

114TH CONGRESS
2D SESSION

H. R. 1206

AN ACT

To prohibit the hiring of additional Internal Revenue Service employees until the Secretary of the Treasury certifies that no employee of the Internal Revenue Service has a seriously delinquent tax debt.

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. SHORT TITLE.**

2 This Act may be cited as the “No Hires for the Delin-
3 quent IRS Act”.

4 **SEC. 2. PROHIBITION ON IRS HIRING OF NEW EMPLOYEES**
5 **UNTIL CERTIFICATION THAT NO IRS EM-**
6 **PLOYEE HAS A SERIOUSLY DELINQUENT TAX**
7 **DEBT.**

8 (a) IN GENERAL.—No officer or employee of the
9 United States may extend an offer of employment in the
10 Internal Revenue Service to any individual until after the
11 Secretary of the Treasury has submitted to Congress ei-
12 ther the certification described in subsection (b) or the re-
13 port described in subsection (c).

14 (b) CERTIFICATION.—

15 (1) IN GENERAL.—The certification referred to
16 in subsection (a) is a written certification by the
17 Secretary that the Internal Revenue Service does not
18 employ any individual who has a seriously delinquent
19 tax debt.

20 (2) SERIOUSLY DELINQUENT TAX DEBT.—For
21 purposes of this section, the term “seriously delin-
22 quent tax debt” means an outstanding debt under
23 the Internal Revenue Code of 1986 for which a no-
24 tice of lien has been filed in public records pursuant
25 to section 6323 of such Code, except that such term
26 does not include—

1 (A) a debt that is being paid in a timely
2 manner pursuant to an agreement under sec-
3 tion 6159 or section 7122 of such Code;

4 (B) a debt with respect to which a collec-
5 tion due process hearing under section 6330 of
6 such Code, or relief under subsection (a), (b),
7 or (f) of section 6015 of such Code, is re-
8 quested or pending;

9 (C) a debt with respect to which a levy has
10 been made under section 6331 of such Code (or
11 a debt with respect to which the individual
12 agrees to be subject to a levy made under such
13 section); and

14 (D) a debt with respect to which relief
15 under section 6343(a)(1)(D) of such Code is
16 granted.

17 (c) REPORT.—The report referred to in subsection
18 (a) is a report that—

19 (1) states that the certification described in
20 subsection (b) cannot be made;

21 (2) provides an explanation of why such certifi-
22 cation is not possible;

23 (3) outlines the remedial actions that would be
24 required for the Secretary to be in a position to so
25 certify; and

1 (4) provides an indication of the time that
2 would be required for those actions to be completed.

3 (d) EFFECTIVE DATE.—This section shall apply to
4 offers of employment extended after December 31, 2016.

5 **SEC. 3. NO ADDITIONAL FUNDS AUTHORIZED.**

6 No additional funds are authorized to carry out the
7 requirements of this Act. Such requirements shall be car-
8 ried out using amounts otherwise authorized.

Passed the House of Representatives April 20, 2016.

Attest:

Clerk.

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