

115TH CONGRESS
1ST SESSION

H. R. 1368

To require the Secretary of Agriculture to make publicly available certain regulatory records relating to the administration of the Animal Welfare Act and the Horse Protection Act, to amend the Internal Revenue Code of 1986 to provide for the use of an alternative depreciation system for taxpayers violating rules under the Animal Welfare Act and the Horse Protection Act, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2017

Mr. BLUMENAUER (for himself, Mrs. DAVIS of California, Mr. BEYER, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. GRIJALVA, Ms. ROYBAL-ALLARD, Mr. CONNOLLY, Mr. KEATING, Ms. LEE, Ms. SPEIER, Ms. SHEA-PORTER, Mr. CÁRDENAS, Mr. PETERS, Mr. CICILLINE, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. WELCH, Mr. MEEKS, Mr. POCAN, Ms. WASSERMAN SCHULTZ, Mr. DEUTCH, Ms. PINGREE, Mr. SCHRADER, Ms. TITUS, Mr. CRIST, Mr. SMITH of Washington, Mr. HUFFMAN, Mr. COHEN, Mr. LANGEVIN, Mr. QUIGLEY, Ms. SCHAKOWSKY, Mr. O'HALLERAN, Mr. TED LIEU of California, Ms. JACKSON LEE, and Mr. RASKIN) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Agriculture, and Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To require the Secretary of Agriculture to make publicly available certain regulatory records relating to the administration of the Animal Welfare Act and the Horse Protection Act, to amend the Internal Revenue Code of 1986 to provide for the use of an alternative deprecia-

tion system for taxpayers violating rules under the Animal Welfare Act and the Horse Protection Act, and for other purposes.

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 “Animal Welfare Ac-
 5 countability and Transparency Act”.

6 **SEC. 2. PUBLIC AVAILABILITY OF REGULATORY RECORDS.**

7 Notwithstanding any other provision of law, not later
 8 than 90 days after the date of enactment of this Act, the
 9 Secretary of Agriculture (referred to in this section as the
 10 “Secretary”) shall maintain and promptly make available
 11 to the public in an online searchable database in a ma-
 12 chine-readable format on the website of the Department
 13 of Agriculture information relating to the administration
 14 of the Animal Welfare Act (7 U.S.C. 2131 et seq.) and
 15 the Horse Protection Act (15 U.S.C. 1821 et seq.), includ-
 16 ing—

17 (1) the entirety of each report of any inspection
 18 conducted, and record of any enforcement action
 19 taken, under—

20 (A) either of those Acts; or

21 (B) any regulation issued under those
 22 Acts;

23 (2) with respect to the Animal Welfare Act—

1 (A) the entirety of each annual report sub-
2 mitted by a research facility under section 13 of
3 that Act (7 U.S.C. 2143); and

4 (B) the name, address, and license or reg-
5 istration number of each research facility, ex-
6 hibitor, dealer, and other person or establish-
7 ment—

8 (i) licensed by the Secretary under
9 section 3 or 12 of that Act (7 U.S.C.
10 2133, 2142); or

11 (ii) registered with the Secretary
12 under section 6 of that Act (7 U.S.C.
13 2136); and

14 (3) with respect to the Horse Protection Act,
15 the name and address of—

16 (A) any person that is licensed to conduct
17 any inspection under section 4(c) of that Act
18 (15 U.S.C. 1823(c)); or

19 (B) any organization or association that is
20 licensed by the Department of Agriculture to
21 promote horses through—

22 (i) the showing, exhibiting, sale, auc-
23 tion, or registry of horses; or

24 (ii) the conduct of any activity that
25 contributes to the advancement of horses.

1 **SEC. 3. USE OF ALTERNATIVE DEPRECIATION SYSTEM FOR**
 2 **TAXPAYERS VIOLATING CERTAIN ANIMAL**
 3 **PROTECTION RULES.**

4 (a) IN GENERAL.—Section 168(g)(1) of the Internal
 5 Revenue Code of 1986 is amended by striking “and” at
 6 the end of subparagraph (D), by inserting “and” at the
 7 end of subparagraph (E), and by inserting after subpara-
 8 graph (E) the following new subparagraph:

9 “(F) any property placed in service by a
 10 disqualified taxpayer during an applicable pe-
 11 riod,”.

12 (b) DEFINITIONS.—Section 168(g) of the Internal
 13 Revenue Code of 1986 is amended by adding at the end
 14 the following new paragraph:

15 “(8) DISQUALIFIED TAXPAYER; APPLICABLE
 16 PERIOD.—For purposes of paragraph (1)(F)—

17 “(A) DISQUALIFIED TAXPAYER.—

18 “(i) IN GENERAL.—The term ‘dis-
 19 qualified taxpayer’ means any taxpayer if
 20 such taxpayer—

21 “(I) has been assessed a civil
 22 penalty under section 19(b) of the
 23 Animal Welfare Act (7 U.S.C.
 24 2149(b)) or section 6(b) of the Horse
 25 Protection Act (15 U.S.C. 1825(b))
 26 and either the period for seeking judi-

1 cial review of the final agency action
2 has lapsed or there has been a final
3 judgment with respect to an appeal of
4 such assessment, or

5 “(II) has been convicted under
6 section 19(d) of the Animal Welfare
7 Act (7 U.S.C. 2149(d)) or section
8 6(a) of the Horse Protection Act (15
9 U.S.C. 1825(a)) and there is a final
10 judgment with respect to such convic-
11 tion.

12 “(ii) AGGREGATION RULES.—All per-
13 sons treated as a single employer under
14 subsection (a) or (b) of section 52, or sub-
15 section (m) or (o) of section 414, shall be
16 treated as one taxpayer for purposes of
17 this subparagraph.

18 “(B) APPLICABLE PERIOD.—The term ‘ap-
19 plicable period’ means, with respect to any vio-
20 lation described in subparagraph (A), the 5-tax-
21 able-year period beginning with the taxable year
22 in which the period for seeking judicial review
23 of a civil penalty described in subparagraph
24 (A)(i) has lapsed or in which there has been a

1 final judgment entered with respect to the viola-
2 tion, whichever is earlier.”.

3 (c) CONFORMING AMENDMENT.—The last sentence
4 of section 179(d)(1) is amended by inserting “or any prop-
5 erty placed in service by a disqualified taxpayer (as de-
6 fined in section 168(g)(8)(A)) during an applicable period
7 (as defined in section 168(g)(8)(B))” after “section
8 50(b)”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to property placed in service in
11 taxable years beginning after the date of the enactment
12 of this section.

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