

116TH CONGRESS
1ST SESSION

H. R. 950

To require the disclosure of the Federal income tax returns of the President.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 4, 2019

Mr. CICILLINE (for himself, Mr. GARAMENDI, Ms. SCHAKOWSKY, Ms. ROYBAL-ALLARD, and Mr. DEFAZIO) introduced the following bill; which was referred to the Committee on Oversight and Reform, and in addition to the Committee on Ways and Means, 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

A BILL

To require the disclosure of the Federal income tax returns
of the President.

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 “Presidential Tax Disclo-
5 sure Act of 2019”.

6 **SEC. 2. DISCLOSURE OF FEDERAL INCOME TAX RETURNS**
7 **OF THE PRESIDENT.**

8 (a) IN GENERAL.—Any individual holding the office
9 of President shall submit to the Director of the Office of

1 Government Ethics a copy of each Federal income tax re-
2 turn filed by such individual with the Internal Revenue
3 Service for any taxable year ending during the period such
4 individual holds such office. Such copy shall be so sub-
5 mitted not later than the earlier of the date which is 90
6 days after such return is so filed or the end of the calendar
7 year in which such return is so filed.

8 (b) APPLICATION TO CERTAIN PRIOR YEAR RE-
9 TURNS.—Not later than 90 days after an individual first
10 assumes the office of President, such individual shall sub-
11 mit to the Director of the Office of Government Ethics
12 a copy of each Federal income tax return filed by such
13 individual with the Internal Revenue Service for the 3
14 most recent taxable years ending before the date on which
15 such individual first assumes such office.

16 (c) PUBLIC DISCLOSURE.—In the case of any Fed-
17 eral income tax return received by the Director of the Of-
18 fice of Government Ethics under subsection (a) or (b) of
19 this section or section 6103(l)(23) of the Internal Revenue
20 Code of 1986, the Director shall, not later than 7 business
21 days after receiving such return—

22 (1) make such return publicly available on the
23 internet; and

24 (2) submit such return to the Committees on
25 the Judiciary, Ways and Means, and Oversight and

1 Reform of the House of Representatives and to the
2 Committees on the Judiciary and Finance of the
3 Senate.

4 (d) SPECIAL RULES.—

5 (1) DISCLOSURE OF ENTIRE RETURN.—Any
6 reference in this section to a Federal income tax re-
7 turn includes all schedules, supplements, amend-
8 ments, and attachments with respect to such return.
9 In the case of any such schedule, supplement,
10 amendment, or attachment which is not filed with
11 the Internal Revenue Service on the same date as
12 the return, such schedule, supplement, amendment,
13 or attachment shall be treated as a separate return
14 for purposes of determining the deadline for submis-
15 sion and disclosure under this section.

16 (2) PERMITTED REDACTIONS.—No information
17 may be redacted from any return submitted or dis-
18 closed under this section, except the following infor-
19 mation:

20 (A) Any Social Security number of any in-
21 dividual.

22 (B) Any taxpayer identification number of
23 any person.

24 (C) Any account identification number.

1 (D) Any name of any dependent of the
2 taxpayer.

3 (3) APPLICATION TO SPOUSES.—

4 (A) JOINT RETURNS.—In the case of any
5 return which is filed jointly with the spouse of
6 any individual, the entire return shall be treated
7 as the return of such individual for purposes of
8 this section.

9 (B) SEPARATE RETURNS.—If the spouse of
10 any individual to whom subsection (a) applies
11 files a Federal income tax return which is sepa-
12 rate from such individual, this section and sec-
13 tion 6103(l)(23) of the Internal Revenue Code
14 of 1986 shall apply to such return in the same
15 manner as such section would apply if such re-
16 turn were filed by such individual.

17 (e) ENFORCEMENT BY ATTORNEY GENERAL.—

18 (1) The Attorney General may bring a civil ac-
19 tion in any appropriate United States district court
20 against any individual who knowingly falsifies or
21 who knowingly fails to submit or disclose any infor-
22 mation that such individual is required to submit or
23 disclose pursuant to this section or section
24 6103(l)(23) of the Internal Revenue Code of 1986.

1 The court may assess against such individual a civil
2 penalty in an amount of not more than \$50,000.

3 (2) It shall be unlawful for any person to know-
4 ingly—

5 (A) falsify any information that such per-
6 son is required to submit or disclose under this
7 section or section 6103(l)(23) of the Internal
8 Revenue Code of 1986; or

9 (B) fail to so submit or disclose such infor-
10 mation.

11 (3) Any person who—

12 (A) violates paragraph (2)(A) shall be
13 fined not more than \$50,000, imprisoned for
14 not more than 6 months, or both, and

15 (B) violates paragraph (2)(B) shall be
16 fined not more than \$50,000, imprisoned for
17 not more than 6 months or both.

18 (4) The Director of the Office of Government
19 Ethics, or any Committee referred to in subsection
20 (c)(2), may refer to the Attorney General the name
21 of any individual which such Director or Committee
22 has reasonable cause to believe has violated para-
23 graph (2).

24 (f) ALTERNATIVE DISCLOSURE BY SECRETARY OF
25 THE TREASURY.—Section 6103(l) of the Internal Revenue

1 Code of 1986 is amended by adding at the end the fol-
2 lowing new paragraph:

3 “(23) DISCLOSURE OF TAX RETURNS OF THE
4 PRESIDENT.—

5 “(A) IN GENERAL.—If any Federal income
6 tax return required to be submitted to the Di-
7 rector of the Office of Government Ethics under
8 subsection (a) or (b) of section 2 of the Presi-
9 dential Tax Disclosure Act of 2019 is not so
10 submitted before the date specified in such sub-
11 section with respect to such submission (or if
12 any such return so submitted is incomplete or
13 inaccurate), the Secretary shall disclose such re-
14 turn to the Director of the Office of Govern-
15 ment Ethics not later than 30 days after such
16 date.

17 “(B) REDACTIONS; ETC.—Rules similar to
18 the rules of section 2(d) of the Presidential Tax
19 Disclosure Act of 2019 shall apply for purposes
20 of this paragraph, except that the Secretary
21 shall redact the information described in sub-
22 paragraphs (A) through (D) of paragraph (2)
23 of such section before disclosing such return
24 under subparagraph (A).

1 “(C) REDISCLOSURE.—Return information
2 disclosed under subparagraph (A) may be redis-
3 closed by the Director of the Office of Govern-
4 ment Ethics as provided in section 2(c) of the
5 Presidential Tax Disclosure Act of 2019.”.

6 (g) EFFECTIVE DATE.—This section, and the amend-
7 ments made by this section, shall apply with respect to
8 individuals assuming the office of President after Decem-
9 ber 31, 2016.

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