

# Congress of the United States

Washington, DC 20515

December 17, 2025

The Honorable Scott Bessent  
Secretary of the Treasury  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

Dear Secretary Bessent,

We write to express our serious concerns regarding the recent decision by the Government of Spain to boycott Israel and urge the Department to examine the implications of the proposal under U.S. law.

Section 999 of the Internal Revenue Code of 1986 – commonly referred to as the Ribicoff Amendment – reflects the United States’ bipartisan commitment to opposing foreign boycotts against friendly nations, particularly those aimed at Israel.

Under this law, the Treasury Department is required to maintain a list of countries that condition commercial participation on compliance with an unsanctioned international boycott. Inclusion on this list imposes specific tax reporting requirements and potential penalties for U.S. individuals and businesses engaged in certain activities in those countries.

In October, Spain enacted a sweeping embargo on Israel, banning all exports and imports of defense equipment, products, and dual-use technology, as well as the transit of fuel or military materials through Spanish ports and airspace. According to reports, in late September, a U.S. arms shipment to Israel was prohibited from transiting through our Rota and Morón de la Frontera bases. The legislation, which allows only narrow exemptions for asserted national interests, also bans the advertising of products from Gaza and Judea and Samaria.

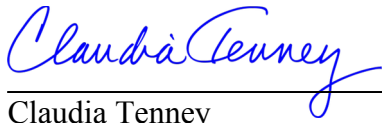
This measure is part of a broader effort aligned with the global Boycott, Divestment, and Sanctions (BDS) movement, which seeks to economically isolate Israel. Such policies not only promote economic discrimination but also create legal uncertainty for U.S. companies operating in Spain.

We encourage the Treasury Department to assess whether Spain’s new law indicates that they require or may require participation in or encouragement of an international boycott within the meaning of Section 999(a)(3). If the criteria are met, Spain should be added to the boycott list to ensure that U.S. companies are informed of their reporting obligations and protected from unintended legal exposure.

The United States must send a clear signal that efforts to economically isolate Israel will carry consequences, and that U.S. law designed to combat such discrimination will be enforced.

We appreciate your attention to this matter and look forward to your response.

Sincerely,




Claudia Tenney  
Member of Congress



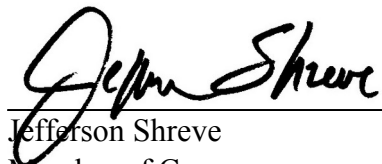
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Member of Congress



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Member of Congress



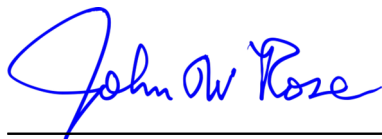
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Jefferson Shreve  
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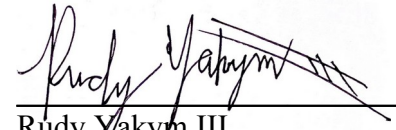
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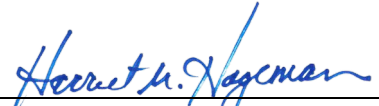


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Member of Congress



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