

112TH CONGRESS  
1ST SESSION

# H. R. 1978

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2011

Mr. STARK (for himself, Mr. COURTNEY, Mr. PAULSEN, Mr. TIBERI, Mr. CROWLEY, Mr. McDERMOTT, Mr. RANGEL, Mr. HERGER, and Mr. REICHERT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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 “Recovering Missing  
5       Children Act”.

1 **SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION**  
2 **RELATING TO MISSING OR EXPLOITED CHIL-**  
3 **DREN INVESTIGATIONS.**

4 (a) IN GENERAL.—Paragraph (1) of section 6103(i)  
5 of the Internal Revenue Code of 1986 is amended—

6 (1) by inserting “or pertaining to the case of a  
7 missing or exploited child,” after “may be a party,”  
8 in subparagraph (A)(i),

9 (2) by inserting “or to such a case of a missing  
10 or exploited child,” after “may be a party,” in sub-  
11 paragraph (A)(iii), and

12 (3) by inserting “(or any criminal investigation  
13 or proceeding, in the case of a matter relating to a  
14 missing or exploited child)” after “concerning such  
15 act” in subparagraph (B)(iii).

16 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-  
17 FORCEMENT AGENCIES.—

18 (1) IN GENERAL.—Paragraph (1) of section  
19 6103(i) of the Internal Revenue Code of 1986 is  
20 amended by adding at the end the following new  
21 subparagraph:

22 “(C) DISCLOSURE TO STATE AND LOCAL  
23 LAW ENFORCEMENT AGENCIES IN THE CASE OF  
24 MATTERS PERTAINING TO A MISSING OR EX-  
25 PLOITED CHILD.—

1 “(i) IN GENERAL.—In the case of an  
2 investigation pertaining to a missing or ex-  
3 ploited child, the head of any Federal  
4 agency, or his designee, may disclose any  
5 return or return information obtained  
6 under subparagraph (A) to officers and  
7 employees of any State or local law en-  
8 forcement agency, but only if—

9 “(I) such State or local law en-  
10 forcement agency is part of a team  
11 with the Federal agency in such inves-  
12 tigation, and

13 “(II) such information is dis-  
14 closed only to such officers and em-  
15 ployees who are personally and di-  
16 rectly engaged in such investigation.

17 “(ii) LIMITATION ON USE OF INFOR-  
18 MATION.—Information disclosed under this  
19 subparagraph shall be solely for the use of  
20 such officers and employees in locating the  
21 missing child, in a grand jury proceeding,  
22 or in any preparation for, or investigation  
23 which may result in, a judicial or adminis-  
24 trative proceeding.”.

25 (2) CONFORMING AMENDMENTS.—

1           (A) Paragraph (2) of section 6103(a) of  
2           such Code is amended by striking “subsection  
3           (i)(7)(A)” and inserting “subsection (i)(1)(C)  
4           or (7)(A)”.

5           (B) Paragraph (4) of section 6103(p) of  
6           such Code is amended by striking “(i)(3)(B)(i)”  
7           in the matter preceding subparagraph (A) and  
8           inserting “(i)(1)(C), (3)(B)(i),”.

9           (C) Paragraph (2) of section 7213(a) of  
10          such Code is amended by striking “(i)(3)(B)(i)”  
11          and inserting “(i)(1)(C), (3)(B)(i),”.

12       (c) EFFECTIVE DATE.—The amendments made by  
13       this section shall apply to disclosures made after the date  
14       of the enactment of this Act.

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