

114TH CONGRESS
2^D SESSION

H. R. 3209

AN ACT

To amend the Internal Revenue Code of 1986 to permit the disclosure of certain tax return information for the purpose of missing or exploited children investigations.

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 “Recovering Missing
3 Children Act”.

4 **SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION**
5 **RELATING TO MISSING OR EXPLOITED CHIL-**
6 **DREN INVESTIGATIONS.**

7 (a) IN GENERAL.—Section 6103(i)(1) of the Internal
8 Revenue Code of 1986 is amended—

9 (1) by inserting “or pertaining to the case of a
10 missing or exploited child,” after “may be a party,”
11 in subparagraph (A)(i);

12 (2) by inserting “or to such a case of a missing
13 or exploited child,” after “may be a party,” in sub-
14 paragraph (A)(iii); and

15 (3) by inserting “(or any criminal investigation
16 or proceeding, in the case of a matter relating to a
17 missing or exploited child)” after “concerning such
18 act” in subparagraph (B)(iii).

19 (b) DISCLOSURE TO STATE AND LOCAL LAW EN-
20 FORCEMENT AGENCIES.—

21 (1) IN GENERAL.—Section 6103(i)(1) of the In-
22 ternal Revenue Code of 1986 is amended by adding
23 at the end the following new subparagraph:

24 “(C) DISCLOSURE TO STATE AND LOCAL
25 LAW ENFORCEMENT AGENCIES IN THE CASE OF

1 MATTERS PERTAINING TO A MISSING OR EX-
2 PLOITED CHILD.—

3 “(i) IN GENERAL.—In the case of an
4 investigation pertaining to a missing or ex-
5 ploited child, the head of any Federal
6 agency, or his designee, may disclose any
7 return or return information obtained
8 under subparagraph (A) to officers and
9 employees of any State or local law en-
10 forcement agency, but only if—

11 “(I) such State or local law en-
12 forcement agency is part of a team
13 with the Federal agency in such inves-
14 tigation, and

15 “(II) such information is dis-
16 closed only to such officers and em-
17 ployees who are personally and di-
18 rectly engaged in such investigation.

19 “(ii) LIMITATION ON USE OF INFOR-
20 MATION.—Information disclosed under this
21 subparagraph shall be solely for the use of
22 such officers and employees in locating the
23 missing child, in a grand jury proceeding,
24 or in any preparation for, or investigation

1 which may result in, a judicial or adminis-
2 trative proceeding.

3 “(iii) MISSING CHILD.—For purposes
4 of this subparagraph, the term ‘missing
5 child’ shall have the meaning given such
6 term by section 403 of the Missing Chil-
7 dren’s Assistance Act (42 U.S.C. 5772).

8 “(iv) EXPLOITED CHILD.—For pur-
9 poses of this subparagraph, the term ‘ex-
10 ploited child’ means a minor with respect
11 to whom there is reason to believe that a
12 specified offense against a minor (as de-
13 fined by section 111(7) of the Sex Of-
14 fender Registration and Notification Act
15 (42 U.S.C. 16911(7))) has or is occur-
16 ring.”.

17 (2) CONFORMING AMENDMENTS.—

18 (A) Section 6103(a)(2) of such Code is
19 amended by striking “subsection (i)(7)(A)” and
20 inserting “subsection (i)(1)(C) or (7)(A)”.

21 (B) Section 6103(p)(4) of such Code is
22 amended by striking “(i)(3)(B)(i)” in the mat-
23 ter preceding subparagraph (A) and inserting
24 “(i)(1)(C), (3)(B)(i),”.

1 (C) Section 7213(a)(2) of such Code is
2 amended by striking “(i)(3)(B)(i)” and insert-
3 ing “(i)(1)(C), (3)(B)(i),”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to disclosures made after the date
6 of the enactment of this Act.

Passed the House of Representatives May 10, 2016.

Attest:

Clerk.

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