

105TH CONGRESS  
2D SESSION

# S. 1901

To amend the Freedom of Information Act to provide electronic access to certain Internal Revenue Service information on the Internet, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

APRIL 1, 1998

Mr. LEAHY (for himself, Mr. ASHCROFT, Mr. REID, and Mr. WYDEN) introduced the following bill; which was read twice and referred to the Committee on the Judiciary

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## A BILL

To amend the Freedom of Information Act to provide electronic access to certain Internal Revenue Service information on the Internet, 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 “Taxpayers Internet  
5       Assistance Act of 1998”.

1 **SEC. 2. INTERNET AVAILABILITY OF INTERNAL REVENUE**  
2 **SERVICE RECORDS UNDER THE FREEDOM OF**  
3 **INFORMATION ACT.**

4 (a) INTERNAL REVENUE SERVICE RECORDS AVAIL-  
5 ABLE ON THE INTERNET.—Section 552(a) of title 5,  
6 United States Code, is amended by adding after para-  
7 graph (6) the following:

8 “(7) The records of the Internal Revenue Serv-  
9 ice made available under paragraphs (1) and (2) cre-  
10 ated on or after November 1, 1996, and all Tax  
11 Forms, Instructions, and Publications created in the  
12 most recent 5-year period shall be made available  
13 electronically on the Internet in a searchable data-  
14 base not later than the date such records are made  
15 available to the public in printed form.”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall take effect 60 days after the date of en-  
18 actment of this Act.

19 **SEC. 3. STUDY AND REPORT ON TAXPAYER ONLINE**  
20 **SERVICES.**

21 (a) STUDY.—

22 (1) IN GENERAL.—The Secretary of the Treas-  
23 ury, in consultation with the Commissioner of the  
24 Internal Revenue Service, shall conduct a study on  
25 how to use the technological advances of the Inter-

1 net to provide more timely and effective service to  
2 taxpayers.

3 (2) CONTENT.—The study conducted under this  
4 section shall include the review of—

5 (A) online access to taxpayer information;

6 (B) the protection of taxpayer privacy  
7 rights;

8 (C) the security of online taxpayer services;

9 (D) comments from the public on online  
10 taxpayer services; and

11 (E) estimates on the time and costs for im-  
12 plementing online taxpayer services after the  
13 date of the enactment of this Act.

14 (b) REPORT.—Not later than 1 year after the date  
15 of enactment of this Act, the Secretary shall submit a re-  
16 port to Congress on the results of the study conducted  
17 under this section. Such report shall include recommenda-  
18 tions on ensuring the quality, timeliness, privacy, and se-  
19 curity of online taxpayer services and promoting public  
20 participation in the development of future online taxpayer  
21 services.

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