nevertheless, because Representative Escobar disagreed with the content of this communication, she improperly used official resources to disparage and malign AFL, its leadership, and its employees.

### Requested Action

Freedom of speech is the essential tenet of freedom. It is the Constitutional birthright of all Americans and a necessary ingredient without which liberty cannot exist. Presumably, Representative Escobar knows this. Yet Representative Escobar used taxpayer resources to try to silence AFL. She made baseless accusations to the IRS for the purpose of triggering federal enforcement action against AFL as punishment for engaging in protected speech and lawful educational activity.

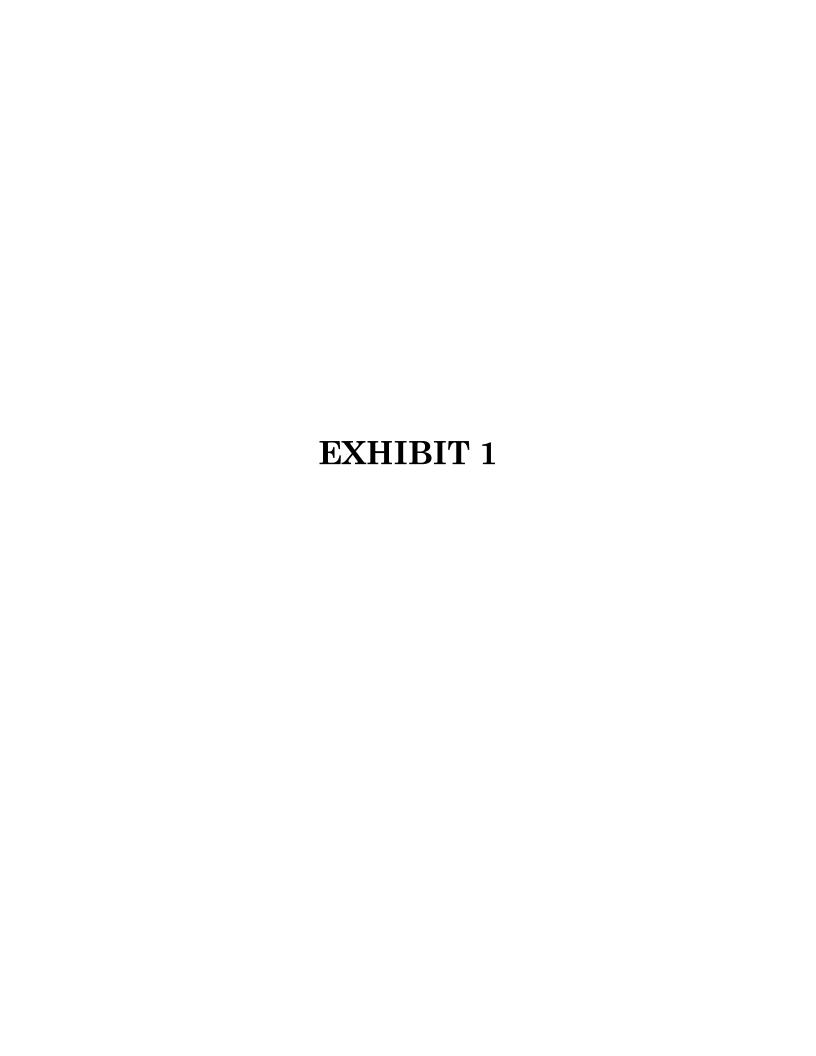
Representative Escobar's letter is an egregious violation of the Commission's Standards and is beneath the dignity of any Member of Congress. Accordingly, I ask the House Communications Standards Commission to take appropriate action to ensure that she does not again abuse her position and misuse taxpayer resources for prohibited purposes.

Re: Section 501(e) Complaint Against Representative Veronica Escobar

Sincerely,

Gene P. Hamilton

Vice President and General Counsel America First Legal Foundation



VERONICA ESCOBAR 16TH DISTRICT, TEXAS

ASSISTANT WHIP

HOUSE COMMITTEE ON THE JUDICIARY

SUBCOMMITTEE ON CRIME, TERRORISM, AND HOMELAND SECURITY

SUBCOMMITTEE ON IMMIGRATION AND CITIZENSHIP

HOUSE ARMED SERVICES COMMITTEE

SUBCOMMITTEE ON MILITARY PERSONNEL, VICE CHAIR

SUBCOMMITTEE ON CYBER, INNOVATIVE TECHNOLOGIES, AND INFORMATION SYSTEMS

House Committee on Ethics HOUSE SELECT COMMITTEE ON THE CLIMATE CRISIS



## Congress of the United States House of Representatives Washington, DC 20515

WASHINGTON D.C. OFFICE: 1505 LONGWORTH HOUSE OFFICE BUILDING WASHINGTON, DC 20515 (202) 225-4831

EL PASO OFFICE:

