

Union Calendar No. 50

114TH CONGRESS
1ST SESSION

H. R. 1058

[Report No. 114–70]

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 25, 2015

Mr. ROSKAM introduced the following bill; which was referred to the Committee on Ways and Means

APRIL 13, 2015

Additional sponsors: Mr. HULTGREN, Mr. REICHERT, Mr. RODNEY DAVIS of Illinois, Mr. BISHOP of Michigan, Mr. BLUM, Mr. TROTT, Mr. BOST, Mr. GROTHMAN, Mr. WEBSTER of Florida, Mr. REED, and Mr. YOUNG of Alaska

APRIL 13, 2015

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on February 25, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to clarify that a duty of the Commissioner of Internal Revenue is to ensure that Internal Revenue Service employees are familiar with and act in accord with certain taxpayer rights.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 *This Act may be cited as the “Taxpayer Bill of Rights*
5 *Act of 2015”.*

6 **SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FAMIL-**
7 **IAR WITH AND ACT IN ACCORD WITH CERTAIN**
8 **TAXPAYER RIGHTS.**

9 *(a) IN GENERAL.—Section 7803(a) of the Internal*
10 *Revenue Code of 1986 is amended by redesignating para-*
11 *graph (3) as paragraph (4) and by inserting after para-*
12 *graph (2) the following new paragraph:*

13 *“(3) EXECUTION OF DUTIES IN ACCORD WITH*
14 *TAXPAYER RIGHTS.—In discharging his duties, the*
15 *Commissioner shall ensure that employees of the In-*
16 *ternal Revenue Service are familiar with and act in*
17 *accord with taxpayer rights as afforded by other pro-*
18 *visions of this title, including—*

19 *“(A) the right to be informed,*

20 *“(B) the right to quality service,*

21 *“(C) the right to pay no more than the cor-*
22 *rect amount of tax,*

23 *“(D) the right to challenge the position of*
24 *the Internal Revenue Service and be heard,*

1 “(E) the right to appeal a decision of the
2 Internal Revenue Service in an independent
3 forum,

4 “(F) the right to finality,

5 “(G) the right to privacy,

6 “(H) the right to confidentiality,

7 “(I) the right to retain representation, and

8 “(J) the right to a fair and just tax sys-
9 tem.”.

10 (b) *EFFECTIVE DATE.*—*The amendments made by this*
11 *section shall take effect on the date of the enactment of this*
12 *Act.*

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