

**Calendar No. 564**111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION**S. 3790**

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

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**IN THE SENATE OF THE UNITED STATES**

SEPTEMBER 15, 2010

Mr. COBURN (for himself, Mr. BURR, Mr. ENSIGN, Mr. THUNE, and Mr. ISAKSON) introduced the following bill; which was read the first time

SEPTEMBER 16, 2010

Read the second time and placed on the calendar

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**A BILL**

To amend title 5, United States Code, to provide that persons having seriously delinquent tax debts shall be ineligible for Federal employment.

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. INELIGIBILITY OF PERSONS HAVING SERI-**  
 2 **OUSLY DELINQUENT TAX DEBTS FOR FED-**  
 3 **ERAL EMPLOYMENT.**

4 (a) IN GENERAL.—Chapter 73 of title 5, United  
 5 States Code, is amended by adding at the end the fol-  
 6 lowing:

7 “SUBCHAPTER VIII—INELIGIBILITY OF PER-  
 8 SONS HAVING SERIOUSLY DELINQUENT  
 9 TAX DEBTS FOR FEDERAL EMPLOYMENT

10 **“§ 7381. Ineligibility of persons having seriously de-**  
 11 **linquent tax debts for Federal employ-**  
 12 **ment**

13 “(a) DEFINITION.—For purposes of this section—

14 “(1) the term ‘seriously delinquent tax debt’  
 15 means an outstanding debt under the Internal Rev-  
 16 enue Code of 1986 for which a notice of lien has  
 17 been filed in public records pursuant to section 6323  
 18 of such Code, except that such term does not in-  
 19 clude—

20 “(A) a debt that is being paid in a timely  
 21 manner pursuant to an agreement under sec-  
 22 tion 6159 or section 7122 of such Code; and

23 “(B) a debt with respect to which a collec-  
 24 tion due process hearing under section 6330 of  
 25 such Code, or relief under subsection (a), (b),

1 or (f) of section 6015 of such Code, is re-  
 2 quested or pending; and

3 “(2) the term ‘Federal employee’ means—

4 “(A) an employee, as defined by section  
 5 2105; and

6 “(B) an employee of the United States  
 7 Postal Service or of the Postal Regulatory Com-  
 8 mission.

9 “(b) INELIGIBILITY FOR FEDERAL EMPLOYMENT.—

10 An individual who has a seriously delinquent tax debt shall  
 11 be ineligible to be appointed, or to continue serving, as  
 12 a Federal employee.

13 “(c) REGULATIONS.—The Office of Personnel Man-  
 14 agement shall, for purposes of carrying out this section  
 15 with respect to the executive branch, prescribe any regula-  
 16 tions which the Office considers necessary.”.

17 (b) CLERICAL AMENDMENT.—The analysis for chap-  
 18 ter 73 of title 5, United States Code, is amended by add-  
 19 ing at the end the following:

“SUBCHAPTER VIII—INELIGIBILITY OF PERSONS HAVING SERIOUSLY  
 DELINQUENT TAX DEBTS FOR FEDERAL EMPLOYMENT

“7381. Ineligibility of persons having seriously delinquent tax debts for Federal  
 employment.”.

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