

112TH CONGRESS
1ST SESSION

S. 376

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

IN THE SENATE OF THE UNITED STATES

FEBRUARY 17, 2011

Mr. COBURN (for himself and Mrs. McCASKILL) introduced the following bill; which was read twice and referred to the Committee on Homeland Security and Governmental Affairs

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,*

3 **SECTION 1. INELIGIBILITY OF PERSONS HAVING SERI-**
4 **OUSLY DELINQUENT TAX DEBTS FOR FED-**
5 **ERAL EMPLOYMENT.**

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

1 “SUBCHAPTER VIII—INELIGIBILITY OF PER-
2 SONS HAVING SERIOUSLY DELINQUENT
3 TAX DEBTS FOR FEDERAL EMPLOYMENT

4 “§ 7381. **Ineligibility of persons having seriously de-**
5 **linquent tax debts for Federal employ-**
6 **ment**

7 “(a) DEFINITIONS.—For purposes of this section—

8 “(1) the term ‘seriously delinquent tax debt’
9 means an outstanding debt under the Internal Rev-
10 enue Code of 1986 for which a notice of lien has
11 been filed in public records pursuant to section 6323
12 of such Code, except that such term does not in-
13 clude—

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

17 “(B) a debt with respect to which a collec-
18 tion due process hearing under section 6330 of
19 such Code, or relief under subsection (a), (b),
20 or (f) of section 6015 of such Code, is re-
21 quested or pending; and

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

23 “(A) an employee, as defined by section
24 2105; and

1 “(B) an employee of the United States
2 Postal Service or of the Postal Regulatory Com-
3 mission.

4 “(b) INELIGIBILITY FOR FEDERAL EMPLOYMENT.—
5 An individual who has a seriously delinquent tax debt shall
6 be ineligible to be appointed, or to continue serving, as
7 a Federal employee.

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

12 (b) CLERICAL AMENDMENT.—The analysis for chap-
13 ter 73 of title 5, United States Code, is amended by add-
14 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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