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Union Calendar No. 418

114TH CONGRESS
2D SESSION

H. R. 3209

[Report No. 114–542]

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.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2015

Mr. PAULSEN (for himself, Mr. COURTNEY, Ms. SLAUGHTER, Mr. REICHERT, and Ms. JENKINS of Kansas) introduced the following bill; which was referred to the Committee on Ways and Means

MAY 10, 2016

Additional sponsors: Ms. MOORE, Mr. RENACCI, Mr. TIBERI, Mr. JOHNSON of Ohio, Mr. KLINE, Mr. HASTINGS, Mr. MARCHANT, Mr. BISHOP of Michigan, Mrs. NOEM, Mr. REED, Mr. KIND, Mr. BLUMENAUER, Mr. RANGEL, Mr. NUNES, Mr. PASCRELL, Mrs. BLACK, Mr. CROWLEY, Mr. SAM JOHNSON of Texas, Mr. NEAL, Mr. SMITH of Nebraska, Mr. LARSON of Connecticut, Mr. MEEHAN, Mr. BOUSTANY, Mr. KELLY of Pennsylvania, Mr. ROSKAM, and Mr. COSTELLO of Pennsylvania

MAY 10, 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 July 23, 2015]

A BILL

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Recovering Missing Children Act".

SEC. 2. DISCLOSURE OF CERTAIN RETURN INFORMATION RELATING TO MISSING OR EXPLOITED CHILDREN INVESTIGATIONS.

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

(1) by inserting "or pertaining to the case of a missing or exploited child," after "may be a party," in subparagraph (A)(i),

(2) by inserting "or to such a case of a missing or exploited child," after "may be a party," in subparagraph (A)(iii), and

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

(b) DISCLOSURE TO STATE AND LOCAL LAW ENFORCEMENT AGENCIES.—

(1) IN GENERAL.—Section 6103(i)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(C) DISCLOSURE TO STATE AND LOCAL LAW ENFORCEMENT AGENCIES IN THE CASE OF MATTERS PERTAINING TO A MISSING OR EXPLOITED CHILD.—

"(i) IN GENERAL.—In the case of an investigation pertaining to a missing or exploited child, the head of any Federal agency, or his designee, may disclose any return or return information obtained under subparagraph (A) to officers and employees of any State or local law enforcement agency, but only if—

"(I) such State or local law enforcement agency is part of a team with the Federal agency in such investigation, and

"(II) such information is disclosed only to such officers and employees who are personally and directly engaged in such investigation.

"(ii) LIMITATION ON USE OF INFORMATION.—Information disclosed under this subparagraph shall be solely for the use of such officers and employees in locating the missing child, in a grand jury proceeding,

or in any preparation for, or investigation which may result in, a judicial or administrative proceeding.

"(iii) MISSING CHILD.—For purposes of this subparagraph, the term 'missing child' shall have the meaning given such term by section 403 of the Missing Children's Assistance Act (42 U.S.C. 5772).

"(iv) EXPLOITED CHILD.—For purposes of this subparagraph, the term 'exploited child' means a minor with respect to whom there is reason to believe that a specified offense against a minor (as defined by section 111(7) of the Sex Offender Registration and Notification Act (42 U.S.C. 16911(7))) has or is occurring.".

(2) CONFORMING AMENDMENTS.—

(A) Section 6103(a)(2) of such Code is amended by striking "subsection (i)(7)(A)" and inserting "subsection (i)(1)(C) or (7)(A)".

(B) Section 6103(p)(4) of such Code is amended by striking "(i)(3)(B)(i)" in the matter preceding subparagraph (A) and inserting "(i)(1)(C), (3)(B)(i),".

(C) Section 7213(a)(2) of such Code is amended by striking "(i)(3)(B)(i)" and inserting "(i)(1)(C), (3)(B)(i),".

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

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