

116TH CONGRESS
1ST SESSION

S. 1876

To amend the Internal Revenue Code of 1986 to direct the Secretary of the Treasury to establish uniform standards for the use of electronic signatures with respect to any request for disclosure of a taxpayer's return or return information to a practitioner.

IN THE SENATE OF THE UNITED STATES

JUNE 18, 2019

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 direct the Secretary of the Treasury to establish uniform standards for the use of electronic signatures with respect to any request for disclosure of a taxpayer's return or return information to a practitioner.

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”.

1 **SEC. 2. UNIFORM STANDARDS FOR THE USE OF ELEC-**
2 **TRONIC SIGNATURES FOR DISCLOSURE AU-**
3 **THORIZATIONS TO, AND OTHER AUTHORIZA-**
4 **TIONS OF, PRACTITIONERS.**

5 Section 6061(b)(3) of the Internal Revenue Code of
6 1986 is amended to read as follows:

7 “(3) PUBLISHED GUIDANCE.—

8 “(A) IN GENERAL.—The Secretary shall
9 publish guidance as appropriate to define and
10 implement any waiver of the signature require-
11 ments or any method adopted under paragraph
12 (1).

13 “(B) ELECTRONIC SIGNATURES FOR DIS-
14 CLOSURE AUTHORIZATIONS TO, AND OTHER AU-
15 THORIZATIONS OF, PRACTITIONERS.—Not later
16 than 6 months after the date of the enactment
17 of this subparagraph, the Secretary shall pub-
18 lish guidance to establish uniform standards
19 and procedures for the acceptance of taxpayers’
20 signatures appearing in electronic form with re-
21 spect to any request for disclosure of a tax-
22 payer’s return or return information under sec-
23 tion 6103(c) to a practitioner or any power of
24 attorney granted by a taxpayer to a practi-
25 tioner.

1 “(C) PRACTITIONER.—For purposes of
2 subparagraph (B), the term ‘practitioner’
3 means any individual in good standing who is
4 regulated under section 330 of title 31, United
5 States Code.”.

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