221 N. KANSAS STREET, SUITE 1500 EL PASO, TX 79901 (915) 541-1400

http://escobar.house.gov

VICE CHAIR DEMOCRATIC WOMEN'S CAUCUS

DEPUTY WHIP CONGRESSIONAL PROGRESSIVE CAUCUS

CONGRESSIONAL HISPANIC CAUCUS

**NEW DEMOCRAT COALITION** 

November 2, 2022

The Honorable Charles P. Rettig Commissioner Internal Revenue Service 1111 Constitution Ave., NW Washington, DC 20224-0001

### Dear Commissioner Rettig:

I write to refer for investigation potential violations of the Internal Revenue Code (IRC) by America First Legal.

During the week of October 22, 2022, residents of El Paso, TX, the community I represent, reached out to my congressional District Office to report receiving unsettling Spanish-language political mailers. Upon reviewing these mailers, my staff learned that they had been paid for by America First Legal, a national 501(c)(3) tax-exempt nonprofit organization. I have enclosed an image of both the front and back of this mailer for your review.

The mailer features an array of right-wing lies and political talking points, including fearmongering rhetoric about transgender women using public restrooms and the partisan lie that Critical Race Theory (CRT) and "gender ideology" are taught in elementary schools. The mailer explicitly accuses President Biden and his "progressive allies" of championing these policies.

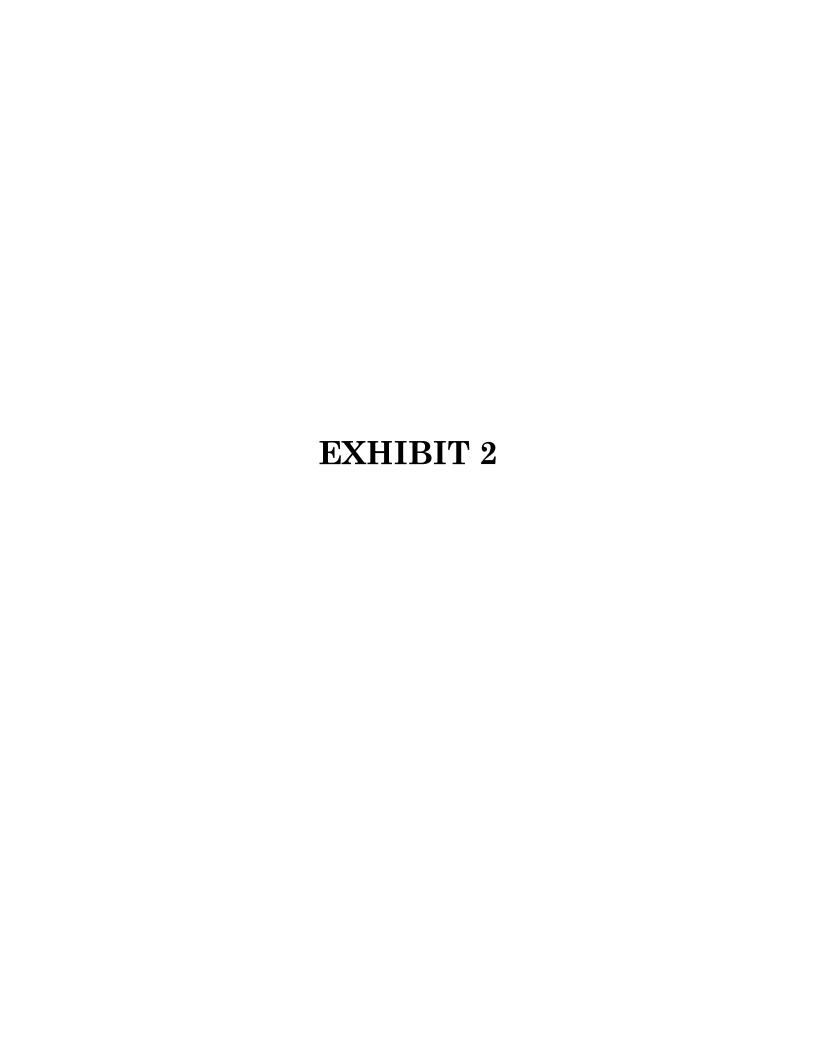
This effort by America First Legal appears to be in direct violation the IRC, which governs the operations of 501(c)(3) tax-exempt organizations. While the IRC allows for "certain [political] activities or expenditures" as long as they are conducted in a non-partisan manner, these mailers appear to be in violation of that requirement.

