FACT SHEET: GOP Attacks on IRS Commissioner are Not Impeachment Proceedings

Sep 21, 2016

*Impeachment Hearings Entail an Independent Investigation and Due Process for the Accused*

“Under the modern practice, an impeachment is normally instituted by the House by the adoption of a resolution calling for a committee investigation. This committee may, after investigation, recommend the dismissal of charges or it may recommend impeachment.”[1] (https://edit-democrats.judiciary.house.gov/#_ftn1) The effort to impeach Internal Revenue Service Commissioner John Koskinen contains none of the hallmarks of actual impeachment hearings—which would entail an independent investigation and due process for the accused.

**The Impeachment Process:**

- In the modern era, the impeachment process begins in the House of Representatives *only* after the House has voted to authorize the Judiciary Committee to investigate whether charges are warranted.

- This rule holds even when the underlying charges have been under investigation by other authorities and other congressional committees for years. For example, in the 93d Congress, the House adopted H. Res. 803, authorizing and directing the Committee on the Judiciary to inquire whether to impeach President Nixon; in the 105th Congress, H. Res. 581 authorized and directed the Committee to inquire into the impeachment of President Clinton; and in the 110th Congress, H. Res. 1448 directed the Committee to inquire whether to impeach Judge Porteous.

  - The sole exception for a successful impeachment occurred in the 99th Congress—when the judge under investigation was *already in jail* by the time he was convicted by the U.S. Senate.

- In all modern cases, the Committee has conducted an independent, formal investigation into the charges underlying a resolution of impeachment—again, even when other authorities and other congressional committees have already investigated the underlying issue.

- Chairman Bob Goodlatte summarized the importance of this practice in 2010, when the Committee’s Task Force on Judicial Impeachment unanimously recommended four articles of impeachment against Judge G. Thomas Porteous. Goodlatte said, “This recommendation was the culmination of an exhaustive investigation
by the task force, which included reviewing the records of past proceedings, rooting out new evidence that was never considered in previous investigations, conducting numerous interviews and depositions with firsthand witnesses, and conducting hearings to take the testimony of firsthand witnesses and federal scholars.”

Prepared by Democratic Staff of the House Committee on the Judiciary
Representative John Conyers, Jr., Ranking Member


114th Congress