

115TH CONGRESS 2D SESSION

H. R. 5342

To amend the Internal Revenue Code of 1986 to ensure that the Internal Revenue Service responds promptly to Taxpayer Advocate Directives, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

March 20, 2018

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

A BILL

To amend the Internal Revenue Code of 1986 to ensure that the Internal Revenue Service responds promptly to Taxpayer Advocate Directives, 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 "Improving Assistance
- 5 for Taxpayers Act".
- 6 SEC. 2. TREATMENT OF TAXPAYER ADVOCATE DIRECTIVES.
- 7 (a) In General.—Section 7803(c) of the Internal
- 8 Revenue Code of 1986 is amended by adding at the end
- 9 the following new paragraph:

1 "(5) TAXPAYER ADVOCATE DIRECTIVES.—In 2 the case of any Taxpayer Advocate Directive issued 3 by the National Taxpayer Advocate pursuant to a 4 delegation of authority from the Commissioner of 5 the Internal Revenue Service—

"(A) the Commissioner or a Deputy Commissioner shall modify, rescind, or ensure compliance with such directive not later than 30 days after the issuance of such directive, and

"(B) in the case of any directive which is modified or rescinded by a Deputy Commissioner, the National Taxpayer Advocate may appeal to the Commissioner and the Commissioner shall, not later than 30 days after such appeal is made, ensure compliance with such directive as issued by the National Taxpayer Advocate or provide the National Taxpayer Advocate with a detailed description of the reasons for any modification or rescission made or upheld by the Commissioner pursuant to such appeal.".

22 (b) Report to Certain Committees of Congress 23 Regarding Directives.—Section 7803(c)(2)(B)(ii) of 24 such Code is amended by redesignating subclauses (VIII) 25 through (XI) as subclauses (IX) through (XII), respec-

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1	tively, and by inserting after subclause (VII) the following
2	new subclause:
3	"(VIII) identify any Taxpayer
4	Advocate Directive which was not
5	honored by the Internal Revenue
6	Service in a timely manner, as speci-
7	fied under paragraph (5);".
8	(c) Effective Date.—The amendments made by
9	this section shall take effect on the date of the enactment
0	of this Act

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