I urge the Internal Revenue Service (IRS) to investigate America First Legal for potential violations of the IRC. And if the IRS discovers violations of the law, that they impose commensurate disciplinary action or refer their case to the appropriate disciplinary body.

Thank you and I look forward to hearing from you.

Sincerely,

Veronica Escobar Member of Congress



# RECEIVED By ESCO at 7:02 am, Nov 03, 2022

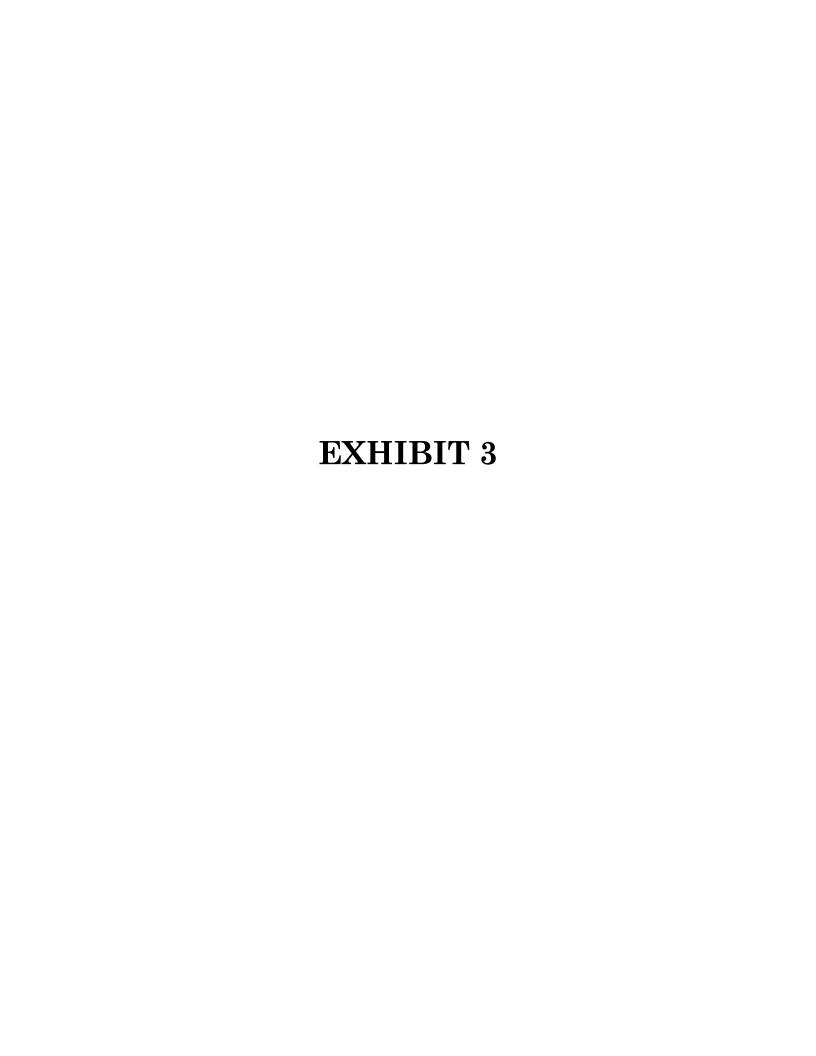
#### **Baldwin Cavell L**

Denise Fernandez

From: Cohen Andrew C Sent: Wednesday, November 2, 2022 5:55 PM To: \*C&L Congressional Correspondence; \*Chief of Staff Advisor; Kornegay Risa W; Cannady Joyce A; Hinton Irma D Reynolds Jodie M; Lemons Terry L; Klonsky Amy E Cc: Subject: FW: [EXT] Letter to Commissioner Rettig 11.02.22 LETTER IRS re America First Legal Mailer\_FINAL.pdf; AFL\_El Paso Mailer 2022 **Attachments:** Side A.jpg; AFL\_El Paso Mailer 2022\_Side B.jpg Good afternoon, I'm passing this along. Regards, Andrew (b)(6)@mail.house.gov> From: Fernandez, Denise Sent: Wednesday, November 2, 2022 5:06 PM (b)(6)@irs.gov> To: Cohen Andrew C < Subject: [EXT] Letter to Commissioner Rettig Good evening Andrew, My name is Denise Fernandez, I'm a Legislative Assistant for Congresswoman Veronica Escobar of El Paso, Texas. I hope you're doing well today! I received your contact information from some very helpful staff over on the House Oversight Committee. As this isn't a casework issue and the Congressional Research Service currently lists the IRS Congressional liaison as vacant, I am hoping that you could help me make sure the attached letter is delivered to the right folks. My boss is sending the to Commissioner Rettig regarding a disturbing Spanish-language mailer our community received about ten days ago paid for by a tax-exempt 501(c)(3). I've attached both the letter and images of the mailer. As the mailer itself in Spanish, I've provided a translation here in case it's helpful -Side A: "Joe Biden and his progressive allies want men to use K-12 girl's bathrooms and are exposes your children to 'sexual extremism and radical gender' in the classroom". Side B: "Are you comfortable with your daughter using the same bathroom or dressing room as a man? Joe Biden wants men in girl's bathrooms, dressing rooms, and sporting leagues. You people in the United States are being traumatized by Joe Biden's transgender agenda." I appreciate your time and look forward to hearing from you. If you need to contact me for any reason, please feel free to email me back here or call me at Best. Denise Fernandez

