

# Union Calendar No. 381

114<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 1206

[Report No. 114-499]

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.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 2015

Mr. ROUZER introduced the following bill; which was referred to the  
Committee on Ways and Means

APRIL 18, 2016

Additional sponsors: Mr. BABIN, Mr. MEADOWS, Mr. MCHENRY, Mr. WALKER, Mrs. ELLMERS of North Carolina, Mr. LAMALFA, Mr. OLSON, Mr. POSEY, Mr. YOHO, Mr. RIBBLE, Mr. ROE of Tennessee, Mr. ZINKE, Mr. POLIQUIN, Mr. FLORES, Mr. WILSON of South Carolina, Mr. NEWHOUSE, Mr. CARTER of Georgia, Mr. AUSTIN SCOTT of Georgia, Mr. POE of Texas, Mr. HUDSON, Mr. GOSAR, Mr. ALLEN, Mr. SESSIONS, Mr. BISHOP of Michigan, and Mr. CHAFFETZ

APRIL 18, 2016

Reported with an amendment, committed to the Committee of the Whole  
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on March 2, 2015]

# **A BILL**

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,*

3 **SECTION 1. SHORT TITLE.**

4        *This Act may be cited as the “No Hires for the Delin-*  
5 *quent IRS Act”.*

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

10        *(a) IN GENERAL.—No officer or employee of the United*  
11 *States may extend an offer of employment in the Internal*  
12 *Revenue Service to any individual until after the Secretary*  
13 *of the Treasury has submitted to Congress either the certifi-*  
14 *cation described in subsection (b) or the report described*  
15 *in subsection (c).*

16        *(b) CERTIFICATION.—*

17                    *(1) IN GENERAL.—The certification referred to*  
18 *in subsection (a) is a written certification by the Sec-*  
19 *retary that the Internal Revenue Service does not em-*  
20 *ploy any individual who has a seriously delinquent*  
21 *tax debt.*

22                    *(2) SERIOUSLY DELINQUENT TAX DEBT.—For*  
23 *purposes of this section, the term “seriously delin-*  
24 *quent tax debt” means an outstanding debt under the*  
25 *Internal Revenue Code of 1986 for which a notice of*

1        *lien has been filed in public records pursuant to sec-*  
2        *tion 6323 of such Code, except that such term does not*  
3        *include—*

4                *(A) a debt that is being paid in a timely*  
5                *manner pursuant to an agreement under section*  
6                *6159 or section 7122 of such Code;*

7                *(B) a debt with respect to which a collection*  
8                *due process hearing under section 6330 of such*  
9                *Code, or relief under subsection (a), (b), or (f) of*  
10               *section 6015 of such Code, is requested or pend-*  
11               *ing;*

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

17               *(D) a debt with respect to which relief*  
18               *under section 6343(a)(1)(D) of such Code is*  
19               *granted.*

20        *(c) REPORT.—The report referred to in subsection (a)*  
21        *is a report that—*

22               *(1) states that the certification described in sub-*  
23               *section (b) cannot be made;*

24               *(2) provides an explanation of why such certifi-*  
25               *cation is not possible;*

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

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

6           (d) *EFFECTIVE DATE.*—This section shall apply to of-  
7           fers of employment extended after December 31, 2016.

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

9           No additional funds are authorized to carry out the  
10          requirements of this Act. Such requirements shall be carried  
11          out using amounts otherwise authorized.

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