

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 1058
OFFERED BY MR. RYAN OF WISCONSIN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Taxpayer Bill of
3 Rights Act of 2015”.

**4 SEC. 2. DUTY TO ENSURE THAT IRS EMPLOYEES ARE FA-
5 MILIAR WITH AND ACT IN ACCORD WITH CER-
6 TAIN TAXPAYER RIGHTS.**

7 (a) IN GENERAL.—Section 7803(a) of the Internal
8 Revenue Code of 1986 is amended by redesignating para-
9 graph (3) as paragraph (4) and by inserting after para-
10 graph (2) the following new paragraph:

11 “(3) EXECUTION OF DUTIES IN ACCORD WITH
12 TAXPAYER RIGHTS.—In discharging his duties, the
13 Commissioner shall ensure that employees of the In-
14 ternal Revenue Service are familiar with and act in
15 accord with taxpayer rights as afforded by other
16 provisions of this title, including—

17 “(A) the right to be informed,

18 “(B) the right to quality service,

1 “(C) the right to pay no more than the
2 correct amount of tax,

3 “(D) the right to challenge the position of
4 the Internal Revenue Service and be heard,

5 “(E) the right to appeal a decision of the
6 Internal Revenue Service in an independent
7 forum,

8 “(F) the right to finality,

9 “(G) the right to privacy,

10 “(H) the right to confidentiality,

11 “(I) the right to retain representation, and

12 “(J) the right to a fair and just tax sys-
13 tem.”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall take effect on the date of the enactment
16 of this Act.

