



JOINT COMMITTEE ON TAXATION

March 24, 2015

JCX-54-15

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF  
A SUBSTITUTE TO THE PROVISIONS OF H.R. 1058, THE  
“TAXPAYER BILL OF RIGHTS ACT OF 2015”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 1058, the Taxpayer Bill of Rights Act of 2015, by replacing the language that followed the enacting clause. As amended, the bill adds to the duties of the Commissioner of the Internal Revenue Service to ensure that all employees are familiar with and act in accordance with the following list of rights that are afforded by other provisions of the Internal Revenue Code: (A) the right to be informed, (B) the right to quality service, (C) the right to pay no more than the correct amount of tax, (D) the right to challenge the position of the Internal Revenue Service and be heard, (E) the right to appeal a decision of the Internal Revenue Service in an independent forum, (F) the right to finality, (G) the right to privacy, (H) the right to confidentiality, (I) the right to retain representation, and (J) the right to a fair and just tax system.

In addition, the Chairman’s amendment in the nature of a substitute specifies that the bill is effective as of the date of enactment.

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