

117TH CONGRESS 1ST SESSION

H. R. 232

To amend the Ethics in Government Act of 1978 to require the President, Vice President, and Cabinet-level officers to release their tax returns, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

January 6, 2021

Mr. Ruiz introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Reform, 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 amend the Ethics in Government Act of 1978 to require the President, Vice President, and Cabinet-level officers to release their tax returns, 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 "Public Service Trans-
- 5 parency Act".

ı	SEC	2	DISCLOSURE	\mathbf{OF}	TAX	RETURNS	$\mathbf{R}\mathbf{Y}$	CANDIDA	TES

- 2 FOR PRESIDENT AND VICE PRESIDENT OR
- 3 NOMINEE FOR CABINET-LEVEL POSITIONS.
- 4 (a) IN GENERAL.—Section 102 of the Ethics in Gov-
- 5 ernment Act of 1978 (Public Law 95–521; 5 U.S.C. App.
- 6 102) is amended by adding at the end the following:
- 7 "(j)(1) Any report filed pursuant to section 101(c)
- 8 by an individual who is a candidate for the office of Presi-
- 9 dent or Vice President shall include the individuals return
- 10 of Federal income tax for the taxable year ending in or
- 11 with the applicable calendar year covered by such report
- 12 and such returns for the previous two taxable years.
- "(2) Any report filed pursuant to section 101(b) by
- 14 an individual who is a nominee for a Cabinet-level position
- 15 shall include the individuals return of Federal income tax
- 16 for the taxable year ending in or with the applicable cal-
- 17 endar year covered by such report and such returns for
- 18 the previous two taxable years.
- 19 "(3) Any report filed pursuant to section 101(d) and
- 20 (e) by the President, Vice President, or any individual oc-
- 21 cupying a Cabinet-level position shall include the Presi-
- 22 dent's, Vice President's, or individual's (as the case may
- 23 be) return of Federal income tax for the taxable year end-
- 24 ing in or with the applicable calendar year covered by such
- 25 report.

- 1 "(4) If any person covered by paragraph (1), (2), or
- 2 (3) files the return for such taxable year with the Internal
- 3 Revenue Service after the due date for such report, such
- 4 return shall be submitted (in the same manner as such
- 5 a report) not later than 30 days after such return was
- 6 so filed.
- 7 "(5) In this subsection, the term 'Cabinet-level posi-
- 8 tion' means—
- 9 "(A) the head of any Executive department (as
- that term is defined in section 101 of title 5, United
- 11 States Code); and
- 12 "(B) any other position designated by the
- 13 President as a position within the Cabinet.".
- 14 (b) APPLICATION.—The amendments made by sub-
- 15 section (a) shall apply to any individual who becomes a
- 16 candidate for the office, or assumes the office, of President
- 17 or Vice President, or becomes a nominee for, or assumes,
- 18 a Cabinet-level position (as that term is defined in section
- 19 102(j)(5) of the Ethics in Government Act of 1978 (Public
- 20 Law 95–521; 5 U.S.C. App. 102(j)(5)), as added by sub-
- 21 section (a)), after the date of enactment of this Act.
- 22 SEC. 3. DISCLOSURE PERMITTED.
- 23 (a) In General.—Section 6103(i) of the Internal
- 24 Revenue Code of 1986 is amended by adding at the end
- 25 the following new paragraph:

1	"(9) Disclosure of tax returns under
2	THE ETHICS IN GOVERNMENT ACT OF 1978.—The
3	Director of the Office of Government Ethics may
4	disclose returns described in section 102(j) of the
5	Ethics in Government Act of 1978 (Public Law 95–
6	521; 5 U.S.C. App. 102(j)) to the extent such re-
7	turns are required to be made available pursuant to
8	such section.".
9	(b) APPLICATION.—The amendment made by sub-
10	section (a) shall apply to disclosures made after the date
11	of the enactment of this Act.

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