

110TH CONGRESS  
1ST SESSION

# S. 2436

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## AN ACT

To amend the Internal Revenue Code of 1986 to clarify  
the term of the Commissioner of Internal Revenue.

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*

1 **SECTION 1. CLARIFICATION OF TERM OF THE COMMIS-**  
2 **SIONER OF INTERNAL REVENUE.**

3 (a) IN GENERAL.—Paragraph (1) of section 7803(a)  
4 of the Internal Revenue Code of 1986 (relating to appoint-  
5 ment) is amended to read as follows:

6 “(1) APPOINTMENT.—

7 “(A) IN GENERAL.—There shall be in the  
8 Department of the Treasury a Commissioner of  
9 Internal Revenue who shall be appointed by the  
10 President, by and with the advice and consent  
11 of the Senate. Such appointment shall be made  
12 from individuals who, among other qualifica-  
13 tions, have a demonstrated ability in manage-  
14 ment.

15 “(B) TERM.—The term of the Commis-  
16 sioner of Internal Revenue shall be a 5-year  
17 term, beginning with a term to commence on  
18 November 13, 1997. Each subsequent term  
19 shall begin on the day after the date on which  
20 the previous term expires.

21 “(C) VACANCY.—Any individual appointed  
22 as Commissioner of Internal Revenue during a  
23 term as defined in subparagraph (B) shall be  
24 appointed for the remainder of that term.

25 “(D) REMOVAL.—The Commissioner may  
26 be removed at the will of the President.

1                   “(E) REAPPOINTMENT.—The Commis-  
2                   sioner may be appointed to serve more than one  
3                   term.”.

4           (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply as if included in the amendment  
6 made by section 1102(a) of the Internal Revenue Service  
7 Restructuring and Reform Act of 1998.

Passed the Senate December 19 (legislative day, De-  
cember 18), 2007.

Attest:

*Secretary.*

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