

115TH CONGRESS  
1ST SESSION

# H. R. 1938

To require the President-elect to submit copies to the Committee on House Administration of the House of Representatives and the Committee on Rules and Administration of the Senate of the Federal income tax returns filed for the 4 most recent taxable years, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 5, 2017

Mr. GARRETT introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Government Reform, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To require the President-elect to submit copies to the Committee on House Administration of the House of Representatives and the Committee on Rules and Administration of the Senate of the Federal income tax returns filed for the 4 most recent taxable years, and for other purposes.

1       *Be it enacted by the Senate and House of Representa-  
2 tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “President-Elect Re-  
5 lease of Tax Return Act of 2017”.

1     **SEC. 2. REQUIRING PRESIDENT-ELECT TO SUBMIT COPIES**  
2                 **OF INCOME TAX RETURNS TO COMMITTEES**  
3                 **OF CONGRESS.**

4         (a) **SUBMISSION.**—The President-elect shall submit a  
5     copy of each Federal income tax return filed by such indi-  
6     vidual with the Internal Revenue Service for the 4 most  
7     recent taxable years to—

- 8                 (1) the chair and ranking minority member of  
9     the Committee on House Administration of the  
10   House of Representatives; and  
11                 (2) the chair and ranking minority member of  
12   the Committee on Rules and Administration of the  
13   Senate.

14         (b) **PERMITTED REDACTIONS.**—The President-elect  
15     may redact from the copy of any Federal income tax re-  
16     turn submitted under this section any of the following:

17                 (1) Any Social Security number of any indi-  
18     vidual.

19                 (2) Any taxpayer identification number of any  
20     person.

21                 (3) Any account identification number.

22                 (4) Any name of any dependent of the taxpayer.

23         (c) **DEADLINE.**—The President-elect shall submit the  
24     information required under this section not later than the  
25     date of the meeting of the Senate and House of Represent-  
26     atives held pursuant to section 15 of title 3, United States

1 Code, to count the electoral votes for President and Vice  
2 President.

3 **SEC. 3. ALTERNATIVE DISCLOSURE OF RETURNS BY SEC-**  
4 **RETARY OF THE TREASURY; PERMITTING**  
5 **DISCLOSURE OF INFORMATION BY COMMIT-**  
6 **TEES.**

7 Section 6103(l) of the Internal Revenue Code of 1986  
8 is amended by adding at the end the following new para-  
9 graph:

10 “(23) DISCLOSURE OF TAX RETURNS OF PRESI-  
11 DENT-ELECT CANDIDATES.—

12 “(A) DISCLOSURE TO COMMITTEES OF  
13 CONGRESS IF CANDIDATE DOES NOT MEET DIS-  
14 CLOSURE REQUIREMENTS.—If the President-  
15 elect does not submit a copy of a Federal in-  
16 come tax return to the chairs and ranking mi-  
17 nority members of the Committees on House  
18 Administration of the House of Representatives  
19 and Rules and Administration of the Senate, as  
20 required under section 2 of the President-Elect  
21 Release of Tax Return Act of 2017, by the date  
22 specified in subsection (c) of such section (or if  
23 any such return so submitted is incomplete or  
24 inaccurate), the Secretary shall disclose such re-  
25 turn to the chairs and ranking minority mem-

1           bers of such Committees not later than 10 days  
2           after such date.

3           “(B) REDACTIONS.—The Secretary shall  
4           redact the information described in paragraphs  
5           (1) through (4) of subsection (b) of section 2 of  
6           the President-Elect Release of Tax Return Act  
7           of 2017 with respect to a Federal income tax  
8           return of the President-elect before disclosing  
9           the return under subparagraph (A).

10          “(C) PUBLIC DISCLOSURE OF INFORMA-  
11          TION.—The chairs and ranking minority mem-  
12          bers of the Committees referred to in subpara-  
13          graph (A) may disclose any information con-  
14          tained in a return submitted by the President-  
15          elect under section 2 of the President-Elect Re-  
16          lease of Tax Return Act of 2017 or disclosed by  
17          the Secretary under subparagraph (A).”.

