

115TH CONGRESS
1ST SESSION

S. 1074

To amend the Internal Revenue Code of 1986 to provide uniform standards for the use of electronic signatures for third-party disclosure authorizations.

IN THE SENATE OF THE UNITED STATES

MAY 9, 2017

Mr. PORTMAN (for himself and Mr. BENNET) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide uniform standards for the use of electronic signatures for third-party disclosure authorizations.

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 “Electronic Signature
5 Standards Act of 2017”.

6 **SEC. 2. UNIFORM STANDARDS FOR THE USE OF ELEC-**
7 **TRONIC SIGNATURES FOR THIRD-PARTY DIS-**
8 **CLOSURE AUTHORIZATIONS.**

9 Paragraph (3) of section 6061(b) of the Internal Rev-
10 enue Code of 1986 is amended to read as follows:

1 “(3) PUBLISHED GUIDANCE.—

2 “(A) IN GENERAL.—The Secretary shall
3 publish guidance as appropriate to define and
4 implement any waiver of the signature require-
5 ments or any method adopted under paragraph
6 (1).

7 “(B) ELECTRONIC SIGNATURES FOR
8 THIRD-PARTY DISCLOSURE AUTHORIZATIONS.—
9 Not later than 6 months after the date of the
10 enactment of this subparagraph, the Secretary
11 shall publish guidance to establish uniform
12 standards and procedures for the acceptance of
13 practitioner signatures of digital or other elec-
14 tronic form for purposes of—

15 “(i) any request for disclosure of a
16 taxpayer’s return or return information
17 under section 6103(c), and

18 “(ii) any power of attorney executed
19 by the taxpayer.

20 “(C) PRACTITIONER.—For purposes of
21 subparagraph (B), the term ‘practitioner’
22 means any individual in good standing who is
23 regulated under section 330 of title 31, United
24 States Code.”.

○