

113TH CONGRESS  
1ST SESSION

# H. R. 3021

To provide for the personal liability of certain Federal officers and employees of the Internal Revenue Service, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2013

Mr. FINCHER introduced the following bill; which was referred to the Committee on the Judiciary

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## A BILL

To provide for the personal liability of certain Federal officers and employees of the Internal Revenue Service, and for other purposes.

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 “IRS Employee Respon-  
5       sibility Act of 2013”.

6       **SEC. 2. IN GENERAL.**

7       (a) **FINDING REGARDING OFFICER OR EMPLOYEE**  
8       **ACTIONS.**—If any officer or employee of the Internal Rev-  
9       enue Service is held liable in any action pertaining to the  
10      official duties of that officer or employee, then the court

1 may award, where the court finds that actions at issue  
2 of the officer or employee of the United States were in  
3 violation of Federal law, vexatious, frivolous, or in bad  
4 faith, unless the court finds that special circumstances  
5 make the award unjust, to the plaintiff attorneys' fees and  
6 other costs of litigation, in addition to any other award  
7 available under law.

8 (b) OFFICER OR EMPLOYEE TO BEAR COSTS OF  
9 LITIGATION.—If the court makes a finding under sub-  
10 section (a) that the actions at issue of the officer or em-  
11 ployee of the United States were in violation of Federal  
12 law, vexatious, frivolous, or in bad faith, the court may  
13 order that all awards, including any award of costs of liti-  
14 gation under subsection (a) shall be paid by that officer  
15 or employee, and that the United States may not reim-  
16 burse that officer or employee.

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