Legislative Assistant she/her/ella Office of Congresswoman Veronica Escobar (TX-16)
1505 Longworth House Office Building
Phone: (b)(6)
(b)(6) @mail.house.gov

www.escobar.house.gov





#### **DEPARTMENT OF THE TREASURY**

INTERNAL REVENUE SERVICE WASHINGTON, DC 20224

December 18, 2022

The Honorable Veronica Escobar U.S. House of Representatives Washington, DC 20515

Dear Representative Escobar:

Thank you for your letter about America First Legal. We appreciate your concerns and assure you the IRS is committed to confirming that tax-exempt organizations comply with applicable tax laws. Following our standard practice, we forwarded the information you submitted to our Tax Exempt and Government Entities (TE/GE) Division.

TE/GE's Compliance Planning & Classification Exempt Organizations Referrals Group will send you a separate acknowledgement letter when it receives your information. This group considers all referrals on exempt organizations and determines whether an examination is appropriate. Please note that a referral does not necessarily mean the IRS will conduct an examination.

Section 6103 of the Code protects the privacy of tax returns and tax return information of all taxpayers. Therefore, we cannot disclose any actions we may take on this information. If, at a later date, you have additional information that you believe is relevant to this matter, please contact me or send it to:

Internal Revenue Service
Tax Exempt and Government Entities
CP&C EO Referrals Group
1100 Commerce Street
Dallas, TX 75242

I hope this information is helpful. If you have any questions, please contact me or a member of your staff may contact Amy Klonsky, Chief, National Congressional Affairs Branch, at (b)(6).

Sincerely,

Douglas W. Odonnell

Digitally signed by Douglas W. Odonnell Date: 2022.12.18 17:48:40 -05'00'

Douglas W. O'Donnell Acting Commissioner

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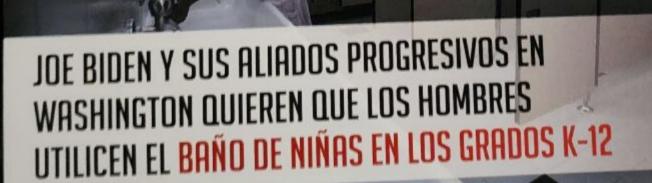
Thank you and I look forward to hearing from you.

Sincerely,

Veronica Escobar Member of Congress 611 Pennsylvania Ave, Ste #231 Washington, DC 20003 PRSRT STD U.S. Postage PAID Washington, DC Permit No. 1231



Paid for by America First Legal Foundation



... Y ESTÁN EXPONIENDO A SU HIJO AL

# ¿ESTÁ USTED INCÓMODO CON QUE SU HIJA COMPARTA EL BAÑO O EL VESTUARIO CON HOMBRES? ...JOE BIDEN QUIERE HOMBRES EN BAÑOS DE NIÑAS, VESTUARIOS Y LIGAS DEPORTIVAS



Las jóvenes están siendo traumatizadas en todo Estados Unidos gracias a la agenda transgénero de la Administración Biden:



June 14, 2022



Oct. 1, 2022

"Los libros del distrito escolar de Oregón contienen imágenes pornográficas de actos sexuales, según el portal" "Jugadoras de voleibol femenino de Vermont prohibidas en el vestuario después de objetar a un estudiante transgénero: Informe"

# DAILYWIRE

"Un niño que supuestamente vestía una falda entró en un baño de niñas en la cercana Stone Bridge Hígh School, donde agredió sexualmente a la hija de noveno grado de Smith".

## THE DAILY SIGNAL

July 7, 2021

"Hombre desnudo en el vestuario de un Spa de mujeres muestra las consecuencias de las políticas transgénero"

PROTEJA A NUESTRAS HIJAS. TODAS LAS NIÑAS MERECEN UNA INFANCIA SEGURA.