

111TH CONGRESS
2^D SESSION

H. R. 6458

To amend the Internal Revenue Code of 1986 to require that the Secretary of the Treasury provide a Tax Receipt to each taxpayer who files a Federal income tax return.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 29, 2010

Mr. McDERMOTT (for himself, Mr. WEINER, Mr. HASTINGS of Florida, Ms. LINDA T. SÁNCHEZ of California, Mr. RANGEL, Mr. MORAN of Virginia, Mr. CARNAHAN, and Mr. FARR) 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 require that the Secretary of the Treasury provide a Tax Receipt to each taxpayer who files a Federal income tax return.

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 “Taxpayer Receipt Act
5 of 2010”.

1 **SEC. 2. PROVISION OF TAXPAYER RECEIPT.**

2 (a) IN GENERAL.—Chapter 77 of the Internal Rev-
3 enue Code of 1986 (relating to miscellaneous provisions)
4 is amended by adding at the end the following new section:

5 **“SEC. 7529. TAXPAYER RECEIPT.**

6 “(a) IN GENERAL.—Not later than October 15,
7 2012, and annually thereafter, the Secretary shall provide
8 via United States mail a Tax Receipt to each taxpayer
9 (other than a trust, estate, partnership, or corporation)
10 who made a return with respect to income taxes under
11 chapter 1 for the preceding taxable year and for whom
12 a current mailing address can be determined through such
13 methods as the Secretary determines to be appropriate.

14 “(b) TAX RECEIPT.—For purposes of this section,
15 each Tax Receipt shall—

16 “(1) state the amount of taxes paid (even if \$0)
17 and refund made to the taxpayer and state (by each
18 filing status specified in subsections (a) through (d)
19 of section 1) the average amount of tax paid by tax-
20 payers in each tax bracket, and

21 “(2) contain a table listing—

22 “(A) each of the spending categories de-
23 scribed in subsection (c),

24 “(B) with respect to each spending cat-
25 egory described in subsection (c)—

1 “(i) the ratio (expressed as a percent-
2 age) which bears the same percentage of
3 the taxpayer’s income tax liability for the
4 preceding taxable year to such category as
5 the ratio that such category bears to the
6 total of the spending categories described
7 in subsection (c) for the fiscal year ending
8 in the preceding taxable year, and

9 “(ii) the proportional amount (ex-
10 pressed in dollars) of the taxpayer’s income
11 tax liability spent on that category, and

12 “(C) the percentage change the results
13 under clauses (i) and (ii) of subparagraph (B)
14 are from the preceding year (expressed in
15 positives and negatives),

16 “(3) contain a table listing—

17 “(A) each of the spending categories de-
18 scribed in subsection (c),

19 “(B) the percentage each such category is
20 of the total Federal outlays for the fiscal year
21 ending in the preceding taxable year and the
22 dollar amount of each such category, and

23 “(C) the percentage change the results
24 under subparagraph (B) are from the preceding
25 year (expressed in positives and negatives),

1 “(4) contain a table of the 10 most costly tax
2 expenditures, and the cost of such expenditures, with
3 respect to individuals (not corporations) for the fis-
4 cal year ending in the preceding taxable year,

5 “(5) contain the annual budget review described
6 in subsection (e),

7 “(6) contain the graphs described in para-
8 graphs (1) and (2) of section 7523(a) for the fiscal
9 year ending in the preceding taxable year,

10 “(7) be not more than 4 pages in length, and

11 “(8) contain the Internet address of the website
12 of the Department of the Treasury described in sub-
13 section subsection (f).

14 “(c) SPENDING CATEGORY.—

15 “(1) IN GENERAL.—A spending category re-
16 ferred to in this subsection is one of the following:

17 “(A) Administration of Justice.

18 “(B) Agriculture.

19 “(C) Allowances.

20 “(D) Commerce and Housing Credit.

21 “(E) Community and Regional Develop-
22 ment.

23 “(F) Education, Training, Employment,
24 and Social Services.

