## Congress of the United States

Washington, DC 20515

August 7, 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 recent proposal by the Government of Ireland 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.

Last month, Irish Foreign Affairs and Trade Minister Simon Harris introduced legislation to prohibit the import of goods and services originating from territories under Israeli administration that they characterize as "occupied," including Judea and Samaria, Gaza, parts of Jerusalem and the Golan Heights.

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 Ireland.

We encourage the Treasury Department to assess whether Ireland's proposal indicate 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, Ireland 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

Nick LaLota Member of Congress

Michlelot

Elise M. Sofanki

Elise M. Stefanik Member of Congress

Joe Wilson Member of Congress

Chuck Edwards
Member of Congress

Barry Moore Member of Congress

Harriet M. Hageman Member of Congress

Earl L. "Buddy" Carter Member of Congress

Earl I bully Carte

David Schweikert Member of Congress

Andy Ogles Member of Congress

Pete Stauber Member of Congress

Keith Self Member of Congress

Mark B. Messmer Member of Congress

Andrew R. Garbarino Member of Congress

Ben Cline Member of Congress

Cline

Michael R. Turner

Member of Congress