

117TH CONGRESS
2D SESSION

S. 3727

To ensure that employees of the Internal Revenue Service are brought back to their offices until the backlog of 2020 tax returns has been eliminated.

IN THE SENATE OF THE UNITED STATES

MARCH 2, 2022

Mr. KENNEDY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To ensure that employees of the Internal Revenue Service are brought back to their offices until the backlog of 2020 tax returns has been eliminated.

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 “Require Employees
5 To Uniformly Return Now Act” or the “RETURN Act”.

6 **SEC. 2. BRINGING IRS EMPLOYEES BACK TO THE OFFICE.**

7 (a) IN GENERAL.—Notwithstanding any other law, in
8 the case of an applicable employee, such employee shall
9 not be authorized to telework during the period—

1 (1) beginning on the date that is 5 business
2 days after the date of enactment of this Act, and

3 (2) ending on the date on which the Commis-
4 sioner of Internal Revenue certifies that the proc-
5 essing backlog with respect to income tax returns for
6 taxable year 2020 has been eliminated.

7 (b) DEFINITIONS.—In this section—

8 (1) APPLICABLE EMPLOYEE.—The term “appli-
9 cable employee” means an employee of the Internal
10 Revenue Service who, as of the date of enactment of
11 this Act, is authorized to telework, on a temporary
12 or permanent basis, pursuant to a policy established
13 by the Commissioner of Internal Revenue in re-
14 sponse to the coronavirus disease 2019 (COVID–
15 19).

16 (2) TELEWORK.—The term “telework” has the
17 same meaning given such term under section
18 6501(3) of title 5, United States Code.

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