

113TH CONGRESS  
1ST SESSION

# H. R. 3074

To amend the Internal Revenue Code of 1986 to require the Secretary of the Treasury to notify the taxpayer each time the taxpayer's information is accessed by the Internal Revenue Service.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2013

Mr. FINCHER (for himself and Mrs. BLACK) 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 require the Secretary of the Treasury to notify the taxpayer each time the taxpayer's information is accessed by the Internal Revenue Service.

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 Abuse Protection  
5 Act of 2013".

1 **SEC. 2. NOTICE RELATING TO ACCESSING ACCOUNT, RE-**  
2 **TURN, OR RETURN INFORMATION.**

3 (a) IN GENERAL.—Section 6103 of the Internal Rev-  
4 enue Code of 1986 is amended by redesignating subsection  
5 (q) as subsection (r) and by inserting after subsection (p)  
6 the following new subsection:

7 “(q) NOTICE RELATING TO ACCESSING ACCOUNT,  
8 RETURN, OR RETURN INFORMATION.—

9 “(1) IN GENERAL.—The Secretary shall provide  
10 notice, in writing, to a taxpayer any time the tax-  
11 payer’s account, return, or return information is  
12 accessed by the Secretary.

13 “(2) SPECIAL RULES RELATING TO INVESTIGA-  
14 TIONS.—

15 “(A) INVESTIGATIONS BY THE SEC-  
16 RETARY.—In the case of any civil or criminal  
17 investigation, the notice required by paragraph  
18 (1) shall be provided not later than 1 year after  
19 such investigation is closed.

20 “(B) INVESTIGATIONS BY STATES.—In the  
21 case of any investigation by a State using infor-  
22 mation provided pursuant to subsection (d), the  
23 notice required by paragraph (1) shall be pro-  
24 vided after the Secretary receives notice with  
25 respect to such investigation pursuant to sub-  
26 section (d)(7). Notice provided pursuant to this

1           subparagraph shall include all information pro-  
2           vided to the Secretary pursuant to subsection  
3           (d)(7).

4           “(3) NOTICE.—The notice required by para-  
5           graph (1) shall include the following:

6                   “(A) Who accessed such account, return,  
7                   or return information.

8                   “(B) The purpose for which such account,  
9                   return, or return information was accessed.

10                   “(C) How such account, return, or return  
11                   information was accessed.

12           “(4) COPY OF INFORMATION ACCESSED.—In  
13           addition to the notice required to be provided by  
14           paragraph (1), the Secretary shall provide with such  
15           notice a copy of all information accessed.

16           “(5) SUBSEQUENT USE OF ACCESSED INFORMA-  
17           TION.—If a report or other use of an account, re-  
18           turn, or return information for which notice is pro-  
19           vided under paragraph (1) is made, the Secretary  
20           shall provide such report or a report of such use to  
21           the taxpayer.

22           “(6) TAXPAYER RIGHTS.—The Secretary shall  
23           include with each notice provided under this sub-  
24           section a notice of taxpayer rights pursuant to the  
25           Taxpayer Bill of Rights 2.”.

1 (b) AVAILABILITY OF INSPECTOR GENERAL FOR TAX  
2 ADMINISTRATION REPORTS.—Section 7803(d) of the In-  
3 ternal Revenue Code of 1986 is amended by adding at the  
4 end the following new paragraph:

5 “(4) AVAILABILITY OF INSPECTOR GENERAL  
6 FOR TAX ADMINISTRATION REPORTS.—If the Inspec-  
7 tor General for Tax Administration investigates any  
8 unauthorized use a taxpayer’s account, return, or re-  
9 turn information, the Inspector General for Tax Ad-  
10 ministration shall notify the taxpayer of such inves-  
11 tigation and provide full access to any report by the  
12 Inspector General for Tax Administration with re-  
13 spect to the investigation.”.

14 (c) STATE ACCESS TO TAXPAYER INFORMATION.—  
15 Section 6103(d) of the Internal Revenue Code of 1986 is  
16 amended by adding at the end the following new para-  
17 graph:

18 “(7) SUBMISSION OF NOTIFICATION TO SEC-  
19 RETARY.—The Secretary may not provide any access  
20 or disclosure under the preceding paragraphs of this  
21 subsection until the entity to be provided access or  
22 disclosure agrees to notify the Secretary within 1  
23 year after an investigation is closed the identity of  
24 who accessed such information, what was accessed,  
25 why it was accessed and how it was accessed.”.

1 (d) REPORTS OF UNAUTHORIZED ACCESS TO CON-  
2 GRESS.—Section 6103(f) of the Internal Revenue Code of  
3 1986 is amended by adding at the end the following new  
4 paragraph:

5 “(6) UNAUTHORIZED ACCESS REPORTS, ETC.—  
6 Notwithstanding any other provision of this section,  
7 the Secretary with respect to Internal Revenue Serv-  
8 ice employees, and the Inspector General for Tax  
9 Administration with respect to any audit, shall sub-  
10 mit to each member of the committees referred to in  
11 paragraph (1) any report of the Secretary or the In-  
12 spector General for Tax Administration, as the case  
13 may be, regarding unauthorized access, violation of  
14 rights, laws, or any rules or regulations of the Inter-  
15 nal Revenue Service.”.

16 (e) EFFECTIVE DATES.—

17 (1) SUBSECTION (a).—The amendment made  
18 by subsection (a) shall apply with respect to infor-  
19 mation accessed after the date of the enactment of  
20 this Act.

21 (2) SUBSECTION (b).—The amendment made  
22 by subsection (b) shall apply with respect to inves-  
23 tigation closed after the date of the enactment of  
24 this Act.

1           (3) SUBSECTION (c).—The amendment made  
2           by subsection (c) shall apply to access and disclo-  
3           sures after the date of the enactment of this Act.

4           (4) SUBSECTION (d).—The amendment made  
5           by subsection (d) shall apply with respect to infor-  
6           mation accessed and reports prepared after the date  
7           of the enactment of this Act.

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