25 “(G) Energy.

1 “(H) General Science, Space, and Tech-
2 nology.

3 “(I) General Government.

4 “(J) Health.

5 “(K) Income Security.

6 “(L) International Affairs.

7 “(M) International Development and Hu-
8 manitarian Assistance.

9 “(N) Medicare.

10 “(O) Medicaid.

11 “(P) National Defense.

12 “(Q) Natural Resources and Environment.

13 “(R) Net Interest on the National Debt.

14 “(S) Ongoing military operation authorized
15 under a formal declaration of war by Congress
16 or resolution passed by the United Nations Se-
17 curity Council, including Operation New Dawn,
18 Operation Iraqi Freedom, and Operation En-
19 during Freedom, with each such military oper-
20 ation listed as a separate spending category.

21 “(T) Salaries and Benefits for Members of
22 Congress.

23 “(U) Social Security.

24 “(V) Transportation.

25 “(W) Undistributed Offsetting Receipts.

1 “(X) Veterans Benefits and Services.

2 “(2) RULES RELATING TO APPROPRIATE
3 SPENDING CATEGORIES.—

4 “(A) IN GENERAL.—For purposes of para-
5 graph (1)—

6 “(i) the spending categories shall be
7 set forth in order of cost, with the greatest
8 expense stated first, and

9 “(ii) each spending category shall
10 have a one sentence, general description of
11 the programs, projects, and activities com-
12 prising that spending category.

13 “(B) PROGRAMS, PROJECTS, AND ACTIVI-
14 TIES.—The Secretary shall assign each Federal
15 program, project, or activity to one of the cat-
16 egories described in paragraph (1). Once as-
17 signed, the program, project, or activity cannot
18 be moved to a different spending category in
19 subsequent years. If a program, project, or ac-
20 tivity changes in material substance, the Sec-
21 retary may, in consultation with Congress,
22 move the program, project, or activity to the
23 appropriate spending category.

24 “(d) TAX EXPENDITURES.—For purposes of this sec-
25 tion, the term ‘tax expenditure’ shall have the meaning

1 given such term by section 3(3) of the Congressional
2 Budget and Impoundment Control Act of 1974 (2 U.S.C.
3 621).

4 “(e) ANNUAL BUDGET REVIEW.—The annual budget
5 review described in this subsection with respect to a fiscal
6 year shall be prepared by the Secretary in consultation
7 with the Congressional Budget Office and shall—

8 “(1) use the budget projections prepared by the
9 Congressional Budget Office, and

10 “(2) include—

11 “(A) an estimate of total Federal receipts
12 and outlays for the current fiscal year,

13 “(B) actual Federal receipts and outlays
14 for the preceding 5 fiscal years, and

15 “(C) projections of Federal receipts and
16 outlays for the succeeding 10 fiscal years.

17 “(f) RULE RELATING TO NONRESIDENT ALIENS.—
18 Subsection (a) shall not apply to an individual who is a
19 nonresident alien (within the meaning of section
20 7701(b)(1)(B)).

21 “(g) WEBSITE.—

22 “(1) IN GENERAL.—The website referred to in
23 this subsection is a website on which a taxpayer can
24 input his Federal income tax liability and see more

1 detailed information concerning each of the cat-
2 egories contained in his Tax Receipt.

3 “(2) PERIOD FOR MAINTAINING TAX RE-
4 CEIPTS.—The website shall maintain a copy of the
5 receipt for each taxpayer for the previous 5 years.

6 “(3) PROTECTION OF TAXPAYER INFORMA-
7 TION.—In making information available on a website
8 pursuant to this section, the Secretary shall ensure
9 proper access to online taxpayer records and shall
10 protect the security and privacy of taxpayer informa-
11 tion online.”.

12 (b) CLERICAL AMENDMENT.—The table of sections
13 for chapter 77 of such Code is amended by adding at the
14 end the following new item:

“Sec. 7529. Taxpayer receipt.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to returns for taxable years begin-
17 ning after December 31, 2010.

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