

**DESCRIPTION OF H.R. 1058,  
THE “TAXPAYER BILL OF RIGHTS ACT OF 2015”**

Scheduled for Markup  
by the  
HOUSE COMMITTEE ON WAYS AND MEANS  
on March 25, 2015

Prepared by the Staff  
of the  
JOINT COMMITTEE ON TAXATION



March 24, 2015  
JCX-53-15

## CONTENTS

	<u>Page</u>
INTRODUCTION .....	1
A. Duty to Ensure that IRS Employees are Familiar With and Act in Accordance With Certain Taxpayer Rights.....	2
B. Estimated Revenue Effects.....	3

## INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup of H.R. 1058, the “Taxpayer Bill of Rights Act of 2015,” a bill to require the Internal Revenue Service Commissioner to ensure that employees are familiar with and act in accordance with taxpayer rights, on March 25, 2015. This document,<sup>1</sup> prepared by the staff of the Joint Committee on Taxation, provides a description of the bill.

---

<sup>1</sup> This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 1058, The Taxpayer Bill of Rights Act of 2015* (JCX-53-15), March 24, 2015. This document can also be found on the Joint Committee on Taxation website at [www.jct.gov](http://www.jct.gov).

**A. Duty to Ensure that IRS Employees are Familiar With and Act in Accordance With Certain Taxpayer Rights**

**Present Law**

The Code provides that the Commissioner has such duties and powers as prescribed by the Secretary. Unless otherwise specified by the Secretary, such duties and powers include the power to administer, manage, conduct, direct, and supervise the execution and application of the internal revenue laws or related statutes and tax conventions to which the United States is a party, and to recommend to the President a candidate for Chief Counsel (and recommend the removal of the Chief Counsel). If the Secretary determines not to delegate such specified duties to the Commissioner, such determination will not take effect until 30 days after the Secretary notifies the House Committees on Ways and Means, Government Reform and Oversight, and Appropriations, and the Senate Committees on Finance, Governmental Affairs, and Appropriations. The Commissioner is to consult with the Oversight Board on all matters within the Board's authority (other than the recommendation of candidates for Commissioner and the recommendation to remove the Commissioner).

Unless otherwise specified by the Secretary, the Commissioner is authorized to employ such persons as the Commissioner deems proper for the administration and enforcement of the internal revenue laws and is required to issue all necessary directions, instructions, orders, and rules applicable to such persons. Unless otherwise provided by the Secretary, the Commissioner will determine and designate the posts of duty.

**Description of Proposal**

The proposal adds to the Commissioner's duties the requirement to ensure that employees of the IRS are familiar with and act in accord with taxpayer rights as afforded by other provisions of the Internal Revenue Code, including (A) the right to be informed, (B) the right to be assisted, (C) the right to be heard, (D) the right to pay not more than the correct amount of tax, (E) the right to appeal, (F) the right to certainty, (G) the right to privacy, (H) the right to confidentiality, (I) the right to representation, and (J) the right to a fair and just tax system.

**Effective Date**

The proposal is effective on the date of enactment.

## **B. Estimated Revenue Effects**

The proposal is estimated to have no effect on Federal fiscal year budget receipts for the period 2015-2025.